

### Tax Accounting International Essentials

Wednesday, May 22, 2024

- International tax concepts overview
- Introduction to the global tax provision
- Intercompany transactions
- Non-US tax provisions of foreign subsidiaries
- Foreign currency
- Branches and hybrid entities
- Outside basis differences
- Disclosure of the outside basis difference
- Financial statement presentation and disclosure
- Challenges and leading practices
- Case study – Activity 1 – 4