

UPDATED
FOR 2010!



BNA | CITE
Tax & Accounting

Council for International Tax Education presents its

Third Annual Conference Series on **Tax Accounting (FAS #109) Primer Debits, Credits and Worksheets**

January 25 & 26, 2010 • San Diego • Manchester Grand Hyatt
February 22 & 23, 2010 • Ft. Lauderdale • Gallery One Ft.Lauderdale
March 22 & 23, 2010 • Dallas • Doubletree Hotel Galleria
April 19 & 20, 2010 • Philadelphia • Radisson Warwick Hotel
June 7 & 8, 2010 • Cleveland • Renaissance Cleveland Hotel

A two-day entry level course with live group instruction on basic tax accounting principals and concepts for accountants, attorneys, enrolled agents and other tax practitioners

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Here are some of the benefits you can receive by attending our course:

- Understand the basic T accounts and journal entries for recording current and deferred tax adjustments
- Obtain a better understanding of how the basic accounting rules apply in making tax adjustments for deferred tax assets (DTA) and deferred tax liabilities (DTL)
- Understand the scope of the application of the FAS #109 rules to state and foreign income taxes
- Learn how to identify and record permanent and temporary tax adjustments
- Discover how, when and why valuation adjustments are made to tax accounts
- Workshop sessions include 4 in-class exercises (and answers)!
- **All paid attendees receive a calculator**

**This
Unique
Course is
Only Offered
by CITE!**

Earn Up to 14 CPE/CLE Credits

Web: www.citeusa.org • Phone: (914)328-5656 • Fax: (914)328-5757

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Instructors

Kyle Bibb
WTC Consulting LLC
Dallas

Robert Rinninsland
Law Office of Stanley Ruchelman
New York

Not all speakers will appear in each location

Monday, Day One

8:00 am **Registration and Continental Breakfast**

8:30 am **Understanding the FAS 109
Tax Accounting Rules**

- Fundamentals and basic principles of FAS#109
- Templates for recording tax adjustments
- Journal Entries – making debit/credit entries
- Using T Accounts for recording tax adjustments
- Application to foreign and state income taxes

10:15 am **Break for Refreshments**

10:30 am **Identifying Taxable Differences**

- Permanent Differences
- Temporary Differences
- Recognizing future tax consequences in financial statements

12:15 pm **LUNCHEON**

1:30 pm **Accounting for Deferred
Tax Assets and Liabilities**

- Accounting for Deferred Tax Liabilities
- Accounting for Deferred Tax Assets
- Financial Statement Disclosure

3:00 pm **Break for Refreshments**

3:15 pm **Discussion of Day 1 Topics - Test #1**

- Comprehensive Application – Exercise #1

5:00 pm **Meeting Adjourns for the Day**

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Tuesday, Day Two

8:00 am **Continental Breakfast**

8:30 am **Treatment of New Tax
Legislation and Tax Rate Changes**

- Tax rate changes and affect of new tax legislation
- Comprehensive Application – Exercise #2

10:15 am **Break for Refreshments**

10:30 am **Treatment of Net Operating Losses**

- NOLs and Deferred Tax Benefits
- Comprehensive Application – Exercise #3

12:15 pm **LUNCHEON**

1:15 pm **Understanding the Valuation Allowance**

- Establishing Valuation Allowances
- Comprehensive Application – Exercise #4

3:00 pm **Meeting Ends**

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Times/topics subject to change

Previous Attendee Comments:

“Covered basics which provided a strong foundation to apply fundamentals going forward”

“Great use of classroom exercises and solutions. Exceptional explanations”

“Material was very practical”

“Perfect explanation of book & tax and the intricate breakdown of FAS#109”

Contact CITE at info@citeusa.org or (914) 328-5656 about bringing this program “in-house” to your staff.

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Why You Should Attend:

Upgrade your Tax Department's knowledge of the basic tax accounting rules and learn the fundamental principles for assembly and compilation of tax provision data at your company. Learn from our experienced staff of tax professionals – using in-class exercises - how the tax accounting rules under FAS #109 apply. Find out the proper accounting entries before inputting Schedule M-3 data for corporations or partnerships!

CITE is pleased to announce its **3rd Annual Conference Series on Tax Accounting (FAS #109) Primer: Debits, Credits and Worksheets**. Discover how companies identify current and deferred tax assets and liabilities and how they go about recording and documenting them. This course is designed as a basic level tax accounting course for beginners, who need to familiarize themselves with debit and credit entries required in accounting for current and deferred tax items. Find out how your company can establish internal controls that satisfy the SOX documentation requirements.

UPDATED FOR 2010! Only CITE offers this basic hands-on tax accounting workshop. Read through our topic outline and let us know who from your company is interested in attending. CPAs, attorneys and IRS enrolled agents can earn up to 14 CPE/CLE credits.

Who Should Attend:

This course is designed as a basic level introductory session for corporate tax attorneys, accountants and IRS enrolled agents. Accountants and tax consultants in private practice also can acquire a basic understanding of the FAS 109 rules and apply these rules in their practice. Financial executives and analysts involved in reviewing financial statements also will find this course helpful. There are no course prerequisites, but a basic knowledge of the U.S. tax rules is recommended.

Earn up to 14 CPE/CLE Credits

Register Today & Save \$200!
Very Limited Class Size

Web: www.citeusa.org

Phone: (914)328-5656 • **Fax:** (914)328-5757

Hotel Accommodations: CITE's block of discounted sleeping rooms is limited - reserve your sleeping room early! We cannot guarantee rates or availability. A limited block of rooms at a reduced rate has been set aside for CITE attendees at the appropriate hotel:

Manchester Grand Hyatt - Tel.: 619-232-1234
1 Market Place, San Diego, CA 92101
Limited Time Reduced CITE Rate: \$209.00 per night

Galleryone - A Doubletree Guest Suites
Tel 1-800-222-TREE(8733) Group code = CITE
2670 E Sunrise Blvd, Fort Lauderdale, FL 33304
Limited Time Reduced CITE Rate: \$179.00 per night

Doubletree Hotel Galleria - Tel.: 972-385-9000
4099 Valley View Lane, Dallas, TX. 75244
Limited time reduced CITE rate: \$109.00 per night

Radisson Plaza-Warwick Hotel - Tel.: 215-735-6000
1701 Locust Street, Philadelphia, PA. 19103
Limited time reduced CITE rate: \$159.00 per night

Renaissance Cleveland Hotel - Tel.: 216-696-5600 or 800-468-3571
24 Public Square, Cleveland, OH. 44113
Limited time reduced CITE rate: \$149.00 per night

Please contact the appropriate hotel and mention that you are attending the course listed under CITE. The CITE rate will be available up to approximately 30 days prior to the meeting or until the group block is sold-out, whichever comes first so make your reservation as soon as possible. Your sleeping room is not included in the registration fee.

Educational Course Credit: CITE is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. If your state society is not a NASBA member, please let us know what state(s) you practice in so we can obtain approval. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: www.nasba.org

CITE is an approved sponsor (# 702) of CPE courses for enrolled agents.

For information on CITE's hardship and financial aid policy, please contact us or visit our website. www.citeusa.org This program with live group instruction is transitional which is appropriate for newly admitted attorneys.

Substitutions/Cancellations: Cancellations received more than 72 business hours prior to the meeting will be issued a credit. A \$350 fee will apply to cancellations received within 72 business hours of the event. No credit card or cash refunds will be issued at any time. For more information regarding administrative policies, such as complaints and refunds, please contact us at 1-914-328-5656, or e-mail info@citeusa.org Credits will not be issued for "no shows"

Tax Accounting (FAS #109) Primer

Name _____
 Title _____
 Organization _____
 Address _____
 City _____ State _____ Zip _____
 Tel. (_____) _____ Fax (_____) _____
 E-mail _____

Five Locations to Choose From: January 25 & 26, San Diego
 February 22 & 23, Ft. Lauderdale March 22 & 23, Dallas
 April 19 & 20, Philadelphia June 7 & 8, Cleveland

**Contact CITE about discounts for
 3 or More registrants from the same company!**

FOUR EASY WAYS TO REGISTER

E-mail: info@citeusa.org Web: www.citeusa.org Fax: (914)328-5757

Mail: CITE, P.O. Box 1012, White Plains, NY 10602

Tuition Fee: Registration fee due prior to conference date.
Fee includes: Continental breakfasts; lunches; refreshment breaks; calculator and documentation binder
 \$1,295 Early-bird Registration (one month prior to conference date)
 \$1,495 Registration (within one month of conference date)
 \$100 Discount for CITE Members - ID# _____
 CITE membership \$295 Individual \$595 Corporate (Up to 3 Individuals)
Method of Payment: Checks must be made in U.S. dollars on a U.S. bank.
 Check enclosed payable to CITE (T.I.N. 14-1716897)
 Credit card payment: Mastercard Visa AmEx Discover

Card No. _____
 V-code _____ Card exp. ____ / ____ Billing Zip _____
 Signature _____



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 White Plains, NY 10602

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