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PwC Guide to Accounting for Income Taxes—2011 edition

The overall accounting model for income taxes has been in place for many years, yet the accounting for income taxes continues to pose many challenges for preparers, users, and auditors. Among those challenges are the tax accounting rules for intraperiod allocation, business combinations, and foreign operations.

To reflect these challenges, PwC has updated its '[**Guide to accounting for income taxes**](#)', and is pleased to offer this guide which is intended to assist you in interpreting the accounting standards in this complex area of accounting. This guide brings together all of the key guidance into one publication, providing several comprehensive examples to help navigate the guidance, and offering our own perspective throughout, based on both analysis of the guidance and experience in applying it.

While this publication is intended to clarify the fundamental requirements involved in the accounting for income taxes and to highlight key points that should be considered before transactions are undertaken, needless to say it cannot substitute for a thorough analysis of the facts and circumstances surrounding proposed transactions and of the relevant accounting literature. Nonetheless, we trust that you will find in these pages the information and insights needed to work with greater confidence and certainty when applying the accounting model for income taxes.

To download a copy of this guide, please follow this link to our [**CFOdirect**](#) website. **You will need to register for the publication. Registration is absolutely free.**

For further information, please feel free to contact Anthony DiGilio at (703) 918-4812 or contact your local insurance tax professional. Please visit us at: <http://www.pwc.com/us/insurance/tax>

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