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Tax in a different light

Why is tax critical in today's corporations and professional services firms? How does tax impact business strategy? What are the dimensions of a career in tax?

Whether you've just chosen business as a major or you're well along the path toward a career in tax, Dbriefs U can answer these and many other questions through interesting and informative webcasts by Deloitte professionals.

You'll discover unique perspectives on the role taxation plays in business decision making. You'll hear practitioners share compelling, real-world examples. And you'll learn first-hand about opportunities and challenges of tax careers.

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Business Tax Credits — Carrot or Stick?

Governments often use tax credits as policy tools to influence business and public behavior. How can businesses, governments, and the public benefit from credits? We'll discuss:

- A historical perspective on tax credits and how they steer issues such as job creation, energy usage, and the environment.
- Distinctions between tax credits and discretionary incentives – their intent, application, and benefits.
- State audit and defense issues that impact the life expectancy of credits and the calculation of their worth.

Explore this niche area of the tax profession and learn how lawmakers may leverage tax credits to reshape public policy and business decisions.

The Tax Legislative Process — Being in the Right Place at the Right Time

Special guest: John Barrick, Accountant, Joint Committee on Taxation, United States Congress

In 2010 and 2011, the U.S. Tax Code will undergo monumental changes. What is driving these changes and what does it mean for young tax professionals? We'll discuss:

- Factors influencing tax law changes, including expiration of current tax cuts, national health care reform, and changes in energy production and consumption.
- The interplay between tax policy and legislation, including case studies and the role of lobbying.
- The importance of staff behind the scenes, including the Joint Committee on Taxation's role in revenue-estimating and as technical resources for Congressional tax-writing committees.

Understand the fundamental shift taking place in federal tax laws and how young tax professionals can benefit.

Deferral of Foreign Earnings — Its Purpose and Proposed Changes

U.S. multinational companies currently may defer taxation of certain income earned by their controlled foreign corporations (CFCs) until that income is brought back to the U.S. However, the Obama administration and Congress are reexamining the current application of the deferral rules. What does this mean? We'll discuss:

- Types of income that can and cannot be deferred under current law and the policies reflected in these rules.
- How other countries tax offshore profits.
- The potential impact proposed tax law changes could have on U.S. multinational corporations.

Learn how these important changes could affect businesses and tax professionals.

Accounting for Income Tax Uncertainties — An Ongoing Challenge

Special guest: Neil Trautenberg, Vice President Corporate Tax, Sun Microsystems, Inc. and International President, Tax Executives Institute, Inc.

Two years after most public companies implemented FASB Interpretation No. 48 – Accounting for Uncertainty in Income Taxes – these rules still get the attention of accounting and tax professionals. Why? We'll discuss:

- What the rules are and how they impact both tax and accounting.
- Working through the two-step process for recognizing uncertain tax benefits in financial statements, including challenges of each step, such as effectively settled.
- Required disclosures, including total unrecognized tax benefits at balance sheet date and estimating benefit changes in coming years.
- How investors and tax authorities use the disclosures when they read financial statements.

Learn about complexities and opportunities associated with the rules on uncertain tax positions.

State Taxation — The Last Piece of the U.S. Tax Puzzle?

Fifty unique tax jurisdictions make corporate tax planning and compliance highly dynamic, especially in a down economy. How do tax professionals help pull all the pieces together? We'll discuss:

- The economy's impact on state budgets – why and how states pressure businesses to pay more taxes.
- How companies operating in multiple states determine the taxes owed in each state and manage their tax exposure when facing more aggressive audits.
- The federal government's influence on state taxation, and approaches states use to decide whether to tax a business within its jurisdiction.

Explore the basics of state taxation and learn the important role of tax professionals in this fascinating area.

Tax essentials

These popular webcasts explore how tax impacts wide-ranging areas of business.

The Alternative Minimum Tax — The Hottest Topic in Individual Taxation Today

Originally designed to tax the wealthy, the Alternative Minimum Tax (AMT) now affects many middle-class Americans. Understand why the AMT is such a burning issue in individual taxation and how tax professionals deal with its complexities to help themselves and clients minimize their exposure.

Individual Income Taxes — Understanding and Reporting Capital Gains and Losses

Capital gains and losses are popular areas of tax planning both for individuals and businesses. What basic principles should tax professionals know? Learn about the use of capital gains and losses and techniques for interpreting and filling out related tax forms.

Effective Writing — What, When, and How to Say It Electronically

Email is the leading form of written communication in business today. How do successful accounting and tax professionals use it effectively? Expand your professional skills and stand out from the crowd by understanding email protocol and learning to write informative and persuasive messages.

The Art and Science of Entity Choices

Business owners use different entity types to achieve various business and tax objectives. What factors influence the decision and what are potential consequences? Explore pros and cons of various entity choices and how tax professionals help sort out related business and tax implications.

Federal Tax Accounting — The Sweet Spot in Tax Planning and Compliance

Federal tax accounting is a hot area of income tax planning. It offers real opportunities for tax accountants to provide value to their companies. Explore tax accounting as the foundation for all tax planning and learn how it is a springboard for careers in accounting, tax, and finance.

Financial Reporting of Income Taxes — The Best of Both Worlds for Tax Practitioners

Accounting for income taxes is one of the most sought-after skill sets in the marketplace, combining knowledge of financial reporting rules for income taxes and technical tax rules. Learn about the roles of corporate tax departments and tax advisory firms in accounting for income taxes.

How Tax Influences HR Decisions — And Why You Have a Vested Interest

Tax professionals should know how and why businesses choose certain structures for their compensation and benefits programs. Understand the tax dynamics that affect a company's rewards programs and the personal and professional stake tax practitioners have in the decision-making process.



International Financial Reporting Standards and Tax Accounting — What's All The Buzz About?

The migration from U.S. GAAP to IFRS should help unify the global languages of business and finance. What basic concepts should every accountant and tax professional know? Discover why IFRS is the dawn of a whole new era in accounting and how you can capitalize.

International Taxation — How Business Activities Abroad Hit Home

Business growth globally always means increased international tax complexity. Discover how tax issues influence the cross-border investment decisions of multinational companies and international investors, and learn what related principles tax professionals should know to help address risks and create value.

IRS Disputes — How Tax Controversies are Resolved

Beyond serving as technical and planning advisors, tax professionals can also be skilled negotiators. Handling IRS exams, appeals, and notices is both stimulating and challenging. Learn from the ground up how to use interpersonal skills and the art of negotiation to resolve tax controversies.

Partnerships and LLCs — Understanding a Popular but Complex Entity Choice

Partnerships represent one of the last opportunities for innovative tax planning. The more tax professionals understand complex rules of partnership taxation, the more value they can provide. Gain insights into real-world partnership issues, including the tax professional's role in establishing, maintaining, and exiting partnerships.

Tax Basics — What Every Accounting Major Should Know

Special guest: Kate Mantzke, Kieso Professor of Accountancy, Northern Illinois University

Virtually all business decisions have both tax and financial reporting implications. How do these two areas relate and in what ways can their interaction influence business activities? Learn about the vital role of business taxation and explore this fascinating area of accounting.

The Important Role of Tax in the Corporation — And How It Is Evolving

Special guest: Nanci S. Palmintere, Vice President Tax, Licensing & Customs, Intel Corporation

With responsibility for up to 40 percent of a corporation's profit and loss statement, how is the tax department viewed by various stakeholders and where does it fit in the strategic value chain? Explore the dynamic world of corporate tax and how tax professionals help progressive companies achieve success.

Tax Research — The Foundation Every Tax Professional Builds On

Tax research is used to substantiate and support every tax position. What are key concepts tax professionals should master? Understand the role of tax research in tax planning and compliance, and discover how tax professionals help create tangible value through effective research techniques.

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Presenters

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