



IntelliConnect™ Accounting for Uncertain Tax Positions (FIN 48) Manager™

Simplify planning and implementation for accounting for uncertain tax positions with this all-in-one compliance resource.

Quick Q&A Format • Practice Aids • *MultiState Smart Charts*™ • Best Practices • Sample SEC Filings

Accounting for Uncertain Tax Positions (FIN 48) Manager™ is an authoritative, comprehensive resource on IntelliConnect™ that brings together all the support materials, tools and practice aids necessary to structure and complete your compliance under FASB Codification Topic 740, *Income Taxes*, for uncertain tax positions (UTP). It allows you to quickly obtain critical information about federal, state and international issues surrounding implementation and planning.

TIME-SAVING FEATURES

- More than 200 Q & A's walk you through issues relating to accounting for uncertain tax positions.
- Practice aids give you the information and real-world tools to fully comprehend tough UTP issues.
- Nearly 30 *MultiState Smart Charts*™ allow you to quickly chart state tax issues in one jurisdiction, or compare tax treatments across multiple jurisdictions.
- All UTP-related filings and disclosure documents are integrated for easy access, anytime.
- Tax directors at large corporations share their implementation and compliance experiences in Best Practices.
- Timely updates ensure that you have access to the most up-to-date, accurate information available.
- Sample SEC filings are included.
- Updated to reflect the FASB Codification.

NEWS AND DEVELOPMENTS

- *Accounting Manager Advisor* Monthly Newsletter

QUESTIONS & ANSWERS (Q & A'S)

- Overview and Scope
- Identifying Tax Positions
- Determining the Unit of Account
- Recognition of Benefits under the "More-Likely-than Not" Tax Threshold
- Measuring the Benefit
- Changes in Subsequent Periods
- Interest and Penalties
- Financial Statement Classification
- Disclosures
- Tax Examination Management
- Tax Planning
- Effective Dates and Transition
- Ongoing Reporting for UTPs
- AICPA Guidance
- Differences Between US GAAP and IFRS
- Jurisdictional Public Utilities and Licensees, Natural Gas Companies, Oil Pipeline Companies and Centralized Service Companies
- Financial Services Industry
- UTPs and Alternative Investment Funds

PRACTICE AIDS

- Compliance Workflow Plan
- Compliance Workflow Plan Detailed
- Compliance Checklist
- Financial Period Reporting — Quantitative Analysis
- Financial Period Reporting — Qualitative Analysis
- Financial Period Reporting — New Tax Position Analysis
- Financial Period Reporting — Documenting Analytic Decisions
- International Compliance Checklist
- International Tax Issues Sample Memo
- Tax Position Checklist
- Implementation Sample Memo
- State Tax Issues Sample Memo
- Transfer Pricing Sample Memo
- Inventory Tracker Templates
- UTP Documentation Request Form
- Impact on Internal Controls Sample Memo
- Auditing Estimates Checklist
- Sample Memo to the Board of Directors
- Sample memo to the Audit Committee

MULTISTATE SMART CHARTS™

- *Apportionment Rules Going Back 10 Years*
- *Tax Rates Going Back 10 Years*
- *Limitation Periods*
- *State Nexus Rules*
- *State Voluntary Disclosure Programs*
 - *Availability and Scope of Taxpayer Relief*
 - *Application Procedures*
 - *Lookback Period*

BEST PRACTICES

- The Internal Revenue Service and UTPs
- The AICPA and UTPs
- The Securities and Exchange Commission and UTPs
- UTP Surveys
- Audit Committees and UTPs
- Internal Controls and UTPs
- UTP Best Practices for Private Companies
- Transfer Pricing and UTPs

SECURITIES AND EXCHANGE COMMISSION SAMPLE FILINGS

- Sample 10K Filings 2008 (Annual)
- Sample 10Q Filings
- Sample SAB 74 Disclosures
- Updated quarterly and annually

To learn more about Accounting for Uncertain Tax Positions (FIN 48) Manager, please contact your CCH Account Representative at 1-888-CCH-REPS (1-888-224-7377) or visit CCHGroup.com.



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