Bond Case Briefs

Municipal Finance Law Since 1971

Deloitte 2016 Utility Tax Training Seminars.

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March 30 – 31

Deloitte office | Rosslyn
1919 North Lynn Street
Arlington, VA 22209

You may register for one or both seminars:

- **Utility Industry Book/Tax Differences**
- **Financial Reporting for Income Taxes: Rate-regulated Utilities**

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Utility Industry Book/Tax Differences

Wednesday, March 30 | 8 a.m. – 5 p.m. (Day 1)

This one-day course compares and contrasts the federal income tax rules and the rules for financial and regulatory accounting purposes related to revenue and expense recognition, capitalization, and depreciation. Participants are provided with an overview of tax rules, including explanations of the relevant statutes, regulations, rulings and case law specific to the electric and gas companies, as well as tax guidance applicable to all industries. Topics to be covered are:

- Introductions, objectives, and industry overview
- Revenue-related book/tax differences
- Expenditure-related book/tax differences
- Regulatory assets and liabilities
- Fixed assets
  Capitalization and construction
  Depreciation
  Repairs, relocations, and retirements
- Other book/tax differences

Learn more

Register now

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Financial Reporting for Income Taxes: Rate-regulated Utilities

Thursday, March 31 | 8 a.m. – 4:30 p.m. (Day 2)

This one-day course focuses on the specific issues in accounting for income taxes for rate-regulated utilities. This course focuses on flow-through accounting, how utilities may account for changes in tax rates, accounting for investment tax credits and US Treasury grants, and book/tax differences that may result in tax-related regulatory assets or liabilities. During the session, we'll discuss examples involving computations and journal entries in order to illustrate the effects of ratemaking on the financial reporting for income taxes, as well as the effects of accounting for income taxes on ratemaking. Topics to be covered are:

- Industry overview—regulatory perspective
- Normalization vs. flow-through accounting
- Changes in tax rates—excess deferred income taxes
- Investment tax credits and treasury grants
- Allowance for funds used during construction
- Normalization requirements and violations
- FERC-GAAP reporting differences

Learn more

Register now

Continuing Education Credit

CPE credit amount and CPE field of study subject area(s) are pending review by the National CPE Compliance Group. Participants can receive up to 16 hours of CPE credit in multiple subject area, for attending both seminars.

For more information please visit the registration site or contact USEnergyTaxSeminars@deloitte.com.

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