

## **Income Tax in IFRS and US GAAP (2000 words)**

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### **Abstracts**

An IAS 12 income tax is the main source of direction on calculation of income taxes in IFRS. In IAS 12 Income taxes, a supposed 'complete method of balance sheet' of accounting for income taxes is applied that identifies the recent tax results of dealings and activities as well as the prospected tax results of the future settlement and recovery of assets and liabilities of a company. The dissimilarities among the tax base of assets and liabilities and moving quantity, as well as future incomes and profits are identified. Continued...

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