

# Disclosure Framework

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# Disclosure Review – Unremitted Foreign Earnings

## Possible Changes to Unremitted Foreign Earnings

```
graph TD; A[Possible Changes to Unremitted Foreign Earnings] --> B[Disaggregation of Income Before Tax]; A --> C[Disaggregation of Cumulative Indefinitely Reinvested Earnings]; A --> D[Changes in Assertion of Indefinitely Reinvested Earnings]; A --> E[Domestic Tax on Foreign Earnings];
```

Disaggregation of  
Income Before Tax

Disaggregation of  
Cumulative  
Indefinitely  
Reinvested  
Earnings

Changes in  
Assertion of  
Indefinitely  
Reinvested  
Earnings

Domestic Tax on  
Foreign  
Earnings

# Disclosure Review – Unrecognized Tax Benefits

Possible Removal

```
graph TD; A[Possible Removal] --> B[Changes in next twelve months]
```

Changes in  
next twelve  
months

# Disclosure Review – Other Income Tax Disclosures

**Possible Changes to General Income Tax Disclosures (all entities)**

**\*New requirement for Private Entities**

**Rate Reconciliation\***

**Expanded Valuation Allowance Disclosure**

**Expanded Carryforward Disclosure**

**Change in Tax Law**

**Disaggregation of Income Taxes Paid**