

## Prepare the balance sheet and tax package



CF-45 2 Days (14 Hours)

### Description

This training 'Creating the balance sheet and the tax package' focuses on determining the tax result, constructing the tax package and summary statements. Active teaching around a business case promotes easy transposition of the knowledge and methods acquired during training to one's own professional situation.

### Who is this training for ?

#### For whom

Employee of accounting and financial services participating in the preparation of 'accounting situations' and 'annual accounts'.

#### Prerequisites

None.

### Training objectives

- Determine the tax result and calculate the company tax
- Calculate and record participation
- Complete the tax form forms

### Training program

En amont du présentiel

- A self-diagnosis to identify your learning priorities.

Déterminer le résultat fiscal La démarche de détermination du résultat fiscal.

- The general conditions for deductibility of charges.
- The conditions for deductibility applicable to certain charges: depreciation and provisions; fees and commissions; financial charges.
- The taxation of products.
- The system of long-term capital gains and losses.

#### Calculer l'IS et la participation

- The parameters and the calculation of the participation.
- The calculation of the IS taking into account: reinstatements and deductions; long-term capital gains and losses of tax credits of additional contributions.
- The treatment of deficits: backwards, forwards and application of the capping rule.
- The accounting and payment of IS.

#### Établir la liasse fiscale Présentation des imprimés de la liasse.

- Complete the accounting data and check their accuracy.
- Complete the tax forms (no. 0A and B).
- The consistency checks to be carried out.
- Complete tax forms in a tax deficit situation.

#### 258Après le présentiel, mise en œuvre en situation de travail

- Enriched tool sheets to facilitate transposition.
- Excel models that can be reused in the field.