APB 11: Accounting for Income Taxes

APB 11 STATUS

Issued: December 1967

Effective Date: For fiscal periods beginning after December 31, 1967

Affects: Amends ARB 43, Chapter 9C, paragraphs 11 through 13
Delete ARB 43, Chapter 10B
Amends ARB 43, Chapter 11B, paragraph 8
Amends ARB 43, Chapter 15, paragraph 11
Delete ARB 44 (Rev.), paragraphs 4, 5, 7, and 10
Delete ARB 44 (Rev.), related letter dated April 15, 1959
Amends ARB 51, paragraph 17
Amends APB 1, paragraphs 1, 5, and 6 and footnote 1
Amends APB 5, paragraph 21
Delete APB 6, paragraphs 21 and 23 and footnotes 7 and 8

Affected by: Paragraph 6 amended by APB 28, paragraph 8; FAS 60, paragraph 61; and FAS 71, paragraph 26(e)
Paragraphs 38, 39, and 41 deleted by APB 23, paragraph 3
Paragraph 40 deleted by FAS 9, paragraph 16
Paragraph 49 amended by APB 16, paragraph 7
Paragraph 57 amended by FAS 37, paragraph 4
Superseded by FAS 96, paragraph 286(e), and FAS 109, paragraph 286(c)

Other Interpretive Pronouncements: AIN-APB 11, Interpretations No. 1 through 25 (Superseded by FAS 96 and FAS 109)
FIN 22 (Superseded by FAS 96 and FAS 109)
FIN 25 (Superseded by FAS 96 and FAS 109)
FIN 32 (Superseded by FAS 96 and FAS 109)
FTB 82-1
FTB 83-1 (Superseded by FAS 96 and FAS 109)
FTB 84-2 (Superseded by FAS 96 and FAS 109)
FTB 84-3 (Superseded by FAS 96 and FAS 109)
FTB 86-1 (Superseded by FAS 96 and FAS 109)
FTB 87-2