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BREXIT ISSUES

Thomson Reuters has released a special report addressing the Securities and Exchange Commission's disclosure obligations and other related financial reporting issues arising from Brexit for U.S.-based public companies with operations in the UK or Europe.

Sep. 22, 2016



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withdrawal have yet to be determined,” said Allan B. Afterman, CPA, Ph.D., a Thomson Reuters Checkpoint contributor and author of the report. “This report should help U.S. registrants evaluate the circumstances that are likely to cause deviations from past performance and thus may need to be disclosed in MD&A.”

Included in the report are excerpts from recent Form 10-K and Form 10-Q filings that illustrate how the initial anticipated effects of Brexit are being addressed in MD&A and risk factor disclosures in SEC filings. The report also identifies areas of accounting and financial reporting that may need to be addressed, including the use of fair value measurements, impairment of investments and other assets, and hedging.

The free report is available for download at

<https://tax.thomsonreuters.com/checkpoint/SEC-Reporting-Brexit>

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