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Individual Commentary

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Tax Abatement Disclosures

I am Denise Juvenal this is pleasure to have the opportunity to comment on this consultation, about Tax Abatement Disclosures of the Governmental Accounting Standards Board - GASB, this is my individual commentary. I agree with this proposal.

This discussion is very important for development the tax roles I suggest, if the Board's agrees, the possibility of new study for taxation in the Internal Revenue Service for valuation including amortization and depreciation, for to attend the reporting elaborated for organizations.

For this discussion, I suggest for the Board's if agrees, that observe some papers and discussions of the European Commission, as follows: "European Commission lays the foundation for a fairer and more transparent approach to taxation in EU"¹, EC-IMF Conference "Corporate debt bias: Economic insights and Policy Options"²; Promoting the internal market and economic growth³, Company Tax⁴; VAT⁵ and Tax Co-operation and control⁶, I believe that these papers can improve this discussion.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Best Regards,

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¹ http://europa.eu/rapid/press-release_IP-15-4436_en.htm

² http://ec.europa.eu/taxation_customs/taxation/gen_info/tax_conferences/corporate_debt_bias/index_en.htm

³ <http://bookshop.europa.eu/en/taxation-pbNA0115038/?CatalogCategoryID=sciep2OwkgkAAAE.xjhtLxJz>

⁴ http://ec.europa.eu/taxation_customs/taxation/company_tax/index_en.htm

⁵ http://ec.europa.eu/taxation_customs/taxation/vat/index_en.htm

⁶ http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/index_en.htm