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FRV Weekly

The weekly round-up of the latest news, analysis and insights from KPMG Financial Reporting View.

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Emergency Rule 3-13 waiver requests during government shutdown

The SEC is largely closed as a result of the partial US federal government shutdown. Waiver requests under Rule 3-13 of Reg S-X will only be considered by the Division of Corporation Finance staff in emergency situations. Our Hot Topic offers insights.

Read more

Corp Fin issues Q&As resulting from government shutdown

The Division of Corporation Finance has published Q&As to help companies navigate filing matters during the government shutdown – including registration statements, offering statements, waiver requests and other federal securities laws matters.

Read more

Updated handbook: Accounting for income taxes

Our in-depth guide explains the accounting for income taxes, providing examples and analysis on the application of ASC 740 – updated to include new and clarified guidance on disclosures required by ASU 2023-09 and Pillar Two-Global Minimum Tax.

Download now

Updated handbook: Tax credits

Using Q&As and examples, we navigate the complexity inherent in a constantly evolving tax credit environment shaped by ongoing legislative and accounting developments – with enhanced guidance and key considerations for investments that generate tax credits.

Download now

Podcast: Countdown to Cali

The Sustainability Report's latest episode covers the fast-approaching California climate reporting deadlines. We share the latest developments on SB-253 and SB-261, and the most important considerations as we approach the first deadline on Jan 1, 2026.

Listen now

Banking transformation: The new agenda

Operational and cost transformation is at the top of the agenda for banks navigating a complex landscape of economic pressure, rising competition, and rapidly evolving customer expectations. KPMG surveyed over 200 banking leaders for their insights.

Read more

2025 KPMG US CEO Outlook

Every year, the KPMG US CEO Outlook report equips business leaders with insights from 400 CEOs at large companies on the key challenges and opportunities around driving business growth. Against an ever-fluid backdrop, the role of the CEO is now multi-dimensional and expectations are more expansive than ever.

Read more

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