

## **Records of Calculations of Income Tax: Permanent Tax Assets**

**S.V. Selyutina**

*Tambov State Technical University, Tambov*

**Key words and phrases:** deferred taxation; deferred tax liabilities; permanent tax asset; permanent tax liability; nominal cost (nominal profit) of income tax.

**Abstract:** Matters of adequacy of applying permanent tax assets in calculations of income profit are studied and analyzed.

---