

Internet Appendix for
Watch What I Do, Not What I Say:
The Unintended Consequences of the Homeland Investment Act

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01/21/10

Financial Accounting Standards Board (FASB): “[Accounting and Disclosure Guidance for the Foreign Earnings Repatriation Provision within the American Jobs Creation Act of 2004.](#)” Released December 21, 2004. (FSP FAS 109-2 or 109-b)

U.S. Treasury Department: “[Fact Sheet: Guidance on Repatriation of Foreign Earnings Under the American Jobs Creation Act.](#)” January 13, 2005.

Corresponding legal document Notice 2005-10: “[Domestic Reinvestment Plans and Other Guidance Under Section 965.](#)”

U.S. Treasury Department: “[Fact Sheet: Second Notice Providing Guidance on Repatriation of Foreign Earnings Under the American Jobs Creation Act.](#)” May 10, 2005.

Corresponding legal document Notice 2005-38: “[Section 965—Limitations on Dividends Received Deduction and Other Guidance.](#)”