

## Nested Roll Up

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**Sample Company**  
**December 31,**  
**(thousands of dollars)**

	<b>As of December 31,</b>	
	<b>2010</b>	<b>2009</b>
<b>CURRENT</b>		
Foreign	200	250
Domestic	50	250
Current	250	500
<b>DEFERRED</b>		
Foreign	200	250
Domestic	50	250
Deferred	250	500
Income Tax Expense (Benefit)	500	1,000

The accompanying notes form an integral part of the consolidated financial statements.