

The following table presents common shares related to potentially dilutive shares excluded from the calculation of diluted net loss per share as their effect would have been anti-dilutive (in thousands):

	Years Ended December 31,		
	2019	2018	2017
Stock options, RSUs and employee stock purchase rights	9,199	9,621	12,184

11. Income Taxes

The geographical breakdown of loss before income taxes is as follows (in thousands):

	Years Ended December 31,		
	2019	2018	2017
Domestic loss	\$(20,345)	\$(29,658)	\$(13,752)
Foreign income	3,933	3,123	4,207
Loss before income taxes	<u>\$(16,412)</u>	<u>\$(26,535)</u>	<u>\$ (9,545)</u>

The provision for income taxes consisted of the following (in thousands):

	Years Ended December 31,		
	2019	2018	2017
Current provision for income taxes:			
State	\$ 49	\$ 44	\$ 48
Foreign	1,716	953	1,023
Total current	<u>1,765</u>	<u>997</u>	<u>1,071</u>
Deferred tax expense (benefit):			
Federal	3	(13)	26
Foreign	(361)	98	109
Total deferred	<u>(358)</u>	<u>85</u>	<u>135</u>
Provision for income taxes	<u>\$1,407</u>	<u>\$1,082</u>	<u>\$1,206</u>

The reconciliation of the statutory federal income tax and the provision for income tax is as follows (in thousands, except percentages).

	Years Ended December 31,					
	2019		2018		2017	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Tax at statutory rate	\$(3,447)	21.0%	\$(5,572)	21.0%	\$ (3,245)	34.0%
State tax - net of federal benefits	42	(0.3)	39	(0.1)	32	(0.3)
Foreign rate differential	363	(2.2)	258	(1.0)	(655)	6.9
Changes in federal valuation allowance	4,695	(28.6)	6,430	(24.2)	(21,038)	220.4
Change in federal tax rate due to Tax Cuts and Jobs Act	—	—	—	—	28,185	(295.3)
Stock-based compensation	578	(3.5)	1,950	(7.3)	(1,169)	12.2
Non-deductible meals and entertainment expenses	287	(1.8)	342	(1.3)	243	(2.5)
Other permanent items	257	(1.6)	351	(1.3)	104	(1.1)
Federal tax credits - net of uncertain tax position	(1,809)	11.0	(2,634)	9.9	(1,634)	17.1
Expenses for uncertain tax positions	166	(1.0)	137	(0.5)	311	(3.3)
Other	275	(1.6)	(219)	0.7	72	(0.7)
Provision for income taxes	<u>\$ 1,407</u>	<u>(8.6)%</u>	<u>\$ 1,082</u>	<u>(4.1)%</u>	<u>\$ 1,206</u>	<u>(12.6)%</u>