

U.S. Master™ Depreciation Guide

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Scott T. Mackay | Sam Weiler
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Master Depreciation Guide 23

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Special Edition is updated to reflect all depreciation rule changes as a result of the Taxpayer Certainty and Tax Relief Act of 2020 P L 116 260 This concise yet comprehensive resource provides guidance for understanding and applying complex depreciation rules and limitations *U. S. Master Depreciation Guide (2019)* CCH TAX LAW EDITORS.,CCH Tax Law Editors Staff,2018-12-15 **U.S. Master Tax Guide** ,1921 *U. S. Master Depreciation Guide (2016)* CUSTOM CCH Tax Law Editors Staff,2015-12-20 Old depreciation systems do not die or even fade away very fast Businesses and the practitioners that serve them must operate with three coexisting depreciation systems Modified Accelerated Cost Recovery System MACRS the Accelerated Cost Recovery System ACRS and the Treasury Department s Asset Depreciation System ADR *U.S. Master Depreciation Guide 2008* ,2007 **New Serial Titles** ,1998 A union list of serials commencing publication after Dec 31 1949 **1999 U. S. Master Depreciation Guide** CCH Editors, *U. S. Master Depreciation Guide (2015)* CCH Tax Law Editors,2014-12-20 CCH s U S Master Depreciation Guide offers tax and accounting professionals who work with businesses a one stop resource for guidance in understanding and applying the complex depreciation rules to their fixed assets This area is especially challenging because bits and pieces of applicable information must be gathered from a maze of Revenue Procedures IRS Tables and IRS Regulations These sources are frequently old and include some materials which may be non applicable CCH s U S Master Depreciation Guide pulls the pieces together so practitioners can make sense of all the corresponding information and put the information into practice The U S Master Depreciation Guide includes several useful quick reference tables These include a list of trucks SUVs and vans that are exempt from the luxury car caps because they weigh more than 6 000 pounds trucks with a bed length under six feet which are subject to a 25 000 section 179 depreciation cap a list of states that conform to the federal bonus depreciation and section 179 expensing rules and a comprehensive table of assets and corresponding recovery periods with cross references to the location of the related U S Master Depreciation Guide explanation Published annually this new edition is completely updated to reflect all depreciation rule changes through press time in December A special Highlights section provides a quick overview of any new legislation cases rulings and regulations occurring since last year s edition with cross references to the explanation paragraph in which they are reflected

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