

	Unit Value < 5000	5000 < Unit Value < 1 Million	Unit Value > 1 Million
Targeted Industries	Immediate expensing for all fixed asset purchases	(1) Accelerated depreciation for all fixed asset purchases (2) Immediate expensing for <u>equipment</u> that is used <u>exclusively</u> for R&D (3) <i>Small Firms Only:</i> Immediate expensing for <u>equipment</u> that is <u>shared</u> for R&D	Accelerated depreciation for all fixed asset purchases
All Firms	Immediate expensing for all fixed asset purchases	Immediate expensing for <u>equipment</u> that is used <u>exclusively</u> for R&D	Accelerated depreciation for <u>equipment</u> that is used <u>exclusively</u> for R&D