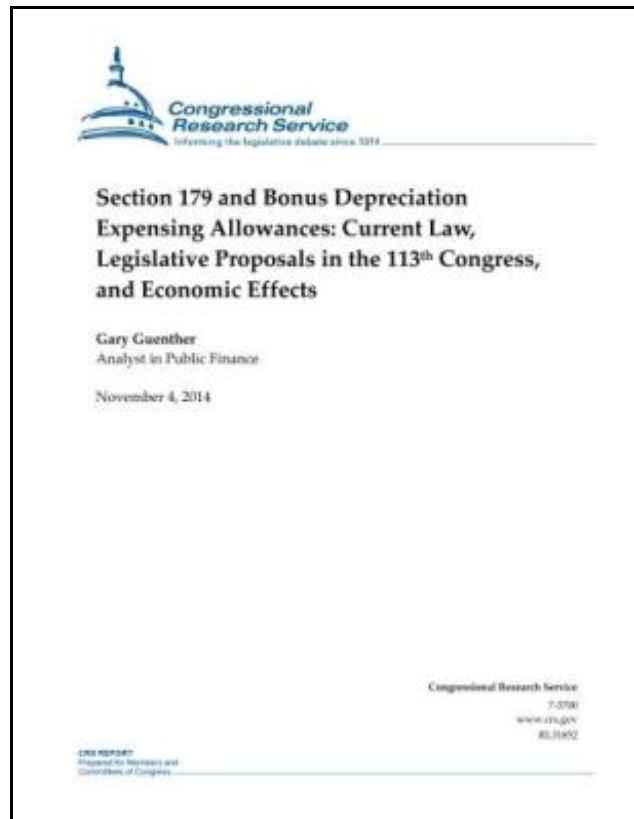


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Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Expensing is the most accelerated form of depreciation for tax purposes. Section 179 of the Internal Revenue Code allows a taxpayer to expense (or deduct as a current expense rather than as a capital expense) up to \$25,000 of the total cost of new and used qualified depreciable assets it buys and places in service in 2014, within certain limits. Firms unable to take advantage of this allowance may recover the cost of qualified assets over longer periods, using the appropriate depreciation schedules from Sections 167 or 168. While the Section 179 expensing allowance is not targeted at small firms, the limits on its use tend to confine its benefits to such firms. In addition, Section 168(k), which provides a so-called bonus depreciation allowance, has allowed taxpayers to expense a portion of the cost of qualified assets bought and placed in service in recent tax years. Taxpayers that could claim the allowance had the option of monetizing any unused alternative minimum tax credits left over from tax years before 2006, within certain limits, and recovering the cost of the assets that qualified for the allowance over longer periods. The allowance expired at the end of 2013. Since 2002, the two allowances have served primarily as tax incentives for stimulating the U.S. economy. Though there appear to be no studies that address the economic effects of the enhanced Section 179 allowances enacted in the previous eight years, several studies have examined the economic effects of the 30 and 50 bonus depreciation allowances that were available from 2002 to 2004. The findings indicated that accelerated depreciation is a relatively ineffective tool for stimulating the economy during periods of weak or...



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