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AMAZON.COM, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(in millions)

	Year Ended December 31,		
	2014	2015	2016
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	\$ 8,658	\$ 14,557	\$ 15,890
OPERATING ACTIVITIES:			
Net income (loss)	(241)	596	2,371
Adjustments to reconcile net income (loss) to net cash from operating activities:			
Depreciation of property and equipment, including internal-use software and website development, and other amortization, including capitalized content costs	4,746	6,281	8,116
Stock-based compensation	1,497	2,119	2,975
Other operating expense, net	129	155	160
Other expense (income), net	59	250	(20)
Deferred income taxes	(316)	81	(246)
Excess tax benefits from stock-based compensation	(6)	(119)	(829)
Changes in operating assets and liabilities:			
Inventories	(1,193)	(2,187)	(1,426)
Accounts receivable, net and other	(1,039)	(1,755)	(3,367)
Accounts payable	1,759	4,294	5,030
Accrued expenses and other	706	913	1,724
Additions to unearned revenue	4,433	7,401	11,931
Amortization of previously unearned revenue	(3,692)	(6,109)	(9,976)
Net cash provided by (used in) operating activities	6,842	11,920	16,443
INVESTING ACTIVITIES:			
Purchases of property and equipment, including internal-use software and website development, net	(4,893)	(4,589)	(6,737)
Acquisitions, net of cash acquired, and other	(979)	(795)	(116)
Sales and maturities of marketable securities	3,349	3,025	4,733
Purchases of marketable securities	(2,542)	(4,091)	(7,756)
Net cash provided by (used in) investing activities	(5,065)	(6,450)	(9,876)
FINANCING ACTIVITIES:			
Excess tax benefits from stock-based compensation	6	119	829
Proceeds from long-term debt and other	6,359	353	621
Repayments of long-term debt and other	(513)	(1,652)	(354)
Principal repayments of capital lease obligations	(1,285)	(2,462)	(3,860)
Principal repayments of finance lease obligations	(115)	(121)	(147)
Net cash provided by (used in) financing activities	4,432	(3,763)	(2,911)
Foreign currency effect on cash and cash equivalents	(310)	(374)	(212)
Net increase (decrease) in cash and cash equivalents	5,899	1,333	3,444
CASH AND CASH EQUIVALENTS, END OF PERIOD	\$ 14,557	\$ 15,890	\$ 19,334

Fixed Assets

ASSETS	RATE OF DEPR.	GROSS BLOCK			DEPRECIATION		NET BLOCK	
		OPENING BALANCE	ADDI-TIONS	DELE-TIONS	AS ON 31.03.2013 TOTAL	DEPRECIATION TILL DATE	AS ON 31.03.2013	AS ON 31.3.2012
TANGIBLE ASSETS								
Leasehold Land	0.00	29,99,010			19,99,010		29,99,010	19,99,010
Air Conditioner	13.91	1,30,200			1,10,200	20,000	52,315	60,785
Factory Building	10.00%	95,40,794			91,63,794	37,77,000	35,85,587	55,78,207
Equip. Fixtures	13.91%	2,46,99,243	14,72,348	57,128	2,33,14,471	1,50,28,830	82,85,641	80,91,788
Effluent Treatment	13.91%	13,82,311			13,81,311	11,05,117	2,76,194	1,20,799
Electrical Installation	13.91%	17,35,226			17,35,226	11,36,950	5,98,276	6,71,711
Furniture & Fixtur	18.10%	7,56,593			7,56,593	6,25,357	1,31,236	1,40,242
Generators	13.91%	38,36,624			18,36,624	5,81,186	32,55,438	14,28,286
Handling Equipments	13.91%	47,35,807	43,994		47,79,801	32,40,873	14,89,930	35,89,870
Laboratory Equipments	13.91%	20,584			20,584	15,271	5,313	6,172
Office Equipments	13.91%	4,87,240			4,87,240	3,74,407	1,12,833	1,34,549
Vehicles	30.00%	1,48,97,451	1,14,142	1,41,83,309	1,13,49,624	28,13,685	41,50,760	
Plant & Machinery	13.91%	2,05,91,569	29,307	9,48,229	1,96,72,647	1,37,50,010	59,22,637	77,28,299
Computer	40.00%	7,87,336	1,08,810		8,96,146	7,13,590	1,77,556	1,05,023
TOTAL		7,99,92,981	16,40,461	13,19,491	8,03,22,951	5,40,34,322	2,62,28,629	3,01,74,519
INTANGIBLE ASSETS								
Microsoft Software	40.00%	1,29,845			1,29,845	1,01,799	28,046	46,744
TOTAL		8,01,228,26	16,49,461	13,19,491	8,04,52,796	5,41,36,120	2,63,16,675	3,02,21,263
PREVIOUS YEAR		7,51,13,306	66,80,557	16,71,037	8,01,22,826	4,99,01,562	3,02,21,263	2,84,79,415

Under the income forecast method, each year's depreciation deduction is equal to the cost of the property, multiplied by a fraction. Your depreciation deduction for the second year is \$1,900 (\$4,750 x 0.40). However, his deduction is limited to his business taxable income of \$80,000 (\$50,000 from Beech Partnership, plus \$35,000 from Cedar Partnership, minus \$5,000 loss from his sole proprietorship). Your adjusted basis in the stock of the corporation is \$50,000. Property used predominantly outside the United States, except property described in section 168(g)(4) of the Internal Revenue Code. For a passenger automobile, the total section 179 deduction and depreciation deduction are limited. These costs must be so closely associated with other depreciable property that you can determine a life for them along with the life of the associated property. It is shown as Table B-2. Divide the number of your shares of stock by the total number of outstanding shares, including any shares held by the corporation. See Filing an Amended Return next. Expressed as a decimal, the fraction of 11.5 months divided by 12 months is 0.958. The following example shows how a careful examination of the facts in two similar situations results in different conclusions. If you use leased listed property other than a passenger automobile for business/investment use, you must include an amount in your income in the first year your qualified business-use percentage is 50% or less. The building's unadjusted basis is its original cost, \$100,000. If you are a rent-to-own dealer, you may be able to treat certain property held in your business as depreciable property rather than as inventory. Estates and trusts cannot elect the section 179 deduction. The total bases of all property you placed in service this year is \$10,000. Section 179 election, Revoking an election. Qualified reuse and recycling property does not include any of the following. The maximum deduction amounts for most passenger automobiles are shown in the following table. However, it was not installed and operational until this year. The maximum depreciation deductions for passenger automobiles that are produced to run primarily on electricity are higher than those for other automobiles. You determine this by dividing 2.00 (200%) by 7 years. However, see chapter 2 for the recordkeeping requirements for section 179 property. Property you acquire only for the production of income, such as investment property, rental property (if renting property is not your trade or business), and property that produces royalties, does not qualify. See section 168(b)(5) of the Internal Revenue Code. You cannot depreciate inventory because it is not held for use in your business. Any deduction under section 179D of the Internal Revenue Code for certain energy efficient commercial building property placed in service after December 31, 2005. Multiply the adjusted basis figured in (1) by the depreciation rate figured in (2). Condition of employment. Straight line method: A way to figure depreciation for property that ratably deducts the same amount for each year in the recovery period. See Placed in Service under When Does Depreciation Begin and End? Your first-year depreciation for the building is \$2,456 (\$2,564 x 0.958). Use this chart to find the correct percentage table to use for qualified Indian reservation property. If this requirement is not met, the following rules apply. Increased by the cost of any permanent improvements or additions or other costs that must be added to basis. Special depreciation allowance Election not to claim. How Can You Elect Not To Claim an Allowance? On October 1, 2020, John Joyce, a calendar year taxpayer, leased and placed in service an item of listed property that is 3-year property. The lease term was 6 months (ending on March 31, 2021), during which he used the property 45% in business. Minimal personal use (such as a stop for lunch between two business stops) is not an interruption of business use. It generally determines the depreciation method, recovery period, and convention. Under MACRS, a car is 5-year property. What is the basis of your depreciable property? Improvements to, Improvements to listed property. See chapter 5 for information on listed property. You can choose to use the income forecast method instead of the straight line method to depreciate the following depreciable intangibles. Example 3. It allocates \$50,000 of its section 179 deduction and \$50,000 of its taxable income to its partners. Although you cannot depreciate land, you can depreciate certain land preparation costs, such as landscaping costs, incurred in preparing land for business use. The following example shows how to figure your MACRS depreciation deduction using the percentage tables and the MACRS Worksheet. Determining when property is placed in service is explained later. If you elect to use a different method for one item in a property class, you must apply the same method to all property in that class placed in service during the year of the election. Declining balance method: An accelerated method to depreciate property. A corporation's taxable income from its active conduct of any trade or business is its taxable income figured with the following changes. This includes land and certain exempt property. You get 11.5 months of depreciation for the year. However, if the lease provides that the lessee is to maintain the property and return to you the same property or its equivalent in value at the expiration of the lease in as good condition and value as when leased, you cannot depreciate the cost of the property. Storage facilities (except buildings and their structural components) used in connection with distributing petroleum or any primary product of petroleum. Amortization of costs if the current year is the first year of the amortization period. However, if the property is specifically listed in Table B-2 under the type of activity in which it is used, you use the recovery period listed under the activity in that table. For more information on depreciation recapture, see Pub. Books. For listed property, you must keep records for as long as any recapture can still occur. The lease is for 5 years. Are met, you cannot elect the section 179 deduction for the following property. Under MACRS, averaging conventions establish when the recovery period begins and ends. Maximum depreciation deduction, Maximum Depreciation Deduction Trucks, Trucks and Vans Vans, Trucks and Vans Patent, Patents and copyrights. Even if you are not using the property, it is in service when it is ready and available for its specific use. Enter the basis for depreciation under column (c) in Part III of Form 4562. For the first 3 weeks of each month, he occasionally uses his own automobile for business travel within the metropolitan area. Passenger automobile limits and rules. Any deduction for removal of barriers to the disabled and the elderly. You elect to deduct \$1,025,000 for the machinery and the entire \$25,000 for the saw, a total of \$1,050,000. If you elect not to claim any special depreciation allowance for the vehicle or the vehicle is not qualified property, the maximum deduction is \$3,060. If you elect not to claim any special depreciation allowance for the vehicle or the vehicle is not qualified property, the maximum deduction is \$3,160. Deductions for listed property (other than certain leased property) are subject to the following special rules and limits. You must have acquired the property by purchase (as discussed under Property Acquired by Purchase in chapter 2) after August 31, 2008, with no binding written contract for the acquisition in effect before September 1, 2008. You use the furniture only for business. It also includes rules regarding how to figure an allowance, how to elect not to claim an allowance, and when you must recapture an allowance. There is no unrecaptured basis at the end of the recovery period because you are considered to have used this property 100% for business and investment purposes during all of the recovery period. For passenger automobiles and other means of transportation, allocate the property's use on the basis of mileage. Qualified property acquired after September 27, 2017, does not include any of the following. Figuring MACRS deductions without using the tables will generally result in a slightly different amount than using the tables. You must generally depreciate the carryover basis of property acquired in a like-kind exchange or involuntary conversion over the remaining recovery period of the property exchanged or involuntarily converted. Computer software defined in and depreciated under section 167(f)(1) of the Internal Revenue Code. Enter that amount on line 10 of your Form 4562 for the next year. Therefore, you can depreciate them. Receiving rebates. You must figure the deduction yourself. March is the third month of your tax year, so multiply the building's unadjusted basis, \$100,000, by the percentages for the third month in Table A-7a. It is adjusted for items of income or deduction included in the amount figured in (1) not derived from a trade or business actively conducted by the corporation during the tax year. Qualified small electric meter and qualified smart electric grid system (defined later) placed in service on or after October 3, 2008. If there are no items of the property other than depreciation, your depreciation deduction for each subsequent year of the recovery period will be as follows, and Which Recovery Period Applies? When you dispose of property included in a GAA, the following rules generally apply. This loss is subject to section 1231 treatment. Your depreciation for the third year is \$2,564 (\$94,980 x 0.027). You had a deductible casualty loss of \$3,000. You can help bring these children home by looking at the photographs and calling 800-THE-LOST (800-843-5678) if you recognize a child. Qualified rent-to-own property. However, in figuring your unrecaptured basis in the car, you would still reduce your basis by the maximum amount allowable as if the business use had been 100%. Qualified film, television, and live theatrical productions, as defined in sections 181(d) and (e) of the Internal Revenue Code. Short tax year Figuring depreciation, Property Placed in Service in a Short Tax Year Figuring placed-in-service date. Using the Applicable Convention in a Short Tax Year Software, computer, Computer software. Off-the-shelf computer software. When you dispose of property for which you claimed a special depreciation allowance, any gain on the disposition is generally recaptured (included in income) as ordinary income up to the amount of the special depreciation allowance previously allowed or allowable. This is the amount realized of \$35,000 minus the adjusted depreciable basis of \$23,040. The amended return must also include any resulting adjustments to taxable income. Separate or combined expenditures or uses. Computer software. Therefore, Sam uses the recovery period under asset class 00.3. The land improvements have a 20-year class life and a 15-year recovery period for GDS. Even if the requirements explained earlier under What Property Qualifies? Methods, Which Depreciation Method Applies? The third quarter begins on the first day of the seventh month of the tax year. The depreciation allowance for the GAA in 2023 is \$1,920 (\$10,000 - \$5,200 x 40%). The midpoint of the tax year is the middle of September (3½ months from the beginning of the tax year). Property is not considered acquired by purchase in the following situations. See chapter 3 of Pub. Its maximum section 179 deduction is \$1,050,000. Any municipal wastewater treatment plant. You must amortize these costs. Depreciable, What Property Can Be Depreciated? Leased property. Leased property. Depreciation is allowable only for that part of the tax year the property is treated as in service. Property required to be depreciated under the Alternative Depreciation System (ADS). You use GDS, the SL method, and the mid-month convention to figure your depreciation. The allocation method. You treat property under the mid-quarter convention as placed in service or disposed of on the midpoint of the quarter of the tax year in which it is placed in service or disposed of. Multiply this new adjusted basis by the same declining balance rate used in earlier years. You can also depreciate certain intangible property, such as patents, copyrights, and computer software. Your adjusted basis at the end of this year is \$13,356. A similar inclusion amount applies to certain leased property. Seven months of the first recovery year and 5 months of the second recovery year fall within the next tax year. The SL rate is 0.027 (1 divided by 37.042 remaining years). The following discussions provide information about these requirements. You reduce the adjusted basis (\$480) by the depreciation claimed in the third year (\$192). Consumer durable property does not include real property, aircraft, boats, motor vehicles, or trailers. The basis for depreciation of MACRS property is the property's cost or other basis multiplied by the percentage of business/investment use. If the cost of your qualifying section 179 property placed in service in a year is more than \$2,620,000, you must generally reduce the dollar limit (but not below zero) by the amount of cost over \$2,620,000. During December, it placed property in service for which it must use the mid-quarter convention. You transfer the property to a supplier or scrap account. Certain property cannot be depreciated. To figure your depreciation deduction under MACRS, you first determine the depreciation system, property class, placed in service date, basis amount, recovery period, convention, and depreciation method that applies to your property. Mid-quarter convention. You may want to see Publication 463-B, Business Use of Your Home (Including Use by Daycare Providers) Form (and Instructions) 2106 Employee Business Expenses 4562 Sales of Business Property See chapter 6 for information about getting publications and forms. You cannot elect to expense more than \$26,200 of the cost of any heavy sport utility vehicle (SUV) and certain other vehicles placed in service in 2021. As a result, the loss recognized in 2021 for each machine is \$760 (\$5,760 - \$5,000). An exchange of property solely for corporate stock or securities in a reorganization. In July of this year, your property was vandalized. It is an allowance for the wear and tear, deterioration, or obsolescence of the property. Basis adjustments other than those made due to the items listed in (4) include an increase in basis for the recapture of a clean-fuel deduction or credit and a reduction in basis for a casualty loss. 225 for definitions and information regarding the use requirements that apply to these structures. Section 179 deduction dollar limits. You multiply the result (\$480) by the DB rate (40%). That tax year is any tax year with less than 12 full months. For property for which you used the mid-quarter convention, figure your depreciation deduction for the year of the disposition by multiplying a full year of depreciation by the percentage listed below for the quarter in which you disposed of the property. For Sankofa's 2021 return, gain or loss for each of the three machines at the New Jersey plant is determined as follows. They do not qualify as section 179 property because Ken and his father are related persons. The passenger automobile limits are the maximum depreciation amounts you can deduct for a passenger automobile. Mid-quarter convention. Other bonus depreciation property to which section 168(k) of the Internal Revenue Code applies. Several years ago, Nia paid \$160,000 to have her home built on a lot that cost her \$25,000. To meet the adequate records requirement, you must maintain an account book, diary, log, statement of expense, trip sheet, or similar record or other documentary evidence that, together with the receipt, is sufficient to establish each element of an expenditure or use. The property must have a useful life of at least 5 years. This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds \$2,700,000. Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2022 is \$27,000. The 200% declining balance method over a GDS recovery period. 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To figure your depreciation deduction under MACRS, you first determine the depreciation system, property class, placed in service date, basis amount, recovery period, convention, and depreciation method that applies to your property. Mid-quarter convention. You may want to see Publication 463-B, Business Use of Your Home (Including Use by Daycare Providers) Form (and Instructions) 2106 Employee Business Expenses 4562 Sales of Business Property See chapter 6 for information about getting publications and forms. You cannot elect to expense more than \$26,200 of the cost of any heavy sport utility vehicle (SUV) and certain other vehicles placed in service in 2021. As a result, the loss recognized in 2021 for each machine is \$760 (\$5,760 - \$5,000). An exchange of property solely for corporate stock or securities in a reorganization. In July of this year, your property was vandalized. It is an allowance for the wear and tear, deterioration, or obsolescence of the property. 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The passenger automobile limits are the maximum depreciation amounts you can deduct for a passenger automobile. Mid-quarter convention. Other bonus depreciation property to which section 168(k) of the Internal Revenue Code applies. Several years ago, Nia paid \$160,000 to have her home built on a lot that cost her \$25,000. To meet the adequate records requirement, you must maintain an account book, diary, log, statement of expense, trip sheet, or similar record or other documentary evidence that, together with the receipt, is sufficient to establish each element of an expenditure or use. The property must have a useful life of at least 5 years. This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds \$2,700,000. Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2022 is \$27,000. The 200% declining balance method over a GDS recovery period. 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Seven months of the first recovery year and 5 months of the second recovery year fall within the next tax year. The SL rate is 0.027 (1 divided by 37.042 remaining years). The following discussions provide information about these requirements. You reduce the adjusted basis (\$480) by the depreciation claimed in the third year (\$192). Consumer durable property does not include real property, aircraft, boats, motor vehicles, or trailers. The basis for depreciation of MACRS property is the property's cost or other basis multiplied by the percentage of business/investment use. If the cost of your qualifying section 179 property placed in service in a year is more than \$2,620,000, you must generally reduce the dollar limit (but not below zero) by the amount of cost over \$2,620,000. During December, it placed property in service for which it must use the mid-quarter convention. You transfer the property to a supplier or scrap account. Certain property cannot be depreciated. To figure your depreciation deduction under MACRS, you first determine the depreciation system, property class, placed in service date, basis amount, recovery period, convention, and depreciation method that applies to your property. Mid-quarter convention. You may want to see Publication 463-B, Business Use of Your Home (Including Use by Daycare Providers) Form (and Instructions) 2106 Employee Business Expenses 4562 Sales of Business Property See chapter 6 for information about getting publications and forms. You cannot elect to expense more than \$26,200 of the cost of any heavy sport utility vehicle (SUV) and certain other vehicles placed in service in 2021. As a result, the loss recognized in 2021 for each machine is \$760 (\$5,760 - \$5,000). An exchange of property solely for corporate stock or securities in a reorganization. In July of this year, your property was vandalized. It is an allowance for the wear and tear, deterioration, or obsolescence of the property. 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To figure your depreciation deduction under MACRS, you first determine the depreciation system, property class, placed in service date, basis amount, recovery period, convention, and depreciation method that applies to your property. Mid-quarter convention. You may want to see Publication 463-B, Business Use of Your Home (Including Use by Daycare Providers) Form (and Instructions) 2106 Employee Business Expenses 4562 Sales of Business Property See chapter 6 for information about getting publications and forms. You cannot elect to expense more than \$26,200 of the cost of any heavy sport utility vehicle (SUV) and certain other vehicles placed in service in 2021. As a result, the loss recognized in 2021 for each machine is \$760 (\$5,760 - \$5,000). An exchange of property solely for corporate stock or securities in a reorganization. In July of this year, your property was vandalized. It is an allowance for the wear and tear, deterioration, or obsolescence of the property. Basis adjustments other than those made due to the items listed in (4) include an increase in basis for the recapture of a clean-fuel deduction or credit and a reduction in basis for a casualty loss. 225 for definitions and information regarding the use requirements that apply to these structures. Section 179 deduction dollar limits. You multiply the result (\$480) by the DB rate (40%). That tax year is any tax year with less than 12 full months. For property for which you used the mid-quarter convention, figure your depreciation deduction for the year of the disposition by multiplying a full year of depreciation by the percentage listed below for the quarter in which you disposed of the property. For Sankofa's 2021 return, gain or loss for each of the three machines at the New Jersey plant is determined as follows. They do not qualify as section 179 property because Ken and his father are related persons. The passenger automobile limits are the maximum depreciation amounts you can deduct for a passenger automobile. Mid-quarter convention. Other bonus depreciation property to which section 168(k) of the Internal Revenue Code applies. Several years ago, Nia paid \$160,000 to have her home built on a lot that cost her \$25,000. To meet the adequate records requirement, you must maintain an account book, diary, log, statement of expense, trip sheet, or similar record or other documentary evidence that, together with the receipt, is sufficient to establish each element of an expenditure or use. The property must have a useful life of at least 5 years. This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds \$2,700,000. Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2022 is \$27,000. The 200% declining balance method over a GDS recovery period. Depreciation limits on depreciable, What Property Can Be Depreciated? Leased property. Leased property. Depreciation is allowable only for that part of the tax year the property is treated as in service. Property required to be depreciated under the Alternative Depreciation System (ADS). You use GDS, the SL method, and the mid-month convention to figure your depreciation. The allocation method. You treat property under the mid-quarter convention as placed in service or disposed of on the midpoint of the quarter of the tax year in which it is placed in service or disposed of. Multiply this new adjusted basis by the same declining balance rate used in earlier years. You can also depreciate certain intangible property, such as patents, copyrights, and computer software. Your adjusted basis at the end of this year is \$13,356. A similar inclusion amount applies to certain leased property. Seven months of the first recovery year and 5 months of the second recovery year fall within the next tax year. The SL rate is 0.027 (1 divided by 37.042 remaining years). The following discussions provide information about these requirements. You reduce the adjusted basis (\$480) by the depreciation claimed in the third year (\$192). Consumer durable property does not include real property, aircraft, boats, motor vehicles, or trailers. The basis for depreciation of MACRS property is the property's cost or other basis multiplied by the percentage of business/investment use. If the cost of your qualifying section 179 property placed in service in a year is more than \$2,620,000, you must generally reduce the dollar limit (but not below zero) by the amount of cost over \$2,620,000. During December, it placed property in service for which it must use the mid-quarter convention. You transfer the property to a supplier or scrap account. Certain property cannot be depreciated. To figure your depreciation deduction under MACRS, you first determine the depreciation system, property class, placed in service date, basis amount, recovery period, convention, and depreciation method that applies to your property. Mid-quarter convention. You may want to see Publication 463-B, Business Use of Your Home (Including Use by Daycare Providers) Form (and Instructions) 2106 Employee Business Expenses 4562 Sales of Business Property See chapter 6 for information about getting publications and forms. You cannot elect to expense more than \$26,200 of the cost of any heavy sport utility vehicle (SUV) and certain other vehicles placed in service in 2021. As a result, the loss recognized in 2021 for each machine is \$760 (\$5,760 - \$5,000). An exchange of property solely for corporate stock or securities in a reorganization. In July of this year, your property was vandalized. It is an allowance for the wear and tear, deterioration, or obsolescence of the property. Basis adjustments other than those made due to the items listed in (4) include an increase in basis for the recapture of a clean-fuel deduction or credit and a reduction in basis for a casualty loss. 225 for definitions and information regarding the use requirements that apply to these structures. Section 179 deduction dollar limits. You multiply the result (\$480) by the DB rate (40%). That tax year is any tax year with less than 12 full months. For property for which you used the mid-quarter convention, figure your depreciation deduction for the year of the disposition by multiplying a full year of depreciation by the percentage listed below for the quarter in which you disposed of the property. For Sankofa's 2021 return, gain or loss for each of the three machines at the New Jersey plant is determined as follows. They do not qualify as section 179 property because Ken and his father are related persons. The passenger automobile limits are the maximum depreciation amounts you can deduct for a passenger automobile. Mid-quarter convention. Other bonus depreciation property to which section 168(k) of the Internal Revenue Code applies. Several years ago, Nia paid \$160,000 to have her home built on a lot that cost her \$25,000. To meet the adequate records requirement, you must maintain an account book, diary, log, statement of expense, trip sheet, or similar record or other documentary evidence that, together with the receipt, is sufficient to establish each element of an expenditure or use. The property must have a useful life of at least 5 years. This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds \$2,700,000. Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2022 is \$27,000. The 200% declining balance method over a GDS recovery period. Depreciation limits on depreciable

property either when you have fully recovered your cost or other basis or when service, whichever happens first. You cannot take any depreciation or section 179 deduction for the use of listed property unless you can prove your business/investment use with adequate records or with sufficient evidence to support your own statements. 535. Determine the depreciation rate for the year. The following table shows the quarters of Tara Corporation's short tax year, the midpoint of each quarter, and the date in each quarter that Tara must treat its property as placed in service. MACRS does not apply to property used before 1987 and transferred after 1986 to a corporation or partnership (except property the transferor placed in service after July 31, 1986, if MACRS was elected) to the extent its basis is carried over from the property's adjusted basis in the transferor's hands. Residential rental property. If you remove property from a GAA, you must make the following adjustments. Please click here for the text description of the image. 544 for information on section 1231 losses. 4 If you elected not to claim any special depreciation allowance or the vehicle is not qualified property, the maximum deduction is \$3,360. You also made an election under section 168(k)(7) not to deduct the special depreciation allowance for 7-year property placed in service last year. Maximum Depreciation Deduction for Electric Vehicles Date Placed In Service Year Year Years 2006 \$8,980 \$14,400 \$8,650 \$5,225 2005 8,880 14,200 8,450 5,125 2004 31,830 14,300 8,550 5,125 5/06/2003- 12/31/2003 32,030 14,600 8,750 5,225 1/01/2003- 5/05/2003 22,880 14,600 8,750 5,225 1 If you elected not to claim any special depreciation allowance for the vehicle or the vehicle is not qualified property, or the vehicle is qualified Liberty Zone property, the maximum deduction is \$8,880.

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