

Download 2013 Contents Depreciation Guide

Introduction. This publication explains how you can recover the cost of business or income-producing property through deductions for depreciation (for example, the special depreciation allowance and deductions under the Modified Accelerated Cost Recovery System (MACRS)). Note: Each chapter in this Audit Techniques Guide (ATG) can be printed individually. Please follow the links at the beginning or end of this chapter to return to either the previous chapter or the Table of Contents or to proceed to the next chapter. Cost segregation studies are used by taxpayers ...In accountancy, depreciation refers to two aspects of the same concept: The decrease in value of assets (fair value depreciation); The allocation of the cost of assets to periods in which the assets are used (depreciation with the matching principle); Depreciation is a method of reallocating the cost of a tangible asset over its useful life span of it being in motion. Access Google Sheets with a free Google account (for personal use) or G Suite account (for business use).