

# **DEPRECIATION & AMORTIZATION**

## **Product Description**

The course reviews depreciation in general and then explains basis, lives and methods. It is followed by detailed discussions of Sec. 179, bonus and luxury property and the related qualification rules and limits. It concludes with similar examinations of amortization, depletion and fixing errors.

## **Prerequisites**

None

## **Field of Study**

Taxes - 3 Hours

## **Course Level**

Intermediate

## **Course Objectives**

Will identify the origins of MACRS, as well as determine the MACRS lives of various items. In addition, you should be able to define, calculate and apply Bonus depreciation, determine depreciation errors, and recognize applicable depreciation using Section 179. You will gain an understanding of amortization, depletion, basis and ownership, timing and calculation, luxury and listed property, repairs and capitalization, and much more!

## **Available Options**



## **Webinar**

A scheduled, online course viewable on any computer or device with Zoom access; suitable for single person use. Webinar include: online course, eBook download, & PDF of PowerPoint slides. CPE credit will be issued based on login time and percentage of polling questions answered.

## **Date**

May 3, 2023 - 11 am to 2 pm (Central Time)

## **Price**

\$165.00

Late Registration - additional \$50.00 one week prior WEBinar

## **Disclaimer**

WEBinar begins promptly at the stated time.

Cancellation, Transfer and Refund Policy For Individual WEBinar Purchase.

Registration fees will be refunded in full with no cancellation fee 30+ days prior to the event.

Registration fees will be refunded in full 8 to 30 days prior to the event minus a \$50.00 cancellation fee.

**NO REFUNDS/TRANSFERS WILL BE ISSUED UP TO 7 DAYS PRIOR TO THE EVENT AND/OR THE EVENT START – NO EXCEPTIONS.**

At the discretion of the presenters, ASTP Board of Directors, or venue, this event can be cancelled, changed to webinar format, or rescheduled to another date/format due to Covid protocols and recommendations.

For more information regarding administrative policies, complaints and refunds please contact us at 605-351-2390 or visit [www.astxp.com](http://www.astxp.com).

The American Society of Tax Professionals has entered into an agreement with the Return Preparer Office, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors, and length of class hours. This agreement does not constitute an endorsement by the Return Preparer office as to the quality of the program or its contribution to the professional competence of the enrolled individual. IRS Sponsor Number T0BDV.

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