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CCH's U.S. Master Depreciation Guide pulls the pieces together, so practitioners can make sense of all the corresponding information and put the information into practice. The U.S. Master Depreciation Guide includes several useful "quick reference tables." These include a list of trucks, SUVs, and vans that are exempt from the luxury car caps because they weigh more than 6,000 pounds, trucks with a bed-length under six feet which are subject to a \$25,000 section 179 depreciation cap, a list ...

~~U.S. Master Depreciation Guide (2019) - Wolters Kluwer~~

Abstract. The rules governing depreciation are very complex, complicated, and convoluted. To give you an idea of how complex they really are, one of the premier guides on depreciation written for tax professionals, the U.S. Master Depreciation Guide, by CCH, is more than 1,000 pages long! Because of the vast number of details and nuances regarding depreciation, I am not going to attempt to give you 1,000 pages worth of information summed up into a 10-page chapter.

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The U.S. Master Depreciation Guide also includes a Case Table, Official Source Finding Lists that provide cross references to all cases and rulings contained in the text of the Guide, and detailed Table of Contents and Topical Indexes to help quickly locate needed information.

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Depreciation limits on business vehicles. The total section 179 deduction and depreciation you can deduct for a passenger automobile, including a truck or van, you use in your business and first placed in service in 2019 is \$10,100, if the special depreciation allowance does

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not apply. See Maximum Depreciation Deduction in chapter 5.

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