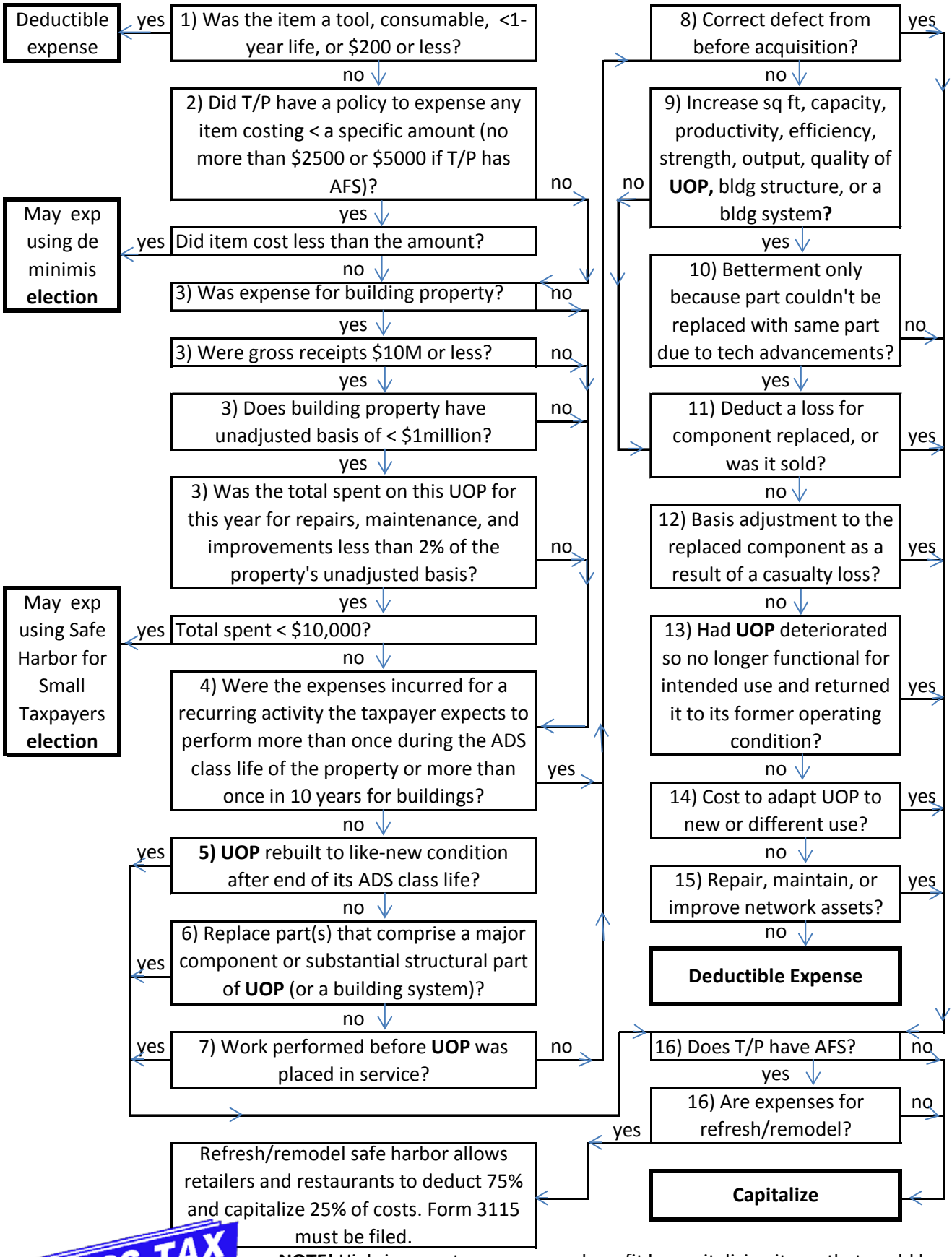
Repair or Improvement???



BRASS TAX Presentations™

NOTE! High-income taxpayers may benefit by capitalizing items that could be expensed in order to satisfy the property limitation and claim the §199A deduction.

Flowchart does not include rotable & temporary spare parts rules