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# Depreciation

## Internal Revenue Code & Treasury Regulations

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| <u>Section</u>                   | <u>Title of Section</u>                                 |
|----------------------------------|---|
| <a href="#"><u>167(a)</u></a>    | Depreciation – General rule                             |
| <a href="#"><u>168</u></a>       | Accelerated cost recovery system                        |
| <a href="#"><u>179</u></a>       | Election to expense certain depreciable business assets |
| <a href="#"><u>197</u></a>       | Amortization of goodwill and certain other intangibles  |
| <a href="#"><u>280F</u></a>      | Limitation on depreciation for luxury automobiles       |
| <a href="#"><u>1016</u></a>      | Adjustments to basis                                    |
| <a href="#"><u>1221</u></a>      | Capital asset defined                                   |
| <a href="#"><u>1231(b)</u></a>   | Definition of property used in the trade or business    |
| <a href="#"><u>1.167(a)</u></a>  | Depreciation in general                                 |
| <a href="#"><u>1.179</u></a>     | Election to expense certain depreciable assets          |
| <a href="#"><u>1.197-1T</u></a>  | Certain elections for intangible property               |
| <a href="#"><u>1.280F-4T</u></a> | Special rules for listed property                       |
| <a href="#"><u>1.1016</u></a>    | Adjustments to basis                                    |
| <a href="#"><u>1.1221-1</u></a>  | Meaning of terms  |