

# Depreciación

Presentado por,

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# Objetivos

Al final de esta presentación usted podrá:

- Describir la Depreciación
- Identificar la diferencia entre permitido y permisible
- Determinar el comienzo de depreciación
- Calcular como afecta una declaración de ingreso la venta de un activo
- Calcular como afecta la declaración de ingresos la venta de negocio
- Identificar la diferencia entre una reparación y una mejora
- Saber cuando aplica la Amortización

- Deducción de Impuesto Sobre Ingreso
- Costo de Recuperación 
- Deterioro
- Edificios 
- Maquinaria 
- Vehículos 
- Equipo 
- Las Propiedades No Tangibles

- Debe ser Dueño de bienes
- Las Mejoras de Capital
- Propio o Arrendamiento
- Actividades que Producen Ingreso
- Vida útil Mas de un Año
- Puesto en Servicio
- Venta de bienes en el Mismo Año
- Métodos de Depreciación

# Determinar la Base

Costo

Impuesto Sobre Venta y uso

Flete

Instalación

Mejoras Permanentes

Costo de adquisición

Deducción de Perdidas Fortuitos y Robo

## Determinar la Base

Ejemplo :

|                         |           |
|-------------------------|-----------|
| Precio de Compra        | \$160,000 |
| Terreno                 | <15,000>  |
| Base                    | \$145,000 |
| Techo Nuevo             | \$7,500   |
| Costos de <i>Escrow</i> | \$3,400   |
| Base Ajustada           | \$155,900 |

## Determinar la Base (Cont.)

Ejemplo :

|                     |            |
|---------------------|------------|
| Base ajustada       | \$155,900  |
| Remover la Piscina  | <\$10,000> |
| Gastos de remover   | \$2,000    |
| Nueva Base Ajustada | \$147,900  |



# Convenios

## **Convenio de Medio Mes (MM)**

- Bienes no Inmuebles/Residenciales
- Bienes Inmuebles/Residenciales
- De Clasificación Ferroviaria
- Cavidad Túnel
- A Punto Medio del Mes
- Puesto en Servicio o Eliminado

## Convenios Cont.

### **Convenio a Medio Trimestre (MQ)**

- >40% Total del Ultimo Trimestre
- Todos los Bienes Tratados Igual
- Punto Medio del Trimestre
- Excluye Propiedades Bajo (MM)
- Planificación Fiscal al Fin del Año
- Puesto en Servicio o Eliminado

## Convenios Cont.

- **Convenio de Medio Año (HY)**
- No se usó **MM** o **MQ**
- Sección 179 del Código sobre Impuestos
- Uso personal
- Provisiones Especiales
- Puesto en Servicio o Eliminado

# Métodos de Depreciación

MACRS métodos de recuperación

GDS Declinación de balance 200%

Declinación de balance 150%

uniforme

ADS uniforme

Table 4-1. **Depreciation Methods**

| <b>Note. The declining balance method is abbreviated as DB and the straight line method is abbreviated as SL.</b> |   |   |
|---|---|---|
| <b>Method</b>   | <b>Type of Property</b>   | <b>Benefit</b>  |
| GDS using 200% DB   | <ul style="list-style-type: none"> <li>• Nonfarm 3-, 5-, 7-, and 10-year property</li> </ul>  | <ul style="list-style-type: none"> <li>• Provides a greater deduction during the earlier recovery years</li> <li>• Changes to SL when that method provides an equal or greater deduction</li> </ul>             |
| GDS using 150% DB   | <ul style="list-style-type: none"> <li>• All farm property (except real property)</li> <li>• All 15- and 20-year property (except qualified leasehold improvement property and qualified restaurant property placed in service before January 1, 2014)</li> <li>• Nonfarm 3-, 5-, 7-, and 10-year property</li> </ul>   | <ul style="list-style-type: none"> <li>• Provides a greater deduction during the earlier recovery years</li> <li>• Changes to SL when that method provides an equal or greater deduction<sup>1</sup></li> </ul> |
| GDS using SL  | <ul style="list-style-type: none"> <li>• Nonresidential real property</li> <li>• Qualified leasehold improvement property placed in service before January 1, 2014</li> <li>• Qualified restaurant property placed in service before January 1, 2014</li> <li>• Residential rental property</li> <li>• Trees or vines bearing fruit or nuts</li> <li>• Water utility property</li> <li>• All 3-, 5-, 7-, 10-, 15-, and 20-year property<sup>2</sup></li> <li>• Property for which you elected section 168(k) (4)</li> </ul> | <ul style="list-style-type: none"> <li>• Provides for equal yearly deductions (except for the first and last years)</li> </ul>  |
| ADS using SL  | <ul style="list-style-type: none"> <li>• Listed property used 50% or less for business</li> <li>• Property used predominantly outside the U.S.</li> </ul>   | <ul style="list-style-type: none"> <li>• Provides for equal yearly deductions</li> </ul>  |

# Ejemplos de clasificación de vida por propósitos de Depreciación

- **3 Años:** Camiones de Carga
- **5 Años:** Computadoras
- **7 Años:** Muebles de Oficina
- **7 Años:** Maquinaria
- **15 Años:** Estructuras Agrícolas
- **27.5 Años:** Bienes Inmuebles de Alquiler
- **39 Años:** Bienes Inmuebles Comerciales de Alquiler

**Table B-1. Table of Class Lives and Recovery Periods**

| Asset class  | Description of assets included   | Class Life (in years) | Recovery Periods (in years) |     |
|--|--|-----------------------|-----------------------------|-----|
|  |  |                       | GDS (MACRS)                 | ADS |
| <i>SPECIFIC DEPRECIABLE ASSETS USED IN ALL BUSINESS ACTIVITIES, EXCEPT AS NOTED:</i> |  |                       |                             |     |
| 00.11  | <b>Office Furniture, Fixtures, and Equipment:</b><br>Includes furniture and fixtures that are not a structural component of a building. Includes such assets as desks, files, safes, and communications equipment. Does not include communications equipment that is included in other classes.  | 10                    | 7                           | 10  |
| 00.12  | <b>Information Systems:</b><br>Includes computers and their peripheral equipment used in administering normal business transactions and the maintenance of business records, their retrieval and analysis.<br>Information systems are defined as:<br>1) Computers: A computer is a programmable electronically activated device capable of accepting information, applying prescribed processes to the information, and supplying the results of these processes with or without human intervention. It usually consists of a central processing unit containing extensive storage, logic, arithmetic, and control capabilities. Excluded from this category are adding machines, electronic desk calculators, etc., and other equipment described in class 00.13.<br>2) Peripheral equipment consists of the auxiliary machines which are designed to be placed under control of the central processing unit. Nonlimiting examples are: Card readers, card punches, magnetic tape feeds, high speed printers, optical character readers, tape cassettes, mass storage units, paper tape equipment, keypunches, data entry devices, teleprinters, terminals, tape drives, disc drives, disc files, disc packs, visual image projector tubes, card sorters, plotters, and collators. Peripheral equipment may be used on-line or off-line.<br>Does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, i.e., computers used primarily for process or production control, switching, channeling, and automating distributive trades and services such as point of sale (POS) computer systems. Also, does not include equipment of a kind used primarily for amusement or entertainment of the user. | 6                     | 5                           | 5   |
| 00.13  | <b>Data Handling Equipment; except Computers:</b><br>Includes only typewriters, calculators, adding and accounting machines, copiers, and duplicating equipment.   | 6                     | 5                           | 6   |
| 00.21  | <b>Airplanes (airframes and engines), except those used in commercial or contract carrying of passengers or freight, and all helicopters (airframes and engines)</b>   | 6                     | 5                           | 6   |
| 00.22  | <b>Automobiles, Taxis</b>  | 3                     | 5                           | 5   |
| 00.23  | <b>Buses</b>   | 9                     | 5                           | 9   |

Table A-8. **Straight Line Method  
Half-Year Convention**

| Year | Recovery periods in years |        |        |       |       |       |       |       |       |       |       |       |       |
|------|---------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|      | 2.5                       | 3      | 3.5    | 4     | 5     | 6     | 6.5   | 7     | 7.5   | 8     | 8.5   | 9     | 9.5   |
| 1    | 20.0%                     | 16.67% | 14.29% | 12.5% | 10.0% | 8.33% | 7.69% | 7.14% | 6.67% | 6.25% | 5.88% | 5.56% | 5.26% |
| 2    | 40.0                      | 33.33  | 28.57  | 25.0  | 20.0  | 16.67 | 15.39 | 14.29 | 13.33 | 12.50 | 11.77 | 11.11 | 10.53 |
| 3    | 40.0                      | 33.33  | 28.57  | 25.0  | 20.0  | 16.67 | 15.38 | 14.29 | 13.33 | 12.50 | 11.76 | 11.11 | 10.53 |
| 4    |                           | 16.67  | 28.57  | 25.0  | 20.0  | 16.67 | 15.39 | 14.28 | 13.33 | 12.50 | 11.77 | 11.11 | 10.53 |
| 5    |                           |        |        | 12.5  | 20.0  | 16.66 | 15.38 | 14.29 | 13.34 | 12.50 | 11.76 | 11.11 | 10.52 |
| 6    |                           |        |        |       | 10.0  | 16.67 | 15.39 | 14.28 | 13.33 | 12.50 | 11.77 | 11.11 | 10.53 |
| 7    |                           |        |        |       |       | 8.33  | 15.38 | 14.29 | 13.34 | 12.50 | 11.76 | 11.11 | 10.52 |
| 8    |                           |        |        |       |       |       |       | 7.14  | 13.33 | 12.50 | 11.77 | 11.11 | 10.53 |
| 9    |                           |        |        |       |       |       |       |       |       | 6.25  | 11.76 | 11.11 | 10.52 |
| 10   |                           |        |        |       |       |       |       |       |       |       |       | 5.56  | 10.53 |

Table A-8. (Continued)

| Year | Recovery periods in years |       |       |       |       |      |       |       |       |       |       |       |       |
|------|---------------------------|-------|-------|-------|-------|------|-------|-------|-------|-------|-------|-------|-------|
|      | 10                        | 10.5  | 11    | 11.5  | 12    | 12.5 | 13    | 13.5  | 14    | 15    | 16    | 16.5  | 17    |
| 1    | 5.0%                      | 4.76% | 4.55% | 4.35% | 4.17% | 4.0% | 3.85% | 3.70% | 3.57% | 3.33% | 3.13% | 3.03% | 2.94% |
| 2    | 10.0                      | 9.52  | 9.09  | 8.70  | 8.33  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 3    | 10.0                      | 9.52  | 9.09  | 8.70  | 8.33  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 4    | 10.0                      | 9.53  | 9.09  | 8.69  | 8.33  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 5    | 10.0                      | 9.52  | 9.09  | 8.70  | 8.33  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 6    | 10.0                      | 9.53  | 9.09  | 8.69  | 8.33  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 7    | 10.0                      | 9.52  | 9.09  | 8.70  | 8.34  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 8    | 10.0                      | 9.53  | 9.09  | 8.69  | 8.33  | 8.0  | 7.69  | 7.41  | 7.15  | 6.66  | 6.25  | 6.06  | 5.88  |
| 9    | 10.0                      | 9.52  | 9.09  | 8.70  | 8.34  | 8.0  | 7.69  | 7.41  | 7.14  | 6.67  | 6.25  | 6.06  | 5.88  |
| 10   | 10.0                      | 9.53  | 9.09  | 8.69  | 8.33  | 8.0  | 7.70  | 7.40  | 7.15  | 6.66  | 6.25  | 6.06  | 5.88  |

## Ejemplo

Muebles de Oficina

\$10,000

Se puso en servicio 08/11/2013

Uso exclusivo de Negocio

No IRC 179

No Uso la Depreciación Especial  
Permitido

## Ejemplo

| MACRS                    | GDS        |
|--------------------------|------------|
| Tipo de Propiedad        | 7 Años     |
| Fecha Puesto en Servicio | 8/11/13    |
| Periodo de Recuperación  | 7 Años     |
| Método y Convención      | 200%/DB/HY |
| Tasa de Depreciación     | 14.29%     |
| Deducción MACRS          | \$1,429    |

- Propiedad en Lista o “*Listed Property*” en ingles
  - Automóviles
  - Computadoras
- Deducción bajo la Sección 179
  - La Propiedad Debe ser Elegible
  - 2012 Limitado a \$500,000
  - 2012 Compra Máximo de \$2,000,000
- Bonificación del Primer Año

# Recaptura de la Sección 179

Ejemplo:

\$10,000 equipo 07/01/2010

Cargado total de \$10,000

Vendido el 7/01/2012 por \$2,000

$10,000/7=1,429 \times 2 = 2,858$

$10,000 - 2,858 = \$7,142$  Recapturado

# Venta de Bienes/Activos

- Base de Activo
- Recaptura de Depreciación
- Ganancia Sobre Capital
- Intercambios
- Conversión Involuntaria
- Retiro de Activo
- Uso Personal

# Venta del Negocio

- Formulario 8594
- Comprador y Vendedor
- Grupo de Activos
- Comercio o Negocio
- Valor de Mercado
- Base
- Presentado con la Declaración Original

# Partial Form 8594

Form **8594**  
(Rev. December 2012)  
Department of the Treasury  
Internal Revenue Service

## Asset Acquisition Statement Under Section 1060

OMB No. 1545-1021

Attachment  
Sequence No. **169**

▶ Attach to your income tax return.

▶ Information about Form 8594 and its separate instructions is at [www.irs.gov/form8594](http://www.irs.gov/form8594)

|                         |                                       |
|-------------------------|---------------------------------------|
| Name as shown on return | Identifying number as shown on return |
|                         |                                       |

Check the box that identifies you:

Purchaser       Seller

### Part I General Information

|   |                                  |
|---|----------------------------------|
| <b>1</b> Name of other party to the transaction | Other party's identifying number |
|   |                                  |

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

|                       |  |
|-----------------------|--|
| <b>2</b> Date of sale | <b>3</b> Total sales price (consideration) |
|                       |  |

# Reparación VS Mejoras de Capital

¿Aumento el Valor?

¿Hace mas útil?

¿Prolonga la vida?

Ejemplo:

Techo – ¿Parcial o completo?

Motor de un Tractor - ¿Prolonga la vida útil del Tractor?

Electrodomésticos de Alquiler -  
¿incrementa la Eficiencia?

## Permitida o Permisible

- Permitida – Deducción actual
- Permisible-Derecho a Deducir
- Reducir Base por cantidad Permisible
- Recaptura Como Ingreso Ordinario
- IRC 1245 & 1250
- Forma 3115



Preguntas?

Gracias,

866-936-2587

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