

ID: CCA_2012121308320557

Number: **201303015**

Release Date: 1/18/2013

Office:

UILC: 168.36-00

From:

Sent: Thursday, December 13, 2012 8:32:14 AM

To:

Cc:

Subject: RE: RP 2011-26 language

Hi The bonus depreciation regulations are very specific. If a taxpayer wants to revoke an election not to deduct bonus depreciation, the taxpayer must obtain the written consent of the Commissioner and, to seek this consent, the taxpayer must submit a letter ruling request. Section 1.168(k)-1(e)(7)(i).