

Final Tangible Property Regulations: Decision Trees

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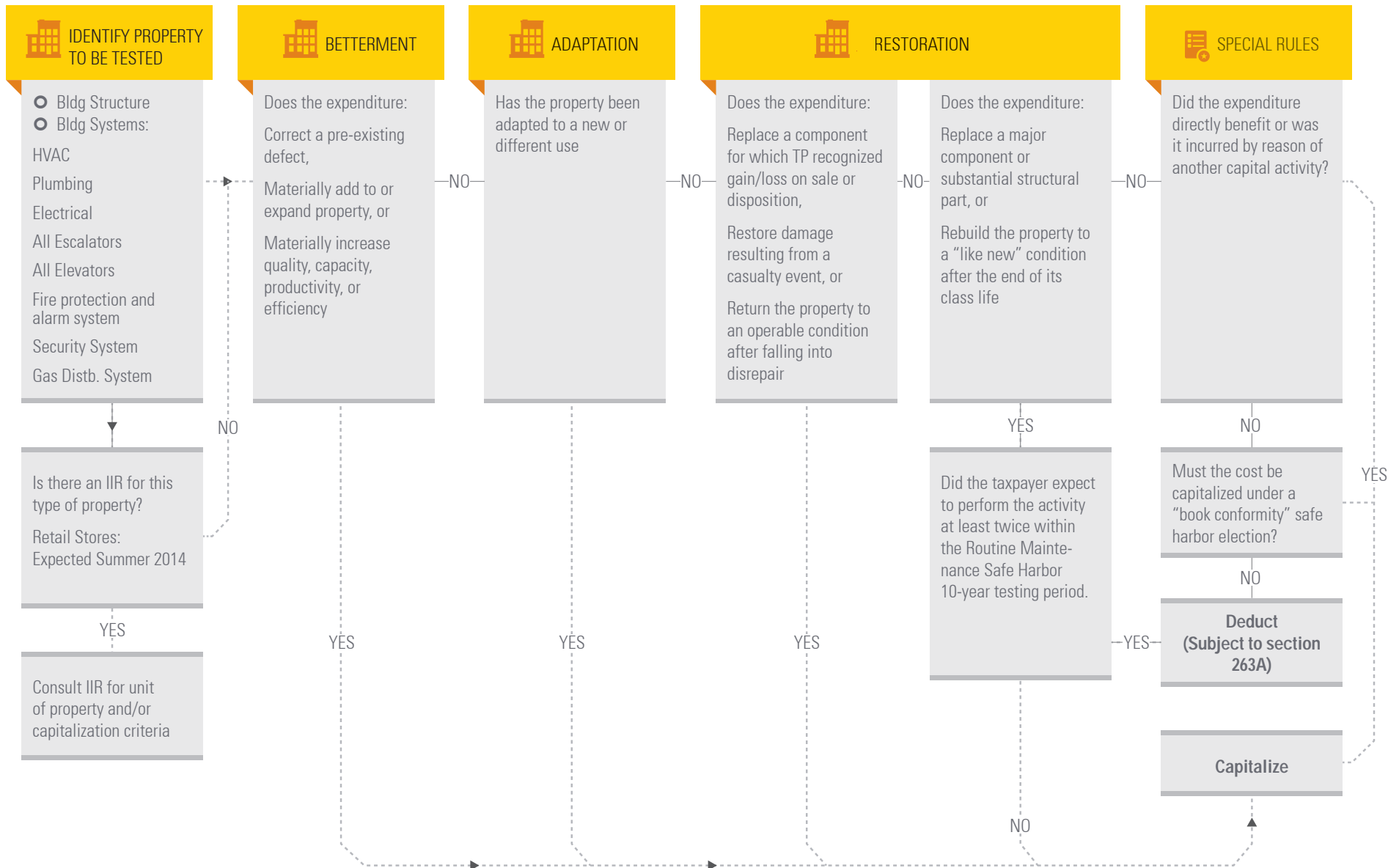


To help guide you through the basic steps in considering how the new Tangible Property Regulations apply to your repair and maintenance costs, we created a series of high-level decision trees—one for buildings, one for non-buildings, and a combined decision tree for all tangible property. To fully understand how these complex new rules affect your company, we encourage you to contact either of the KPMG professionals listed on the last page. We also invite you to take advantage of our comprehensive Tangible Property Regulations website, available at www.kpmg.com/us/repairregs.

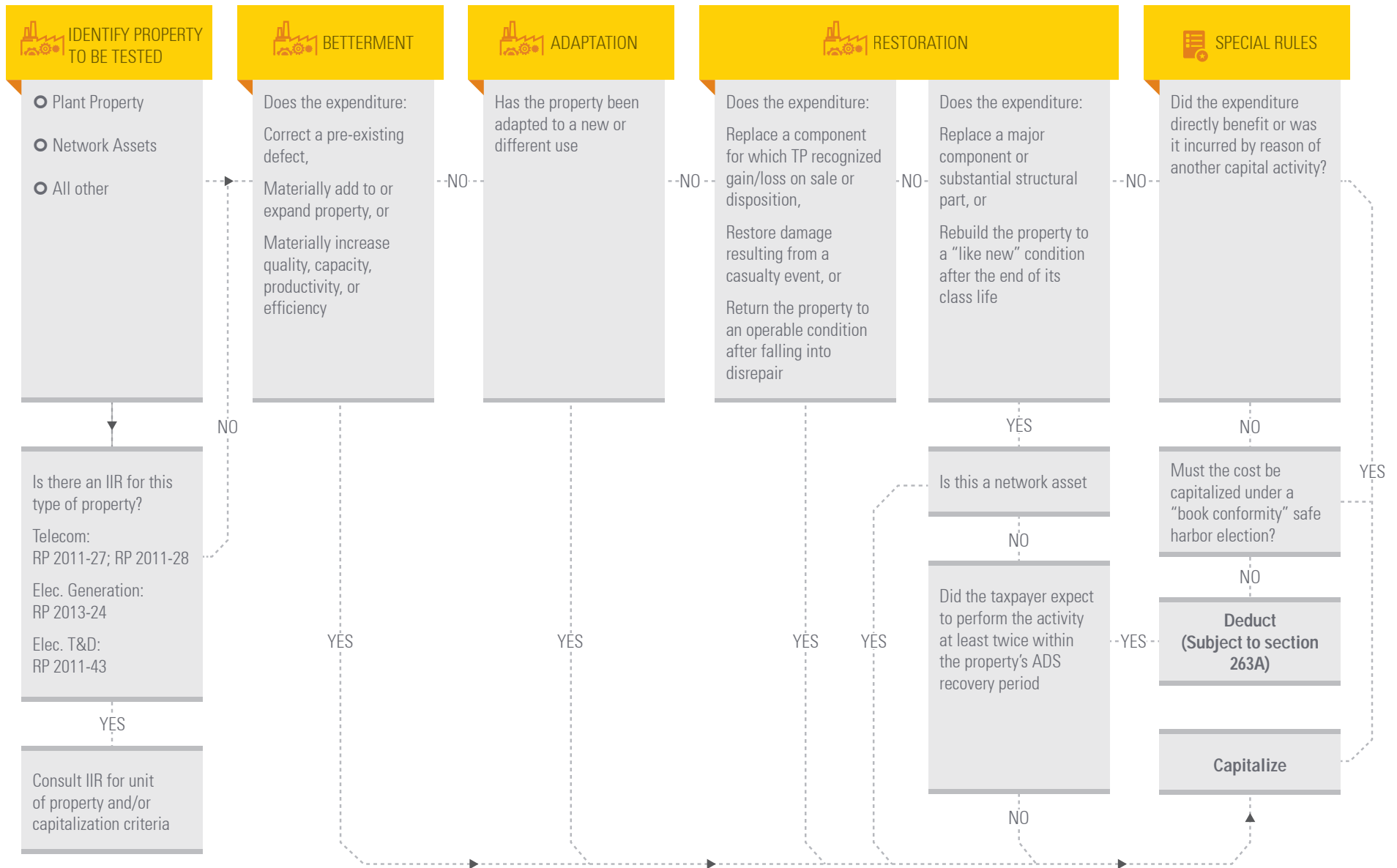
SIMPLIFIED DECISION TREE: ALL TANGIBLE PROPERTY



SIMPLIFIED DECISION TREE: BUILDINGS



SIMPLIFIED DECISION TREE: NON-BUILDING PROPERTY



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