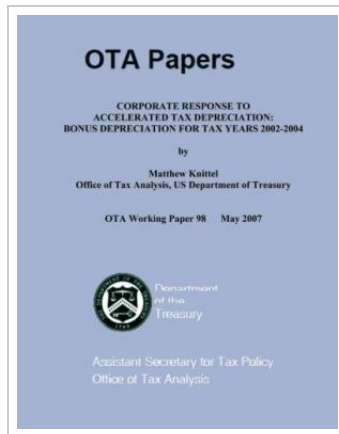




Coporate Response to Accelerated Tax Depreciation: Bonus Depreciation for Tax Years 2002-2004

By Matthew Knittel

Createspace, United States, 2015. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.This paper examines how corporations responded to temporary accelerated tax depreciation made available by the Jobs Creation and Worker Assistance Act of 2002 and the Jobs and Growth Tax Relief and Reconciliation Act of 2003. Data for tax years 2002 through 2004 reveal that 55 to 63 percent of corporate investment claimed accelerated tax depreciation. Utilization rates were slightly lower for C corporations (54 to 61 percent) than S corporations (65 to 70 percent). The lower C corporation utilization rate may be attributable to net operating losses and tax credits carried forward by C corporations as well as new tax credits. Utilization rates were generally higher for industries where investment is dominated by a relatively small number of firms (e.g., utilities and telecommunications) with longer-lived investment.



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