

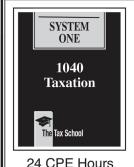
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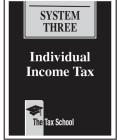
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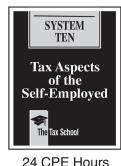
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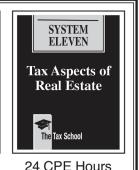
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- 1. Which one of the following items is not classified as real property? a. Fences; b. Vehicles; c. Trees; d. Parking Lots
- 2. Which one of the following is true in regard to the time in which goodwill can be amortized? a. 5 years; b. 7 years; c. 10 years; d. 15 years
- ${\bf 3.\,A\,sole\,proprietor's\,fiscal\,year\,can\,end\,on\,the\,last\,day\,of\,any\,\,month\,\,except\,one.\,Which}$ month is the exception? a. November; b. January; c. December; d. March 4. The part of the home that you use as a qualified business use may be depreciated.
- What is the correct recovery period for a business started in 2012? a. 20 years;
- b. 27.5 years; c. 30 years; d. 39 years 5. What is the latest date during the year that a qualifying Section 179 property may be placed in service and the deduction be taken? a. April 15th; b. July 31st; c. October ANSWERS 1-B, 2-D, 3-C, 4-D, 5-D 31st: d. December 31st.



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