

# Answer Path from Thomson Reuters Checkpoint®

**Answer Path provides a fast path to trusted answers on federal and state individual and business tax topics in Thomson Reuters Checkpoint.**

There is no extra cost for this award-winning feature — it is included with most federal and state tax Checkpoint subscriptions as part of our commitment to continually provide tax professionals with innovative technology and enhancements to get their jobs done better, faster and more accurately.

Need a quick answer or amount? Or a concise explanation of a topic with a clear path to more detailed guidance? Get fast guidance to trusted federal and state answers with **Answer Path from Thomson Reuters Checkpoint.**

Provide your clients with up-to-date, expert tax advice that's critical when resolving issues encountered while preparing clients' tax returns or advising them on proposed transactions, tax planning opportunities or life events. Increase client retention and add to the portfolio of services you offer to clients. Reduce complexity, speed your tax process and increase confidence in your results — no matter what the scenario.



**Winner: 2017 Gold Stevie® Award**  
 New Product or Service of the Year —  
 Search Technology

**Search by Tax Type/Document Type/Keyword**

bonus deprec

**SUGGESTED KEYWORDS**

- bonus deprec
- Bonus depreciation
- Bonus depreciation add back
- Bonus depreciation addback
- Bonus depreciation adjustment
- Bonus depreciation chart
- Bonus depreciation conformity
- Bonus depreciation deduction
- Bonus depreciation subtraction

**CREATE A CHART**

- Corporate Income → Computation of Corporate Income → Computation of Corporate Income → IRC Provisions → Depreciation — PATH Act of 2015
- Corporate Income → IRC Provisions → Depreciation — 2002 JCWA

**State Tax Chart Results**

Tax Type: Corporate Income

Display Chart Type:

- Search Charts
- Continued from: Chart Types on Tax
- Continued from: Rates on Tax

**State Follows Bonus Depreciation—2002 JCWA**

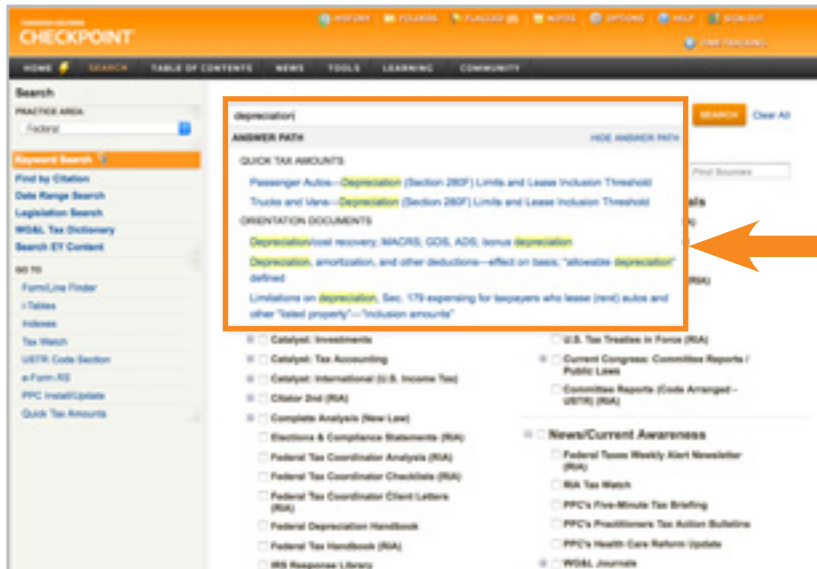
This chart shows whether or not the state follows the federal rules for computing the additional 30% bonus depreciation deduction for property acquired and placed in service after 09/10/2001 and before 09/10/2004, under P.L. 107-147, the Job Creation and Worker Assistance Act of 2002.

State	Bonus Depreciation 2002 JCWA	Comments	Authority	Editorial Reference
CT	No	IRC § 1680C does not apply for Connecticut purposes.	Conn. Gen. Stat. § 12-277(a)	\$71,680
DC	No	DC does not allow the additional bonus depreciation that is allowed under federal law.	Dist. of Columbia Revenue Bureau No. 0001/2000, 02/10/2002	\$71,680
DE	Yes	Federal deduction is reflected in federal taxable income. Delaware's starting point for computing income and therefore income taxation adjustment (but not depreciation adjustment).	Del. Code Ann. tit. 24 § 1403(a); Del. Code Ann. tit. 24 § 1403(a)	\$71,680
MA	No	Massachusetts diverges from the federal bonus depreciation provisions under IRC § 1680C.	Mass. Gen. L. Chapter 80B § 80B, Massachusetts Taxpayer Information Bureau No. 03-28, 04/20/2004	\$71,680
NY	No	The New York State Legislature has not changed the current income tax law to conform with the federal tax law changes.	Instructions, General Instructions for Filing Business Tax Returns, 07/14/02	\$71,680

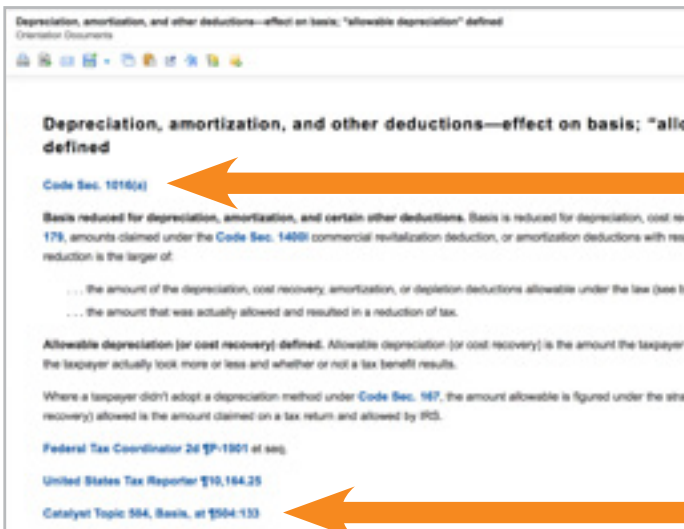
**Depending on your search and subscription, Answer Path will provide Quick Tax Amounts and/or Orientation Documents or a direct path to state chart results.**

**NEW!** Quickly create a multi-state view of a state tax topic with relevant charts.

Regardless of your level of experience or expertise, Answer Path will get you to the right answer.



Answer Path results change as you type in the keyword search field, allowing you to refine your search and immediately see results without having to perform a new search or navigate through a list of results.



**Orientation Documents** start you down your research path with the basic rules explained in plain English, the applicable Code Section(s), links to frequently needed materials (such as practice aids and forms instructions) and subscription-sensitive links to more detailed coverage in other sources when you need to go further — whether preparing a return with PPC Deskbooks, understanding an area of law with the Federal Tax Coordinator or completing a transaction with Checkpoint Catalyst™.

	2017	2018
<b>Trucks and Vans—Loaded Gross Vehicle Weight 6,000 lbs. or Less</b>		
<b>Depreciation limits (Section 280F limits)<sup>1, 2</sup></b>		
Placed in service year if special depreciation allowed	\$11,500	\$11,500
Placed in service year if no special depreciation allowed	3,500	3,500
Second-year limit	5,700	5,700
Third-year limit	3,450	3,300
All years thereafter	2,075	2,075
Leased auto income inclusion applies when FMV exceeds	\$19,500	\$19,500

**Quick Tax Amounts** provide quick and accurate answers to common tax questions in personal or business-related transactions such as “what’s the standard mileage rate?” or “what’s the maximum adoption credit allowed?”

Note: Amounts and limits shown are for display purposes only and subject to change.

Visit [tax.tr.com/answerpath](http://tax.tr.com/answerpath)

The intelligence, technology and human expertise you need to find trusted answers.



the answer company™  
**THOMSON REUTERS®**