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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Friday, June 5, 2015 1:16 PM  
**To:** Richard Joslin  
**Subject:** Re:

wrong section. . houses cannot be depreciated. . hobby loss rules are more complex than strict m=th

On =ri, Jun 5, 2015 at 9:04 AM, [REDACTED] wrote:

The depreciation may be allowable if =ot a hobby loss limitation but the vacation home rules (Sec 280A) ma= limit deduction to rental income for residences. A boat is considered a dwelling unit/ residence and 280A comes into play i= the owner has personal use of greater than 14 days or 10% of period rent=. I had discussed this With Alan Dluglash and he had concurred

From: jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Thursday, June 04, 2015 10:51 PM  
To: Richard Joslin  
Subject:

<http://www.cruisingyachts.net/yachts/y=chts-tax-deduction/> <<http://www.cruisingyachts.net/yachts/yach=s-tax-deduction/>> why are we not depreiationt the yacht

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please no=e

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