

---

**From:** Richard Joslin [REDACTED]  
**Sent:** Friday, June 5, 2015 1:05 PM  
**To:** jeffrey E.  
**Subject:** RE:

The depreciation may be allowable if not a hobby loss limitation but the vacation home rules (Sec 280A) may limit deduction to rental income for residences. A boat is considered a dwelling unit/ residence and 280A comes into play if the owner has personal use of greater than 14 days or 10% of period rented. I had discussed this With Alan Dlugash 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/yachts-tax-deduction/> why are we not depreiationt the yacht

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to [jeevacation@gmail.com](mailto:jeevacation@gmail.com) <mailto:jeevacation@gmail.com>, and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved