
From: Richard Joslin <[REDACTED]>
Sent: Tuesday, May 20, 2014 5:30 PM
To: Jeffrey E.; Lawrence Delson [REDACTED]
Subject: Avionetta
Attachments: NBAA letter re 280F.pdf

One item to discuss is the depreciation once the plane is chartered to Apollo under Part 135. Per TAM – interpretation, use by LDB in Apollo capacity is not counted toward “qualified=business use” for purposes of determining accelerated depreciation eligibility. See attached letter from NBAA to Treasury commenting on TAM 200945037 (see pg 9 and 10).

<http://www.irs.gov/pub/irs-wd/0945037.pdf> <<http://www.irs.gov/pub/irs-wd/0945037.pdf>>

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