



Qualifies for De Minimis election (a)?

Yes

No

Is this a material or supply (b)?

Yes

Does the entity track items?

Yes

No (Incidental)

Is it routine maintenance (c)?

Yes

No

Does it qualify for election to expense certain building improvements. Small Taxpayer Provision (d)?

Yes

No

Is it an acquisition (e), betterment (f), restoration (g), or alteration (h)?

No

Repair (does not fall under e-h requiring capitalization)?

Yes

No

Consider other options (including nondeductible)

Yes

Expense the Item

Item used by end of year?

Yes

No

Capitalize Item