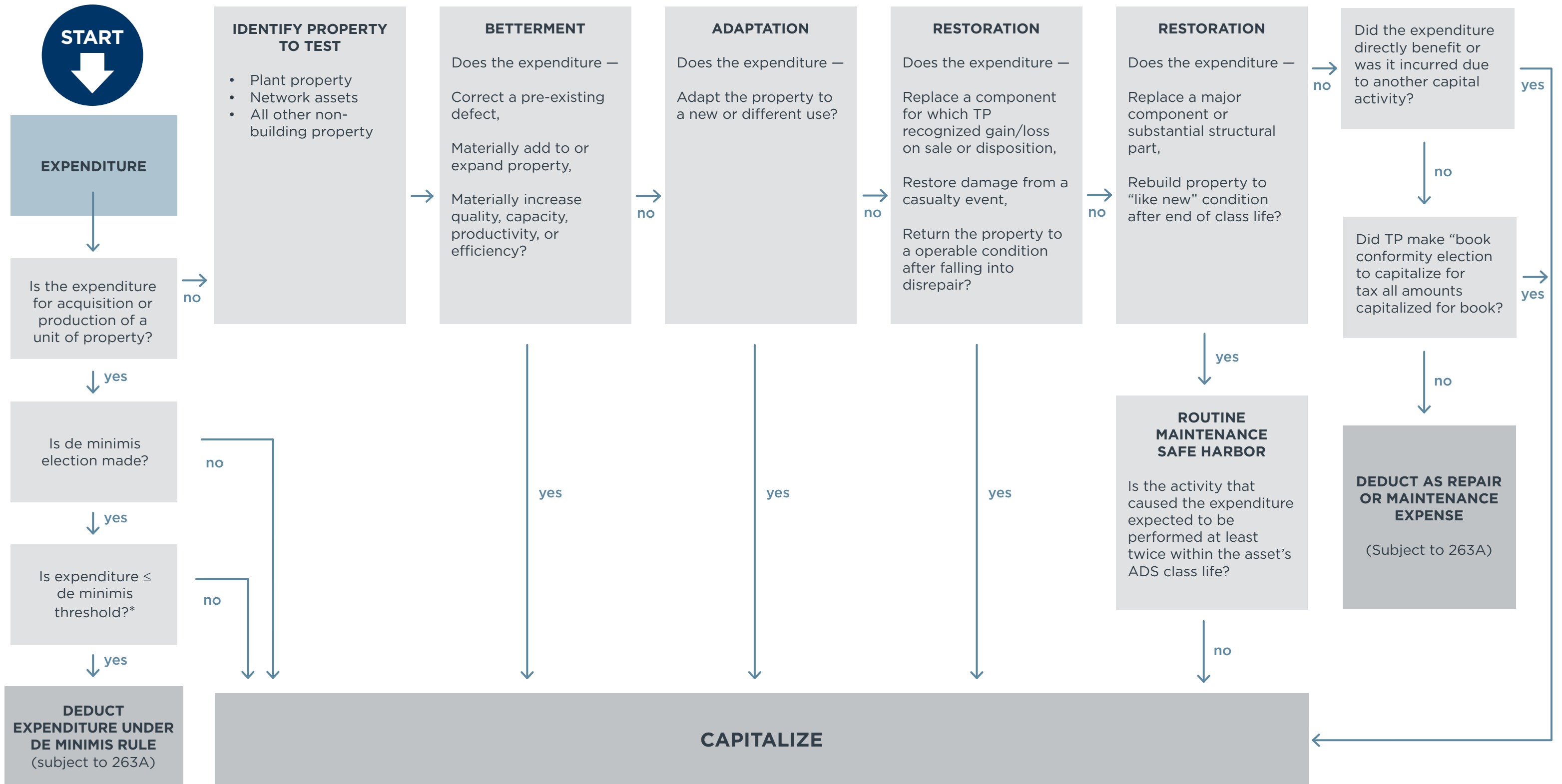


Non-Building Improvements Decision Matrix



*De minimis threshold for taxpayers with applicable financial statement is \$5,000. De minimis threshold for taxpayers without applicable financial statement is \$2,500 for tax years beginning after Dec. 31, 2015.