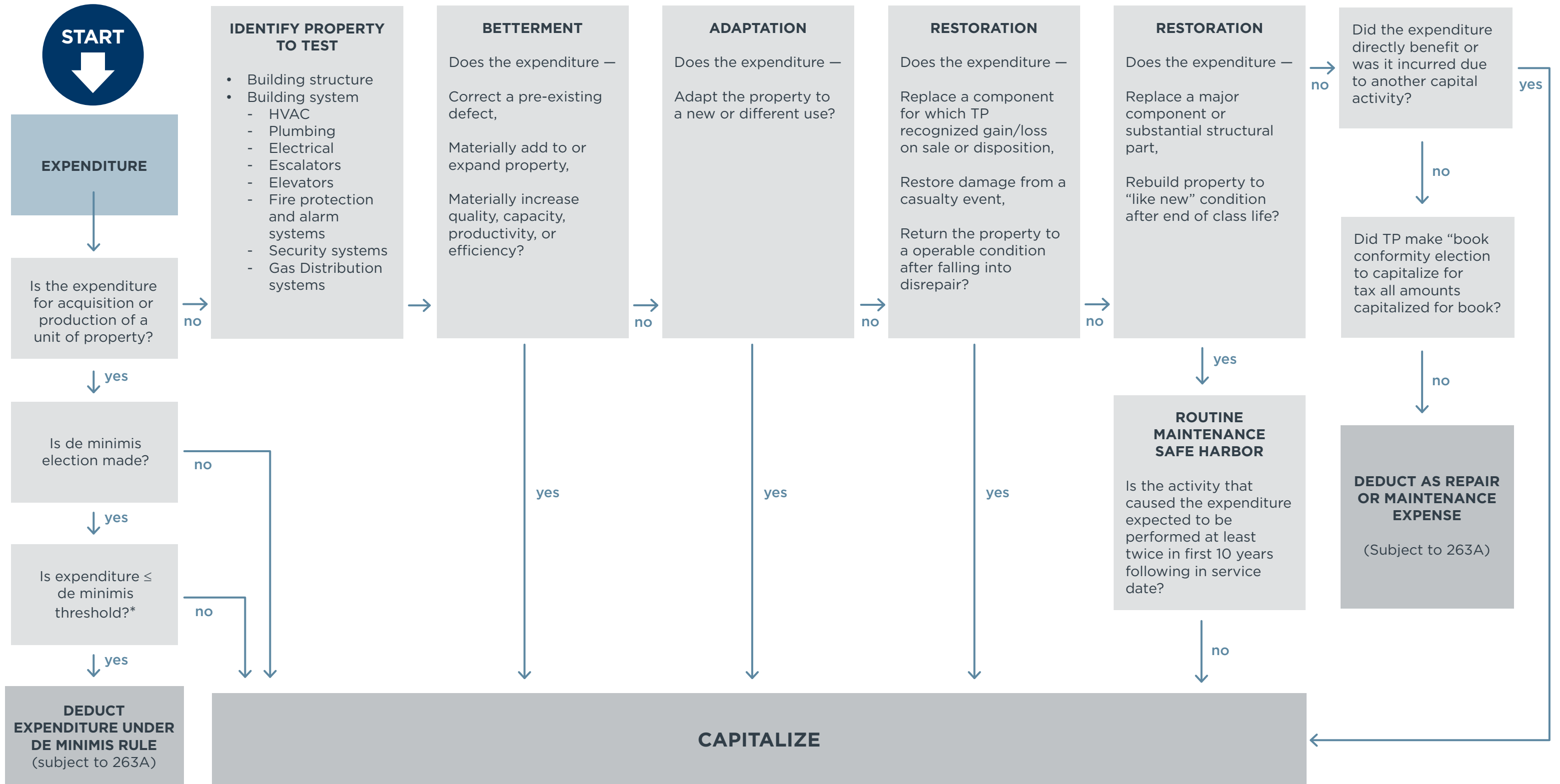


Building Improvement Decision Matrix

Tax Year Beginning after Dec. 31, 2015



*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.

The information presented herein is general in nature and should not be acted upon without the advice of a professional.