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NEW QUESTION: 1

Starr, a self-employed individual, purchased a piece of equipment for use in Starr's business. The costs associated with the acquisition of the equipment were:

What is the depreciable basis of the equipment?

- A. \$59,425
- B. \$55,000
- C. \$59,125
- D. \$58,400

Answer: A

Explanation:

Explanation

Choice "d" is correct. The rules for depreciable basis in tax are generally the same as the GAAP rules for capitalizing an asset. The depreciable basis is the cost associated with the purchase of the asset and with getting the asset ready for its intended use. Further improvements are also capitalized, and the basis is reduced for any accumulated depreciation. In this case, the cost of obtaining the equipment and getting the equipment ready for its intended use includes all the items shown above, as follows:

Choice "a" is incorrect. The costs of delivery charges, installation, and sales tax are all part of the cost of obtaining the asset and getting the asset ready for its intended use. All of these charges are included in the depreciable basis of the equipment.

Choice "b" is incorrect. The costs of delivery charges and installation are both part of the cost of obtaining the asset and getting the asset ready for its intended use. These charges are included in the depreciable basis of the equipment.

Choice "c" is incorrect. The cost of installation is part of the cost getting the asset ready for its intended use. This charge is included in the depreciable basis of the equipment.

NEW QUESTION: 2

Refer to the code snippet below:

```
Let array = [1, 2, 3, 4, 4, 5, 4, 4];
For (let i =0; i < array.length; i++)
if (array[i] === 4) {
array.splice(i, 1);
}
}
```

What is the value of array after the code executes?

- A. [1, 2, 3, 4, 5, 4]
- B. [1, 2, 3, 4, 5, 4, 4]
- C. [1, 2, 3, 5]
- D. [1, 2, 3, 4, 4, 5, 4]

Answer: D

NEW QUESTION: 3

All email Auto-Protect options are disabled, and an administrator receives an email from an associate with a .zip file attached. There are three files in the .zip file that are needed for the administrator's presentation the next day. What neither of them realize is that one of the files is infected with a virus. When will File System Auto-Protect detect this infected file?

- A. when the email is opened
- B. when the email is closed
- C. when the .zip file is saved to the administrator's desktop
- D. when the .zip file is opened

Answer: B

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