

## Internal Revenue Code Section 179(f)(2)(C)

Election to expense certain depreciable business assets

...

(f) Special rules for qualified real property.

(1) In general.

If a taxpayer elects the application of this subsection for any taxable year, the term "section 179 property" shall include any qualified real property which is-

(A) of a character subject to an allowance for depreciation,

(B) acquired by purchase for use in the active conduct of a trade or business, and

(C) not described in the last sentence of subsection (d)(1) .

(2) Qualified real property.

For purposes of this subsection, the term "qualified real property" means-

(A) qualified leasehold improvement property described in section 168(e)(6) ,

(B) qualified restaurant property described in section 168(e)(7) , and

(C) qualified retail improvement property described in section 168(e)(8) .



(3) Repealed.

(4) Repealed.