

***TheTaxReview* Like-Kind Exchanges Depreciation Learning Objectives/Table of Contents**

Learning Objective

A Learning Objective A

Compute the basis of property for depreciation in a like-kind exchange.

B Learning Objective B

Apply the default depreciation rules for property acquired in a like-kind exchange.

C Learning Objective C

Select the depreciation method to be used if a taxpayer elects out of applying the default rules for a like-kind exchange.