

Terminal activity, logistics activity, and other supportive functions such as maintenance and repair that are performed while the qualifying vessel is at a port terminal, or otherwise stationary, are classified ...

In its claim, Taxpayer states that the classification of the assets used in the truck terminal portion of the intermodal facility under asset class 42.0 is appropriate since the nature of these assets is more ...

Overview of Entity Classification Regulations (a/k/a Check-the-Box) When a business entity is created, a determination must be made as to how the entity should be treated for U.S. income tax purposes (its ...

Taxable Containers, Labels, and Shipping Cases Sales and purchases of containers, labels, and shipping cases are subject to Denver sales or use tax, unless they meet the following requirements ...

The tariff classification, marking, and status under the North American Free Trade Agreement (NAFTA) of an electrical junction box from Canada

In this blog, we will explore how utilizing Section 179 can help you maximize your tax deductions when purchasing storage containers, particularly when buying in bulk.

The taxpayer's shipping business involves the transportation of cargo for its customers. The taxpayer's customers may include both governmental entities and private businesses. For certain customers, ...

A refinery with terminal racks must report all non-bulk liquid rack disbursements (i.e., taxable and nontaxable), including freestanding and dedicated racks. Products that undergo a ...

ISSUES: Whether Taxpayer's costs attributable to cardboard boxes, dividers, foam packaging, plastic wrapping, heavy plastic bags, and other materials ("packaging material costs") are required to be ...

The junction boxes consist of electrical components mounted within a NEMA compact enclosure which are used in electrical distribution applications. Junction Box RTB-003-02 is described as a populated ...

Web: <https://www.cgaroofing.co.za>