

**From:** Richard Joslin <[REDACTED]>  
**To:** jeffrey E. <jeevacation@gmail.com>  
**Subject:** RE:  
**Date:** Fri, 05 Jun 2015 13:04:44 +0000

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The depreciation may be allowable if not a hobby loss limitation but the vacation home rules (Sec 280A) may limit deduction to rental income for residences. A boat is considered a dwelling unit/ residence and 280A comes into play if the owner has personal use of greater than 14 days or 10% of period rented. I had discussed this With Alan Dlugash and he had concurred

**From:** jeffrey E. [mailto:jeevacation@gmail.com]  
**Sent:** Thursday, June 04, 2015 10:51 PM  
**To:** Richard Joslin  
**Subject:**

<http://www.cruisingyachts.net/yachts/yachts-tax-deduction/> why are we not depreiationt the yacht

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please note

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