## Landlording (Buy and Hold) M: What is depreciation recapture?

A situation in which the owner is required to pay tax at normal rates of income to the extent of the excess accelerated depreciation. This occurs when a party sells real property at a gain and claimed accelerated depreciation while owning it. THis is common when owning rentals in an appreciating market and then selling them. Unique solution ID: #1742 Author: admin

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Page 1 / 1 (c) 2024 admin <advisor@cleverinvestor.com> | 2024-05-14 19:32 URL: https://cleverinvestorvault.com/index.php?action=artikel&cat=11&id=743&artlang=en