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Now that there is a federal tax policy roadmap for the foreseeable future, here is a closer look at key OBBBA tax items and their implications for telecom companies.

The IRS ruled that, for purposes of the limited rental exception, the property with regard to taxpayer's fiber optic cable is the continuously connected fiber optic cable within the geographic boundaries of ...

This guide aims to shed light on the intricacies of these rules, making it easier for you to grasp how fiber optic cables are classified and depreciated for tax purposes.

Taxpayers should consult with a tax professional before relying on any aspect of this ruling. The application of the Tennessee sales and use tax to the engineering, procurement, and construction of ...

Under a Backhaul Lease, the Tenant has an exclusive right to use all or a dedicated portion of the capacity of an identifiable fiber optic cable over a specifically identified route from a cell tower to a ...

The customer's equipment must be located in Petitioner's IBX in order to gain access to Petitioner's fiber optic cable. Petitioner installed the cables that it uses to provide its services in the ...

Less: Costs capitalized for financial statement purposes that are deducted or deferred for Federal tax purposes, other than under this network asset maintenance allowance safe harbor, such as research ...

Revenue Procedure 2015-12 makes the new safe harbors available to any cable system operator, including a subsidiary or other downstream affiliate, that has a depreciable interest in "cable network ...

At first glance, the 24-year class life of telecommunications OSP would suggest that fiber optic networks simply are not eligible for bonus depreciation. But that is not the case, as is evident ...

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