

We conclude, based on the facts presented, that: (1) Petitioner's charges to its customers for the use of its "dark" fiber optic cables that provide a means for the customers' equipment to ...

All manufacturing processes, from initial batching and melting of raw materials through annealing, cooling, and cutting, occurred in the United States. (4) Fiber optic cable (including drop cable). All ...

The Taxpayer owns a "dark" fiber optic cable network. The Taxpayer explains that the fiber is bolted in place or buried underground and intended to be left in place for an extended or ...

Tax rate calculated -- the tax rate for a telecommunication property is the sum of the net property tax rates (after credits) from the prior year in the taxing jurisdictions where the property is located

Listed below are the services that are taxable, including examples and references to additional information. Taxable amusement services include sightseeing tours, online games, fortune telling ...

In lieu of applying the detailed and highly factual standards of the TPR, eligible cable system operators may use the optional "network asset maintenance allowance" ("NAMA") method for cable network ...

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

The IRS has issued guidance (Rev. Proc. 2015-12) providing several safe harbor methods of accounting for some property costs paid or incurred by cable system

Applicability. This change applies to a cable system operator that is within the scope of Rev. Proc. 2015-12, 2015-2 I.R.B., and wants to change to the safe harbor method of

When the call either originates or terminates at the customer's service address, the call is subject to the sales tax rate imposed in the jurisdiction where the service address is located.

Although a fiber optic cable may contain more optic fibers than are necessary to serve a single node, all optic fibers in the unit of property are considered placed in service when the node is ready and ...

Telecommunications infrastructure maintenance fees (TIMFs) are imposed on persons in the business of transmitting, supplying, or furnishing telecommunications and all associated services in Illinois for ...

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