Bucks for your Bytes: Monetary Appraisal for Tax Credit of Private-Sector Electronic Database Records

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Abstract

This short note addresses assigning monetary value to electronic database records for the purpose of income tax credits. While there are many precedents available for the monetary appraisal of more traditional archival media, this is not the case for records from large database systems. Some of the factors that evaluators have developed to assign monetary value to these records are identified here.

Résumé

Ce court texte examine l'assignation d'une valeur monétaire aux bases de données électroniques pour fins de crédits d'impôts. Alors qu'il existe plusieurs précédents pour l'évaluation monétaire des documents archivistiques dans les médias plus traditionnels, ce n'est pas le cas pour les grands systèmes de bases de données. Ce texte identifie quelques facteurs que les évaluateurs ont élaboré pour déterminer la valeur monétaire de ces documents.

Full Text:

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