

# Take up to a \$500,000 Section 179 tax deduction

Businesses have significant reasons to acquire and install capital equipment before the end of 2015, so plan now to maximize these important benefits.

## Section 179 deduction

- Companies can expense up to a \$500,000 deduction on new or used equipment
- The maximum equipment investment amount eligible for the full \$500,000 deduction is \$2 million before a dollar-for-dollar phase-out begins

## Bonus depreciation

- Additional deductions may be available if you qualify for bonus depreciation
- Take an additional write-off of 50% of the undepreciated balance of capital expenditures and depreciable property (new equipment only)
- Equipment must be depreciable under the Modified Accelerated Cost Recovery System (MACRS) with a recovery period of 20 years or less

Speak to your tax and accounting advisors today to learn more about maximizing these and other incentives.

For more information, please contact,

Matt Sheehan  
Relationship Manager  
888-329-5014 Toll Free  
matthew.sheehan@usbank.com

[usbank.com/leasing](http://usbank.com/leasing)

Cost of equipment \$2 million or less	\$
1st year write offs	
• Section 179	\$
• 50% bonus depreciation	\$
• Normal 1st year depreciation*	\$
Total 1st year deduction	\$
Potential tax savings in 2015**	\$
Equipment cost after tax savings	\$

\*Based on an expected 7 year asset life

\*\* Tax savings assume a 35% tax rate

