



Don't miss out on potential tax benefits in 2025

Businesses have significant reasons to acquire and install capital equipment before the end of 2025, so plan now to maximize these important benefits.

Key provisions

Section 179

- Deduction limit increased from \$1,220,000 to \$1,250,000.
- Phase-out threshold increased from \$3,050,000 to \$3,130,000.

Bonus depreciation

- Level reduced to 40% through 2025.
- Bonus depreciation continues to apply to used and new equipment.
- Equipment investments exceeding \$4,380,000 are not eligible for any Section 179 deduction.

Standard depreciation

- First year MACRS depreciation applicable.

Speak to a qualified tax professional familiar with your specific business circumstances.

2025 Section 179 and bonus depreciation tax deduction example	
Cost of equipment	\$
Section 179 deduction	\$
Bonus depreciation deduction	\$
1st year depreciation (assuming 5-year MACRS)	\$
Total first year deduction	\$
Cash savings on purchase: (assuming 21% C-Corp tax bracket)	\$
Lowered cost of equipment:	\$

For more information, contact:

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