

Deduction limit jumps to **\$1,000,000** and equipment purchase limit is now **\$2,500,000**. **Bonus Depreciation is now 100% deductible on most new & used equipment and is retroactive to 9/27/2017!***

Example cost of equipment[†]	\$100,000	\$600,000	\$1,200,000
Section 179 deduction	\$100,000	\$600,000	\$1,000,000
100% year-one bonus depreciation	\$0	\$0	\$200,000
Total 1st year deduction	\$100,000	\$600,000	\$1,200,000
Cash savings on purchase	\$21,000	\$126,000	\$252,000
<small>Assuming a 21% corporate tax rate – actual savings may be higher for certain S-Corps, LLCs and Partnerships</small>			
Lowered cost of equipment	\$79,000	\$474,000	\$948,000
Savings with IRS Section 179 deduction	21%	21%	21%

[†]equipment and software are eligible

*Visit leasecorp.com/179-tax-deduction for more information



Lease Corporation of America is not an authorized tax advisor. You must consult your tax advisor, visit www.irs.gov or contact the **IRS helpline** at **800.829.4933** to confirm if you qualify for this tax benefit.

Contact your dedicated LCA Account Executive for more information

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