

# Section 179 may benefit your customers



## Who Might Qualify for Section 179?

All businesses that purchase, finance and/or lease new or used business equipment during tax year 2025 may qualify for the Section 179 deduction.

**Customers should consult with their tax advisor before acquiring equipment to take advantage of this benefit.**

### Qualifying equipment

- Agriculture
- Construction & Industrial
- Food & Beverage
- Processing/Packing
- Golf
- Healthcare
- Renewable Energy
- Sports Media & Entertainment
- Technology & Office Products
- Transportation

### Act now!

Businesses wanting to take advantage of this tax benefit need to act fast. The scheduled deduction is good only for qualifying equipment purchased or financed and put into use by December 31, 2025.

## Here's How

**Your customers may benefit from the Section 179 tax deduction by acquiring equipment before December 31, 2025.**

Section 179 is a useful tool for expensing equipment purchases. It allows for full expensing of certain equipment purchases up to deduction limit, also increased by OBBBA, to \$2,500,000 with phaseout over \$4,000,000 for 2025.

The information provided is available in greater detail by going to [https://www.irs.gov/publications/p946#en\\_US\\_2023\\_publink1000299322](https://www.irs.gov/publications/p946#en_US_2023_publink1000299322) and is in no way to be construed as tax or business advice. We encourage you to have your customers consult with their tax accountant or financial advisor.

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CIB EF PDF 0725-065-2712804