



Don't miss out on potential **TAX BENEFITS** *in* **2019**

Businesses have new incentives to acquire and install capital equipment. The Tax Cuts and Jobs Act of 2017 made significant changes to both Section 179 and bonus depreciation which, when used together, may allow businesses to deduct up to 100% of capital purchases.

2019 Section 179 & Bonus Depreciation Tax Deduction Example

Cost of Equipment:	
Section 179 Deduction:	
Bonus Depreciation Deduction:	
Total First Year Deduction:	
Cash Savings on Purchase: (assuming 21% C-Corp tax bracket)	
Lowered Cost of Equipment: (after tax savings)	

Tax Changes

Section 179

- Deduction limit increased from \$500,000 to \$1,000,000
- Phase-out threshold increased from \$2,000,000 to \$2,500,000

Bonus Depreciation

- Level increased from 50% to 100% and remains at that level for five years
- Bonus depreciation was expanded to apply to used and new equipment

Section 179 & Bonus Depreciation Combined

- Total expensing increased from \$500,000 to unlimited for used equipment
- Total expensing increased from 50% of total spending to unlimited for new equipment

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



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