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# THERE ARE ONLY TWO CERTAIN THINGS IN LIFE

Here's how Section 179 can impact *your business and your taxes.*



## Have you heard of Section 179?

Many businesses may not be aware that Section 179 allows you to deduct the entire cost of depreciation for equipment and software that is purchased or leased before the end of the year now, instead of depreciating an asset over a multi-year period.

## Who qualifies for Section 179?

While many may think that only large corporations benefit, Section 179 was specifically designed to benefit small businesses. Rather than deducting the depreciation of a new or used copier or software over the course of several tax years, you can write off the entire amount now.

## Is there a limit to the deduction?

Yes, although the limit is \$1 million with a maximum investment of \$2.5 million, most small to medium sized businesses will fall well below the limits. If you buy more than \$2.5 million of fixed assets, the deduction is reduced by the excess over the 2.5 million.

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