



Section 179 & Your Investment in a MultiCam CNC Router from ACS.

Investing in a MultiCam CNC routing platform from ACS – Advanced Manufacturing Solutions can increase production capacity, improve consistency and reduce manual processing. For qualifying U.S. businesses, Section 179 may also provide a significant tax benefit by allowing eligible equipment costs to be deducted in the year the equipment is placed in service, rather than depreciated over several years.

The MultiCam routing platforms offered by ACS, including the **Strata One, Apex3R EVO, Apex1R G2 and 5000 Series**, generally fall within the category of business machinery eligible for Section 179, subject to the purchaser meeting the applicable requirements. Both new and qualifying used equipment can be eligible.

2026 Deduction Limits

For tax years beginning in 2026, the maximum Section 179 deduction is **\$2,560,000**. This limit begins to decrease when a business places more than **\$4,090,000** of eligible equipment into service during the year. The deduction is also subject to business taxable-income limitations, and equipment must be used more than 50% for business.

What Could This Mean for Your Purchase?

As an illustration, a business purchasing a \$200,000 MultiCam routing system from ACS and qualifying for a full deduction could reduce its taxes by approximately **\$60,000**, assuming a 30% applicable tax rate. That would represent an illustrative equipment cost after tax savings of **\$140,000**. Actual savings depend on the purchaser's tax situation; a deduction reduces taxable income rather than providing a dollar-for-dollar tax credit.

Timing Matters

To claim the deduction for a particular tax year, the router must be placed in service, installed and ready for its intended production use, before that tax year ends. An order, deposit or delivery alone does not necessarily meet this requirement. Planning ahead for manufacturing lead times, shipping, site preparation and installation is essential.

Another Option: 100% Bonus Depreciation

Current federal law also provides **100% bonus depreciation** for qualifying equipment acquired and placed in service **after January 19, 2025**. This is a separate provision that may offer another route to a full first-year deduction. Your tax adviser can determine which approach best fits your business.

Plan Your Equipment Investment with ACS

ACS can help you select the right MultiCam routing platform for your materials, applications and production goals, and coordinate delivery, installation, training and ongoing support. Working with ACS early allows you to align your equipment investment with your production schedule and tax-planning objectives.

- Consult your tax adviser to confirm eligibility, available deductions and state tax treatment.
- This information addresses U.S. federal tax provisions. Canadian purchases are subject to different tax rules.



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