

EQUIPMENT LEASING AND THE 2019 SECTION 179 DEDUCTION



Leasing & Section 179 Overview

Did you know that your company can lease equipment and still take full advantage of the Section 179 deduction? In fact, Leasing equipment and/or software with Section 179 deduction is a preferred financial strategy for many businesses, as it can significantly help with not only cash flow, but with profits as well.

Who Qualifies for Section 179?

All businesses that purchase or lease less than \$2,500,000 in new or used business equipment during tax year should qualify for the Section 179 Deduction.

What is the Section 179 Deduction?

Most people think the Section 179 Deduction is a mysterious or complicated tax code, but it is very simple: If you buy (or lease) a piece of qualifying equipment, you can deduct the **FULL PURCHASE PRICE** from your gross income. It's an incentive created by the U.S. government to encourage businesses to buy equipment and invest in themselves.

SECTION 179 DEDUCTION EXAMPLE ILLUSTRATION

Equipment Cost	\$50,000
Normal 1st Year Depreciation	\$0
Total 1st Year Deduction	\$50,000
2019 Tax Savings Benefit (assuming a 21% tax bracket)	\$10,500
Cost of Equipment	\$50,000
Lowered Cost of Equipment (after Tax Savings)	\$39,500

The above is an overall, "simplified" view of the Section 179 Deduction for 2019. For more details on limits and qualifying equipment, visit ccckc.com/section-179. Always check with your tax accountant as each company is unique and we at Commercial Capital are not tax advisors.

2019 Section 179 Deduction

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