

# **2018 Equipment Purchase Benefits from the Tax Cuts & Job Act of 2017**

## **2018 Section 179 Deduction Limit:**

\$1,000,000 for equipment put into service by 12/31/2018

## **2018 Limit on Capital Purchases:**

Section 179 Deduction is phased out \$1 for \$1 above the \$2,500,000 equipment purchase threshold

## **2018 Bonus Depreciation:**

100% Bonus Depreciation is allowed on qualified NEW and USED equipment put into service by 12/31/2018