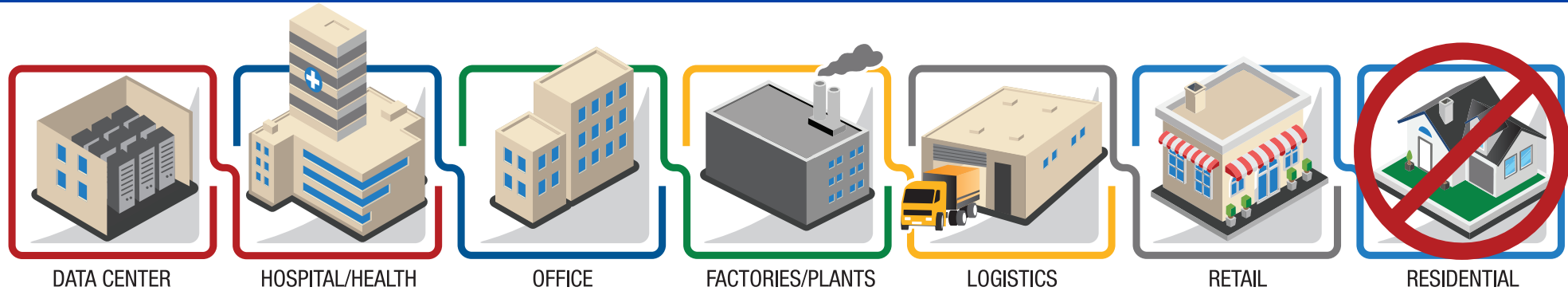


THEN
2017
TAX CUTS & JOB ACT
Allowed for 100% BONUS depreciation on qualified property & equipment

NOW
2020
THE CARES ACT
Allows a full deduction for QIP costs in a single year

NO LIMITS
On project size or purchased equipment costs.
INSTALLATION IS ELIGIBLE TOO!

WHAT FACILITIES QUALIFY?



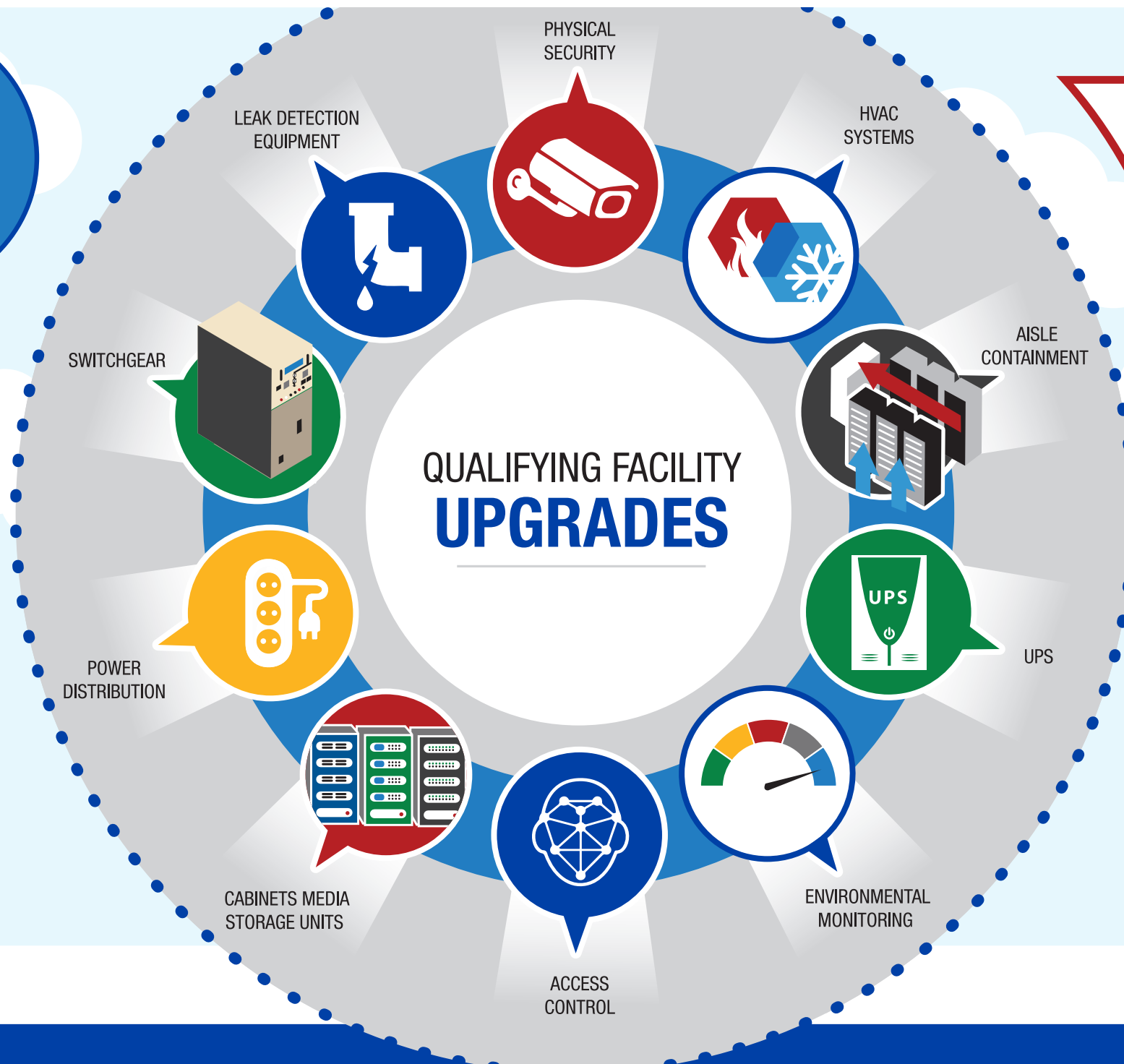
COSTS INCURRED
back to
01 01 18
ARE RETROACTIVE



COMBINE

RENEWABLE ENERGY TAX CREDITS
YOUR DEDUCTION
UTILITY REBATES

= EXTRA SAVINGS



WHAT'S A QIP?
Qualified Improvement Properties are building or leasehold improvements. (modification to occupied space)

100%
WRITE OFF
100% of qualifying facility improvement costs

* This material is for informational purposes only. There are thresholds that once reached, the deduction may be phased out. Please contact your tax advisor when planning these purchases and improvements.