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# Your Construction Authority

Rentals • Sales • Parts • Service

**NEW and  
USED  
Equipment**



## Lower Your 2021 Taxes\* When you purchase equipment by 12/31/2021

- Section 179 Expense Provision allows a deduction up to \$1,050,000 with a \$2,620,000 cap on expenditures for New AND Used equipment purchases.
- Also, take advantage of 100% Bonus Depreciation (UNLIMITED) when you buy either new or used machines for your business
- Equipment must be purchased and placed into service by 12/31/2021

**SECTION179<sup>ORG</sup>  
CALCULATOR**

### Contact your local Kirby-Smith Sales Representative:

<b>Abilene</b> 325.692.6334	<b>Amarillo</b> 806.373.2826	<b>Dallas</b> 214.371.7777	<b>Ft. Worth</b> 817.378.0600	<b>Lubbock</b> 806.745.2112	<b>Odessa</b> 432.333.7000
<b>Waco</b> 254.261.1370	<b>Oklahoma City</b> 405.495.7820	<b>Tulsa</b> 918.438.1700	<b>McAlester</b> 918.310.1550	<b>Kansas City</b> 913.850.6300	<b>St. Louis</b> 314.729.0125

#### More details on Section 179:

Section 179 of the IRS tax code allows businesses to deduct the full purchase price of qualifying equipment and/or software purchased or financed during the tax year. That means that 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.

The equipment, vehicle(s), and/or software must be used for business purposes more than 50% of the time to qualify for the Section 179 Deduction.

Contact your tax advisor to determine if you qualify. Visit [section179.org](http://section179.org) for more details.

\*This information should not be considered tax advice. Contact the IRS and your tax advisor for details.

