

2025 TAX INCENTIVES

The One Big Beautiful Bill Bonus Depreciation and Section 179 for New and Used Equipment

Tax savings are here! Customers can reduce their 2025 taxable income with the One Big Beautiful Bill's increase in the Section 179 deduction limit. Here's the latest summary:



Section 179 lets you deduct equipment costs up to your 2025 active business taxable income, with unused amounts carried forward to future years. Thanks to the One Big Beautiful Bill, 100% bonus depreciation is restored – enabling full write-offs in the year of purchase. If the bonus depreciation deduction creates a net operating loss, subject to certain limitations, you may be able to carry that loss forward to use against income in more profitable seasons. Be sure to talk with a CPA or trusted advisor to maximize benefits while staying compliant.



\$2,500,000
Spending Limit



100% Bonus
Depreciation



Dec. 31, 2025
Deadline

Example Scenarios

This incentive can significantly enhance savings for 2025.
Discover and compare how this program can affect your customer's next purchase.

	With Incentives	Without Incentives
Equipment Cost	\$3,000,000	\$3,000,000
Section 179 Deduction	\$2,500,000	—
100% Bonus Depreciation	\$500,000	—
First Year Deduction 20%	\$0	\$600,000
Total First Year Depreciation Deduction	\$3,000,000	\$600,000
Tax Savings at 21%	\$630,000	\$126,000

Thinking About Adding or Updating Your Fleet?

- Let's make it happen — and maximize your 2025 tax savings
- Take advantage of low-rate financing through CNH Capital
- Use our tax calculator to estimate your potential savings



Estimate your tax savings
by scanning the QR code.
bit.ly/TaxCalculator25



Equipment must be purchased and placed in service by December 31st, 2025. Some states may not allow these deductions. CNH Capital does not provide tax, legal or accounting advice. Dealers and their customers are strongly encouraged to seek their own professional advice on the proper treatment of these transactions.

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