



BONUS DEPRECIATION

Accelerated Tax Benefits for Real Estate Investors

WHAT IS BONUS DEPRECIATION?

Bonus depreciation is a powerful tax incentive that allows investors to deduct a large portion of an asset's depreciable basis in the year it's placed in service, rather than spreading it over decades.

Example: Invest in a qualifying convenience store or gas station property today and deduct a significant portion of that cost this year.

How it Works

TRADITIONAL DEPRECIATION:

Deducts small amounts
over 15 to 39 years.

BONUS DEPRECIATION:

Deducts 100% of the asset's depreciable
basis upfront.

WHY IT MATTERS TO YOU

- ✓ **Reduce Taxable Income:** Lower your tax bill in the year of the investment.
- ✓ **Increase Cash Flow:** More money in your pocket to reinvest or spend.
- ✓ **Boost Returns:** Tax savings can enhance your real return on investment.

Bonus Depreciation Update¹

ONE BIG BEAUTIFUL BILL ACT (OBBBA)

The One Big Beautiful Bill Act was officially **signed into law** on July 4th, 2025, **permanently reinstating 100% bonus depreciation**.

WHAT YOU SHOULD KNOW

Under this new legislation, **100% bonus depreciation** is now available indefinitely for **qualified property acquired and placed in service on or after January 19, 2025**, without any sunset provision. This means investors or businesses can fully expense eligible assets in the year of acquisition.

To optimize this potentially powerful tax planning tool, we recommend consulting your tax advisor to ensure your depreciation strategy is aligned with your overall investment objectives.

¹. Source: <https://www.congress.gov/bill/119th-congress/house-bill/1>

WANT TO LEARN MORE?

Contact your financial advisor or reach out to InCommercial to discuss how tax-advantaged real estate structures, like InCommercial Motor Fuel Fund IV, LLC, have the potential to maximize your bonus depreciation benefits.

**There can be no assurance that these objectives will be achieved.*

**For informational purposes only and intended solely for accredited investors.*

**Investments in private placements involve significant risk including potential loss of principal.*

**Review all offering materials carefully before considering an investment.*