



# 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 Update<sup>1</sup>

#### 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 V, 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.