

Through the Protecting Americans from Tax Hikes Act (PATH Act), you may qualify for significant tax advantages in 2017. These include:

- > Section 179 expensing levels set at \$500,000 with a \$2 million phase-out. Taxpayers can expense up to \$500,000 in purchases for 2017, as long as total purchases don't exceed \$2 million and certain taxable income limitations are met. New and used equipment is eligible for expensing. This provision is now permanent.
- > **Bonus Depreciation** for new equipment purchases this year, allowing 50% bonus depreciation in addition to normal depreciation. Equipment must be purchased and placed in service during 2017 to qualify. This provision has been extended to 2019.

Contact your tax adviser to determine if you qualify. Visit **section179.org** for more details.

Don't wait until the last minute; call your Peterson salesman today and make a deal! And don't forget—to qualify for the savings, your equipment must be purchased and in use before midnight on 12/31.

In Northern California, call (888) 738-3776 In Oregon and southern Washington, call (800) 452-7676 Visit us online at **petersoncat.com**

Visit www.petersoncat.com/bonus-depreciation to learn more today!

Restrictions may apply. Caterpillar does not provide tax advice and this flyer should not be considered tax or legal advice. Customers should always consult their legal, tax or accounting advisor before making decisions.

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