

Year-end decision-deadline worksheet

The deduction keys to **placed in service**: ready and available for use by December 31, not ordered, signed, or paid by December 31. Work your real order deadline backward through every stage that sits in front of it.

A • Placed-in-service deadline

Equipment must be installed, tested, and ready for use

December 31, 2026

WORK BACKWARD: YOUR RUNWAY (IN WEEKS)

B • Install, commissioning, and testing

Include electrical or facility modifications

_____ wks

C • Freight and delivery window

Ask the vendor for the current quote, not the brochure figure

_____ wks

D • Manufacturing or vendor lead time

Lead times stretch in Q4; confirm in writing

_____ wks

E • Credit review, documentation, and funding

Sits in front of the factory queue, not after it

_____ wks

F • Internal decision and approvals

_____ wks

G • Total runway (B + C + D + E + F)

_____ wks

H • Your last responsible order date

December 31 minus G weeks

BEFORE YOU COUNT ON THE DEDUCTION

- | | |
|---|--|
| ☐ Confirm the structure. Loan, EFA, or \$1-buyout makes you the tax owner. A true FMV operating lease does not. | ☐ Check your state. Several states cap Section 179 far below the federal limit or disallow bonus entirely. |
| ☐ Send the actual agreement to your CPA. The label on the document does not control the tax treatment. | ☐ Vehicles: check the GVWR on the door-jamb sticker and your business-use percentage. More than 50% is required. |
| ☐ Check your taxable income. Section 179 cannot exceed active business income or create a loss. | ☐ Confirm delivery and install dates in writing once ordered, and keep the commissioning record. |

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