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 — **December 31, 2026**
Equipment must be installed, tested, and ready for use

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