

## Section 179 Tax Benefits

### Capital Investment Tax Deduction

#### All Kirby Lester devices qualify for Section 179 Tax Deduction

Your pharmacy can apply up to \$500,000 of capital investments to tax code Section 179 in 2017. This tax benefit is highly advantageous for every pharmacy owner whose accountant suggests looking for a deduction this year.

Every Kirby Lester dispensing technology qualifies under the 2017 limit. Section 179 is not “creative accounting”; it is real tax relief, whether you purchase or lease.

### What is Section 179?

Sec. 179 of the U.S. IRS tax code allows businesses to deduct the full purchase price of qualifying equipment and/or software purchased or financed during the tax year. Sec. 179 is an incentive created by the U.S. government to encourage businesses to invest in themselves and stimulate the economy.

### What is covered?

The Sec. 179 deduction is available for most new and used capital equipment, and also includes costs directly associated with the installation of qualifying capital equipment (e.g., installation, training, delivery, any necessary remodeling costs such as electric drops). Any Kirby Lester device is covered by Sec. 179. Whether you buy or lease, you are still saving the maximum amount with Kirby Lester.

#### Sample Section 179 Calculation

Cost of product to purchase or lease	Your assumed tax bracket	Your potential 2017 tax savings	Your potential 2017 net cost
\$6,000	40%	\$2,400	\$3,600



### Important

This information is not intended or represented to constitute tax advice or your actual tax situation. Always consult with your tax advisor to determine your specific tax savings. For questions about Sec. 179, visit [www.section179.org/index.html](http://www.section179.org/index.html).