

# Do Your Customers Know That Your LCU Products are 100% Tax Deductible?

They are now thanks to the new Tax Cuts and Jobs Act, and the changes to Section 179 of the IRS Tax Code. Let's look at an example below.



## BEFORE

39-year depreciation  
schedule



## AFTER

Fully expense HVAC systems  
immediately

## FOR EXAMPLE

A typical commercial heating and air-conditioning unit will cost approximately \$14,000\*

### BEFORE



**\$350**

depreciation expense

### AFTER



**\$14,000**

immediately expensed  
reducing the tax bill by over  
**\$5,000**

\*The actual cost of HVAC equipment will depend on the specifics of the building and the contractor

**SEE THE DIFFERENCE:** Heating, Air-conditioning & Refrigeration Distributors International (HARDI) created this infographic as an informational piece designed to inform contractors of the benefits afforded through the expansion of Section 179 of the IRS Tax Code.