

**2018 and 2019
Depreciation Rules**

	Federal		California	
	2019	2020	2019	2020
Sec 179 Expense Election	1,020,000	1,040,000	25,000	TBD
Purchase Phase Out Limit for Sec 179	2,550,000	2,590,000	200,000	TBD
Sec 179 for Qualified Real Estate Improvements (non-residential only)	1,020,000	1,040,000	25,000	TBD
Sec 179 Limit for SUVs Greater Than 6,000 lbs	25,000	25,000 (subject to inflation increase)	25,000	TBD
Bonus Depreciation- New & Used Assets	100%	100%	0	0
Autos Less Than 6,000 lbs- 1st Year Depreciation	18,100	18,100	3,258	TBD
Trucks Less Than 6,000 lbs - 1st Year Depreciation	18,100	18,100	3,670	TDB
Qualified Improvement Property	39 year recovery period	39 year recovery period	39 year recovery period	39 year recovery period