



# Upgrade your comfort. Maximize your savings.

## Comfort meets savings with the **IRS Section 179 Tax Credit.**

As a small business owner or building manager, you're always searching for smart ways to invest in your property, enhance the comfort of your employees or guests, control costs, and—when possible—take advantage of available tax benefits. Here's some great news if you're thinking about upgrading your heating and cooling system. It's called the IRS Section 179 Tax Deduction.

Section 179 is one of the most business-friendly provisions in the current IRS tax code. With this provision, there is no need to wait and depreciate equipment and improvements—such as HVAC systems. Section 179 lets you deduct the total purchase price of eligible equipment in the same year it's installed. For the 2026 tax year, the IRS Section 179 deduction allows businesses to deduct up to \$2,560,000 for qualifying equipment purchases placed in service the same year.

Say you have a system installed for \$25,000. For a business in the 25% tax bracket, for example, that's a potential tax savings of \$6,250. And with Section 179 now allowing you to reduce your tax liability immediately on a capital upgrade, investing in a new HVAC system is also appealing from a cash flow perspective; not to mention the benefits of greater comfort and more efficient energy consumption.



### The benefits

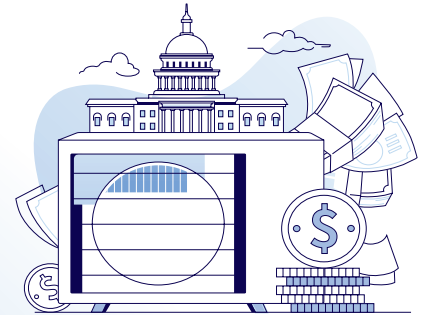
- **Substantial tax savings:** You don't have to wait years for the tax benefits. Deduct the equipment cost in the year it's installed.
- **Cash to reinvest:** By reducing your tax liability immediately, you're freeing up money that you can reinvest in your facility.
- **Energy and maintenance savings:** Realize benefits such as reductions in energy consumption and maintenance costs.
- **Enhanced comfort and control:** With features such as tailored zoning and smart controls, occupants are always comfortable.

# Why Mitsubishi Electric

Mitsubishi Electric offers an expansive portfolio of light commercial HVAC solutions tailored to meet the diverse needs of small business owners and building managers—offices, retail spaces, schools, and small to mid-size commercial settings. Each innovative, all-electric unit features advanced inverter-driven compressor technology, optimizing energy use and minimizing operating costs. If you invest in a new Mitsubishi Electric system, you can potentially deduct all or most of the expense on your next tax return. Our inverter-driven compressor technology delivers industry-leading energy efficiency and occupant comfort, making them an ideal choice for small business owners and building managers seeking an HVAC system that is efficient, scalable, and environmentally friendly.

## Taking advantage of Section 179

1. **Check your eligibility:** Start by confirming that your business qualifies. Section 179 applies to most small and medium businesses, and you can use financed, leased, or outright-purchased equipment as long as it's for business purposes.
2. **Choose eligible HVAC equipment:** Talk to your HVAC contractor about the Mitsubishi Electric M- and P-Series or SMART MULTI® systems that fit your facility's needs.
3. **Complete installation before year-end:** Don't miss out on the savings! Be sure to take advantage of Section 179 the same year that you install your system. Claim the system on your taxes and participate in this deduction."
4. **Save your documentation:** Keep every invoice and record that shows the cost, the date the system went into service, and its use for your business. These documents will be vital for substantiating your deduction at tax time.
5. **Consult your tax professional:** While you can estimate your savings, make sure to check with your tax adviser or CPA for final details. They'll help you ensure compliance and optimize your deduction.



## Claim the Savings

Don't forget to claim your Mitsubishi Electric system on your taxes with Section 179. You can participate in this deduction the same year that your unit is installed. By opting for the P-Series or SMART MULTI single- and 3-phase units, you are providing your building with energy-efficient comfort, while also lowering your tax bill.

Act soon to get the double benefit of enhanced comfort and significant savings for your business.

To learn more, visit [MitsubishiComfort.com](https://MitsubishiComfort.com) or [MitsubishiPro.com](https://MitsubishiPro.com) for technical information.