



Turn Your Roof Into a Tax Advantage

Deduct up to **\$2.5M** in roofing costs immediately, protect your assets and **reduce your 2025 tax bill.**

UNLOCK IMMEDIATE ROI WITH SECTION 179

Instant ROI

Deduct the full cost of your re-roofing project in the year it's completed

Expanded Access

Phase-out threshold raised to \$4M, indexed for inflation

Annual Flexibility

Take advantage year after year, whether for one roof or phased upgrades

Stronger Cash Flow

Nationwide buying power for competitive pricing and supply chain reliability.

Bigger Deduction

Section 179 cap doubled to \$2.5M for nonresidential roofs

Deduct the full cost in one year instead of spreading it over decades

From 39 Years to



WHY PARTNER WITH NATIONS ROOF?

Tax incentives make re-roofing financially strategic



Industry-Leading Safety Performance

A
RATING
with
IS Network



Certified By All Manufacturers

Familiarity with **FM Global** approvals



Proficient in major facility management portals, including **ServiceChannel, Corrigo, and Building Engines**

Schedule your re-roofing consultation today, maximize Section 179 savings before year-end.





Understanding Section 179 Under the OBBBA

There's never been a better time to invest in your building — and the roof over your head. Thanks to the recently passed **One Big Beautiful Bill Act (Public Law No: 119-21)**, commercial property owners can now take advantage of enhanced Section 179 tax benefits that make re-roofing projects significantly more affordable and financially strategic.

Under the new law, the Section 179 expensing cap has increased from \$1 million to **\$2.5 million** for qualified nonresidential real property — including roofing. This means you can immediately deduct the full cost of any improvements to nonresidential roofs, including full re-roofing projects of existing buildings, up to \$2.5 million, for purchases made beginning after December 31, 2024.

The bill also raised the **phase-out threshold to \$4 million** and indexed both limits for inflation — allowing even more building owners to qualify for substantial tax relief. In practical terms, this turns what was once a **39-year depreciation schedule into a one-year, bottom-line tax benefit** for qualifying property owners.

Section 179 immediate expensing is one of the most effective economic tools available to building owners. By deducting the entire project cost in the same year it's placed into service, you maximize cash flow, reduce taxable income, and free up capital for other key investments.

It's not just a tax incentive — it's a **smart business move that transforms maintenance into ROI**. Importantly, Section 179 expensing is available on an **annual basis**, allowing building owners to plan and make individual improvements over time.

More information is available at:
[IRS Publication 946](#)



Scan for IRS Guidelines.

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**From 39 years to 1 year:
Deduct the full cost of your roofing project immediately.**

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If you've been considering a roof replacement or upgrade, now is the time to act.

Our team at Nations Roof is ready to help you evaluate your options and develop a plan that aligns with your operational and financial goals.