

[Your Roofing Company Letterhead]

[Your Company Name]

[Street Address]

[City, State ZIP]

[Date]

[Building Owner Name]

[Company Name]

[Building Address]

[City, State ZIP]

Dear [Building Owner Name],

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 reroofing 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 reroofing projects of existing buildings, up to \$2.5 million for purchases made beginning after Dec. 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 annually, allowing building owners to plan and make individual improvements over time. More information is available at:

<https://www.irs.gov/publications/p946>

If you've been considering a roof replacement or upgrade, now is the time to act. Our team at [Your Roofing Company] is ready to help you evaluate your options and develop a plan that aligns with your operational and financial goals.