

**Summary of 2017-2018 Models, MSRPs, and GVWRs
Bonus Depreciation and Section 179 Expensing**

Brand	Year	Model	MSRP *	GVWR *	2017 Deduction Options		DETAIL
					50% Bonus Depreciation	Section 179 Expensing	
					(New Vehicles Only)	(New or Pre-Owned Vehicles)	
Chrysler	2017	Pacifica	\$28,995	4,600 lbs.	\$11,560	\$11,560	A,E
	2017	Pacifica Hybrid	\$41,995	6,300 lbs.	\$20,998	\$25,000	C, D, E
	2017	Chrysler 200	\$22,610	4,600 lbs.	\$11,160	\$11,160	A,E
	2017	Chrysler 300	\$32,340	5,100 lbs.	\$11,160	\$11,160	A,E
Ram	2017	Ram ProMaster Van 1500 118" WB (VF1L11)	\$31,390	8550 lbs.	\$15,695	\$31,390	B,E
	2017	Ram ProMaster Van 2500 136" WB (VF2L13)	\$34,590	8900 lbs.	\$17,295	\$34,590	B,E
	2017	Ram ProMaster Van 3500 159" WB (VF3L16)	\$37,390	9,350 lbs.	\$18,695	\$37,390	B,E
	2017	Ram ProMaster City	\$23,495	5,395 lbs.	\$11,748	\$23,495	B,E
	2017	Ram 1500 Regular Cab 6'4" box	\$26,495	6,350 lbs.	\$13,248	\$26,495	B,E
	2017	Ram 1500 Quad Cab 6'4" box	\$30,595	6,950 lbs.	\$15,298	\$30,595	B,E
	2017	Ram 1500 Crew Cab 5'7" box	\$32,995	6,950 lbs.	\$16,498	\$25,000	B,E
	2017	Ram 2500 Regular Cab 8' box	\$32,145	8,510 lbs.	\$16,073	\$32,145	B,E
	2017	Ram 3500 Regular Cab 8' box	\$33,245	10,700 lbs.	\$16,623	\$33,245	B,E
	2017	Ram Chassis Cab 3500	\$33,045	12,500 lbs.	\$16,523	\$33,045	B,E
	2017	Ram Chassis Cab 4500	\$37,045	16,500 lbs.	\$18,523	\$37,045	B,E
	2017	Ram Chassis Cab 5500	\$38,145	19,000 lbs.	\$19,073	\$38,145	B,E
Dodge	2017	Challenger	\$26,995	4,950 lbs.	\$11,160	\$11,160	A,E
	2017	Charger	\$27,995	5,100 lbs.	\$11,160	\$11,160	A,E
	2017	Viper	\$90,495	3,947 lbs.	\$11,160	\$11,160	A,E
	2017	Durango	\$29,995	6,500 lbs.	\$14,998	\$25,000	C,E
	2017	Journey	\$21,195	5,005 lbs.	\$10,598	\$11,160	A,E
	2017	Grand Caravan	\$25,995	6,050 lbs.	\$12,998	\$25,000	C,E
Jeep	2017	Renegade	\$17,995	4,900 lbs.	\$8,998	\$11,160	A,E
	2017	Cherokee	\$23,695	5,500 lbs.	\$11,160	\$11,160	A,E
	2017	Grand Cherokee	\$30,395	6,500 lbs.	\$15,198	\$25,000	C,E
	2017	Patriot	\$18,040	4,435 lbs.	\$9,020	\$11,160	A,E
	2017	Compass	\$20,995	4,575 lbs.	\$10,498	\$11,160	A,E
	2017	Wrangler	\$23,995	4,803 lbs.	\$11,160	\$11,160	A,E
	2017	Wrangler Unlimited	\$27,895	5,300 lbs.	\$11,160	\$11,160	A,E
Fiat	2017	FIAT® 500	\$14,995	3,300 lbs.	\$7,498	\$11,160	A,E
	2017	FIAT® 500X	\$19,995	2,989 lbs.	\$9,998	\$11,160	A,E
	2017	FIAT® 500e	\$32,995	3,300 lbs.	\$11,160	\$11,160	A,D,E
	2017	FIAT® 500L	\$20,995	3,300 lbs.	\$10,498	\$11,160	A,E
	2017	FIAT® 124 Spider	\$24,995	2,436 lbs.	\$11,160	\$11,160	A,E

A - Expense up to \$11,160 (\$11,560 for Vans, Light Trucks) due to the limitation on passenger automobiles, trucks, SUVs and vans provided by Internal Revenue Code Section 280F(d)(4)(A) and Revenue Procedure 2017-29. This deduction assumes 100% business use of the vehicle by a taxpayer in a trade or business.

B - Trucks and vans with a gross vehicle weight rating (GVWR) greater than 6,000 pounds are not subject to the annual depreciation caps under the luxury car rules (Internal Revenue Code Section 280F(d)(5)(B)(iii)). Vehicles over 6,000 pounds with a cargo area larger than 6' may be fully expensed under section 179 up to \$510,000 when less than \$2,030,000 of eligible section 179 property is placed in service. This deduction assumes 100% business use of the vehicle by a taxpayer in a trade or business.

C - Sport Utility Vehicles (SUVs), passenger vans that do not seat more than 9 persons behind the passenger seat, and trucks with an interior cargo bed length less than 6 feet that have a GVWR of 6,000 pounds or more are not subject to the luxury car depreciation caps. However, they are limited to a \$25,000 Section 179 expense allowance when less than \$2,030,000 of eligible section 179 property is placed in service (Revenue Procedure 2003-75, Revenue Procedure 2016-55). The remaining basis of the vehicle is depreciated using MACRS 200% Double Declining Balance over a five year period. This estimated deduction assumes 100% business use of the vehicle by a taxpayer in a trade or business.

D - The 2017 FIAT® 500e and 2017 Pacifica Hybrid electric vehicle may be eligible for the full \$7,500 federal Section 30D tax credit, and state incentives including the \$2,500 California Clean Vehicle Rebate Project (CVRP).

E - Customers should always independently verify the GVWR and bed length of a vehicle before making any purchase, claiming exemption from the depreciation limitations, or electing the section 179 deduction.

* The stated MSRP is for vehicle base models.

The material presented in this document is for informational purposes only and is not offered as legal or tax advice. This work sheet is not intended to be used, nor should it be used, by any taxpayer as a defense against federal or state taxes or penalties. You are urged to seek the advice of your tax advisor for specific tax or legal questions.

 = New Models this year