



AE Tax Advisors Publishes Year-End Guidance on 100% Bonus Depreciation

Billings, Montana firm outlines the December 31 placed-in-service deadline for business owners and real estate investors across 47 states.

MT, UNITED STATES, October 1, 2026 /EINPresswire.com/ -- [AE Tax Advisors](#), a Billings, Montana tax advisory firm serving business owners and real estate investors in 47 states, has published year-end planning guidance covering the 100% bonus depreciation rules now permanent under federal law. The guidance addresses the acquisition and placed-in-service tests that determine whether an asset qualifies in the 2026 tax year, and the documentation owners need before December 31.

The One Big Beautiful Bill Act, signed into law on July 4, 2025, permanently reinstated 100% bonus depreciation under Internal Revenue Code Section 168(k) for qualified property acquired and placed in service after January 19, 2025. Before the change, the rate had been scheduled to fall to 40% in 2025 and continue phasing down. Qualified property generally includes most new and used tangible personal property with a recovery period of 20 years or less.

The firm's guidance focuses on the point owners most often miss: both tests must be met. Property acquired on or before January 19, 2025 remains subject to the older phase-down rates even when it is placed in service later. For calendar-year taxpayers, an asset must also be placed in service by December 31 to be deducted in the current year, which makes fourth quarter the operative planning window rather than the filing season that follows it.

"The permanence removed the deadline pressure people felt when the rate was phasing down, and that has made some owners complacent," said Christina Nortman, CPA, Managing Partner for the Northeast Region at AE Tax Advisors. "The acquisition date and the placed-in-service date still decide the outcome, and both are fixed by December 31. A strategy designed in March cannot change what happened in December."

For real estate investors, the interaction runs through cost segregation. A cost segregation study reclassifies portions of a building into shorter recovery periods, and those reclassified components can then be eligible for bonus depreciation in the year the property is placed in service. AE Tax Advisors has completed more than 500 cost segregation studies and prices them at \$1 per square foot.

The firm's year-end process begins with a confidential tax assessment and a complimentary three-year lookback, followed by a multi-year strategy built around the client's income and entity structure, then quarterly reviews and mid-year projections. Advisory services also cover entity structuring, reasonable compensation for S-corporation owners, Section 179 planning for equipment, multi-state and nexus analysis, retirement and exit planning, and IRS representation.

AE Tax Advisors notes that depreciation outcomes depend on each taxpayer's facts and circumstances, and that published case results are not typical or guaranteed.

ABOUT AE TAX ADVISORS

AE Tax Advisors is a tax advisory firm headquartered in Billings, Montana, providing year-round tax planning to business owners and real estate investors nationwide, with advisory reach across 47 states. The firm's work covers entity structuring, cost segregation, real estate and short-term rental tax strategy, retirement and exit planning, multi-state tax, estate and wealth transfer, and IRS representation. Its team includes licensed CPAs and IRS Enrolled Agents, and the firm has completed more than 500 cost segregation studies. More information is available at aetaxadvisors.com.

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