

# **2025CY Tax/Depreciation**



STELLANTIS

### SECTION 168(K) & 179 DEPRECIATION TABLE SUMMARY OF 2025CY - CHRYSLER, RAM, DODGE, JEEP, FIAT & ALFA VEHICLES

BRAND		MODEL	MSRP *		POSSIBLE DEDUCTION ALLOWED			
	MODEL YEAR			GVWR*	Section 168(K) Temporary 100% Deduction (after Jan. 19, 2025)	Estimated Section 179 Deduction	Total Estimated First Year Depreciation	Note
		Marine.			1	2	=1+2	
CHRYSLER	2025	Pacfica	\$42,450	6,055 lbs.	\$11,150	\$31,300	\$42,450	C,E
		Pacifica Plug-In Hybrid	\$51,055	6,300 lbs.	\$19,755	\$31,300	\$51,055	C,E
		Voyager	\$39,995	6,055 lbs.	\$8,695	\$31,300	\$39,995	C,E
i (vi	2025	ProMaster Van 1500 136" WB	\$47,655	8,550 lbs.	\$16,355	\$31,300	\$47,655	C,E
		ProMaster Van 2500 159" WB	\$50,860	8,900 lbs.	\$19,560	\$31,300	\$50,860	C,E
		ProMaster Van 3500 159* WB EXT	\$51,885	9,350 lbs.	\$20,585	\$31,300	\$51,885	C,E
		ProMaster EV Van High Roof 159* WB	\$58,590	9,350 lbs.	\$27,290	\$31,300	\$58,590	C,E
		Ram 1500 Quad Cab 4x2, 6'4" box	\$40,275	6,800 lbs.	\$8,975	\$31,300	\$40,275	C,E
		Ram 1500 Quad Cab 4x4, 6'4" box	\$44,125	6,800 lbs.	\$12,825	\$31,300	\$44,125	C,E
		Ram 1500 Crew Cab 4x2, 5'7" box	\$43,025	6,900 lbs.	\$11,725	\$31,300	\$43,025	C,E
		Ram 1500 Crew Cab 4x4, 5'7" box	\$46,875	6,900 lbs.	\$15,575	\$31,300	\$46,875	C,E
		Ram 2500 Regular Cab 8' box 3.73 AR	\$45,565	9,900 lbs.	\$14,265	\$31,300	\$45,565	C,E
		Ram 3500 Regular Cab 8' box 3.73 AR	\$46,570	9,900 lbs.	\$15,270	\$31,300	\$46,570	C,E
		Ram Chassis Cab 3500 SRW Reg Cab 60CA 4.10 AR	\$47,290	10,700 lbs.	\$15,990	\$31,300	\$47,290	C,E
		Ram Chassis Cab 4500 DRW Reg Cab 60CA 4.44 AR	\$53,665	16,500 lbs.	\$0	\$53,665	\$53,665	CE
		Ram Chassis Cab 5500 DRW Reg Cab 60CA 4.44 AR	\$54,775	19,500 lbs	\$0	\$54,775	\$54,775	C,E
000GE .Ó.	2025	Charger	\$59,595	6,700 lbs.	\$28,295	\$31,300	\$59,595	C,E
		Durango	\$38,495	6,500 lbs.	\$7,195	\$31,300	\$38,495	C,E
		Hornet	\$29,995	4,960 lbs.	\$0	\$20,200	\$20,200	A,E
Jeep	2025	Compass	\$26,900	4,800 lbs.	\$0	\$20,200	\$20,200	B,E
		Gladitor	\$38,100	5,800 lbs.	\$0	\$20,200	\$20,200	BE
		Grand Cherokee	\$37,035	6,050 lbs.	\$5,735	\$31,300	\$37,035	C,E
		Grand Cherokee L	\$39,035	6,500 lbs.	\$7,735	\$31,300	\$39,035	CE
		Grand Cherokee 4xe	\$60,490	6,900 lbs.	\$29,190	\$31,300	\$60,490	C,E
		Grand Wagoneer	\$84,945	7,700 lbs.	\$53,645	\$31,300	\$84,945	C.E
		Wagoneer	\$62,945	7,300 lbs.	\$31,645	\$31,300	\$62,945	CE
		Wagoneer S	\$65,200	6,700 lbs.	\$33,900	\$31,300	\$65,200	C,E
		Wrangler 2dr	\$36,590	5,100 lbs.	\$0	\$20,200	\$20,200	B.E
		Wrangler 4dr	\$41,190	5,500 lbs.	\$0	\$20,200	\$20,200	BE
		Wrangler 4xe	\$52,690	6,450, lbs.	\$21,390	\$31,300	\$52,690	C,E
FIAT	2024	Fiat 500e	\$32,500	3,300 lbs.	\$0	\$20,200	\$20,200	A,E
13	- 4	Tonale Gas	\$36,495	5,060 lbs.	\$0	\$20,200	\$20,200	B,E
	2025	Tonale PHEV	\$45,995	5,330 lbs.	\$0	\$20,200	\$20,200	B,E
		Stelvio	\$48,995	5,247 lbs.	\$0	\$20,200	\$20,200	B,E
		Giulia	\$43,995	4,723 bs	\$0	\$20,200	\$20,200	A,E

- A Expense limited to \$20,200 due to the limitation on passenger automobiles, provided by Internal Revenue Code Section 280F(d)(4)(A). This deduction assumes 100% business use of the vehicle by a taxpayer in a trade or business. See Rev. Proc. 2025-16 for updated information.
- B Expense limited to \$20,200 due to the limitation on trucks, SUV's and vans provided by Internal Revenue Code Section 280F(d)(4)(A). This deduction assumes 100% business use of the vehicle by a taxogree in a trade or business. See Rev. Proc. 2025-16 for updated information.
- C 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)/51[9(ii)). You may expense up to \$1.250,000 by electing section 179 when the cost of section 179 property placed in service in 2025 is less than \$3.130,000. 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.

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 \$31,300. Section 179 expense allowance (Revenue Procedure 2025-16). Expense up to \$31,300 by electing section 179 when the cost of section 179 properly placed in service in 2025-16 less than \$3,130,00. 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 travial or business.

- D The 2025 Flat 500e electric vehicle may be eligible for the \$7,500 federal Section 300 tax credit until September 30, 2025, and many state incentives. Please note that utilizing a section 300 credit will reduce the basis and the estimated depreciation expense for the vehicle.
- 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 178 education. This worksheet is not intended to be used, nor should it be used, by any tappayer for the purpose of evading federal or state taxes or tax penalties. You may wish to seek tax advice from an independent tax advisor based on your own particular incrounstances.

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\* The stated MSRP (excluding destination) and GVWR is for vehicle base models.

# **Highlights:**

168(K) goes from 40% to 100% Section 179 up to \$1,250,000 Upfits may also qualify

Ram Incentives | Section 168(k) & 179 Vehicle Tax Deductions

#### SECTION 168(K) TEMPORARY 100% DEDUCTION

A Ram Professional truck or van is generally considered qualified property for purposes of section 168(k) for US federal income tax purposes. This means a taxpayer may elect to treat the cost of any qualified property as an expense allowed as a deduction for the taxable year in which the property is acquired and placed in service in 2025. Upfits purchased at the time of sale may also qualify.

Consult your tax professional to determine your vehicle depreciation and tax benefits.

#### SECTION 179 FIRST-YEAR EXPENSING

A Ram Professional truck or van is generally considered Section 179 property for US federal income tax purposes. This means a taxpayer may elect to treat the cost of any Section 179 property as an expense and allowed as a deduction for the taxable year in which the property is acquired and placed in service. A qualifying business may expense up to \$1,250,000 of Section 179 property during 2025. Upfits purchased at the time of sale may also qualify.

Consult your tax professional to determine your vehicle depreciation and tax benefits.