







Section 168(K) & 179 Depreciation Table

Summary of 2026 CY - Chrysler, Ram, Dodge, Jeep, Fiat & Alfa Vehicles

BRAND	MODEL YEAR	MODEL	Base MSRP *	GVWR *	POSSIBLE DEDUCTION ALLOWED			
					Estimated Section 179 Deduction	Section 168(K) 100% Deduction	Total Estimated First Year Depreciation	Note
					1	2	= 1 + 2	
	2026	Tonale	\$37,495	4,960 lbs.	\$12,300	\$8,000	\$20,300	B,D
		Giulia	\$44,995	4,612 lbs.	\$12,300	\$8,000	\$20,300	A,D
		Stelvio	\$49,995	5,247 lbs.	\$12,300	\$8,000	\$20,300	B,D
	2026	Voyager	\$41,395	6,055 lbs.	\$32,000	\$9,395	\$41,395	C,D
		Pacifica	\$44,445	6,055 lbs.	\$32,000	\$12,445	\$44,445	C,D
	2026	Durango	\$38,495	6,500 lbs.	\$32,000	\$6,495	\$38,995	C,D
		Charger 2-Door	\$49,995	5,950 lbs.	\$12,300	\$8,000	\$20,300	A,D
		Charger 4-Door	\$51,995	5,950 lbs.	\$12,300	\$8,000	\$20,300	A,D
	2026	Fiat 500e	\$35,700	3,726 lbs.	\$12,300	\$8,000	\$20,300	A,D
	2026	Compass	\$29,550	4,800 lbs.	\$12,300	\$8,000	\$20,300	B,D
		Cherokee	\$35,000	5,350 lbs.	\$12,300	\$8,000	\$20,300	B,D
		Wrangler 2-Door	\$36,035	5,100 lbs.	\$12,300	\$8,000	\$20,300	B,D
		Wrangler 4-Door	\$39,040	5,500 lbs.	\$12,300	\$8,000	\$20,300	B,D
		Grand Cherokee	\$38,920	6,050 lbs.	\$32,000	\$6,920	\$38,920	C,D
		Grand Cherokee L	\$40,920	6,500 lbs.	\$32,000	\$8,920	\$40,920	C,D
		Gladitor	\$39,820	5,800 lbs.	\$12,300	\$8,000	\$20,300	B,D
		Grand Wagoneer	\$63,995	7,300 lbs.	\$32,000	\$31,995	\$63,995	C,D
		Grand Wagoneer L	\$66,995	7,400 lbs.	\$32,000	\$34,995	\$66,995	C,D
		Recon	\$65,000	7,000 lbs.	\$32,000	\$33,000	\$65,000	C,D
Wagoneer S	\$65,200	6,700 lbs.	\$32,000	\$33,200	\$65,200	C,D		
	2026	ProMaster Cargo Van Low Roof 1500 118" WB	\$46,370	8,550 lbs.	\$32,000	\$14,370	\$46,370	C,D
		ProMaster Cargo Van Low Roof 2500 136" WB	\$50,665	8,900 lbs.	\$32,000	\$18,665	\$50,665	C,D
		ProMaster Cargo Van Low Roof 3500 136" WB EXT	\$51,725	9,350 lbs.	\$32,000	\$19,725	\$51,725	C,D
		1500 Quad Cab 4x2, 6'4" box	\$42,025	7,200 lbs.	\$32,000	\$10,025	\$42,025	C,D
		1500 Quad Cab 4x4, 6'4" box	\$45,425	6,800 lbs.	\$32,000	\$13,425	\$45,425	C,D
		1500 Crew Cab 4x2, 5'7" box	\$44,775	6,900 lbs.	\$32,000	\$12,775	\$44,775	C,D
		1500 Crew Cab 4x4, 5'7" box	\$48,175	6,900 lbs.	\$32,000	\$16,175	\$48,175	C,D
		2500 Regular Cab 8' box 3.73 AR	\$46,855	10,000 lbs.	\$32,000	\$14,855	\$46,855	C,D
		3500 Regular Cab 8' box 3.73 AR	\$48,155	11,040 lbs.	\$32,000	\$16,155	\$48,155	C,D
		Chassis Cab 3500 SRW Reg Cab 60CA 4.10 AR	\$51,200	11,040 lbs.	\$32,000	\$19,200	\$51,200	C,D
		Chassis Cab 4500 DRW Reg Cab 60CA 4.44 AR	\$58,465	16,500 lbs.	\$32,000	\$26,465	\$58,465	C,D
		Chassis Cab 5500 DRW Reg Cab 60CA 4.44 AR	\$59,575	18,000 lbs.	\$32,000	\$27,575	\$59,575	C,D

A - Expense limited to \$20,300 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. 2026-15 for updated information.](#)

B - Expense limited to \$20,300 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 taxpayer in a trade or business. [See Rev. Proc. 2026-15 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)(5)(B)(ii)). You may expense up to \$2,560,000 by electing section 179 when the cost of section 179 property placed in service in 2026 is less than \$4,090,000. The remaining basis of the vehicle is depreciated using section 168(k) bonus depreciation or 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.

Sport Utility Vehicles (SUV's), 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 \$32,000 Section 179 expense allowance ([Revenue Procedure 2025-32](#)). Expense up to \$32,000 by electing section 179 when the cost of section 179 property placed in service in 2026 is less than \$4,090,000. The remaining basis of the vehicle is depreciated using section 168(k) bonus depreciation or 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 - 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. This worksheet is not intended to be used, nor should it be used, by any taxpayer for the purpose of evading federal or state taxes or tax penalties. You may wish to seek tax advice from an

* The stated MSRP (excluding destination) and GVWR 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. You are urged to seek the advice of your tax advisor, attorney, and/or financial planner for specific tax or legal questions.