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Internal Revenue Code Section 179(e)

Election to expense certain depreciable business assets.
Qualified real property.

(e) Qualified real property.

For purposes of this section , the term "qualified real property" means-

(1) any qualified improvement property described in section 168(e)(6) , and

(2) any of the following improvements to nonresidential real property placed in service after the date such property was first placed in service:

(A) Roofs.

(B) Heating, ventilation, and air-conditioning property.

(C) Fire protection and alarm systems.

(D) Security systems.