

SECTION 168(K) & 179 DEPRECIATION TABLE

SUMMARY OF 2025CY - CHRYSLER, RAM, DODGE, JEEP, FIAT & ALFA VEHICLES

BRAND	MODEL YEAR	MODEL	MSRP *	GVWR *	POSSIBLE DEDUCTION ALLOWED			Note
					Section 168(K) Temporary 100% Deduction (after Jan. 19, 2025)	Estimated Section 179 Deduction	Total Estimated First Year Depreciation = 1 + 2	
	2025	Pacifica	\$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
					1	2	= 1 + 2	
	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	C,E
		Ram Chassis Cab 5500 DRW Reg Cab 60CA 4.44 AR	\$54,775	19,500 lbs.	\$0	\$54,775	\$54,775	C,E
	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
	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	B,E
		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	C,E
		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	C,E
		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	B,E
	2024	Fiat 500e	\$32,500	3,300 lbs.	\$0	\$20,200	\$20,200	A,E
	2025	Tonale Gas	\$36,495	5,060 lbs.	\$0	\$20,200	\$20,200	B,E
		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 lbs.	\$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 taxpayer 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)(5)(B)(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 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 **\$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 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 use of the vehicle by a taxpayer in a trade or business.

D - The 2025 Fiat 500e electric vehicle may be eligible for the \$7,500 federal Section 30D tax credit until September 30, 2025, and many state incentives. Please note that utilizing a section 30D 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 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 independent tax advisor based on your own particular circumstances.

* 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.