



CONTRIBUTE

NTRA 1/4% Check-off Program



Help us help horse racing in D.C.

The NTRA's federal legislative team needs your help to help the industry make legislative progress on Capitol Hill. Our team in Washington, DC, regularly meets with members of Congress and their staff to build relationships and educate elected officials about the sport of horse racing. During its 25 years of service in DC to Thoroughbred breeding and racing, the NTRA has repeatedly adapted to new administrations, members of Congress, staffers and more.

How can you help the NTRA continue and excel at this work? We ask you to participate in the 1/4% Check-off Program by voluntarily contributing \$2.50 for every \$1,000 in sale price of your yearlings sold this year, whether at Keeneland, Fasig-Tipton, OBS the CTBA or the WTBOA.



www.SupportHorseRacing.org

Investment Incentive Reminder

Take note of the updated investment incentives available to those looking to purchase yearlings, breeding stock, farm equipment and other qualifying depreciable property in 2025. Bonus depreciation is at a new rate, while the Sec. 179 deduction continues and has been adjusted for inflation. The NTRA continues to advocate for a return to 100% bonus depreciation and other incentives that have expired.

- Bonus Depreciation. For 2025, bonus depreciation is 40% for both new and used property acquired and put into service starting January 1, 2025, and before January 1, 2026. Bonus depreciation will be phased down at a rate of 20% next year and fully phased out after 2026.
- Sec. 179 Deduction. The maximum amount that may be expensed under the provision is \$1.25 million for new and used property. Additionally, the phase-out threshold for the deduction is \$3.13 million. Both the maximum deduction and phase-out amount are permanently extended and will be indexed for inflation.
- Farm Property. NEW machinery and equipment used in farming operations will be granted accelerated depreciation with a useful life of only five years and depreciation using the 200% declining balance method.

The NTRA urges industry members to consult a tax professional on all related questions.

TAX BENEFIT	2025	2026
Bonus Depreciation Rate	40%	reduced by 20%
Sec. 179 Expense Deduction -Allowance: \$1.25 million -Phase-out: \$3.13 million	Permanent/Adjusted	Permanent/Adjusted

E Q U I N E  D I S C O U N T S

Exclusive Savings for the Horse World!










**Contribute to the NTRA ¼% Check-off Program and Save!
Call 866-678-4289 For Details**

