

26 U.S. Code § 179 - Election to expense certain depreciable business assets

(f) 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.