



# 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](http://www.SupportHorseRacing.org)



# Investment Incentive Reminder

Attractive investment incentives are in place this year for those preparing to purchase bloodstock and other depreciable assets. The NTRA encourages buyers to speak with a tax professional to learn how these incentives can help maximize buying power.

- **Bonus Depreciation.** 100% bonus depreciation is now permanent for qualifying horse, farm equipment and farm depreciable asset (land improvements, fencing, barns) purchases. Qualified property must be purchased and placed in service after January 19, 2025 (purchases from January 1-19 fall under a 40% bonus depreciation rate)
- **Sec. 179 Deduction.** Expense deduction for horse, farm equipment and farm depreciable asset (land improvements, fencing, barns) purchases is permanent at \$2.5 million effective taxable years beginning after December 31, 2024 (the \$2.5 million threshold will be adjusted annually for inflation beginning after December 31, 2025). Expense deduction is reduced by \$1 for each dollar of qualifying property purchased that exceeds \$4 million in 2025 (the \$4 million threshold will be adjusted annually for inflation beginning after December 31, 2025)

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

TAX BENEFIT	2025	2026
Bonus Depreciation Rate	100%	100%
Sec. 179 Expense Deduction -Allowance: \$2.5 million -Phase-out: \$4.0 million	Permanent/Adjusted	Permanent/Adjusted



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**Call 866-678-4289 For Details**

