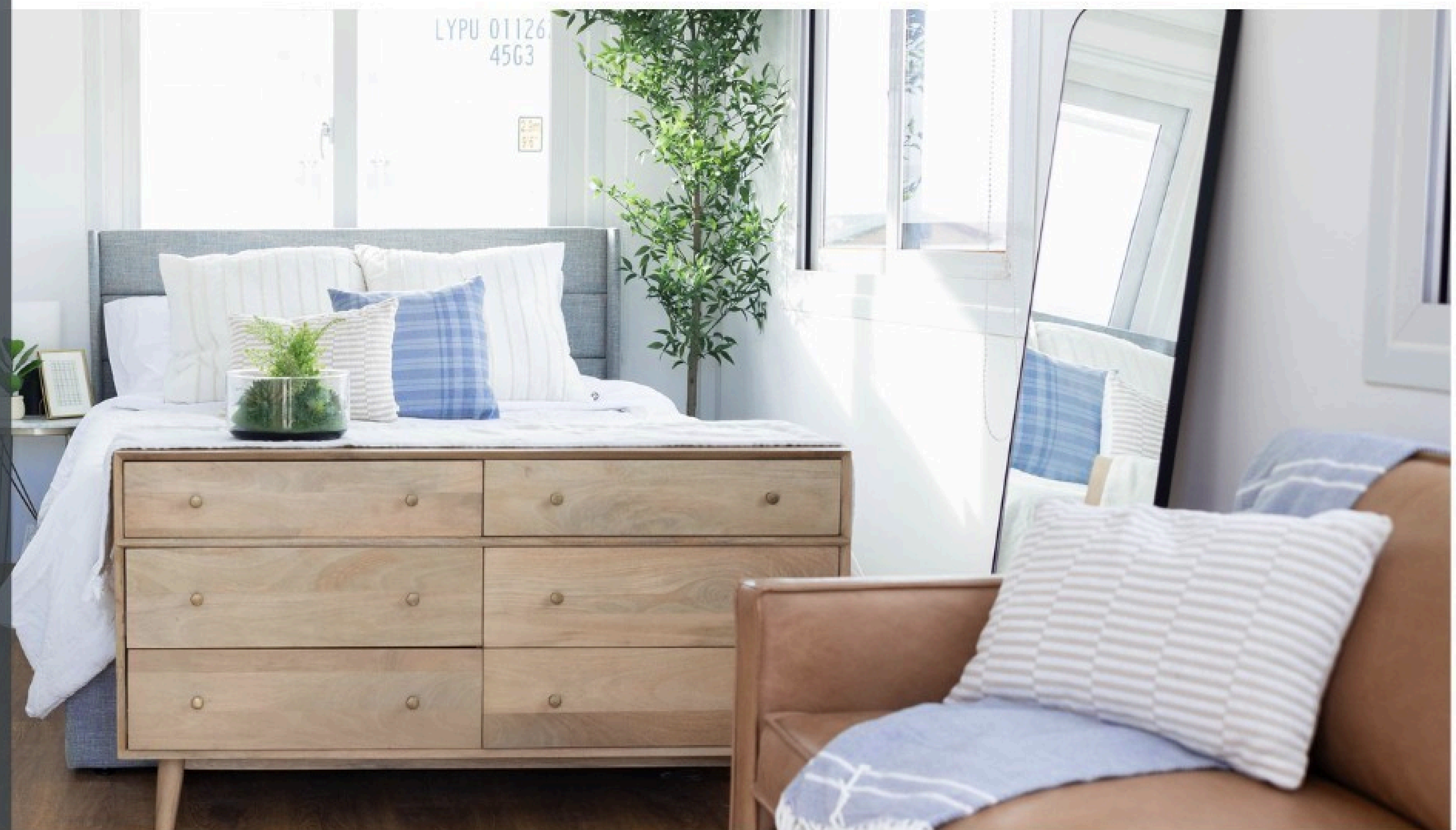
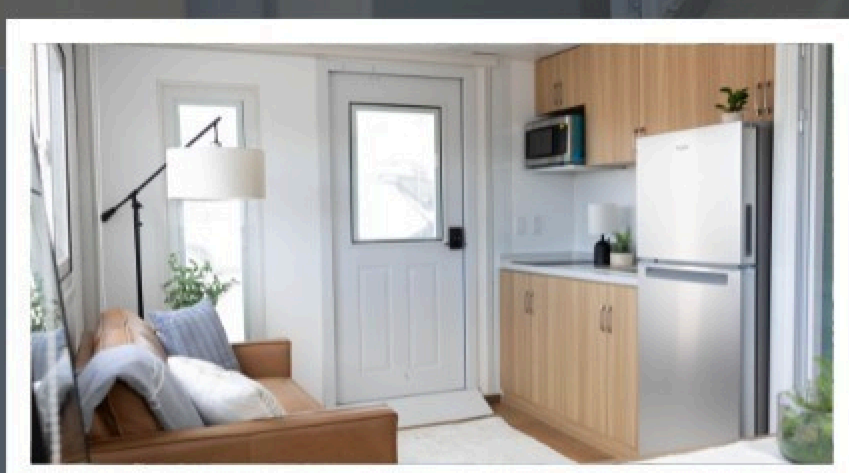
4X TAX-ADVANTAGED TINY HOMES FOR 2026

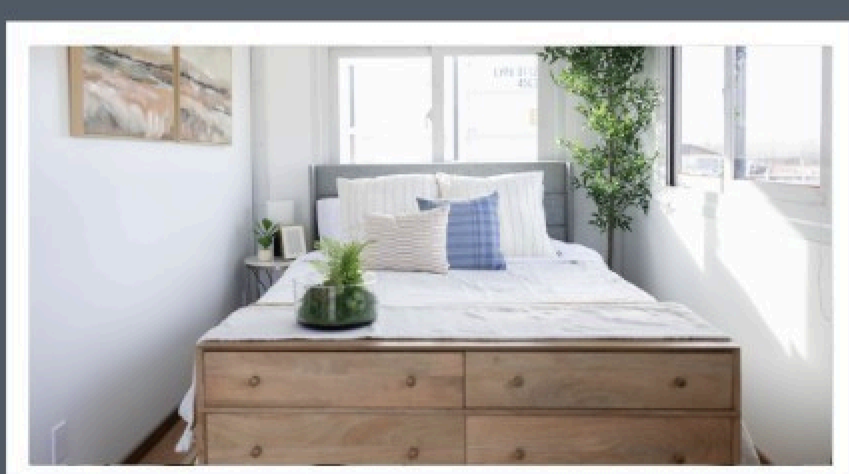
$262,500 TAX DEPRECIATION | $65,000 TOTAL INVESTMENT

FINANCING TERMS

- Purchase Price: $262,500
- Down Payment: $65,000
- Note Balance: $197,500
- Note Rate: 5%
- Note Term: 25 Years
- Monthly Note Payment: $822.92 (5 year I/O)







Let's look at the process.

Purchase Details

Purchase an income-producing Tiny Home for $262,500 with $65,000 down. The remaining $197,500 will be financed with 5% interest over 25 years, resulting in a monthly payment of $822.92 (IO 5 years).

Lease Details

The Box House Is leased for $1,700 per month over a 25-year term which covers the monthly loan payment, lot rent, and administrative costs for the tax deduction.

Tax Deduction

Under IRC Section 179, the owner can claim a $262,500 deduction on their 2026 taxable income, potentially yielding $97,125 in federal tax savings for those in the highest tax bracket.

Year 1 Return

With $97,125 In federal tax savings, your total year 1 return on Investment Is 64.8% and a return of up to $100/mo to the investor.

Let’s Take a Deeper Dive Into IRS Section 168(k) & 179

Section 179

In 2026, Section 179 allows businesses to write off 100% of the cost of qualifying assets in the year they are placed into service up to $2,560,000. While real estate does not qualify, IRS rulings have determined that movable structures, such as portable homes delivered on wheels and used to produce income, are considered personal property and not real estate. This classification makes Tiny Homes eligible for Section 179 deductions.

Section 168(k) – Bonus Depreciation:

In 2026, businesses can deduct 100% of the asset's cost in the first year. Movable structures like Tiny Home units, which are delivered on wheels and can be transported, are classified as personal property under Section 168(k), making them eligible for this bonus depreciation.

DISCLAIMER

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