



## SECTION 179 TRUCK INVESTMENT PROGRAM

### INVESTOR MEMORANDUM

*Prepared by Movex Logistics*

#### 1. Executive Summary

This Investor Memorandum outlines the Movex Section 179 Truck Investment Program, a tax-advantaged strategy that allows investors to acquire commercial trucks through a U.S. LLC, deduct up to **100% of the purchase price** in the first year under **IRS Section 179 Rule**, and earn **monthly passive income** while Movex manages all operations.

The program is designed for:

- High-profit business owners
- High-net-worth individuals
- Foreign and domestic investors
- CPAs seeking tax-efficient strategies for clients
- Investors seeking asset-backed passive income

Movex provides full operational management, including drivers, insurance, maintenance, dispatch, compliance, and reporting.

#### 2. Investment Overview

##### Asset Type

Commercial trucks placed into service in the United States.

##### Ownership Structure

The investor owns the truck through a U.S. LLC.

Movex is the operator, not the owner.

##### Tax Benefit

Section 179 allows the investor's LLC to deduct **100% of the truck's cost** in the first year, subject to IRS limits.

##### Income Stream

Movex generates monthly net income from the truck's operations and distributes it to the investor.

## **Scalability**

Investors may acquire one truck or build a fleet of multiple units.

### **3. Section 179 Tax Benefits**

#### **Full First-Year Deduction**

Under Section 179, qualifying equipment — including commercial trucks — may be expensed up to the full purchase price in the year placed into service.

#### **2026 Projected Limits**

- **Deduction Limit:** ~\$1.25M–\$1.30M
- **Phase-Out Threshold:** ~\$3.1M–\$3.25M

#### **Financed Trucks Qualify**

Investors may finance the truck and still deduct the full purchase price. Interest on the loan is also deductible.

#### **Foreign-Owned LLCs Qualify**

A foreign-owned U.S. LLC may claim Section 179 if the truck operates in the U.S. and the LLC files a U.S. tax return.

### **4. Financial Illustration (2026 Example)**

**Truck Cost:** \$40,000

**Section 179 Deduction:** \$40,000

**Tax Savings (35% bracket):** \$14,000

**Net Cost After Tax:** \$26,000

**Annual Net Income:** \$12,000–\$21,600

**Annual Depreciation Loss:** ~\$6,000–\$8,000

#### **Result:**

The investor receives immediate tax savings, ongoing passive income, and long-term asset ownership.

### **5. Operational Structure**

Movex provides full operational management, including:

- Driver recruitment and oversight
- Insurance administration
- Maintenance coordination
- Dispatch and routing
- Compliance and safety
- Fuel optimization
- Monthly financial statements
- Annual summaries for CPA filings

The investor does not manage day-to-day operations.

## **6. Investor Responsibilities**

Investors are responsible for:

- Purchasing the truck (cash or financing)
- Forming a U.S. LLC
- Maintaining a U.S. business bank account
- Filing annual tax returns (Movex provides documentation)

Movex can refer investors to trusted partners for LLC formation and CPA services.

## **7. Risks and Considerations**

All investments carry risk. Key considerations include:

- Market fluctuations in freight demand
- Fuel price volatility
- Driver availability
- Maintenance costs
- Insurance rate changes
- Regulatory changes affecting trucking operations

Movex mitigates these risks through operational expertise, diversified routes, and proactive fleet management.

## **8. Ideal Investor Profile**

This program is suitable for:

- Business owners seeking tax reduction
- High-income individuals
- Foreign investors seeking U.S. assets
- Real estate investors diversifying into logistics
- CPAs advising clients on tax-efficient strategies
- Investors seeking passive income with asset backing

## **9. Next Steps**

### **1. Investor Consultation**

Movex evaluates the investor's goals and tax profile.

### **2. LLC Formation**

Investor forms a U.S. LLC (Movex can guide).

### **3. Truck Acquisition**

Investor purchases the truck; Movex activates operations.

### **4. Operations Begin**

Movex manages all logistics and compliance.

### **5. Monthly Income + Tax Benefits**

Investor receives monthly net income and Section 179 benefits.

## **10. Contact Information**

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