

SECTION 179 TAX BENEFITS

SMART INVESTMENTS. STRONGER CASH FLOW.

CMC modular buildings and infrastructure solutions may qualify for Section 179 expensing, allowing your business to deduct the full purchase price of qualifying assets in the year they are placed in service.

**REDUCE YOUR TAXABLE INCOME.
KEEP MORE CAPITAL WORKING FOR YOU.**



- RAPID DEPLOYMENT**
Get your project operational—fast.
- BUILT TO LAST**
Heavy duty G90 galvanized steel construction.
- MODERN AMENITIES**
Designed for comfort, wellness and productivity.
- FULLY CUSTOMIZABLE**
Configure to fit your site, crew size and operational needs.
- SMART INVESTMENT**
Take advantage of Section 179 tax benefits.

THE POWER OF SECTION 179

Section 179 of the IRS tax code allows businesses to deduct the full cost of qualifying equipment and improvements in the year the asset is placed in service—up to the annual limit.

- IMMEDIATE TAX SAVINGS**
Deduct the full purchase price of qualifying assets upfront, reducing your taxable income.
- IMPROVE CASH FLOW**
Preserve working capital and reinvest savings into your business where it matters most.
- ACCELERATE ROI**
Lower your after-tax cost of investment and shorten your payback period.
- FLEXIBLE & SCALABLE**
Take advantage of Section 179 as you grow—year after year—as long as you remain within the IRS limits.
- APPLIES TO MANY USES**
From data centers to man camps, coffee units and beyond—our modular solutions are built for your business.

CMC MODULAR SOLUTIONS THAT MAY QUALIFY*

When used for business, the following modular assets may be eligible for Section 179 expensing:



MODULAR DATA CENTERS
Shells, power blocks, support buildings and related infrastructure



MODULAR MAN CAMPS
Lodging units, dining facilities, kitchens, bathhouses, gyms, lounges and more



7BREW COFFEE UNITS
Drive-thru coffee shop buildings and support structures



POWER & ENERGY SOLUTIONS
Microgrids, battery storage buildings, switchgear enclosures and more



COMMERCIAL & INDUSTRIAL BUILDINGS
Office spaces, maintenance shops, storage facilities and other business-use buildings

*Eligibility depends on how and where the asset is used in your business. Consult your tax advisor for guidance.

2026 SECTION 179 LIMITS**

UP TO \$2,560,000
Maximum deduction on qualifying purchases

PHASE-OUT BEGINS AT \$4,090,000
in total qualifying purchases

The deduction is reduced dollar-for-dollar once total purchases exceed \$4,090,000 and phases out completely at \$6,650,000. These limits are per tax year and may be adjusted for inflation. Bonus depreciation may also be available for additional savings.



REAL SAVINGS. REAL IMPACT.

Section 179 can significantly reduce your tax burden and improve your bottom line. Let CMC help you build smarter while your business keeps more of what it earns.

**TALK TO YOUR TAX ADVISOR TODAY AND
ASK HOW SECTION 179 CAN WORK FOR YOU.**

TRUSTED BY
INDUSTRY LEADERS



CMC is the trusted partner manufacturer for 7 Brew Coffee, setting over 200 locations across the country

**DEPLOYED
ACROSS THE US**

**ENGINEERED
IN-HOUSE**

**PRECISION
MANUFACTURING**

**DELIVERED
NATIONWIDE**



**BUILDING BETTER SOLUTIONS.
DELIVERING RESULTS.**

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OUR VISION

At CMC, we are committed to revolutionizing the construction industry with our innovative approach to modular construction. Our use of modular construction saves time, reduces costs, and ensures consistent quality control. From our humble beginnings to our current status as a leading building manufacturer, we remain dedicated to creativity, innovation, and excellence. Our vision is to continue to lead the way in modular construction, providing bespoke solutions that are both efficient and sustainable.



**BUILT IN
ALL 50 STATES**



**ENGINEERED
IN-HOUSE**



**PRECISION
MANUFACTURING**



**BUILT BETTER.
DELIVERED FASTER.**

FABRICATION



**COMMERCIAL
MODULAR BUILDINGS**

Retail, office, hospitality, workforce, and specialty-use structures.



**CRITICAL
INFRASTRUCTURE MODULES**

Data centers, fuel cell enclosures, BESS enclosures, utility shelters, telecom shelters, and power distribution modules.



**STRUCTURAL INSULATED
PANEL SYSTEMS (STEEL SIPs)**

Factory-built, interlocking, customizable wall and roof systems with integrated utility pathways.



**STEEL FABRICATION
SYSTEMS**

Storm-hardened steel poles, support structures, chassis systems, and custom structural fabrication.



**7BREW MODULAR
COFFEE SHOPS**

Proud builder of 7 Brew Drive Thru Coffee shops across the United States. One new location approximately every week.



**NEW CMC CAMPUS
COMING IN 2026**

Expanding our capabilities with a state-of-the-art campus to support innovation, growth, and the future of modular construction.

SERVICES

At Creative Modular Construction, our services are designed to deliver efficient, high-quality building solutions from start to finish. From planning and fabrication to delivery and set, we bring precision, experience, and innovation to every phase of the process. Our team is committed to meeting the unique needs of each project, ensuring reliable results and a seamless experience for our clients.



DESIGN ASSISTANCE

Our team provides design assistance starting with an initial consultation. We aim to help you make design decisions and material choices that fit the project and the budget to allow you to save money and create unique designs.



IN-HOUSE FABRICATION

Our team offers in house fabrication of nearly every part of each building including custom panel systems, sun shading, attachment systems, etc... This allows for a high level of personalization and attention to detail.



DIRECT-TO-CLIENT WORKFLOW

Our team works directly with Franchisee owners to expedite the building process and provide high performing complete buildings in a fraction of time compared to traditional construction.

7BREW / CMC PARTNERSHIP



Since 2020, CMC has partnered with Rogers, Arkansas-based 7 Brew Coffee as the trusted partner for the brand's rapidly expanding footprint. This collaboration marked a major milestone for CMC, showcasing its ability to deliver high-quality modular construction at scale. CMC sets over 200 7 Brew coffee locations across the country yearly, an impressive pace driven by CMC's commitment to quality, efficiency, and exceptional customer service.

CORE VALUES



CREATIVE: Develop innovative solutions to complex design challenges.



HONORABLE: Maintain integrity and accuracy in all design work.



RESPECTFUL: Foster open communication and value input from all team members.



INNOVATIVE: Stay updated with industry trends and apply new technologies.



SYNERGISTIC: Collaborate effectively across departments to achieve common goals.



TOTAL-OWNERSHIP: Take responsibility for project timelines, quality, and deliverables.