

2. [CARES Act Delivers Tax Incentive for Commercial Sprinkler Retrofits \(nfsa.org\)](https://nfsa.org)
The TCJA allows business owners to write off the full cost of commercial fire sprinkler systems as an expense up to \$1.04 million. This benefit enables many small businesses to immediately recover the costs of the upfront investment. Those who borrow money to pay for a project can fully deduct the interest expense of the loan, as well.
[FireTeamNFSA-FLYER-Tax-Filing-Sample_v1.indd](https://nfsa.org/wp-content/uploads/2020/06/FireTeamNFSA-FLYER-Tax-Filing-Sample_v1.indd) - https://nfsa.org/wp-content/uploads/2020/06/FireTeamNFSA-FLYER-Tax-Filing-Sample_v1.pdf

3. Comprehensive article on retrofitting high rise buildings with sprinklers.
<https://nfsa.org/2020/06/16/retrofitting-sprinklers-in-high-rise-buildings-concerns-and-solutions/>