

END OF YEAR Tax Advantage

IRS Section 179

This special federal IRS law allows companies to deduct all or part of the purchase price of certain qualifying business equipment

The 2026 deduction limit for Section 179 is \$2,560,000

The Section 179 Deduction threshold for the total amount of equipment that can be purchased is \$4,090,000

Most new and used equipment, as well as some software, qualify for the Section 179 Deduction

100% bonus depreciation for 2026 new and used equipment allowed. Leases on equipment must be \$1 Out, FMV option does not qualify

When applying these provisions, Section 179 is generally taken first, followed by Bonus Depreciation

*Credit and equipment restrictions apply. This program does not assume your company will qualify to take advantage of the IRS Section 179 depreciation schedule which allows rapid first year depreciation of certain assets acquired. The amount of previous depreciation your company may have used may affect your ability to utilize the elections. Please consult your tax advisor or accountant for additional information. Equipment must be purchased and placed in service by 12/31/2026.

Immediate 100% expensing through accelerated, full depreciation in the first year of use, on any capital value of equipment acquired for your business.

WHAT QUALIFIES FOR SECTION 179?

- office equipment
- computers
- off-shelf computer software
- production-related equipment
- tangible personal property

TAKE ADVANTAGE OF THIS OPPORTUNITY TODAY

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