



TWO WAYS TO SAVE ON YOUR 2026 EQUIPMENT INVESTMENT

SECTION 179

Section 179 may allow businesses to deduct the cost of qualifying new and used equipment purchased and placed in service during the tax year.

2026 Deduction limit: \$2,560,000

The deduction begins to phase out when total qualifying equipment purchases exceed \$4,090,000.*

100% BONUS DEPRECIATION

100% Bonus depreciation is back — and it's permanent.

Businesses may be able to deduct 100% of the cost of qualifying new and used equipment in the year it is placed in service.

For qualifying property acquired and placed in service after January 19, 2025, the 100% bonus depreciation provision has been permanently reinstated.



Tax laws and individual circumstances vary. This information is provided for general informational purposes only and should not be considered tax or legal advice. Eligibility and deductions are subject to applicable IRS requirements and limitations. Consult your tax advisor to determine how these provisions apply to your business.