



SECTION 179 **UPDATES:** Tax Deduction to Consider in 2026

IRS tax code Section 179 allows businesses to **deduct the full purchase price of qualifying equipment** purchased or financed during the tax year, up to \$2,560,000. The full deduction can be claimed until \$4,090,000 in expenses is reached.

Take advantage of Section 179 on:
NEW & USED EQUIPMENT

100% Percent Bonus Depreciation

The depreciation incentive allows for a 100 percent first-year bonus depreciation on the cost of new equipment purchased and put into service in the current tax year.

SECTION 179 + LEASING

Financing equipment expenditures while taking advantage of tax allowances allows you to deduct the full cost of equipment without paying the full amount this year. If you finance, you pay only the monthly lease payments out of pocket and still get to deduct the full purchase price on your taxes.



Regents Capital does not provide financial tax advice. Consult your tax advisor before applying these or any tax strategies.