

GET THE 411 ON SECTION 179 FOR 2026

The 2026 limits are higher than ever, and 100% bonus depreciation is back. Here’s what business owners need to know before year-end.

\$2,560,000

Maximum Section 179 deduction for 2026

\$4,090,000

Spending threshold where the deduction begins to phase out

100%

Bonus depreciation on qualifying property acquired and placed in service after Jan 19, 2025

FOUR THINGS TO KNOW

HOW SECTION 179 WORKS

01

WHAT SECTION 179 IS

A part of the U.S. tax code that lets a business deduct the full cost of qualifying equipment and property in the year it’s put to use, instead of depreciating it over many years.

02

THE 2026 LIMITS

Deduct up to **\$2,560,000**. Once total qualifying purchases pass **\$4,090,000**, the deduction is reduced dollar for dollar.

03

100% BONUS DEPRECIATION

Qualifying property acquired and placed in service after January 19, 2025 is eligible for 100% bonus depreciation, which can apply beyond the Section 179 limits.

04

TIMING MATTERS

Deductions apply only in the year property is *placed in service*, meaning ready and available for its intended use. Talk to your CPA about what qualifies and when.

THIS IS NOT TAX ADVICE

Every business’s situation is different. Confirm eligibility, limits and timing with your tax professional before making a purchase decision.

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