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Section 179 and Bonus Depreciation

Many business owners don't realize that equipment acquired through an Equipment Finance Agreement (EFA) or \$1 Purchase Option Lease qualifies for the same Section 179 tax break as a cash purchase. Subject to limits, Section 179 allows an immediate deduction equal to the full purchase price of qualifying equipment put into service during the tax year.

In addition, **Bonus Depreciation** is 100% for equipment and software placed in service during 2026, including those financed under a \$1 Purchase Option Lease or EFA, new or used.

Cost of Equipment	ENTER HERE →	\$ 2,600,000
Section 179 Tax Deduction		\$ 2,560,000
Bonus Depreciation Deduction		\$ 40,000
Tax Bracket	ENTER HERE →	21%
First Year Tax Savings		\$ 546,000

The limitations on the deduction for the 2026 tax year include:

- a. An aggregate annual cap on the Section 179 deduction of \$2,560,000
- b. Total equipment purchased limit is \$4,090,000
- c. The deduction cannot reduce taxable income below \$0
- d. Other applicable limitations

Contact your tax advisor to confirm if you qualify for these deductions and savings!

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