CUTTING EDGE LASER TECHNOLOGIES

What you need to know about
IRS SECTION 179*

What is Section 179?

Section 179 encourages business owners to invest in equipment or technology by allowing them to deduct a substantial amount of the asset's value the first year. If you put your leased equipment in use before December 31, 2026, you may be able to fully deduct up to $2,560,000 of equipment purchases from your taxes. Additional amounts may be expensed as per applicable depreciation.

Does Section 179 apply to my business?

A sole proprietor, partnership, or corporation can substantially expense qualified tangible property for the year it is put in use if the qualifying assets are used for business purposes more than 50 percent of the time. Your equipment must be delivered and in use by December 31, 2026.

How much can I deduct for the 2026 tax year?

Your business can deduct a value up to $2,560,000 of qualified equipment acquired and put in use during 2026. A bonus depreciation may apply depending on the state in which your business operates.*

Why should I utilize Section 179?

Section 179 may lower your tax payment to the government and free up cash for other business needs.

Can I finance equipment and still take the deduction?

Yes, Capital Leases and Equipment Finance Agreements may qualify for the Section 179 deduction. You can make minimal payments in 2026 for your new equipment and may still be able to write off up to $2,560,000 of the purchase price.

Tax Deduction Illustration**

Equipment Cost	Deduction	Tax Savings (35% bracket)	Cost After Tax Savings
$50,000.00	**$50,000.00**	**$17,500.00**	**$32,500.00**

*Any financing is subject to credit terms and approval. Equipment restrictions may apply. Cutting Edge Laser Technologies does not warrant that your company will qualify for an IRS 179 deductible. Qualified amount may vary. Please consult your tax advisor or accountant prior to making any decisions based upon Section 179 information. Equipment must be purchased and placed in service by 12/31/2026.

** For illustrative purposes only. Cutting Edge Laser Technologies cannot guarantee any deductible. Please consult your tax advisor or accountant for accurate deductible estimates, if any.