Section 179 may benefit your customers



Who Might Qualify for Section 179?

All businesses that purchase, finance and/or lease new or used business equipment during tax year 2026 may qualify for the Section 179 deduction.

Customers should consult with their tax advisor before acquiring equipment to take advantage of this benefit.

Qualifying equipment

- Agriculture
- Construction & Industrial
- Food & Beverage
- Processing/Packing
- Golf
- Healthcare
- Renewable Energy
- Sports Media & Entertainment
- Technology & Office Products
- Transportation

Act now!

The deduction is only good for qualifying equipment purchased or financed and put into use by December 31, 2026.

Here's How

Your customers may benefit from the Section 179 tax deduction by acquiring equipment before December 31, 2026.

Section 179 is a useful tool for expensing equipment purchases. In 2026, the tax deduction allows businesses to write off up to $2,560,000 of qualifying equipment placed in service during the year—rather than depreciating it over many years. The deduction begins to phase out when total qualifying purchases exceed $4,090,000.

The information provided is available in greater detail by going to www.section179.org and is in no way to be construed as tax or business advice. We encourage you to have your customers consult with their tax accountant or financial advisor.

PNC does not provide legal, tax or accounting advice unless, with respect to tax advice, PNC Bank has entered into a written tax services agreement.

PNC, PNC Bank, and Brilliantly Boring since 1865 are registered marks of The PNC Financial Services Group, Inc. ("PNC").

Bank deposit, treasury management and lending products and services, foreign exchange, derivative products, bond accounting and safekeeping services, escrow services, and investment and wealth management and fiduciary services are provided by PNC Bank, National Association ("PNC Bank"), a wholly owned subsidiary of PNC and **Member FDIC**.

Vendor Financing is provided by PNC Vendor Finance, a division of PNC Bank and PNC Vendor Finance Corporation Canada.

Lending and leasing products and services, as well as certain other banking products and services, require credit approval.

©2026 The PNC Financial Services Group, Inc. All rights reserved.