

# Section 179 Tax Deduction:

What Every  
Business Owner  
Needs To Know.



## What is Section 179?

The Section 179 Tax Deduction is a special federal IRS law that allows businesses to deduct all or part of the purchase price of certain qualifying business equipment.



## What Equipment Qualifies Under Section 179?

- Tangible personal property
- Office equipment
- Office furniture
- Office fixtures
- Computers
- Off- shelf computer software
- Machinery
- Large business equipment
- Manufacturing tools
- Production-related equipment
- Business vehicles
- Agricultural structures
- Horticulture structures
- Gasoline tanks/pumps
- Livestock
- Research facilities
- Petroleum storage
- Testing equipment
- Signs
- Refrigerators



## What Equipment Does NOT Qualify Under Section 179?

- Air conditioning units
- Barns
- Billboards (if not movable)
- Bridges
- Buildings
- Docks
- Elevators
- Escalators
- Fences
- Foreign used property
- Heating units
- Investment property
- Land
- Landscaping
- Roads
- Shrubbery
- Sidewalks
- Stables
- Swimming pools
- Warehouses