

Section 179 FAQs

Frequently asked questions many dentists and practice owners have regarding an **IRS Section 179** tax deduction.

1

What is Section 179?

Section 179 is a tax deduction for businesses, including dental practices, that receives its name from Section 179 of the IRS Tax Code. Section 179 allows dental practices to deduct up to the full purchase price of qualified equipment, technology, off-the-shelf software, and other qualifying purchases from their taxes within the same tax year, rather than requiring that the purchase be depreciated over time.

2

What purchases qualify for Section 179?

Qualifying purchases for dental practices include equipment, technology, software, computers, office furniture, and more. To qualify for a Section 179 deduction, these purchases must be used for business purposes 100% of the time. See the IRS guidelines for a comprehensive list of qualifying purchases.

3

Is there a deduction limit?

The deduction limit for 2026 is \$2,560,000.

4

Is a Section 179 tax deduction only available for new qualifying purchases?

One of the great things about the Section 179 tax deduction is there are more options than you might realize for the type of equipment and technology you can claim. Equipment or technology purchases can be either new or pre-owned, giving you a broader range of choices.

5

How to claim a Section 179 tax deduction for my dental practice?

After determining if a Section 179 deduction is right for you, you should work with your tax advisor to determine your deduction amount. Using the proper forms from the IRS, you'll simply select the dollar amount of equipment under Section 179. You'll include the form in your tax return when you file. **Please consult with a qualified professional tax advisor to determine your eligibility for a Section 179 tax deduction.**

Have a question that hasn't been answered?



Contact the **Pact-One Solutions Client Success Team** about Section 179 for your dental practice, including the benefits of acquiring equipment, technology, or other practice investments.