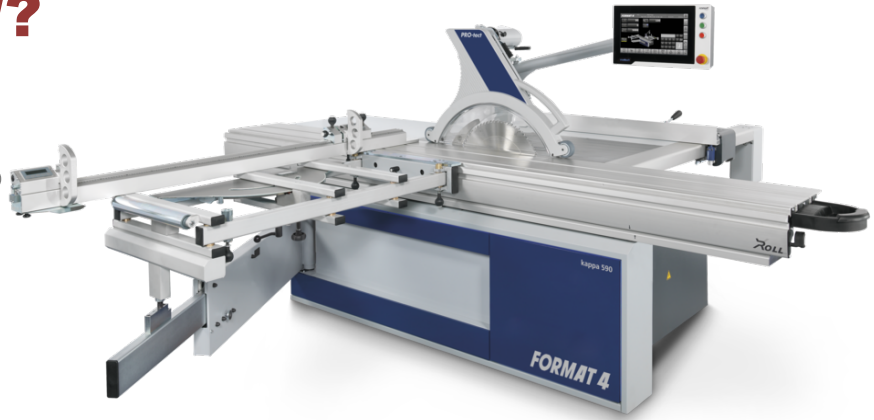


DID YOU KNOW?

With section 179,
you can deduct **100%**
of your equipment
purchase or lease!



UTILIZE SECTION 179

Section 179 is the area of the IRS tax code created to help businesses reduce their tax liability. Under Section 179 limits established by The Tax Cuts and Jobs Act allows, businesses that purchase qualifying equipment, may immediately depreciate up to \$1,160,000 of their new or used equipment costs.

In addition, businesses acquiring qualifying equipment may utilize an additional 80% BONUS depreciation allowance.

Additional depreciation for both new and used qualifying equipment is allowed with the use of the standard first year depreciation allowance (under MACRS rules, 20% for equipment with a 5 year class life as defined in IRC Section 168).

Section 179 is an excellent incentive for businesses to purchase, finance, or lease equipment this year.

To help you see how much money you can save, use the Section 179 Savings Calculator below. This will give you an accurate picture of just how much savings can be generated when utilizing the Section 179 deduction.

Tax Savings Example - Section 179 Deduction

| | | |
|---|-----------|-------------------|
| Cost of Equipment and/or Software: | \$ | 100,000.00 |
| Section 179 Deduction: | \$ | - |
| 80% Bonus Depreciation: | \$ | 100,000.00 |
| Regular First Year Depreciation Deduction: | | N/A |
| Total First Year Deduction: | \$ | 100,000.00 |
| Cash Savings on your Purchase: (Assuming a 35% Tax Bracket) | \$ | 35,000.00 |
| Lowered Cost of Purchase after Tax Savings: | \$ | 65,000.00 |

Using the calculator to the left will show you how taking advantage of Section 179 can significantly lower the true cost of equipment ownership. For the specific impact to your company, please consult your tax advisor.

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PLEASE NOTE: To take advantage of the tax incentives, your business equipment or software must be put in use by year-end. The Limit on Capital purchases is \$2,890,000. Section 179 is simple to use. All you need to do is buy (or finance) the equipment, and use IRS Form 4562.