

In 2009... GO GREEN !!!

...we can help you save some dough !!!



American Recovery and Reinvestment Tax Act

The increased benefits introduced through the Stimulus Act of 2008 have been extended and improved

Section 179 Depreciation

Allowance of \$250,000 for taxpayers with total capital investments of less than \$800,000

Example of New Equipment Purchase using 7-year MACRS Depreciation

Equipment Cost	\$ 125,000	\$ 350,000
Section 179 Deduction	(\$125,000)	(\$250,000)
Pre-Adjusted Basis	\$ 0	\$ 100,000
50% Bonus Depreciation	N/A	x .5
Net Adjusted Deduction	N/A	\$ 50,000
Standard Depreciation		
@14.29% of remaining basis	N/A	x .1429
	\$125,000	\$ 7,145
Total First Year Deduction (total of all in bold)	\$125,000	\$307,145
Potential 1 st year tax savings at 35% tax rate	\$43,750	\$107,500

Example valid through 12-31-09



Bonus Depreciation

First year bonus depreciation deduction on any amount over \$250,000 up to the \$800,000 limit

For more information give us a call NOW

800-292-1837



2475 Satellite Boulevard, Duluth, GA 30096

All information contained in this flyer is to be used for reference only and does not constitute tax advice. Consult your tax advisor, accountant, auditor or other professional to determine your qualifications under the IRS depreciation regulations.