

TAX INCENTIVES FOR NEW EQUIPMENT

THE AMERICAN TAXPAYER RELIEF ACT EXTENDS THROUGH 2013

NEW!

INVESTING IN NEW EQUIPMENT NOW CAN PAYOFF IN BIG TAX SAVINGS FOR YOUR CUSTOMERS!

ARE YOU AWARE THAT YOUR CUSTOMERS CAN WRITE-OFF UP TO 100% IN 2013?

The new Section 179 deduction limit for 2013 increases to \$500,000...

Section 179 of IRS Code allows businesses to **deduct**, rather than **depreciate**, the costs of assets acquired for business use as expenses in the year the equipment is purchased. That means instead of deducting the cost of a piece of equipment over a number of years, your customers can write off the **FULL PURCHASE PRICE** in the year it is acquired and put into service.

The Section 179 tax deduction in 2013 allows your customers to deduct up to \$500,000 worth of new equipment purchased.

Bonus depreciation allows your customers to take a deduction for equipment purchases beyond the amount allowed under Section 179. This bonus depreciation is set at 50%, with a maximum combined deduction of \$2,000,000.

Section 179

- 2013 Increased Limit \$500,000 on the cost of new equipment purchased with an investment cap of \$2,000,000.

Bonus Depreciation

- 1st Year - 50% Depreciation
- Cost of New Equipment Must be Acquired and Placed in Service by December 31, 2013

EXAMPLE

How your customers can reduce their Dock Equipment Costs with Section 179!

	Example A	Example B
New Equipment Purchases	\$15,000	\$50,000
First Year Write-Off	\$15,000	\$50,000
Total First Year Deduction	\$15,000	\$50,000
Tax Savings: 36% Tax Rate	\$ 5,400	\$18,000
Equipment Cost After Tax	\$ 9,600	\$32,000

These tax benefits mean that your customers can write-off up to 100% of their qualifying equipment purchases in 2013!

SAVE \$18,000
 on Equipment placed in service in 2013.*

To learn more about Section 179 Tax Deduction visit www.section179.org!

* Contact your tax consultant to optimize your investment.