

Section 179



Pre-Tax Expensing

TAKE A BITE OUT OF YOUR TAXES for 2006 ...

If you purchase and install new equipment before December 31, 2006, you may qualify for substantial tax savings allowed by Section 179 of the IRS tax code.*

Section 179 allows businesses to immediately expense the first \$105,000 of capital equipment purchased this year.

The tangible personal property must be actively used for business purposes and have a depreciable life of three years or more. Most commercial equipment meets the normal equipment eligibility requirements under Section 179.

A \$1.00 or fixed purchase option lease may enable you to finance your capital equipment acquisition and still benefit under Section 179.