

Financing makes tough times, not so tough

Make more in 2011 by educating your customers on the cost savings of Tax Code Section 179!



LEASE CORPORATION OF AMERICA wants to inform you about a commercial tax benefit UPDATED and available ONLY through December 31, 2011!

IRS Tax Code Section 179 brought about by the 2008 Economic Stimulus Act, carried over by the 2009 America Recovery and Reinvestment Act, followed by HR 5279 (The Small Business Jobs and Credit Act of 2010 and ultimately extended further by Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010) offers a great value to commercial customers seeking to maximize the tax benefits of their investments.

Section 179 limits were increased with the 'Jobs Act of 2010' allowing businesses to write-off up to \$500,000 of qualified equipment payments subject to a dollar-for-dollar phase-out once these expenditures exceed \$2,000,000.

In addition, Bonus Depreciation was increased by the 'Tax Relief Act of 2010' allowing businesses to use first year Bonus Depreciation of 100% on qualified equipment purchased between Sep 8, 2010 and Dec 31, 2011.

Section 179 applies to all commercial business owners who purchase capital equipment. This federal law allows your customer to possibly deduct the entire cost in 2011 rather than a smaller depreciation amount over numerous years. The customer can depreciate any excess on the depreciation schedule for the leased equipment/assets.

Find out today how LCA's \$1 purchase option can help your customers save money this year!

All information presented is subject to changes at any time by the US Government. Urge your customers to check with their own personal professional tax advisor before undertaking any tax related transactions.

Example	
Equipment Cost:	\$650,000
Year One Write Off: (Section 179 Deduction – \$500,000 is maximum)	\$500,000
Additional Bonus Depreciation: (\$650,000 - \$500,000 = \$150,000)	\$150,000
Total Year One Deduction: (\$500,000 + \$150,000 = \$650,000)	\$650,000
Tax Savings (Assuming 34% Rate): (\$650,000 x 34% = \$221,000)	\$221,000
Year One Bottom Line Cost: (\$650,000 – \$221,000 = \$429,000)	\$429,000

All applications are subject to credit approval by Lease Corporation of America

This may be your last chance to take advantage of this opportunity

Lease Corporation of America is not an authorized tax advisor. You must consult your tax advisor or visit **www.irs.gov** or contact the **IRS helpline** at **800.829.4933** to confirm if you qualify for this tax benefit.

If you have additional leasing questions, please contact your LCA Account Executive for more information!



Lease Corporation of America

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