

SECTION 179 TAX SAVINGS!

What is Section 179?

Business owners who acquire equipment for their business: machinery, software and other tangible goods, may elect an enhanced deduction in a single tax year, rather than a little at a time over a number of years. This deduction is known by its section in the tax code, a Section 179 deduction.

Now, under Section 179, businesses that spend less than \$2,000,000 a year on qualified equipment, may write-off up to \$500,000. The rules are designed for “small” companies, so the \$500,000 deduction phases out dollar for dollar when a business purchases more than \$2,000,000 in one year.

Why Finance with Western Finance & Lease?

By financing your equipment purchase with Western Finance & Lease, your company can profit from financing the project and Section 179! If the sum of your payments during the calendar year are less than your tax savings provided by Section 179, then your company will actually profit from Section 179! Don't spend your hard-earned cash on equipment that depreciates in market value! Invest your cash in the growth of your company and earn returns that exceed the cost of financing.

Tax Savings Calculation

Compare your current tax savings vs. before Section 179. **Compare below:**

Section 179 Deduction What Can It Do For You On This Project Solution?	2011 Benefit	Historical (without Section 179)
Cost of Equipment:	\$50,000.00	\$50,000.00
Section 179 Phase-Out Deduction (Dollar for dollar phase out if over \$2,000,000)	\$-	N/A
Section 179 Write-Off Amount	\$50,000.00	N/A
Regular First Year Depreciation Deduction:	\$-	\$10,000.00
Total First Year Deduction:	\$50,000.00	\$10,000.00
Tax Savings on your Equipment Purchase: (Assuming a 35% Tax Bracket, Depreciation 5 years)	\$17,500.00	\$3,500.00
Net Equipment Cash Price After Tax Savings	\$32,500.00	\$46,500.00



\$14,000.00

Tax Code Section 179 & Election to Expense Detail

An Additional Savings of

Note: Western Finance & Lease, Inc. does not provide legal, tax or accounting advice. We recommend customers obtain and rely upon such advice from its own accountants, auditors, attorneys or other professional advisors.

For Information on Financing call:

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