

Making the Most of 2009 Cap Ex Budget

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Maximize your remaining 2009 Cap Ex budget “Use it or Lose it” Expiring Tax Breaks



Building Trusting and Long-lasting Relationships Through Experience, Intelligent Problem Solving and a Passion for the Possible.

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OVERVIEW

True Partners' Cap 2 Xpense team analyzes your company's 2009 capital expenditures budget in order to maximize expiring tax incentives that the legislature has currently set to sunset by December 31, 2009.

THINGS YOU SHOULD KNOW

By carefully planning your remaining 2009 capital expenditure budget, you can recoup significant costs and maximize expiring tax benefits, including:

- Increased IRC §179 expense deduction (up to \$250K)
- 50% bonus depreciation
- Accelerated placed-in service
- Refundable tax credits

CASE STUDY

Cost of qualifying 5-year asset	\$400K
IRC §179 deduction	\$250K
Bonus depreciation	\$ 75K
MACRS depreciation	\$ 30K

Assume 2009 PIS:	
Accelerated Deduction	\$355K
Assume 2010 PIS:	versus
Depreciation Deduction:	\$180K

ASK YOURSELF

Has your company acquired, purchased, or constructed property in 2009 that it plans to place in service in 2010?

If your answer is **Yes**, you may be missing a window of opportunity to obtain missed deductions. For more information, please contact a member of our team.

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