

# Panasonic Finance Solutions

Provided by CoActiv Capital Partners for Panasonic System Solutions Company

## Get the equipment you need now and cut your 2009 tax bill.

**Taxcode Section 179 and the Bonus Depreciation is officially extended through 2009 via Section 1201 of the 2009 American Recovery and Reinvestment Act (ARRA) signed into law by President Obama on February 17, 2009.**

**It's a win/win. Here's how the ARRA helps you. If you purchase or lease Panasonic System Solutions equipment for your business this year, you may qualify for a tax depreciation of up to \$250,000 on your 2009 tax return.**

- Businesses can expense up to \$250,000 as long as its qualified equipment purchases do not exceed \$800,000.
- Bonus depreciation has also been extended. That means companies that purchase or lease equipment in 2009 will be able to depreciate an additional 50 percent of the cost of assets placed in service this year. This is over and above the maximum \$250,000 deduction, plus standard depreciation.
- It's designed to encourage businesses to get the equipment they need to grow and gain efficiencies now and help businesses that take advantage of ARRA this year to cut their 2009 tax bill. There are a few guidelines:

- This applies to purchases or leases of tangible personal property for use in an active conduct of a trade or business
- Lease must be a Capital Lease (Full Payment Lease)
- Must have a MACRS recovery period of 20 years or less
- Equipment must be new, and purchased and installed or delivered in 2009
- Is allowed for both regular and alternative minimum tax purposes
- The depreciation bonus will expire at end of 2009
- Note: you should consult your tax advisor regarding the effects of ARRA on your business

GUIDELINES

Sec. 1201 of the 2009 American Recovery and Reinvestment Act (ARRA) allows additional first-year depreciation of 50 percent of purchase cost by extending for one year the depreciation bonus created by the 2008 Economic Stimulus Act.

### Tax Benefits at a Glance

- Companies can expense up to \$250,000 in purchases as long as they don't spend more than \$800,000
- Can be combined with depreciation bonus
- It's best to buy this year—Sec. 179 expensing levels will drop at end of 2009

**Panasonic Finance Solutions can structure affordable finance plans to meet your cash flow and budget needs and maximize your tax benefits. Contact your financial specialist to get started.**

**1-800-373-6304**

**Panasonic ideas for life**