



**AXIS** INTERNATIONAL, INC.

2901 S. Highland Drive, LV, NV  
89109  
jdill@axisplasma.com  
Phone > 702-259-6677  
Fax > 702-361-9612

[www.axisplasma.com](http://www.axisplasma.com)

# Purchase Now Before Tax Incentives Expire!

**50% BONUS DEPRECIATION TO EXPIRE AND SECTION 179 WRITE-OFFS SCHEDULED TO DROP TO \$25,000 AFTER 2012**

**\$139,000.00 WRITE-OFF  
(REDUCES, DECEMBER 31, 2012)**

Section 179 Federal Income Tax Deduction: This deduction allows a company to deduct the first \$139,000 of equipment (section 179 Property) purchased in 2012 from their taxable income. For companies purchasing (or leasing with \$1 or \$101 buyout) up to \$560,000 of equipment in 2012, this deduction is available in full. It then phases out on a dollar for dollar basis for amounts over \$560,000.

**50% BONUS DEPRECIATION (EXPIRES DECEMBER 31, 2012)**

Additionally, companies can take 50% bonus depreciation on the adjusted basis of their qualified equipment purchased in 2012. Equipment must be purchased and placed into service on or before December 31, 2012. \$1 and \$101 buyout leases qualify.

Companies may be eligible for standard depreciation, plus state or local tax incentives.

**TAXES INCREASE IN 2013!**

On December 17, 2010 "The Tax Relief, Unemployment Insurance Authorization and Job Creation Act" (H.R. 4853) was signed into law, temporarily increasing the Section 179 deduction limits for 2011 and 2012. These increases are set to expire in 2012 unless new legislation is signed into law. The Section 179 write-off will drop to \$25,000 (indexed for inflation) and bonus depreciation will expire. Equipment must be "in-place and in-service" by December 31, 2012 to tax advantage current incentives. Now is the time to invest in equipment!



<b>2012 write of equipment price</b>	<b>\$350,000.00</b>
<b>Federal 179 Deduction</b>	<b>-\$139,000.00</b>
<b>50% Bonus Depreciation</b>	<b>-\$105,500.00</b>
<b>Standard Depreciation</b>	<b>-\$15,075.95</b>
<b>Estimated 2012 Write-off</b>	<b>\$259,575.95</b>

\*\*Depending on your tax bracket, these savings could exceed the first year's lease payments. Tax laws are subject to change at any time and their application is highly dependent upon the unique facts and circumstances of any particular taxpayer. The information on this page is offered as general guidance and is not intended as specific legal, tax or accounting advice. These calculations are only estimates and everyone's tax situation is different. Companies should always talk to their accountant to confirm eligibility for tax benefits.