

Write Off Your Battery Extractor System



February 13, 2008 - President signs Economic Stimulus Act (ESA) of 2008

The ESA has key tax saving provisions for US businesses. Under the new law, the **Section 179 expensing limit** increased to \$250,000. The ESA also temporarily reinstates **bonus depreciation (50% for 2008)**.

What does this mean for your business?

The purchase of a Battery Extractor System with a total cost of \$250,000 or less may generally be expensed, for tax purposes, for the **full purchase price in 2008**.

The purchase of a Battery Extractor System with a total cost of more than \$250,000 ordinarily allows you to take advantage of the new **bonus depreciation** as well as the new **Section 179 limit** and your **standard depreciation**.

Eligibility for these tax incentives requires that the equipment be purchased and placed in service prior to January 1, 2009.

**Example:
A Battery Extractor System
is purchased with a total
cost of \$500,000**

Section 179 Expense
\$250,000

Bonus Depreciation
\$125,000

Standard Depreciation
\$17,857

**Total '08 Depreciation
Expense**
\$392,857

(Nearly 80% of total cost!)

This information and examples are for illustration purposes only. Please consult a trusted tax expert for full details of the ESA of 2008. Example assumes MACRS depreciation method following the half-year convention and 7-year depreciable life.

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