

50% Bonus Depreciation

It just became more affordable to purchase the Microsoft Solution you need. Use the Bonus Depreciation allowance to lower your overall acquisition cost on the technology you need in 2009!

What is it?

- The American Recovery & Reinvestment Act of 2009 (ARRA) was signed Feb 17, 2009
- Accelerated depreciation benefits extended through 2009
- Applies to Software and Hardware purchased in 2009!
- 50% bonus depreciation **plus** normal rate on remaining basis for 2009
- Unlike Section 179, bonus depreciation has no cap
- Any size company may benefit

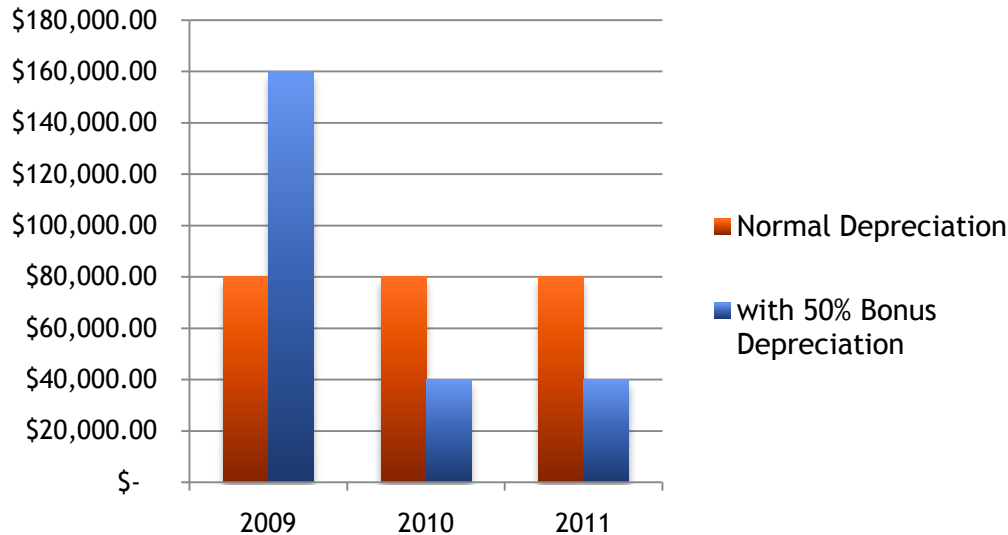
Why Finance Now

Combine tax savings with a Microsoft Financing Offer:

- Immediately realize the benefits from your IT solution
- Help improve current year efficiency and productivity
- Help conserve cash and increase profitability

Microsoft Financing provides this material for informational purposes only and is not attempting to provide tax advice. Talk to your tax advisor to consult on all tax questions and issues.

50% Bonus Depreciation Allowance in Action



\$240,000 software purchase
\$120,000 (240k x 50% bonus depreciation)
+ \$40,000 (1/3 x \$120,000 remaining basis)
= \$160,000 1st Year Depreciation

Tax savings could cover over 50% of the first year's payments!

2009 Tax Savings*	\$51,200
Monthly Payments through Microsoft**	\$7,649/mo

*Assumes a 32% marginal Federal Income Tax rate. Software is treated under tax law as having a 3-year recovery period for depreciation purposes

**All figures are for illustration purposes only and may not reflect current rates and pricing. This is not an authorized offer.