

## Are You Using the Combined Power of The New Section 179 Limits and Lease Financing to Close More Deals?

The Protecting Americans From Tax Hikes Act of 2015 (PATH Act) extends the *accelerated depreciation benefits* of Section 179 to your customers when they lease or finance your equipment and increases the limit to \$500,000. This is great news if you are in equipment sales! By building in the potentially lucrative Section 179 deductions in your proposals, **you can show customers how to make their first year finance payments - FREE.**

### Integrity Leasing and Financing can help keep you selling smart...

Here's what you need to know about Section 179 and how it can actually make your equipment more affordable for your customer.

Key Selling Point One	Allows companies to accelerate equipment depreciation by writing off the cost of the equipment in the same year of purchase - providing significant tax savings for your customers.												
Key Selling Point Two	In many cases, the amount your customers save in taxes will be MORE than the total of their first year's finance payments.												
Qualifying Equipment	Deduction valid for almost any type of general business equipment, software and furniture, etc.												
Qualifying Period	To take advantage of the deduction, equipment must be leased and installed between January 1st and December 31st of the current year. The Section 179 deduction is now permanent and can be taken every year.												
Section 179 Dollar Allowances	The total amount of equipment purchases a company can deduct for the Section 179 benefit is \$500,000.												
No Need to Pay Cash	Section 179 Tax benefits are passed through to the customer, on a \$1.00 Buyout lease, you do not need to pay cash.												
Payment Savings Example	<table border="1"> <tr> <td>Equipment cost:</td> <td><b>\$100,000</b></td> </tr> <tr> <td>Monthly Payment:</td> <td><b>\$1,949</b> (60 month term/1.00 Buyout)</td> </tr> <tr> <td>Total Year's Lease Payments:</td> <td><b>\$23,388</b> (12 monthly payments)</td> </tr> <tr> <td>Total Tax Savings:</td> <td><b>\$35,000</b> (average tax rate of 35% of eligible equipment cost)</td> </tr> <tr> <td>Total First Year Lease Expense:</td> <td><b>\$0</b></td> </tr> <tr> <td colspan="2"><small>(Subtract total lease payments for the year from total tax savings)</small></td> </tr> </table>	Equipment cost:	<b>\$100,000</b>	Monthly Payment:	<b>\$1,949</b> (60 month term/1.00 Buyout)	Total Year's Lease Payments:	<b>\$23,388</b> (12 monthly payments)	Total Tax Savings:	<b>\$35,000</b> (average tax rate of 35% of eligible equipment cost)	Total First Year Lease Expense:	<b>\$0</b>	<small>(Subtract total lease payments for the year from total tax savings)</small>	
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