Barloworld Handling

The Economic Stimulus Act of 2008

Why there is no better time than NOW to purchase new forklifts for your business

- $ A qualifying business can now expense up to \$250,000 of Section 179 property, if the cost of all Section 179 property placed in service during the tax year is less than or equal to \$800,000.
- $ The ESA reinstates "bonus depreciation" of 50% of the adjusted basis of certain qualified property. <u>Act now to accelerate depreciation and expense!</u>

WHAT DOES THIS MEAN TO YOU?

EXAMPLE: Your company invests a total of \$500,000 in a fleet of new H50FT and S50FT forklifts from Barloworld Handling. Depending on your company's tax situation, your associated 2008 depreciation and expense could look something like this:

H50FT

Cost	\$500,000
179 Asset Expense*	\$250,000
Remaining Cost Basis	\$250,000
Bonus Depreciation (50%)	\$125,000
Remaining Cost Basis	\$125,000
MACRS @ 20%**	\$25,000
Remaining Balance	\$100,000

S50FT

That's a maximum potential deduction of \$400,000, or 80% of the total cost!

Give Barloworld Handling a call today at 1-800-6-BARLOW to discuss your company's lift truck needs.

The above example is not intended to be, nor does Barloworld Handling LLC provide, tax advice. It is for illustration purposes ONLY. Actual tax results may vary. Please consult your tax advisor. Eligibility of these tax incentives requires that the equipment be purchased and placed into service prior to January 1, 2009. For details, go online to www.depreciationbonus.org.

****One deduction ONLY; some companies not eligible. **Industry-specific; mid-quarter limits apply.***