

TAKE ADVANTAGE OF THIS SPECIAL OPPORTUNITY!

LOWER THE COST OF NEW COTTRELL EQUIPMENT BY UP TO 35%

Great news - you can lower the cost of new Cottrell equipment by up to 35 percent when you take advantage of a special limited-time government offer! This offer, which expires December 31, 2009, can be applied to any Cottrell trailer, headramp, or new equipment purchase. The program, which is part of the 2009 American Recovery and Reinvestment Act, Internal Revenue Code Sections 168 and 179, effectively accelerates the depreciation of new equipment placed into service in 2009.



SAMPLE SAVINGS:

	Single Unit	3 Units
2009 Equipment Purchase (as shown above—pricing varies by year, make, & model)	\$220,000	\$660,000
First Year Write-Off (\$250K max in 2009)	\$220,000	\$250,000
Bonus First Year Depreciation (on remaining value [$\$660K - \$250K = \$410K \times 50\%$])	-	\$205,000
Normal First Year Depreciation (on remaining value [$\$660K - \$250K - \$205K \times 20\%$])	-	\$41,000
Total First Year Depreciation (\$250K+\$205K+\$41K)	\$220,000	\$496,000
Tax Savings (assumes 35% tax rate)	\$77,000	\$173,600
Effective Cost of Equipment (2009 purchase price less total first year savings)	\$143,000	\$486,400
% Savings	35%	26%
CASH IN YOUR POCKET	\$77,000	\$173,600

As everyone's tax situation is unique, we suggest you contact your tax advisor to see how Sections 168 and 179 pertain to your situation. More information on this program can be found at www.irs.gov/publications/p946/ch02.html.

DON'T WAIT - PROGRAM ENDS THIS DECEMBER!

