



# \$90/90 Ramp-Up Program

**Simple. Seamless.**

National Commercial Capital, Inc.

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## Get your business rolling with the Solidscape \$90/90 Lease Program!

**Solidscape®** offers a host of financing products as unique as your business. Put your equipment to use before payments even begin!

Here's what you can expect from our \$90/90 Ramp Up Program:

- Pay only \$90/month for the first 90 days of the lease
- Your actual monthly payments will not start until 2009
- 12 to 60 month terms available
- Credit decisions within minutes
- Simple documentation
- Improved cash flow management

Our team of skilled professionals is committed to providing the highest level of service to you and your business. We offer a broad spectrum of products and services, which can be customized to meet your specific needs.

## About Solidscape

**Solidscape®, Inc.** is the leading manufacturer of high-precision 3D model making systems worldwide. This technology advances the state-of-the-art for computer-controlled fabrication of solid models. The new T-76 and R-66 3D Modeling Systems are true office peripherals—residing on your benchtop or desktop surface and requiring no facility modifications.

## How to take advantage of the Solidscape \$90/90 Lease Program

It couldn't be easier to get started. Simply contact **Greg Malley at 866 501 0111 x. 3**, your National Commercial Capital representative to learn more about this special promotional offer.





**First Year Write-off**

**IRS Section 179 deduction**

**Expensing Assets**

Normally, you can't take a current business deduction for the entire cost of a capital asset in the year you purchase it, because the asset's usefulness to your business will extend beyond the year in which it was purchased. However, there is an important exception to this rule. A special tax provision allows small businesses the option of claiming a deduction in the first year for the entire cost of such qualifying business assets, up to a certain dollar limit.

**If you qualify for the expensing deduction, you can get what amounts to a significant, up-front reduction in the out-of-pocket cost of a needed piece of business equipment. For example, for 2008 your deduction amount was raised to \$250,000. If you are in the 35 percent tax bracket, the net cost of buying a \$45,650 piece of capital equipment/software is effectively reduced to \$29,672.**

What qualifies for the election? To qualify for this expensing election, the property that you purchase must be tangible personal property, that you actively use in your business, for which a depreciation deduction would be allowed. The property must be newly purchased property rather than property you previously owned but recently converted to business use.

The property must be used more than 50 percent for business. If you want to expense property that will be used partly for personal or family reasons (e.g., a home computer), you can expense only the portion of the property's tax basis that corresponds to its percentage of business use. There are additional conditions you will want to ask your accountant about.

Yearly deduction limit. The maximum amount that can be expensed each year is subject to a ceiling amount. This dollar amount is scheduled to increase over the next few years:

2007	\$112,000
2008	\$250,000

What if your new equipment exceeds the \$250,000 limit? If you purchase equipment that exceeds this dollar limit, you can depreciate the excess amount under the usual rules.

**Say that you purchased capital equipment for \$280,000 in 2008. You could take the accelerated depreciation for \$250,000 of the cost for 2008, which would leave a remaining balance of \$30,000. You would then depreciate the additional \$30,000 over the standard depreciation schedule.**

## **Lease, Finance or Pay Cash to Qualify**

**\*\*\* The above deduction requires that your equipment be placed in service prior to year-end to deduct the qualified amount this year. If you don't claim it, you cannot change your mind later by filing an amended tax return after the due date.**

**Notice:** The above information is provided for general informational purposes, and is not intended to provide legal or tax advice. For additional information and details on the Section 179 current year expense deduction, please contact the IRS or your tax specialist.