



HURST HIGH PERFORMANCE BOILERS

THIS IS THE YEAR to Invest In Your Capital Equipment Program!

Tax Incentives Enhanced for 2011

Capital Equipment, such as Boilers and Boiler Systems continue to be an important part of the manufacturing, construction, building, and plant design mix. Companies know that capital equipment expenditures can be the single-most determining factor in their budget and growth planning.

Now is a great time to invest in your capital equipment needs! New legislation has been passed intent on helping you make business purchases this year, and realize tax savings **now** instead of over multiple years. More and more companies are ramping up their equipment schedules of purchases for 2011 and 2012.

Full Expensing (Bonus Depreciation) Increased to 100% for 2011

Legislation passed in late 2010 provides for the full expensing of new property eligible for bonus depreciation – which includes equipment – placed in service between September 9, 2010 and December 31, 2011.

Full expensing (bonus depreciation) allows you to write off the full purchase amount this year, as opposed to a percentage over multiple years. While the total amount of your tax savings will generally be the same, utilizing bonus depreciation gives you more working capital up front. That working capital can be used to reinvest in areas of your company that drive business – like marketing, lead generation, staffing and more. Bonus depreciation in 2012 will be reduced to 50%. *So now is the time to act!*

No Limit to Bonus Depreciation!

You can depreciate the full amount of all qualifying purchases this year no matter their cost individually or in aggregate.

It's Easier to 'Expense' Purchases

For many companies with a budget in place, requests for capital expenditures can be cumbersome and time consuming. ***With new legislation, these items can be fully written off in 2011 and don't need to be depreciated.***

Consult Your Tax Advisor

This information is provided as a service by Hurst Boiler and your Hurst Boiler dealers. It should not be construed as tax advice. Hurst strongly recommends that you consult with your tax advisor regarding how these tax-saving opportunities apply in your situation.