Capital Investment Tax Deduction

Section 179 Tax Benefits

Important business incentive to lease or purchase new Capsa Healthcare products, including Kirby Lester.

Every Capsa product qualifies for a valuable Section 179 tax deduction, including Kirby Lester pharmacy automation, NexsysADC, medication carts, and mobile computing. Your pharmacy can apply up to $1,000,000 of capital investments to tax code Section 179. This tax benefit is highly advantageous for every pharmacy owner, whose accountant suggests looking for a deduction this year. Section 179 is real tax relief, whether you purchase or lease.

What is Section 179?

Sec. 179 of the U.S. IRS tax code allows businesses to deduct the full purchase price of qualifying equipment and/or software purchased or financed during the tax year. Sec. 179 is an incentive created by the U.S. government to encourage businesses to invest in themselves and stimulate the economy.

What is covered?

The Sec. 179 deduction is available for most new and used capital equipment, and also includes costs directly associated with the installation of qualifying capital equipment (e.g., installation, training, delivery, any necessary remodeling costs such as electric drops). Any Capsa product is covered by Sec. 179. Whether you buy or lease, you are still saving the maximum amount with Capsa Healthcare.

Sample Section 179 Calculation

<table>
<thead>
<tr>
<th>Cost of product to purchase or lease</th>
<th>Your assumed tax bracket</th>
<th>Your potential tax savings</th>
<th>Your potential net cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,100</td>
<td>37%</td>
<td>$2,997</td>
<td>$5,103</td>
</tr>
</tbody>
</table>

All Capsa Healthcare Products Qualify

Important

This information is not intended or represented to constitute tax advice or your actual tax situation. Always consult with your tax advisor to determine your specific tax savings.

For questions about Sec. 179, visit: http://www.section179.org/