

# BONUS DEPRECIATION

## While Leasing Your Capsa Healthcare Solutions

*When used in combination with a financing option, your year-1 tax savings could be greater than your year-1 payment.*

The Tax Cuts and Jobs Act of 2017 increased the bonus depreciation tax incentive to 100% for qualified purchases made—and placed into service—by January 1, 2023.

### WHAT IS BONUS DEPRECIATION?

It's essentially a form of accelerated depreciation. Bonus depreciation allows you to write off 100% of the cost of the asset in the year that you start using it instead of depreciating the asset over its useful life.

### WHAT IS THE BENEFIT OF CLAIMING BONUS DEPRECIATION?

Bonus depreciation allows you to receive the full tax break up front instead of receiving small tax breaks over time, as you would with a typical depreciation schedule. The money saved from the tax break can then be reinvested for continued growth.

Contact your Capsa Healthcare Regional Sales Manager for more information  
[www.CapsaHealthcare.com/Capital](http://www.CapsaHealthcare.com/Capital)  
[www.CapsaHealthcare.com/contact-us](http://www.CapsaHealthcare.com/contact-us)

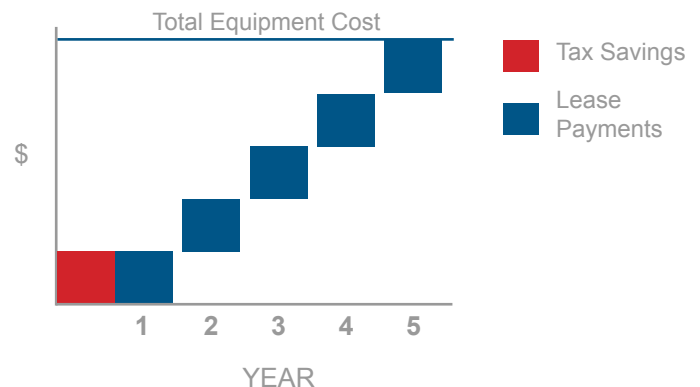
### CAN I CLAIM BONUS DEPRECIATION WITH LEASED EQUIPMENT?

Yes! Receive the full tax benefit up front...but pay for your equipment over time.

When you do this, you could end up with year-1 tax savings that are equal to or greater than your year-1 lease payments.

#### Example:

- Equipment Price: **\$75,000**
- Total Year-1 Tax Deduction When Claiming Bonus Depreciation: **\$75,000**
- Potential Year-1 Tax Savings (based on a 21% tax rate): **\$15,750**



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