

Classic Stainless Steel Diners

Tax Savings Analysis Modular Construction Standard Construction

Project cost	\$25,000	\$25,000
Depreciation time	7 years	39 years
Tax Rate	34%	34%
Accumulated Depreciation Deduction in 7 years	\$25,000	\$4,487.18
Annual Depreciable Deduction	\$3,571.43	\$641.03
Accumulated Reduction in Taxes	\$8500	\$1,525.64
Yearly Reduction in Taxes	\$1,214.29	\$217.95

Modular building projects received favorable tax treatment because they qualify for 7 Year Tax depreciation while conventional construction must use a 39 year depreciation period. Modular buildings can be fully dismantled, relocated, and reassembled; therefore, modular buildings are classified as tangible property and can further qualify for Section 179 expense deduction under the internal revenue code (if so elected). This election may provide an additional first year tax benefit.

*Source: Zamucen & Associates, CPA

SPECIAL TAX PROGRAM FOR 2008

THE ECONOMICS STIMULUS ACT OF 2008, UNDER TAX SECTION 179, SHOWS THAT DEDUCTION LIMITS HAVE ALMOST DOUBLED AND THERE IS A ONE-TIME BONUS DEPRECIATION ONCE THAT LIMIT IS REACHED.

TAKE THIS OPPORTUNITY TO INVEST IN A BUSINESS OF YOUR OWN. YOU MUST ACT BEFORE YEAR-END OF YOU'LL MISS THE CHANCE TO SAVE THOUSANDS OF DOLLARS.