

# Tax Relief Act - Extended through 2011



## Uncle Sam improves your Cash Flow\*

On December 17th the Tax Relief Act was extended through 2011. Your 2011 Ingersoll Rand equipment purchase may qualify for the enhanced expensing limits and additional depreciation benefits. Check with your Tax advisor to determine eligibility.

### Tax Relief Act Extension Overview

#### \$500,000 Write-Off through Section 179 Enhancement

- ✓ Businesses can deduct 100% of the first \$500,000 for new or used equipment purchases.
- ✓ Equipment can be purchased with cash or financed. Operating leases may also apply, but check with your tax advisor for details.

#### 100% Depreciation for Equipment through Bonus Depreciation

- ✓ An additional 100% write-off
- ✓ Depreciation bonus applies to purchases with a MACRS recovery period of 20 years or less

#### General Information

- ✓ Ingersoll Rand Compressors, Tools, Fluid Handling, Hoists, and Winches would generally have a useful life greater than one year which could qualify them as "depreciable assets".
- ✓ Equipment must be placed into service in 2011.
- ✓ That means that if you buy (or lease) a piece of qualified equipment, you can deduct the FULL PURCHASE PRICE from your gross income
- ✓ Visit [www.ingersollrandproducts.com](http://www.ingersollrandproducts.com) for information on product offering

\* This flyer is not intended to provide tax or accounting advice. Ingersoll Rand and its employees are not tax or accounting advisers. We encourage you to obtain competent professional legal, tax and accounting advice prior to making business decisions influenced by any of the tax or accounting information provided herein.

For additional information visit [www.irs.gov](http://www.irs.gov) or [www.depreciationbonus.org](http://www.depreciationbonus.org)



#### Reciprocating Compressors

- 2hp - 25hp designed for professional/industrial use
- Used for automotive service, machine shops, and manufacturing
- Durable cast iron for 100% continuous duty
- Available in stationary & portable

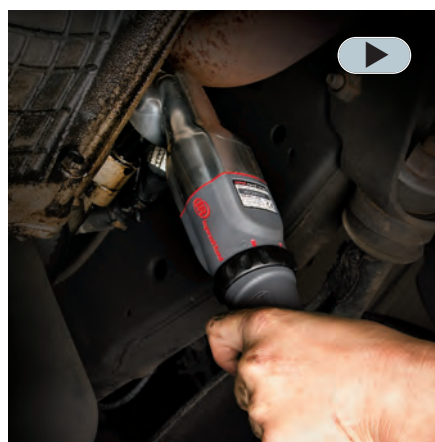
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#### Rotary Compressors

- 5 hp to 500 hp
- New R-Series compressor with innovative sequential cooling system
- Contact Cooled and Oil Free Class Zero availability
- Variable Speed for energy efficient operation

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#### Tools - Vehicle/Industrial

- New Hammerhead low profile impactool
- 3/8" to 3-1/2" Industrial grade Impactools
- Ergonomically designed fastening tools
- Surface preparation grinders / sanders for automotive applications

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#### Condensate Management

- Stay in compliance with environmental regulations
- Minimize the cost associated with the disposal of fluids
- Minimize the likelihood of injuries from slips on oily surfaces around your compressed air equipment

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#### Material Handling

- CLK Air Chain hoists "Best in Industry" speed, precision, and noise
- Jib cranes matched to chain hoist ratings
- Balancers with a simple design and variable speed
- Customer application designed lifting solutions

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#### Fluid Handling Pumps

- 1/4" to 3" Diaphragm pumps with stall-free operation
- Piston pumps with dependable design and precision control
- FRL air preparation devices for clean air & equipment longevity
- Pneumatic Valves and Cylinders through the legendary ARO brand

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