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## Are you a candidate for a Daher-Socata TBM850 and \$620,000 of income tax deductions in 2010?

Consider the following scenario:

You (or your employee) have a Monday morning meeting with a prospect located 800 miles away. In order to make the appointment you will need to leave Sunday afternoon. Allowing for drive time, shuttle time from parking and getting through security, you will need to leave home at 1pm for the 4pm departure from the big regional airport. If you're fortunate there will be no delays and you will make your connecting flight arriving at your destination Sunday evening for another night in a hotel. Your meeting goes well but now you have to reverse the process. Assuming everything is on time you won't miss your connection, and you'll arrive home late Monday evening, long after dinner and bedtime for the family.



Consider the alternative:

You leave home on Monday morning at 7:00am, drive to the local general aviation airport, board your personal aircraft piloted by a professional pilot. You polish up your PowerPoint presentation during the three hour flight and land at a general aviation airport close to your prospect's place of business. After the meeting, you board your aircraft for the trip home. You arrive home relaxed and in time for your child's little league game.

Do you have trouble retaining key employees because of quality of life issues relating to business travel? Have you reviewed your travel and entertainment budget? Are you looking for ways to trim expenses relating to meals, hotel, rental car and airfare? Does your business travel take you to cities that "you can't get there from here?" Are you getting tired of the necessary but ever increasing time consuming security measures at commercial airports?

Welcome to the possibility of solving many of these problems with a personal general aviation aircraft while realizing a tremendous income tax benefit. You can purchase a state of the art Daher-Socata TBM850, hire a professional pilot (or fly it yourself), expand your business, provide better customer service, improve the morale of your employees, and realize a \$248,000 income tax reduction come April 15, 2011.

Tax Year	2010
Purchase Price	\$3,100,000
Potential Tax Deductions due to Depreciation	620,000
Potential Income Tax Savings due to Depreciation*	248,000
Potential Sales Tax Savings (6%)	186,000

\* This illustration assumes the purchase of a \$3,100,000, 100% business use Daher-Socata TBM 850 by September 30, 2010 and the combined federal and state income tax rates of 40%.

The interaction between the Internal Revenue Code and the Federal Aviation Regulations requires the advice of an aviation tax specialist in order to create an ownership structure that will maximize your income tax benefits and keep you in compliance with the myriad of federal regulations. Please contact Aviation Tax Consultants (ATC) for a no-obligation review of your current business and tax structure and to determine if you are a candidate for a business aircraft.

*Aviation Tax Consultants (ATC) assists aircraft purchasers in acquiring aircraft in a tax efficient manner. Our services include the elimination or reduction of sales and use tax at the time of purchase, maximizing income tax savings, controlling the cost of personal use of the aircraft, avoiding passive activity loss rules and complying with Federal Aviation Regulations. Cooperation with client's current tax and legal advisors is welcome and encouraged.*

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