

**Q1 IS HERE! GET THE  
EQUIPMENT YOU  
NEED TODAY!**



**BATTLE  
MOTORS  
CAPITAL**

### SPECIAL LOW RATES

**QUICK & EASY APPLICATION  
ONLY** \*up to \$1,000,000

**TERMS RANGING FROM  
12-84 MONTHS**

### SIMPLE DOCUMENTATION

Our financing allows you to respond quickly to new opportunities with minimal documentation and red tape. Your application can be approved promptly and you can receive your equipment quickly.

### 100% FINANCING

Our leases and Equipment Finance Agreements cover not only the equipment, but can also include soft costs such as installation, training, shipping and supplies. Banks tend to require 20% down, depleting your cash reserves. We can help preserve your bank lines at competitive rates.

### TAX AND ACCOUNTING BENEFITS

The IRS does not consider Tax Leases (FMV, 10% Options) to be a purchase, but rather a tax-deductible expense. You may be able to lower your taxable income by deducting lease payments. Non-tax leases (\$1.00 buyout) and Equipment Finance Agreements are attractive to customers who desire the tax benefits of ownership and use of Section 179. Consult your tax advisor for the specific impact on your business.

### FLEXIBILITY

You can structure creative payments including deferred and skip/seasonal plans. Convenient end of lease options are available: purchase the equipment, return the equipment, or renew the lease. We can customize a payment structure that works for you.



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**BATTLEMOTORS.COM/FINANCE**

# GET YOUR SECTION 179 BENEFITS NOW!

## *Get More Production Instead of Sending a Check to the IRS*

Now is your opportunity to take a Section 179 tax write-off so let the experts at Mitsubishi HC Capital America help you finance a new piece of equipment:

- Add more Capacity to your Business
- Finance with No Money Out of Pocket
- Write the Equipment Off

## SECTION 179 DEDUCTION FOR 2023 INCREASES TO \$1,160,000

Businesses purchasing, financing or leasing (Capital or \$1.00 types) new and used equipment in 2023 can elect to expense up to \$1,160,000 under IRS Section 179. The Section 179 rules are designed for small companies, so the write-off is reduced dollar-for-dollar as total equipment purchases for the year exceed \$2,890,000.

## 80% BONUS DEPRECIATION

The Bonus Depreciation deduction has decreased to 80%. Businesses of all sizes can depreciate 80% of the cost of new and used acquired equipment good thru 2023. This will gradually decrease each year until it expires at the end of 2026. Unlike Section 179 there is no cap on the amount that can be depreciated under this provision.

### Example: \$500,000.00 Total Equipment Cost

Equipment Cost	\$500,000
2023 Section 179 Deduction	\$500,000
Tax Savings <small>*500,000 x 21% Tax Rate</small>	\$105,000
Equipment Cost After Tax Savings <small>*Equip Cost-Tax Savings</small>	\$395,000

\* The information presented above is not specific legal, tax, or accounting advice. Consult an accountant or other tax professional to confirm your eligibility for tax incentives and benefits.