

Thinking about buying a used Jackson Table?

Think Again.

BONUS DEPRECIATION CHANGES THE GAME.

Section 168(K) of the Federal Tax Code (“Bonus Depreciation”) provides a substantial additional savings in the year of purchase for businesses that purchase qualified property. Bonus depreciation is not capped at a certain dollar level and is not available for: used property, property used outside the US, tax-exempt use property, or tax-exempt financed property. Bonus Depreciation is 50% of the purchase price of qualified equipment and is realizable in the calendar year of the purchase.

FOR EXAMPLE

If an Ambulatory Surgery Center (ASC) purchases a new ClearAccess® Openview Table – ASC Solution Package for \$49,990 in 2015, the Surgery Center will enjoy tax savings of \$9,998 in 2015¹. This is how it works:

Purchase Price of New Equipment:	\$49,990
Bonus Depreciation (50% Price):	\$24,995
Tax Rate (assumed 40%):	\$9,998 Tax Savings

By comparison, if the ASC purchased a used Jackson Table in the same year for the same price, the net cash outlay in the year of purchase would be \$9,998 higher. Conclusion: used operating tables are not necessarily cheaper than new tables. When warranty and serviceability of the equipment is considered, the cost of ownership also favors new equipment. The ClearAccess Openview Table comes with a 1 year warranty, standard, for parts and workmanship.



FINANCING

Priced at \$49,990.

No payments for 6 months followed by 60 payments at \$1,092 per month.
\$99.00 UCC documentation fee only, required in advance.
\$1.00 purchase option is available.

Rates are subject to credit approval and applicable state and local taxes.

Rates are subject to change without notice.

INFORMATION

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¹ While the Bonus Depreciation provision expired at the end of 2014, it is expected to be extended retroactively, as it has been in the past, to purchases made after 1/1/2015.



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