

Purchase either of these business

Lincoln Vehicles

- **Blackwood Pickup**
(2002 model)
- **Navigator SUV**

*And potentially qualify
for an additional*

TAX DEDUCTION



The Jobs and Growth Tax Relief Reconciliation Act of 2003 potentially makes purchasing qualifying sports utility vehicles or trucks an attractive way to reduce your personal or business taxes.

You may qualify for either of the following deductions:

1. **If your business is profitable**, the expanded "Section 179" may allow you to deduct the entire purchase price in the year of purchase of a new or used vehicle that has a gross vehicle weight rating (GVWRs) of over 6000 pounds and that is used 100% for business. If the vehicle is used less than 100% but over 50% for business, the deduction may still be allowed but only at the business use percentage. This deduction is allowed for up to \$100,000 of qualifying equipment purchases between May 3, 2003 and December 31, 2005.
2. **If your business is not profitable or your qualifying purchases exceed \$100,000 in the year**, new 6000 GVWR vehicles may still get an accelerated depreciation deduction of 60% of the purchase price, in the year of purchase. The vehicle must be used at least 50% for business. The deduction will be calculated at the business use percentage.

Of course, you should always consult your tax advisor for the applicability of these rules to your personal tax situation as other requirements and exceptions apply. Due to constant changes in vehicle design, be sure to check with your salesman on the GVWR of any particular vehicle.