



## WHY PAY UNTIL 2005?

- Your customer buys your equipment this year...
- They make no Monthly Lease Payments Until 2005
- And they Expense 100% of the equipment cost on their 2004 tax return
- Bonus Depreciation expires at the end of 2004

### Give your customer a reason to buy.

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It's near the end of the year and many of your customers have already met or exceeded their equipment purchase budgets for 2004. You need a way to convince your client that buying this quarter is a big advantage. What if you could offer your customer the option of acquiring the telecom equipment they need today, without paying for it until next year while taking advantage of a generous tax write-off at the same time?

### My customer makes no payments until 2005?

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Through our 90 Day NO Pay program your customer needs only \$100 and their signature to start the lease. Depending on when the phone system is installed, payments do not begin until January, February, or March of 2005.

Visit [www.vendorsalescenter.com](http://www.vendorsalescenter.com) for a 90 Day No Pay Calculator and more information.

### Tax Benefit - How does it work?

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**Immediate \$100,000 Write-Off - No need to depreciate over 5 years!** The Jobs and Growth Tax Relief Reconciliation Act of 2003 expanded Section 179 of the IRS Code allowing the deduction, as a business expense on IRS Tax Returns, up to \$100,000 for qualified property placed in service in the tax years 2003, 2004 and 2005. This includes telecom equipment! This can be done in lieu of recovering the cost through depreciation over a specified recovery period (usually 5 to 7 years).

**Or, if your customer has already expensed \$100,000 in qualified Property...**

**Special bonus first year depreciation allowance:** Businesses can receive a bonus first year depreciation write-off of 50 percent for new capital assets acquired and placed in service after May 5, 2003 but before January 1, 2005. The 50 percent reduction is allowed on any qualified property not expensed in Section 179. ***This goes away in 2005 !!***

### What if the property is leased?

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That's the great news! The IRS allows your customer to claim the full deduction if the property is leased under a \$1.00 Purchase.