

BUSINESS TAX FACTS

YOU COULD QUALIFY FOR A 2012 TAX DEDUCTION OF UP TO \$139,000¹



New tax limitations for 2012 continue to provide significant tax benefits to small business owners?

Now when you purchase qualifying GM vehicles for your business before 12/31/12, you could earn a tax deduction of up to \$139,000. Plus you can stack other available incentives to really increase your savings.

GM VEHICLE DEDUCTION ELIGIBILITY

There are some limitations to the expense deduction, including vehicle eligibility.

| Up to \$11,160 ³ total deduction per vehicle | Up to \$11,360 ⁴ total deduction per vehicle | Up to \$25,000 ⁵ total deduction per vehicle | Up to \$139,000 ¹ total deduction (Aggregate, no per vehicle limit) |
|------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Chevrolet Camaro | Chevrolet Colorado | Chevrolet Avalanche | Chevrolet Express Cargo |
| Chevrolet Captiva Sport | Chevrolet Colorado Chassis Cab | Chevrolet Express Passenger 1500 | Chevrolet Express Cutaway |
| Chevrolet Corvette | | Chevrolet Silverado (short box) | Chevrolet Express Passenger 2500 and 3500 |
| Chevrolet Cruze | | Chevrolet Suburban | |
| Chevrolet Equinox | | Chevrolet Tahoe | Chevrolet Silverado (standard and long box) |
| Chevrolet Impala | | Chevrolet Traverse | |
| Chevrolet Malibu | | | Chevrolet Silverado Chassis Cab |
| Chevrolet Sonic | | | |
| Chevrolet Spark | | | |
| Chevrolet Volt | | | |

For additional business savings opportunities, ask your dealer about the GM Business Choice Program, or visit gmbusinesschoice.com for program details and vehicle eligibility



To learn more, visit gmfleet.com/vehicle-tax-deductions/index.jsp

¹ The tax incentives are available for depreciable tangible property which is acquired by purchase for use in the active conduct of a trade or business. Additional limitation based on purchases—for the 2012 tax year, the aggregate deduction of \$139,000 under Internal Revenue code Section 179 is most beneficial to small businesses that place in service no more than \$560,000 of "Section 179 property" during the year. Certain vehicles, models and restrictions apply. Consult your tax professional for details.

² Each individual's tax situation is unique; therefore, please consult your tax professional to confirm vehicle depreciation deduction and tax benefits. For more details, visit www.irs.gov, or to calculate your bonus depreciation, visit www.depreciationbonus.org.

³ For vehicles that qualify as passenger automobiles under the Internal Revenue Code, there is a \$11,160 per vehicle depreciation deduction cap.

⁴ For vehicles that qualify as passenger automobiles under the Internal Revenue Code that are trucks or vans, there is a \$11,360 per vehicle depreciation deduction cap.

⁵ For vehicles that qualify as sport utility vehicles under the Internal Revenue Code, there is a \$25,000 per vehicle depreciation deduction cap.