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## Are you a candidate for a business aircraft and \$170,000 of income tax deduction in 2007?

Consider the following scenario:

You (or your employee) leave home on a Sunday afternoon, drive an hour to the airport, go through security, make a connection flight and arrive at the destination for a two-hour business meeting on Monday at 11.00am. You arrive home around midnight after the kids are in bed Monday evening.

Consider the alternative:

You leave home on Monday morning at 7.00am, drive to the local general aviation airport, board your personal aircraft piloted by a professional pilot. You polish up your PowerPoint presentation during the three hour flight. After the meeting, you board the plane and arrive home by 5.30pm for your child's little league game.

Do you have trouble retaining key employees because of quality of life issues relating to business travel? Have you reviewed your travel and entertainment budget? Are you looking for ways to trim expenses relating to meals, hotel, rental car and airfare? Does your business travel take you to small towns like Lincoln, Nebraska or Columbus, Indiana?

Welcome to the possibility of solving many of these problems with a personal general aviation aircraft while realizing a tremendous income tax benefit. You can purchase a state of the art personal business aircraft, hire a professional pilot (or fly it yourself), expand your business, provide better customer service, improve the morale of your employees, and realize a \$67,000 income tax reduction come April 15, 2008.

Tax Year	2007
Purchase Price	\$400,000
Potential Tax Deductions due to Depreciation	\$169,600
Potential Income Tax Savings due to Depreciation*	\$67,840
Potential Sales Tax Savings (6%)	\$24,000

\* This illustration assumes the purchase of a \$400,000, 100% business use aircraft by September 30, 2007 and the combined federal and state income tax rates of 40%.

The interaction between the Internal Revenue Code and the Federal Aviation Regulations requires the advice of an aviation tax specialist in order to create an ownership structure that will maximize your income tax benefits and keep you in compliance with the myriad of federal regulations. Please contact Aviation Tax Consultants (ATC) for a no-obligation review of your current business and tax structure and to determine if you are a candidate for a business aircraft.

*Aviation Tax Consultants (ATC) assists aircraft purchasers in acquiring aircraft in a tax efficient manner. Our services include the elimination or reduction of sales and use tax at the time of purchase, maximizing income tax savings, controlling the cost of personal use of the aircraft, avoiding passive activity loss rules and complying with Federal Aviation Regulations. Cooperation with client's current tax and legal advisors is welcome and encouraged.*

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