# A GREAT **ADDITION.** WITH HIGHER **DEDUCTIONS.**

14

INTRODUCING THE LAND ROVER TAX ADVANTAGE FOR YOUR BUSINESS



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#### A LAND ROVER IS A GREAT ADDITION TO ANY BUSINESS.

THIS EXCLUSIVE AND IMMENSELY CAPABLE VEHICLE IS AS PRESTIGIOUS TO OWN AS IT IS REWARDING TO DRIVE. AND SINCE RANGE ROVER, RANGE ROVER SPORT AND LR4 QUALIFY FOR THE "HEAVY SUV" TAX CLASSIFICATION AND ACCELERATED DEPRECIATION SCHEDULE, IT CAN ALSO BE REWARDING TO YOUR BOTTOM LINE.\*



## THE 6,000-POUND TAX ADVANTAGE



Since all new Range Rover, Range Rover Sport and Land Rover LR4 models have a Gross Vehicle Weight Rating (GVWR)<sup>\*\*</sup> of over 6,000 pounds, they qualify for an accelerated tax depreciation schedule. When used for business, they can be depreciated at a faster rate than luxury cars.

The tax depreciation comparisons on the following pages are designed for business owners who purchase a new Range Rover, Range Rover Sport or LR4 before December 31, 2010, and who use their vehicles 100 percent for business. The 50 percent first year bonus depreciation for the "Heavy SUV" classification is currently extended only through 2010. Businesses planning to purchase a new Range Rover, Range Rover Sport or LR4 in the near future, may consider accelerating their buying plans if doing so makes sound business sense. Please consult your tax advisor on how this can be applied to your individual business situation.

Some vehicles shown with optional equipment.

<sup>\*</sup> Individual tax situations may vary. The information in this brochure was accurate at the time of printing. Federal rules and tax guidelines are subject to change. Consult your tax advisor for complete details on rules applicable to your transaction.

<sup>\*\*</sup> Gross Vehicle Weight Rating (GVWR) is the manufacturer's rating of the vehicle's maximum weight when fully loaded with people and cargo.

#### THE OTHER REWARDS OF OWNING A LAND ROVER



### RANGE ROVER

With impeccable performance, on-road or off, Range Rover is peerless. Its exquisitely appointed interior is designed to indulge both driver and passengers with sophisticated luxury and comfort. A marvel of technology, immense capability and refinement, Range Rover is the ultimate luxury SUV.

## RANGE ROVER SPORT

An engineering tour de force with the soul of a muscle car, Range Rover Sport embodies the perfect marriage of sport-utility capability and sports sedan athleticism. Range Rover Sport delivers its power to the road surface with grace and precision.





### LAND ROVER LR4

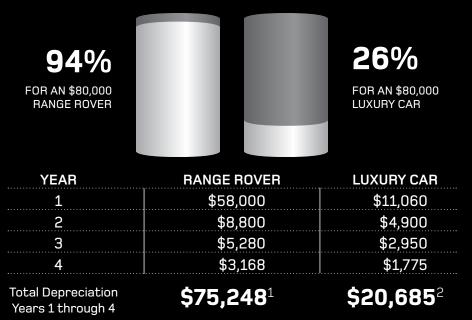
With its bold, innovative design and state-ofthe-art technology, Land Rover LR4 commands a leading position on all fronts. A host of technologies makes LR4 as capable of tackling steep off-road trails as it is at dealing with crowded city streets, even when carrying seven occupants and a full load of cargo.

# **RANGE ROVER**



### TAX DEPRECIATION COMPARISON: \$80,000 RANGE ROVER **VS.** \$80,000 LUXURY CAR

#### Total allowable depreciation Years 1 through 4



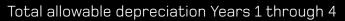
Comparisons based on Section 168(k) and Section 179 of the Internal Revenue Code, and reflect figures for owners who purchase vehicles for 100-percent business use, and place vehicles in service by December 31, 2010. 1. Range Rover depreciation can continue at \$3,168 in Year Five and \$1,584 in Year Six, at which point it is fully

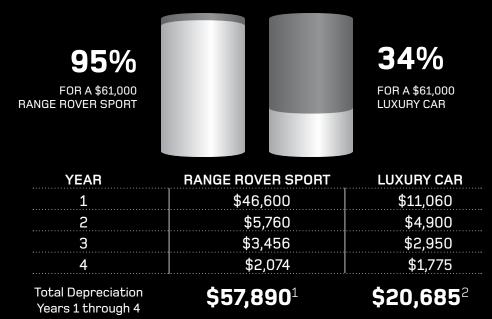
depreciated. 2. Luxury car depreciation can continue at \$1,775 per year for each succeeding year until the vehicle is fully depreciated or sold.

# **RANGE ROVER SPORT**



### TAX DEPRECIATION COMPARISON: \$61,000 RANGE ROVER SPORT **VS.** \$61,000 LUXURY CAR





Comparisons based on Section 168(k) and Section 179 of the Internal Revenue Code, and reflect figures for owners who purchase vehicles for 100-percent business use, and place vehicles in service by December 31, 2010. 1. Range Rover Sport depreciation can continue at \$2.074 in Year Five and \$1.036 in Year Six, at which point it is

- fully depreciated.
- 2. Luxury car depreciation can continue at \$1,775 per year for each succeeding year until the vehicle is fully depreciated or sold.

# LAND ROVER LR4



### TAX DEPRECIATION COMPARISON: \$49,000 LAND ROVER LR4 **VS.** \$49,000 LUXURY CAR

#### Total allowable depreciation Years 1 through 4

<b>96%</b> FOR A \$49,000 LAND ROVER LR4		<b>42%</b> FOR A \$49,000 LUXURY CAR
YEAR	LAND ROVER LR4	LUXURY CAR
1	\$39,400	\$11,060
2	\$3,840	\$4,900
3	\$2,304	\$2,950
4	\$1,382	\$1,775
Total Depreciation Years 1 through 4	<b>\$46,926</b> <sup>1</sup>	<b>\$20,685</b> <sup>2</sup>

Comparisons based on Section 168(k) and Section 179 of the Internal Revenue Code, and reflect figures for owners who purchase vehicles for 100-percent business use, and place vehicles in service by December 31, 2010. 1. Land Rover LR4 depreciation can continue at \$1,382 in Year Five and \$692 in Year Six, at which point it is fully depreciated.

2. Luxury car depreciation can continue at \$1,775 per year for each succeeding year until the vehicle is fully depreciated or sold.

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