

Cut Your Tax Bill With The American Recovery and Reinvestment Act of 2009

Act Now To Put The American Recovery and Reinvestment Act of 2009 (ARRA) to Work for Your Business.

Don't miss the opportunity to reduce your tax bill and increase your profits!

Do you need to reduce your operational costs while still staying ahead of your competition? Are you looking to convert your operations into a profit center? Are you looking for ways to stretch your capital investment dollars? In today's challenging economy, we know it's crucial to maximize your profits and improve efficiencies to keep a competitive edge. Psion Teklogix offers everything you need to leverage the latest in technology advancements in mobile computing and data automation systems. Now, by utilizing the American Recover and Reinvestment Act (ARRA) of 2009 you can capitalize on government stimulus and bailout programs and put them to use for your company!

The benefits of implementing a Psion Teklogix Mobile Solution include:

- **Drastically increase accuracy, speed and efficiency in your operations**
- **Significantly reduce errors that result from manual processes**
- **Automatically get real-time access to your data and information**
- **Efficiently eliminate costly paperwork and manual data entry**
- **Substantially reduce operating costs and dramatically increase your ROI**

This is an incredible opportunity to reduce your total expense for a new mobile solution! If you've ever considered purchasing or upgrading to the best and newest mobile technology solutions, there's never been a better time than right now.

You cannot afford miss out on this government program only available through the end of 2009. Unlike the tax relief that millions of individuals have already received, the tax benefits for businesses are not automatic; businesses must act to take advantage of the new provisions by purchasing qualifying property. Contact your Psion Teklogix representative today!

What is the American Recovery and Reinvestment Act (ARRA) of 2009?

The American Recovery and Reinvestment Act of 2009 contains two provisions that provide tax benefits and investment incentives for businesses. The first provision, Sec. 1202, temporarily amends Section 179 of the Internal Revenue Code, to increase the limit up to which a business can expense property purchased and placed in service during its 2009 tax year. The second provision, the Special Depreciation Allowance, provides an additional 50 percent special depreciation allowance for property acquired and placed in service during calendar year 2009.

What is Section 179 Expensing?

Section 179 allows a company to expense the cost of equipment instead of depreciating property over a period of years. The Economic Stimulus Act of

A Few of the Psion Teklogix products eligible for the ARRA Tax Benefits:



NEO
Light Industrial
Hand Held
Computer



WORKABOUT PRO
Hand Held
Terminal



Ikon
Rugged
PDA



7535
Hand Held
Terminal



8515
Vehicle-mounted
Terminal



8525 / 8530
Vehicle-mounted
Terminal

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COMPANY OVERVIEW

Psion Teklogix Inc. is a leading provider of rugged mobile computing solutions to a range of industries around the world. For over three decades, companies have turned to Psion Teklogix to empower their mobile workforces by increasing efficiency and productivity. Psion Teklogix offers a wide range of rugged mobile computers fully supported by responsive and reliable customer service and a creative approach to solving your mobility problems.

Psion Teklogix delivers its mobile computing solutions in over 80 countries through a global network of direct sales and support offices, as well as regional business partners. These business partners include: value-added reseller partners, distribution partners, and third party supplier partners.

Psion Teklogix was formed in September 2000 as a result of the merger between U.K.-based Psion Enterprise division of Psion PLC, and Canadian-based Teklogix Inc.

Psion Teklogix is headquartered in Mississauga, Ontario, Canada with additional corporate offices located in Europe, the United States, Asia, Latin America and the Middle East.

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2008 increased the maximum section 179 expense deduction to \$250,000 for equipment that is placed in service in 2008. The ARRA extends this increase for 2009. This is a 95 percent increase from the previous limitation of \$128,000.

What is the Special Depreciation Allowance?

In addition to section 179 Expensing, the ARRA provides a 50 percent special depreciation allowance for equipment acquired and placed in service during 2009. Under this provision, a taxpayer is entitled to depreciate 50 percent of the adjusted basis (after subtracting any section 179 deduction taken on that property) of qualified equipment during the year the equipment is placed in service.

What Are The Types of Equipment Covered?

The types of equipment that qualify for benefits under the ARRA of 2009 are section 168 property with a recovery period of 20 years or less, including computer hardware and off-the-shelf computer software. For Example:

- Handheld Computers
- Scanners
- Vehicle-Mounted Computers
- Mobile Printers
- RFID Equipment
- Wireless Infrastructure
- Software

What Rules Apply?

To qualify for the business provisions of the ARRA, companies must meet the following guidelines:

- The company must have acquired the equipment after December 31, 2008, and before Jan. 1, 2010. If a contract to acquire the property existed before Jan. 1, 2009, the property does not qualify.
- The equipment must be placed in service before Jan. 1, 2010.
- The equipment must be "new" for the Special Depreciation Allowance
- Sec. 179 expensing limit to \$250,000 and phase-out cap of \$800,000

Can the Two Provisions of the ARRA be Combined?

Yes, companies may chose to maximize the the value of the ARRA provisions, Section 179 and Special Depreciation Bonus, to combine the benefits for even greater tax savings.

The Value Of The American Recovery and Reinvestment Act

Purchase of Psion Teklogix Equipment with a total value of \$600,000	
Total Eligible Equipment.....	\$600,000
Deductions available under ARRA:	
Section 179 Deduction.....	\$250,000
Special Deprecation Bonus (50%)....	\$175,000*
First Year Depreciation.....	\$35,000
Total Tax Deduction (2009)....	\$460,000

Purchase of Psion Teklogix Equipment with a total value of \$300,000	
Total Eligible Equipment.....	\$300,000
Deductions available under ARRA:	
Section 179 Deduction.....	\$250,000
Special Deprecation Bonus(50%).....	\$25,000*
First Year Depreciation.....	\$5,000
Total Tax Deduction (2009)....	\$280,000

THIS DOCUMENT IS NOT INTENDED AS TAX ADVICE. CONTACT YOUR TAX PROFESSIONAL FOR ADDITIONAL DETAILS

Source: Internal Revenue Service, United State Department of the Treasury. Net Operating Loss Carryback, Sec. 179 Deduction and Other ARRA Business Provisions, March, 2000. <http://www.irs.gov/newsroom/article/0,,id=205330,00.html>

* Modified Accelerated Cost Recovery System depreciation for equipment with a 5 year life.