



BUY A QUALIFIED GM VEHICLE AND PUT THE TAX STIMULUS PACKAGE TO WORK FOR YOU.



The 2011 Tax Stimulus Package¹ provides significant tax benefits to business owners. New for 2011, if you purchase an eligible vehicle, the available benefits in the first year may include:²

- Up to a 100% purchase price deduction, or
- Partial purchase price deduction followed by a 100% depreciation deduction

GM VEHICLE DEDUCTION ELIGIBILITY

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

UP TO \$11,060 total deduction per vehicle ³ :	UP TO \$11,160 total deduction per vehicle ³ :	UP TO \$25,000 total deduction per vehicle ⁴ :	UP TO \$500,000 total deduction ⁵ (Aggregate, no per vehicle limit)
<ul style="list-style-type: none"> • Chevrolet Aveo • Chevrolet Aveo 5-door • Chevrolet Camaro • Chevrolet Corvette • Chevrolet Cruze • Chevrolet Equinox • Chevrolet HHR • Chevrolet HHR Panel • Chevrolet Impala • Chevrolet Malibu • Chevrolet Volt 	<ul style="list-style-type: none"> • Chevrolet Colorado • Chevrolet Colorado Chassis Cab 	<ul style="list-style-type: none"> • Chevrolet Avalanche • Chevrolet Express Passenger 1500 • Chevrolet Silverado (short box) • Chevrolet Suburban • Chevrolet Tahoe • Chevrolet Traverse 	<ul style="list-style-type: none"> • Chevrolet Express Cargo • Chevrolet Express Cutaway • Chevrolet Express Passenger 2500 and 3500 • Chevrolet Silverado (standard and long box) • Chevrolet Silverado Chassis Cab

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 irs.gov, or to calculate your bonus depreciation, visit depreciationbonus.org

For additional business savings opportunities, ask your Chevrolet dealer about the GM Business Choice Program. Talk to your Chevrolet Dealer, or visit gmbusinesschoice.com for program details and vehicle eligibility.⁶

1 This program pertains to vehicles placed in service in the United States during 2011, with no written binding contract for acquisition in effect before 2011. Vehicles must be used for business at least 50% of the time. Depreciation limits reduce by every percent of personal use less than 100%.
2 Each individual's tax situation is unique, therefore, please consult your tax professional to confirm vehicle depreciation deduction and tax benefits. Consult your own tax advisor prior to claiming any credit.
3 IRC Section 280F(d)(7)(B) requires that the limitation under IRC Section 280F(a)(1) be adjusted annually, based on the CPI automobile component for October of the preceding year. IN Revenue Procedure 2010-18, the IRS adjusted the Section 280F depreciation limit to \$3,160 for trucks and vans and \$3,060 for passenger automobiles placed on service during 2010, which are not subject to the Section 168(k) election to decline the bonus depreciation and AMT depreciation relief. The applicable first-year depreciation limits have been temporarily increased by \$8,000. These amounts are subject to a CPI adjustment for 2011.
4 Each \$25,000 deduction contributes to the \$500,000 aggregate deduction limitation under Section 179.
5 Additional limitation based on purchases - For the 2011 tax year, the aggregate deduction of \$500,000 under Internal Revenue Code Section 179 is most beneficial to small businesses that place in service no more than \$2,000,000 of "Section 179 property" during the year. For every dollar spent on Section 179 property in excess of \$2,000,000, the \$500,000 tax deduction decreases by a dollar. Certain vehicles models and restrictions apply. Passenger Vans that seat less than 10 people behind the driver's seat will have a limit of \$25,000. Vans that seat more than 9 people behind the drivers seat and Cargo Vans will will have a \$500,000 aggregate limit under Section 179 on the amount of first year deduction. Consult your tax professional for details.
6 Consult your own tax advisor before claiming any credit.
Shown with equipment from an independent supplier and is not covered by the GM New Vehicle Limited Warranty. GM is not responsible for the safety or quality of independent supplier alterations.
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