



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



The 2011 Tax Stimulus Package<sup>1</sup> 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:<sup>2</sup>

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

**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](http://irs.gov), or to calculate your bonus depreciation, visit [depreciationbonus.org](http://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](http://gmbusinesschoice.com) for program details and vehicle eligibility.<sup>6</sup>

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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# BUSINESS CHOICE

## VALUABLE OFFERS FOR BUSINESS OWNERS.

GM Business Choice is an incentive program designed specifically for business owners who use vehicles in the day-to-day operation of their business and not solely for transportation purposes. This incentive is available with eligible Chevrolet vehicles and offers valuable upfit equipment or card option choices shown below.

UPFITS		CARDS		
A	B	C	D	E
<b>Option A<sup>1</sup></b>	<b>Option B<sup>2</sup></b>	<b>Option C<sup>3</sup></b>	<b>Option D<sup>4</sup></b>	<b>Option E<sup>5</sup></b>
Van or truck upfit packages to meet your business needs	Flexible \$500 or \$1,000 upfit cash options for vans and trucks	\$500 Lowe's Gift Card with your eligible purchase or lease	\$500 statement credit on the GM Business World Card	\$500 Customer Rewards with your eligible purchase or lease

### PROGRAM TIME FRAME

The 2011 GM Business Choice Program runs from October 1, 2010 through September 30, 2011. You must purchase or lease your vehicle and take delivery during the program time frame.

### HOW DO I KNOW IF I AM ELIGIBLE?

Business owners who can provide one of the following eligible business documents can take advantage of the GM Business Choice Program. All eligible business documentation must link the owner's name to the business.

- State Business License or State/ Federal Business Tax ID Certificate
- GM Fleet Account Number (FAN)
- Prior-year Schedule C (Form 1040) or Schedule F (Form 1040 - farmers ONLY)
- Sale Tax License
- DBA (Doing Business As)
- State Occupational License for Trade (for example: plumbers, electricians, contractors, etc.)
- State or Federal Authorized Business Website (must have .gov website address)
- Municipal Business License

- Commercial General Liability Insurance Policy/ Public Liability Insurance Policy and/or Workmen's Compensation Insurance Policy
- Crop or Livestock Insurance
- Municipalities (In lieu of bid assistance, vehicle must be in the name of the municipality)
- State Real Estate License
- Lowe's Home Improvement Authorized Installer Vendor Number
- Federal Land Use Restriction and/or Land Grand Subsidiary Documentation

#### 2011 BUSINESS CHOICE PROGRAM REQUIREMENTS

The 2011 GM Business Choice Program is valid from October 1, 2010 through September 30, 2011. To qualify for the GM Business Choice Program your vehicles must be part of the day-to-day operations of your business and not solely for transportation purposes. You must provide proof of your business. Visit [gmbusinesschoice.com](http://gmbusinesschoice.com) or see your Chevrolet or GMC dealer for complete program details. This program may not be compatible with other offers or incentive programs.

1 Depending on package chosen from Chevrolet or GM Accessories or Adrian Steel® please refer to the vehicle eligibility chart at [www.gmbusinesschoice.com](http://www.gmbusinesschoice.com) or see dealer for details.

2 Visit [www.gmbusinesschoice.com](http://www.gmbusinesschoice.com) for a complete list of eligible upfit equipment. General Motors reserves the right, via Program Headquarters, to make final decisions regarding eligibility of equipment.

3 The entire gift card may be used for future purchases only. No cash back is given on any unused amount. Lowe's and Gable Mansard Design are registered trademarks of LF, LLC.

4 GM Business Card credit option is available from October 1, 2010 through September 30, 2011. Consult your dealer, Vehicle Eligibility chart, or [gmbusinesschoice.com](http://gmbusinesschoice.com) for further program details.

5 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](http://irs.gov). Consult your own tax advisor before claiming and credit.

To comply with Treasury Department regulations, we advise you that any tax guidance contained in the communication is not intended to be relied upon, or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the Internal Revenue Code or any other applicable tax law, or (ii) promoting, marketing or recommending to another party, any transaction arrangement, or other matter.

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