



IRS “Bonus Depreciation” on track to return in 2010

The 2009 economic stimulus “Bonus Depreciation” tax break is on track to return in 2010. If passed, this would be a strong financial incentive for aircraft owners and operators in the United States to install Raisbeck products.

Aircraft owners and operators are often not fully aware of this opportunity. Providing the reference information to your prospective customers is a significant value-added benefit. Bottom line: to the aircraft owner/operator, either not knowing the information or not taking advantage of it in a timely manner, means losing money.

What are the details?

Business aircraft operators who install Raisbeck products typically capitalize the upgrades on a five-year or seven-year depreciation schedule. Bonus depreciation allows for an additional 50% of the balance to be depreciated. Some businesses may also qualify for enhanced expensing, in addition to the bonus depreciation.

How about an example?

Let’s assume a Lear 35 Air Ambulance operator purchases a ZR LITE Performance System in October of 2010. Under the usual IRS rules, the operator can depreciate about \$17,000. With bonus depreciation, the amount of depreciation can jump to about

\$70,000! With a marginal tax rate of 30%, the difference comes to about \$21,000—that’s cash in their pocket.

This benefit comes *in addition to* the \$35,000 to \$55,000 annual fuel savings ZR LITE delivers, not to mention reduced operating costs and increased aircraft utilization—an example of the latter being able to safely reach Hawaii from the U.S. mainland.

Extension of the “Bonus Depreciation” is an integral part of House Resolution 5297, Small Business Jobs and Credit Act of 2010. As of this printing, the bill has passed the U.S. House of Representatives and appears to be on track for Senate and Presidential approval.



“Bonus Depreciation” can put \$21,000 cash in the customer’s pocket, in addition to ZR LITE’s high return-on-investment!

Legal Disclaimer

This article is intended to point out economic stimulus legislation of potential significance to Raisbeck Authorized Dealers, and should not to be construed

as legal tax advice. We strongly recommend that you consult with your tax advisor for more information. Those interested may follow the bill’s official progress online at <http://www.govtrack.us/congress/bill.xpd?bill=h111-5297>. ➔

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RAISBECK ZR LITE PERFORMANCE SYSTEM

Raisbeck's solution to rising Learjet operating costs

Every Learjet operator with whom we talk, is looking for ways to reduce the impact of skyrocketing fuel prices. *ZR LITE* is the clear solution for your customer to save fuel and combat rising operating costs. By communicating the *ZR LITE* story to your customers, everybody wins.

The *ZR LITE* Story in brief

Eight years ago, Raisbeck's engineers turned their attention to the Lear 35/36 wing whose original design was based on the 1950s-vintage Swiss P-16 fighter. The result of the Raisbeck R&D program is *ZR LITE*, which reduces drag and boosts operational capabilities throughout the 35/36 Learjet's entire flight envelope. *ZR* Technology was later applied successfully to the Learjet 31.



Flight Ambulance International operates this Model 35 Learjet equipped with Raisbeck's ZR LITE Performance System and Aft Fuselage Locker.

The main objective of the *ZR* program was not just to reduce fuel consumption, but also to help operators fly safely in and out of "restricting" airports. Operators who take off from runways that are high, hot and short are perfect candidates for maximizing their operations; truly, however, *all* Learjet 31/35/36 operators benefit immensely by reducing the drag on their aircraft.

In the early stages of the *ZR* program, a majority of opera-

tors surveyed told us they were more interested in attaining faster cruise speeds than lower fuel flows — after all, they generally purchased Learjets to fly faster and save their passengers' valuable time!

Today the situation is entirely different. Fuel prices have doubled or even tripled in some areas of the world. Now all but a few operators opt for fuel savings over speed. With *ZR LITE*, the "go faster/fly farther" equation is under the operator's control! That is an appealing feature of this system: your customer can use it to go faster, or save fuel, or some combination of both. *ZR LITE* makes it *their* choice.

Share the *ZR LITE* story with your customers. After they install Raisbeck's *ZR LITE*, we're sure they will thank you for it, as they enjoy a return on investment that will pay for the installation within a few years and keep on paying every hour they fly, year after year! ➔

Learjet 85 milestone reached

Bombardier Aerospace this month at the Farnborough International Airshow in England announced it has reached another milestone in its Learjet 85 program, having successfully built the first all-composite manufacturing validation unit (MVU) for the aircraft's pressure vessel. It was built by the Learjet 85 structural design team in Montreal, Canada using production tooling, along with "strong support" from the program team based in Mexico.

All primary structural components of the all-composite Learjet 85 will be made in Querétaro, Mexico, about 130 miles north of Mexico City. The MVU will be used to validate the design concepts, manufacturing processes and quality as the program advances toward production start, which is scheduled for later this year. ➔

