

Buy a PlaneSmart! Fractional Share Cirrus SR22-G3 Turbo and Enjoy Accelerated Depreciation Benefits with the Economic Stimulus Package Act of 2008!



Photo courtesy of Cirrus Design Corp.

Last month, Congress passed The Economic Stimulus Package Act of 2008 that provides great benefits to aircraft buyers this year. If you qualify, you may elect to recover all or part of the cost of your aircraft purchase using Bonus Depreciation or increased Section 179 expensing up to a limit of \$250,000.

Here is an example of what you might save by taking delivery of various **PlaneSmart!** aircraft shares this year.* Ask us about financing options that can give you a net positive cash effect in conjunction with your tax benefit and you can save even more, with only 15% down.

1/8 Share at \$75,900							
Total Depreciation Deduction**	2008	2009	2010	2011	2012	2013	TOTAL
With Accelerated Depreciation	\$75,900	0	0	0	0	0	\$75,900
Without Accelerated Depreciation	\$15,180	\$24,288	\$14,573	\$8,744	\$8,744	\$4,372	\$75,900
Potential Income Tax Savings (35% Bracket)	\$26,565						

1/6 Share at \$101,200

Total Depreciation Deduction**	2008	2009	2010	2011	2012	2013	TOTAL
With Accelerated Depreciation	\$101,200	0	0	0	0	0	\$101,200
Without Accelerated Depreciation	\$20,240	\$32,384	\$19,430	\$11,658	\$11,658	\$5,829	\$101,200
Potential Income Tax Savings (35% Bracket)	\$35,420						

1/4 Share at \$151,800

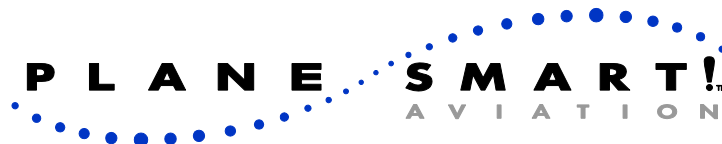
Total Depreciation Deduction**	2008	2009	2010	2011	2012	2013	TOTAL
With Accelerated Depreciation	\$151,800	0	0	0	0	0	\$151,800
Without Accelerated Depreciation	\$30,360	\$48,576	\$29,146	\$17,487	\$17,487	\$8,744	\$151,800
Potential Income Tax Savings (35% Bracket)	\$53,130						

Plus, at **PlaneSmart!**, you get more than a huge tax savings, you get the world's best selling airplane in its class and a professional management company to take all the hassle out of aircraft ownership. **PlaneSmart!** provides a cost effective personal transportation solution in the Cirrus SR22-G3 Turbo. We offer a Professionally Managed Shared Ownership (PMSO) program (aka: Fractional Ownership) that delivers a completely hassle free experience to our owners. For a one time initial investment and predictable monthly management fees, you receive:

- Equity Ownership in a Brand New Cirrus Turbo-charged SR22-G3 Aircraft with Air-conditioning
- Access to a Growing Fleet of Identically Equipped Airplanes
- Initial & Recurrent Training
- "Squawk Free" Maintenance Plan
- 24 Hour Convenient & Professional Scheduling
- Full Hull & Liability Insurance
- Professional Aircraft Storage and Care Services

Once you experience flying with **PlaneSmart!**, you will never want to travel any other way. Just schedule the plane and fly! It is comfortable, safe, efficient, cost effective, and "hassle-free." **PlaneSmart!** puts you in control of your own travel schedule unlike any commercial airline or alternative aircraft ownership, rental, or charter program can provide. We are your ideal aircraft ownership partner.

Simple, right? Maybe even...



Aircraft Ownership Simplified

**For more information about our program, contact our sales staff at
1-866-264-2569 or visit us at www.planesmart.com.**

** The information provided is intended for explanatory purposes only. Tax situations are unique; please contact your tax professional. For more detailed information, contact an aviation specialist at Aviation Tax Consultants www.aviationtaxconsultants.com.*

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