



Best Tel Explains the Importance of Taking Advantage of IRC Section 179 to Small to Mid-Sized Businesses

Many Companies Are Not Aware of the Tax Law that Can Impact Their Bottom Line

MEDFORD, OR — November 26, 2008 — Best Tel, LLC, an industry leader in business communications, announced today that the company is educating the region's businesses on how to take advantage of significant tax deductions when acquiring new technology under Internal Revenue Code (IRC) Section 179. Best Tel, LLC is placing special emphasis on Section 179 because the deductions may change under the new administration in 2009.

"Section 179 of the Jobs and Growth Tax Relief Reconciliation Act was specifically designed to give businesses the ability to increase their spending on new equipment and generate growth in order to stimulate the economy," said Chuck Whiteley, managing partner of Best Tel, LLC. "Unfortunately, many companies are not aware of these substantial deductions and how it applies to their business. We believe it is our job as our customers' strategic business partner to educate them on Section 179 and give them the information so they can determine whether to take advantage of it in 2008."

Back on February 13th, President Bush raised the deduction limit under Internal Revenue Code (IRC) Section

179. Now, business taxpayers may generally elect to take an outright deduction of up to \$250,000 of the cost of equipment placed in service during a tax year. If the aggregate cost of qualifying equipment placed in service during the tax year is greater than \$800,000, then the deduction is reduced by \$1 for each dollar by which the aggregate cost exceeds \$800,000. For qualifying assets, the cost of which has not been deducted under Section 179, the remaining cost of the equipment is then depreciable in accordance with the ordinary tax depreciation rules.

Since February, businesses have been experiencing a tremendous push with these new changes. Those companies that are aware of the deductions are scrambling to ensure they are taking the appropriate steps, because it means hard dollars going directly to their bottom line. Surprisingly, many companies have either never heard of the law or don't know how to take advantage of it.

"During these uncertain economic times, companies must continue to change the way they conduct business and invest in technology or they will not be around much longer," added Mr. Whiteley. "These deductions give businesses of all sizes the ability to do just that! Many organizations haven't made a change to their voice and data technology in quite sometime and the

latest advancements have an amazing impact on profitability and productivity. Now, is the time for every organization to take a hard look at implementing new technology that will help them weather the ups and downs that our economy is likely to experience over the coming months."

ABOUT BEST TEL, LLC

Chuck Whiteley and his business partner's, Dennis Poulin, Gary Gonzalez and Tamara Gonzalez, are owners of Best Tel LLC, a member of the Technology Assurance Group (TAG). Best Tel has built a team of professional voice and data specialists dedicated to the highest levels of customer support. Best Tel's pattern of steady growth reflects their commitment to keeping pace with the constantly evolving telecommunications technology arena, and the dramatic expansion of the Pacific Northwest's business market. With offices located along the I-5 Corridor in Portland, Eugene, and Medford, Best Tel is uniquely positioned to respond quickly and effectively to a wide range of customer equipment and service requirements. For more information on Best Tel, please visit www.callbesttel.com.