Hitachi High-Tech

Term and conditions.

1. Customer shall be deemed to have accepted these Terms and Conditions if he or she proceeds under this campaign for an IRS Section 179 tax deduction.

2. The IRS Section 179 deduction applies to only U.S. businesses and ends on December 31st, 2020.

3. The IRS Section 179 deduction is subject to change without notice. For details, please refer to the following link. <u>https://www.section179.org/section 179 deduction/</u>

4. The IRS Section 179 will only apply to instruments delivered by December 31st, 2020.

5. Certain restrictions may apply.

6. To ensure equipment is eligible consult with customer's tax advisor. Hitachi High-Technologies Science America, Inc (HHA) and any affiliated company are not acting in an advisory capacity – the customer will need to seek independent financial and tax advice.

7. The finance is based on eligibility and will be provided by Hitachi Capital America Corp. HHA does not provide finance and is not in any way responsible or connected to Hitachi Capital America who will be acting in their own capacity as finance provider to customer.

8. The tax deduction eligibility ends on December 31, 2020 and is subject to change without notice. For details, please refer to the following link. https://www.hitachicapitalamerica.com

9. HHA accepts no responsibility for any damage, loss, liabilities, injury or disappointment incurred or suffered by you as a result of this campaign.

10. HHA reserves the right to change these terms and conditions at any time.

11. HHA shall not be liable for any failure to comply with its obligations where the failure is caused by something outside its reasonable control. Such circumstances shall include, but not be limited to, weather conditions, fire, flood, hurricane, strike, industrial dispute, war, hostilities, political unrest, riots, civil commotion, inevitable accidents, supervening legislation or any other circumstances amounting to force majeure.

