



*To Qualify:*

Does the property have an adjusted cost basis of \$750,000 or higher?

Do you operate as a For-Profit Entity and pay Federal income taxes?

Do you plan to hold the property for at least one more year?

*Free - No Cost, No Obligation Initial Evaluation for Each and Every Property.*

Our team of experts will prepare a cost vs. benefit analysis that will layout the expected benefits and the flat fee required to complete the study. You can then make an educated decision whether or not to move forward with the study based upon the anticipated return on investment.

Let Us Show You How To...

## Increase Your Cash Flow and Maximize the Return on Your Investment!

If you own Commercial Property or Residential Rental Property, then you may be able to take advantage of a real estate strategy that can generate significant and measurable tax benefits which can be realized immediately.

### Engineering Performed Cost Segregation

The IRS states that the Engineering Approach to Cost Segregation is the most methodical and accurate methodology for performing a cost segregation study.

Our comprehensive detailed engineering approach allows us to identify the maximum tax benefit for you. Our reports provide as much detail and support for the remaining long life assets as it does for the assets that qualify for shorter lives. This provides you the opportunity to retire short and long life assets in the years following the study.

### The Way It Works:

Building costs are generally classified for federal income tax purposes into three categories. Each has a different depreciation recovery period and method under the Modified Accelerated Cost Recovery System ("MACRS"):

<b>TANGIBLE PERSONAL PROPERTY</b>	<b>5 OR 7 YEARS</b>	<b>200% Declining Balance</b>
<b>LAND IMPROVEMENTS</b>	<b>15 YEARS</b>	<b>150% Declining Balance</b>
<b>REAL PROPERTY</b>	<b>39 YEARS</b>	<b>Straight Line</b>

A cost segregation study will identify items that can be properly classified as tangible personal property or land improvements, rather than real property that is depreciated over 39 years. The resulting tax benefits begin in the quarter the study is complete and continue throughout the depreciable life of the identified assets.



## *Don't Be Fooled By Imitators:*

*After the IRS issued the Cost Segregation Audit Techniques Guide in 2004, many Residual Cost Segregation Providers began calling their studies Engineering Reports.*

*Currently, several companies are now providing a Hybrid study; using Engineering methods to produce a "Residual" study. A residual study allows a provider to assign project costs to short life assets and then lump the remaining basis into the 39 year depreciable life classification.*

*A true Engineering Performed Report will have as much detail for the remaining long life assets as it does for the short life assets. This provides the opportunity to retire short and long life assets in the years following the study.*

*Before deciding on a provider, ask to see a sample of their final report.*

*Our comprehensive engineering studies maximize the benefit for our clients and contain all of the supporting documentation necessary to support our findings.*

The US Department of Treasury states; "Cost Segregation is a lucrative tax strategy that should be used in almost every Major purchase of Commercial Real Estate". - *Wall Street Journal June 03*

### *Industry Leading Reports*

Our state-of-the-art engineering systems, qualified Cost Segregation Engineers and tax experts provide the most comprehensive detailed analysis and reporting system available today. Our final reports contain all of the necessary detail and supporting documentation to stand on their own. However, in the event of an IRS audit and/or if any questions are raised, we will defend our studies at no additional cost.

### *Realize The Tax Benefits In Your Building*

If you purchased or constructed a commercial or rental residential building in the past 15 years, you could benefit from an Engineering Based Cost Segregation Study.

Even if you have recognized some benefits using other methods or providers of cost segregation, our methods and procedures consistently have identified additional tax benefits that are not being realized by building owners.

### *Contact Us*

For a Free, No Cost, No Obligation COST vs. BENEFIT analysis of your property that will layout the expected benefits and the flat fee required to complete the study. You can then make an educated decision whether or not to move forward with the study based upon the anticipated return on investment.