

Be a Hero to Your Commercial Property Owners

...by keeping HUNDREDS OF THOUSANDS OF DOLLARS in their pocket...Starting NOW!

a "Cost Segregation Study" could be YOUR answer!!

IRS Form 3115
Only Thing
Needed

We Can Help...

Apartments	Retail Malls
Restaurants	Strip Centers
Golf Courses	Banks
Hotels	Manufacturing
Office Buildings	Hospitals
Self Storage	Auto Dealerships
Medical Offices	Parking Deck/Garage
Grocery Stores	Fitness/Health Club
Assisted Living	REITs
Warehouse	

many others...

See If You Qualify...

Do You...

- Own commercial property(s) with valuation of \$500,000 or higher (or tenant improvements of \$350,000 or more)
- Pay Federal income taxes
- Operate as a For-Profit entity
- Plan to hold property for at least one more year

If you answered YES, call us to get a **FREE** cost component analysis of your property to determine how much of a Tax Benefit you can expect.

We know you have done a good job of classifying non-essential items such as your carpet and cabinets...

but our Cost Segregation Engineers go even further by reclassifying assets to personal property, thus accelerating depreciation from 39 to 5, 7, or 15 years for things such as:

Millwork	Decorative Items
Land Improvements	Special Piping/Plumbing
Special Electrical	Emergency Lighting
Site Utilities	Site Lighting
Concrete Drains	Special Structures
Signage	Window Coverings
Demountable Partitions	Paving/Sidewalks
Carpet/Vinyl/Tile	Security System
Fume Exhaust System	Vinyl Wall-Coverings
Wiring	Intercom System
Telephone/Data/TV	<i>many many more...</i>

- New Construction
- Recent Acquisition
- Existing Property
- Renovations
- Leaseholder with Tenant Improvements
- 1031 Exchange

Contact Us for More Information



www.COSTSEGADVISOR.com

COST SEGREGATION ADVISOR, LLC

877.SAY.WOWW (877.729.9699)



The IRS only requires that "Form 3115" be filed in order to immediately realize the Tax Benefits.
NO Restatements and NO Amendments of your tax returns are necessary.

Typical Percentages for Accelerated Depreciation by Commercial Property Type

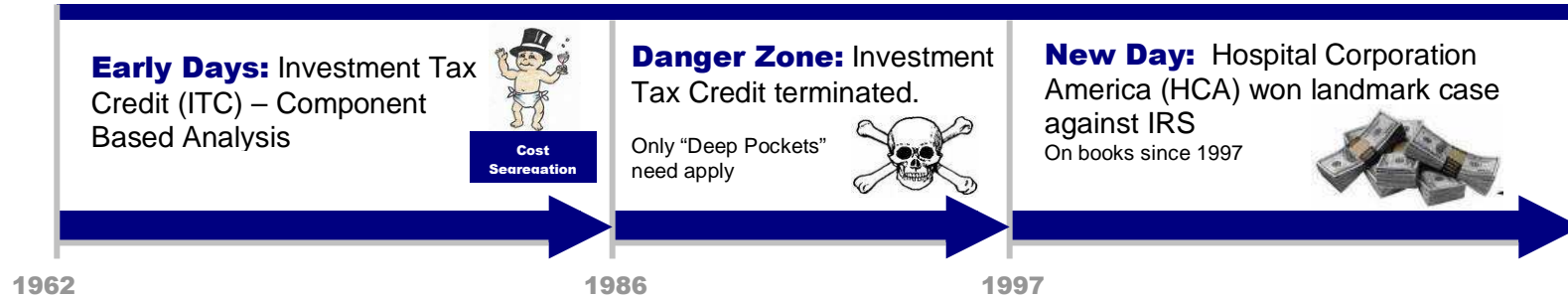
Property Type	Percentages
Assisted Living	15 – 25%
Apartment Building	20 – 35%
Automobile Dealership	25 – 50%
Bank/Financial Institution	15 – 30%
Computer Operations/Technology Center	20 – 60%
Distribution	5 – 15%
Fitness/Health Club	20 – 60%
Golf/Resort	20 – 40%
Heavy Manufacturing/Processing	30 – 60%
Hospital/Medical Office Building	30 – 60%
Hotel and Motel	20 – 30%
Light Manufacturing	20 – 40%
Office Building	20 – 40%
Printing Facility	15 – 30%
Research and Development	20 – 60%
Restaurants (single or multiple)	20 – 40%
Parking Deck and Garage	5 – 10%
Retail (dept/specialty store)	20 – 30%
Self Storage Facility	20 – 60%
Strip or Regional Mall	10 – 30%
Supermarket	20 – 30%
Tenant Improvements	10 – 50%
Theater	20 – 30%
Warehouse	5 – 10%



IRS sanctioned (on books since 1997)
Commercial Owners...it's "YOUR" right!!!

HISTORY OF COST SEGREGATION

High-level Timeline



HCA landmark decision makes Cost Segregation viable for "ALL" Commercial Property Owners [1987 – Present]

New Construction, Existing Property, Recent Acquisition, Renovation/Improvements, Green Projects, or 1031 Exchange, that occurred between 1987 to Present

1999: Legal Memorandum 1992-1045. IRS agreed not to contest future cost seq studies and ATG

2002: intro of Form 3115 (Rev Proc 2002-09)

2004: intro Catch-Up provision (Rev Proc 2004-11)

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