Cost Segregation Analysis
Tax Benefits for Commercial Property Owners

Reduce Taxes and increase Cash Flow...NOW!!

www.CostSegAdvisor.com
Our Mission

COST SEGREGATION ADVISOR, LLC was created to Educate, Inform, and Service commercial property owners, especially small and medium sized firms, so that they might realize the same real estate tax strategies afforded to large Commercial Property investors and Major Corporations for many years.

www.CostSegAdvisor.com
Our Goal

…we make Commercial Property Owners SAY WOW!!℠
History of Cost Segregation
What is Cost Segregation?

WHAT IS COST SEGREGATION? It is an IRS defined and sanctioned approach using a combination of Construction Engineering and Tax expertise. The process allows Commercial Property owners REDUCE FEDERAL TAXES by accelerating the depreciation on their properties by separating real (essential) and personal (non-essential) components of a building and reclassifying the depreciation on the personal items from 39 years to 5, 7, or 15 years.

- Accelerated depreciation -->
  - Reduced Taxable Income -->
  - Increased Operating Cash Flow (immediately)

The small to medium/large size commercial property owners have been Underserved and basically Unaware of what is "rightfully" theirs in the area of Cost Segregation.

WANT MORE: WhatIsCostSeg.com

www.CostSegAdvisor.com
What is Cost Segregation?
It’s all about the SLICE!

Before
Cost Segregation

After
Cost Segregation

Time Value of Money
Get a BIGGER slice... Today!
How big is dependent on the Property!

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**History of Cost Segregation?**

High Level Timeline

**Early Days:** Investment Tax Credit (ITC) – Component Based Analysis

**Danger Zone:** Investment Tax Credit terminated. Only “Deep Pockets” need apply

**New Day:** Hospital Corporation America (HCA) won landmark case against IRS

1962

1986

1997

Today

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 seg 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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In 1997, the US Tax Court ruled in favor of Hospital Corporation of America (HCA), that property qualifying as tangible personal property under the former Investment Tax Credit (“ITC”) rules would also qualify for purposes of federal income tax depreciation.

HCA is considered a landmark decision for owners of commercial properties.

In 1999, the IRS released Legal Memorandum 1992-1045 in which the IRS agreed not to contest the (HCA) reclassification of building costs into different asset categories that result in shorter depreciable lives.

IRS agents must verify that an engineering or architectural study has been done to identify portions of the building's systems not related to the operation and maintenance of the building. Without these detailed studies, IRS agents are advised NOT to accept the reclassifications.

www.CostSegAdvisor.com
# IRS Audit Techniques Guide

** Guidance to Field Agents

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### Table of Contents

Revision Date January 22, 2005

This Audit Techniques Guide is presented in several chapters. These chapters can be accessed and their titles by following the links in the Table of Contents below.

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** http://IRS.costsegadvisor.com **

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** www.CostSegAdvisor.com **
Your Tax Break From the IRS

The IRS allows **ALL** Commercial Property Owners the “right” to accelerate depreciation on the assets that are identified as personal property through a process known as Cost Segregation.

Life, Liberty, and the pursuit of “Accelerated Depreciation”

... its your inalienable RIGHT!

www.CostSegAdvisor.com
Rule of Thumb: 3-5% of Component Costs are classified to maximize benefits

**BEFORE**

<table>
<thead>
<tr>
<th>Amount</th>
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<tr>
<td>$1,000,000</td>
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<tr>
<td>970,000</td>
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<td><strong>30,000 (3%)</strong></td>
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**AFTER**

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<tr>
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<tr>
<td>$1,000,000</td>
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<tr>
<td>750,000</td>
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<tr>
<td><strong>250,000 (25%)</strong></td>
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</tbody>
</table>

20-40% is an average for commercial properties

Assets such as carpeting and cabinets have properly been classified and claimed as “personal property”.

Everything else usually resides in 39-years (or 27.5 for residential)

www.CostSegAdvisor.com
What and Who Qualifies?
Eligible Properties
After 1986

Properties that Benefit
- New Construction
- Renovations
- Existing Properties
- Recent / New Acquisitions
- Leasehold Improvements
- Green / LEED projects

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Eligible Properties
After 1986 - more

- STEP-UP IN BASIS
  (Inheritance / Partnership)

- 1031 EXCHANGE

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Examples of Types of Properties

Apartments
Medical Offices
Office
Hotels / Motels
Self Storage
Shopping Center
Retail
Banks
Grocery Stores
Assisted Living
Warehouse

Manufacturing
Auto Dealerships
Fitness / Health Club
Hospitals
Parking Deck / Garage
Shopping Center
Printing Facility
Research & Development
Malls
Banks / Financial Institutions
Computer Center

many many more...

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Examples of Types of Items Re-Classified

Millwork  | Decorative Items
Land Improvements  | Special Piping/Plumbing
Special Electrical  | Emergency Lighting
Site Utilities  | Site Lighting
Concrete Drains  | Special Structures
Signage  | Window Coverings
HVAC  | Paving/Sidewalks
Security Gate  | Video Monitoring System
Demountable Partitions  | Security System
Carpet/Vinyl/Tile  | Vinyl Wall-Coverings
Fume Exhaust System  | Intercom System
Wiring  | many many more...
Telephone/Data/TV
Examples of Types of Items Re-Classified
Golf Course, Parking Garage, Office Bldg, Medical Facility

http://COMPONENTS.costsegadvisor.com

<table>
<thead>
<tr>
<th>Golf Course</th>
<th>Parking Garage</th>
<th>Office Building</th>
<th>Medical Center</th>
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</thead>
<tbody>
<tr>
<td><strong>INSIDE</strong></td>
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<tr>
<td>Grass - various types</td>
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<tr>
<td>Sprinkler Pipes</td>
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<td>Sprinkler Heads</td>
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<td>Sprinkler Timers</td>
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<td>Landscaping Rocks</td>
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<td>Landscaping Deck</td>
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<td>Landscaping Bunk</td>
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<tr>
<td>Ponds / Wildlife</td>
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<td>Water Filtration Systems</td>
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<td>Pathways / Sidewalks</td>
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<td>Electrical / Generator systems</td>
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<td>Parking Lights</td>
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<td>Inside Lights</td>
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<td>Outside Lights</td>
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<tr>
<td>AC / Heating Systems</td>
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<td>Rooftop / Rooftop room facilities</td>
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<td>Detached Roof / bathroom facilities</td>
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<tr>
<td>Plumbing</td>
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<td>Maintenance facilities</td>
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<tr>
<td>Employee Break room / Kitchen</td>
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<tr>
<td>Covered areas</td>
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<th>OUTSIDE</th>
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<td>Cement</td>
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<tr>
<td>Motorized Doors</td>
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<tr>
<td>Elevator System</td>
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<td>Screen Doors / Railings</td>
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<td>Entrance Gates</td>
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<td>Attendant Bays</td>
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<td>Laboratory facilities</td>
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<td>Covered entrance</td>
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<th>Golf Course</th>
<th>Parking Garage</th>
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<td><strong>Sprinkler System</strong></td>
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<td>Ponds / Wildlife</td>
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<td>AC / Heating Systems</td>
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<td>Plumbing</td>
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<td>Maintenance facilities</td>
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<td>Landscaping</td>
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<tr>
<td>Automated watering systems</td>
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<tr>
<td>Covered areas</td>
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<tr>
<td>Parking / Disposal areas</td>
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</tbody>
</table>

Does Your Property Qualify?

Owner must…

- Own commercial property with a valuation of $750,000 or higher OR made leasehold tenant improvements totaling $350,000 or higher
- Pay federal income taxes or have paid federal income taxes in the last year
- Operate as a For-Profit entity
- Plan on keeping the property for at least 1 more year

www.CostSegAdvisor.com
Lastly, we teach this subject to CPA and Accountants around the country, so having a conversation is REQUESTED!!

- The Cost Segregation Analysis concept is relatively new.
- Previously most Cost Segregation Analysis was the domain of the Big-4, which charged “BIG” dollars.
- CSA requires a Construction Engineering skillset and expertise most accounting firms do NOT have in-house.

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Cost Segregation Methodologies
Cost segregation studies are conducted for a variety of reasons (e.g., income tax, financial accounting, insurance purposes, property tax). For income tax purposes, a cost segregation study involves the allocation (or reallocation) of the total cost (or value) of property into the appropriate property classes in order to compute depreciation deductions.

An accurate cost segregation study may not be based on non-contemporaneous records, reconstructed data, or taxpayer’s estimates or assumptions that have no supporting records.
Types of Cost Segregation Studies
And Why it Matters (Higher Solid – Higher Level of Details)

ENGINEERING-BASED

- Very Thorough / Comprehensive
- ALL components 5, 7, 15 year even the 39 years assets itemized (How MANY)
- More details make study more Defensible
- Onsite Inspection (non-intrusive)
- Compliant with IRS Audit Techniques Guide

RESIDUAL-BASED

- Cherry Pick: Only certain items re-classified
- Usually 39 year components are not classified and put into “bucket” with no details (How Much)
- Potentially leaves Money on Table (20-50%)
- Less detail…mean less defensible
- May not cover the IRS defined 13 Element of a Quality study
Types of Cost Segregation Studies
Protection from a “Break-in” (i.e. IRS Audit)

ENGINEERING-BASED

Comprehensive
ALL doors / ALL windows

KNOW you are covered!
[Maximum Possible Protection]

RESIDUAL-BASED

$99 Special
2 doors / 2 windows

HOPE you are covered…
[Minimal Protection]
Our Focus

“Business Decision not a Sales Pitch”

- maximize BENEFITS
- minimize RISK
- control COST

Balancing The Key Factors to Maximize Results...
How are Benefits Realized?
Substantial Return-on-Investment

The Cost Segregation Analysis (CSA) service helps clients return

Generally No Less Than

15 to 20:1

...and is completely endorsed by the IRS.

www.CostSegAdvisor.com
"Cost Seg 101"
Simple Example - How Benefits are Realized

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Property Value (example)</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>Add'l Depreciation</td>
<td>600,000</td>
</tr>
<tr>
<td>from a Cost Segregation Study (30%)</td>
<td></td>
</tr>
<tr>
<td>Assumed Tax Rate</td>
<td>40%</td>
</tr>
<tr>
<td>TAX Benefits</td>
<td>240,000</td>
</tr>
</tbody>
</table>

**NOTE:** a single IRS form (3115) is all that is required to realize these benefits immediately.

No need for restatement or amending tax returns.

www.CostSegAdvisor.com
An Example of Accelerated Depreciation - HOTEL

**HOTEL**
$18,842,978

**TYPE**
New Construction

**PCT REALLOC**
20.1%

<table>
<thead>
<tr>
<th></th>
<th>1st YR ADDL DEPRECIATION</th>
<th>1st YR TAX SAVINGS / BENEFITS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 1,555,167</td>
<td>$ 622,067</td>
</tr>
<tr>
<td>FIVE YR ADDL DEPRECIATION</td>
<td>$ 2,896,516</td>
<td>FIVE YR TAX SAVINGS / BENEFITS $ 1,158,606</td>
</tr>
</tbody>
</table>

www.CostSegAdvisor.com
An Example of Accelerated Depreciation - SELF STORAGE

<table>
<thead>
<tr>
<th>TYPE</th>
<th></th>
<th>PCT REALLOC</th>
</tr>
</thead>
<tbody>
<tr>
<td>SELF STORAGE</td>
<td>$ 2,165,163</td>
<td>40.6%</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1st YR ADDL DEPRECIATION</th>
<th>1st YR TAX SAVINGS / BENEFITS</th>
</tr>
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<tbody>
<tr>
<td>$ 160,402</td>
<td>$ 44,039</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FIVE YR ADDL DEPRECIATION</th>
<th>FIVE YR TAX SAVINGS / BENEFITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 879,087</td>
<td>$ 239,406</td>
</tr>
</tbody>
</table>
An Example of Accelerated Depreciation - OFFICE BUILDING

**OFFICE BLDG**
$ 2,750,000

**TYPE**
New Construction

**PCT REALLOC**
29.0%

<table>
<thead>
<tr>
<th>1st YR ADDL DEPRECIATION</th>
<th>1st YR TAX SAVINGS / BENEFITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 310,885</td>
<td>$ 121,245</td>
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</table>

<table>
<thead>
<tr>
<th>FIVE YR ADDL DEPRECIATION</th>
<th>FIVE YR TAX SAVINGS / BENEFITS</th>
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<tbody>
<tr>
<td>$ 457,957</td>
<td>$ 178,603</td>
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</table>
Various Property Types
Highest Savings Potential

http://PROPERTY.costsegadvisor.com

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Percentages</th>
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</thead>
<tbody>
<tr>
<td>Assisted Living / Ambulatory Facility</td>
<td>15 – 25%</td>
</tr>
<tr>
<td>Apartment / Multi-Family Building</td>
<td>20 – 35%</td>
</tr>
<tr>
<td>Automobile Dealership</td>
<td>25 – 50%</td>
</tr>
<tr>
<td>Bank Buildings</td>
<td>15 – 30%</td>
</tr>
<tr>
<td>Computer Data Center / Technology Center</td>
<td>20 – 60%</td>
</tr>
<tr>
<td>Distribution</td>
<td>5 – 15%</td>
</tr>
<tr>
<td>Fitness Center / Health Club</td>
<td>20 – 60%</td>
</tr>
<tr>
<td>Golf Course</td>
<td>20 – 40%</td>
</tr>
<tr>
<td>Grocery Stores</td>
<td>20 – 30%</td>
</tr>
<tr>
<td>Healthcare (Medical / Dentist / Diagnostic)</td>
<td>30 – 60%</td>
</tr>
<tr>
<td>Hospitality / Hotels</td>
<td>20 – 30%</td>
</tr>
<tr>
<td>Industrial / Manufacturing</td>
<td>20 – 60%</td>
</tr>
<tr>
<td>Office Building</td>
<td>20 – 40%</td>
</tr>
<tr>
<td>Printing Facility</td>
<td>15 – 30%</td>
</tr>
<tr>
<td>Research and Development</td>
<td>20 – 60%</td>
</tr>
<tr>
<td>Restaurants (single or multiple)</td>
<td>20 – 40%</td>
</tr>
<tr>
<td>Parking Deck and Garage</td>
<td>5 – 10%</td>
</tr>
<tr>
<td>Retail (dept/specialty store)</td>
<td>20 – 30%</td>
</tr>
<tr>
<td>Self Storage Facility</td>
<td>20 – 60%</td>
</tr>
<tr>
<td>Shopping Center</td>
<td>10 – 30%</td>
</tr>
<tr>
<td>Theater</td>
<td>20 – 30%</td>
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<tr>
<td>Warehouse</td>
<td>5 – 10%</td>
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</table>

...many, many MORE

www.CostSegAdvisor.com
How Clients Actualize Benefits
How Does CSA Affect Tax Preparation?
IRS “The Good Guys”

- A cost segregation study does **NOT** replace the accountant's role in determining taxes or preparing tax documents and forms.

- The document processing with the IRS is not complicated. **No amended tax-return or refilling is required** -- just a straightforward form (Form 3115) prepared for your accountant.

www.CostSegAdvisor.com
How Benefits Actualized

Form 3115 (Existing and Buyers)

Rev Proc 2002-09: Form 3115


Rev Proc 2008-52: Form 3115
Who is doing the Cost Segregation Study
Skills Required

Appraisers? Accountants? General Contractors? Developers?

www.CostSegAdvisor.com
Skills Required

Construction Engineering

+ Tax Knowledge

www.CostSegAdvisor.com
What is included
Cost Segregation Study
What Our Experts Will Do For You

details...Details...DETAILS...

Commitment to

DETAILS

Sound

Sight

State
What Our Experts Will Do

details…Details…DETAILS…

Digital Camera to photograph property and components

Tape measure to validate size of property

Voice Recorder to record step-by-step of what is seen, measured, photographed during inspection

Notepad to record jot down layout, configuration and other pertinent information
What Our Experts Will Do For You
details...Details...DETAILS...

Includes a DVD with
Electronic versions of
data, reports, photos, and Audio
What Our Experts Will Do For You
details...Details...DETAILS...

ALWAYS IN

CONTEXT
What Our Experts Will Do For You
Details is the difference…

- Review architectural/engineering drawings, specifications, invoices, budgets, contracts and reports
- Analyze / Reconcile all project costs data
- On-Site Inspection of facility (non-Intrusive)
  - Include Engineers handwritten notes
  - Audio Recording / Transcribed notes
  - Photographs
- Allocate indirect costs
- Itemize assets that qualify for shorter life classification
  - Also itemize ALL 39-year assets
- Recalculate depreciation schedules
- Prepare Form 3115 (if requested)
- FINAL REPORT: superior quality, detail, and support material

www.CostSegAdvisor.com
Example
Details is the Difference… (Verify and Confirm)
Example
Details is the Difference…

<table>
<thead>
<tr>
<th>Description</th>
<th>Unit</th>
<th>Quantity</th>
<th>Price/Unit</th>
<th>Total Cost</th>
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<tbody>
<tr>
<td>39 Year Components</td>
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<tr>
<td>ITEMIZED</td>
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<tr>
<td>- Allow write-off</td>
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<tr>
<td>- Details = More Benefits</td>
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<tr>
<td>- Details = More Defensible</td>
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39 Year Components ITEMIZED
- Allow write-off
- Details = More Benefits
- Details = More Defensible

www.CostSegAdvisor.com
How to Begin the Process
First Step:
Determine “Your” Benefits

NO RISK. NO OBLIGATION. NO COST

YOU: Provide a Depreciation Schedule or Closing Statement for Recent Acquired

US: Provide you a FREE assessment of your property(s).

In about 4-7 days we will outline – IN ADVANCE – the benefits you can expect, along with a Return-on-Investment that should truly impress.

This makes this a “Business Decision” so YOU can determine whether it is right for you and your business.

www.CostSegAdvisor.com
Why would you NOT...its FREE!

- Hold for Long Term
- Net Operating Loss
- Plan to Sell Property
- No Clue / Unexplainable
- Cash Business
- Just Scared!

www.CostSegAdvisor.com
Closing
A Cost Segregation Analysis provides these major benefits to you:

- Substantial Return-on-Investment (*generally no less than 15- 20:1*)
- Accelerating depreciation reduces Tax Liability
- Get a potentially **HUGE** benefit in Year-1 because of “catch up” on prior year depreciation
- Increased Operating Cash Flow for business expansion or investing
- True engineering-based study (Full Coverage) is industry leading and will withstand IRS examination

- Finding out how much….is **FREE**
For More Information or to Initiate a FREE Assessment

See Us Afterwards -or- Visit Us on the Web

www.CostSegAdvisor.com

- To See copy of a sample of a Cost Seg Study
- Research Info on Website LINKS.costsegadvisor.com
- Additional Questions
- Other Material
- Referral Bonus Program
Resources

Case Study: http://CASEStUDY.costsegadvisor.com

What IRS Saying: http://IRS.costsegadvisor.com

Top-5 Things Owners Should Know: http://TOP5.costsegadvisor.com

Brochure / Flyer: http://LOWERTAXES.costsegadvisor.com

Independent Articles & IRs website: http://LINKS.costsegadvisor.com

Example of Accelerated Components: http://COMPONENTS.costsegadvisor.com

www.CostSegAdvisor.com
Thank You!

For additional information, please contact:
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