



Cost Segregation Applications

GETTING STARTED

While building owners and their tax advisors routinely utilize cost segregation following the completion of a new construction project, change of ownership or acquisition of a new building, there are many additional applications for this valuable tax strategy that can be applied throughout the various phases of the life cycle of real estate.

THE LIFE CYCLE OF REAL ESTATE

- Concept / Feasibility
- Acquisition
- Design / Construction
- Leasing / Management
- Redevelopment / Repositioning
- Sale / Demolition

POTENTIAL BENEFITS OF DOING A COST SEGREGATION STUDY (CSS)

Maximize potential benefits with taxcentric design

- Detailed asset management tool
- Clarify landlord vs. tenant owned assets
- Record building assets and to write off retired assets
- Avoid carrying ghost assets on your depreciation schedule
- Maximize allowable depreciation during renovations
- Accelerate depreciation
- Defer taxes
- Improve cash flow

"I contacted National Tax Group after reading on their website that I might benefit from a Cost Segregation Study. They made it easy and showed me that I had a ton of property that I wasn't aware I could reallocate as personal assets."

Lisa Deloca
Hartford, Connecticut

DID YOU KNOW

Through a cost segregation study, properties can be reclassified from a standard 39-year depreciable life to a 5, 7, or 15-year depreciable life, which enhances federal tax credit savings, and improves cash flow.

