

Maximizing Tax Savings with Cost Segregation



costsegresults.com
CPA Partnerships, LLC

Accelerate Depreciation. Improve Cash Flow.

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MANUFACTURING PLANT



AUTO SHOP

What is Cost Segregation?

- A proven IRS-approved strategy to accelerate depreciation deductions.
- Reclassifies building components from 39-year to 5-, 7-, or 15-year lives.
- Engineering-based analysis (no shortcuts) for maximum, defensible benefits.

Why Cost Segregation Delivers Real Value

- Significant first-year tax deductions and cash flow improvement.
- Permanent 100% bonus depreciation for qualifying assets (thanks to recent tax reforms).
- Fully documented reports — audit-defensible and compliant with IRS guidelines.
- Potential support for property tax appeals in applicable jurisdictions.
- No disruption to operations — we handle everything.



RENTAL HOME



GAS STATION

How It Works

Our Proven Process

Numbered Steps:

1. Free preliminary analysis (no obligation).
2. Site inspection by qualified specialists.
3. Detailed engineering report with component breakdowns.
4. NPV summary showing your projected savings.



WAREHOUSE



OFFICE BUILDING



MEDICAL BUILDING



RETAIL CENTER

Properties That Benefit Most

- Restaurants & Hotels
- Multifamily Apartments
- Medical/Dental Offices
- Auto Repair & Warehouses
- Retail Stores & Strip Centers
- Office Buildings & Manufacturing

Without a Cost Segregation Study



See next slide for depreciation schedule → → → → → → →

Straight Line Depreciation



***\$600,000 Eligible for 100% Bonus Depreciation

***Year 1 Deduction: \$638,462

***Estimated Tax Savings (37% rate): \$236,000+

Engineering analysis performed by qualified third-party cost segregation specialists.



Depreciation Comparison: Before vs. After Cost Segregation

\$2 Million Apartment Complex Example (Depreciation Basis \$1.5M after Land)

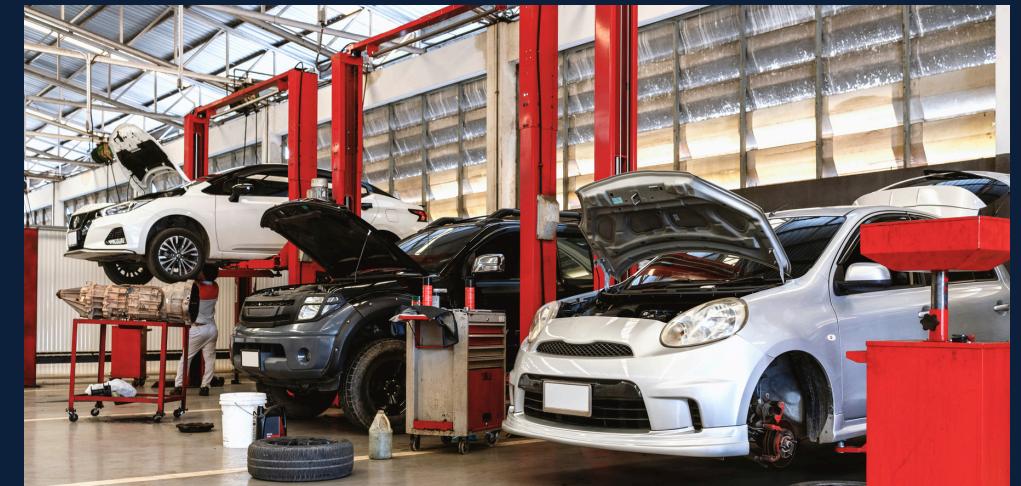
Year	Without Cost Seg (All 39 Year Straight-Line)	With Cost Seg (100% Bonus on 5/7/15-year)
1	\$38,462	\$638,462
2	\$38,462	\$26,923
3	\$38,462	\$26,923
4	\$38,462	\$26,923
5	\$38,462	\$26,923
Total Over 39 Years	\$1,500,000	\$1,500,000

Key Insight

- Year 1 "additional" deduction from cost seg: ~\$600,000 (full bonus on reclassified assets).
- Estimated tax savings Year 1 @ 37% rate: ~\$236,000 cash flow boost.

Typical % of Depreciable Basis Moved to Shorter Lives

Property Type	5-Year Assets	7-Year Assets	15-Year Assets	Total Reclass
Small Retail / Strip Center	20 – 35%	12 - 22%	8 - 15%	40 - 55%
Restaurant / Fast Food	30 – 45%	15 - 25%	10 - 18%	55 - 70%
Medical / Dental Office	25 – 40%	12 - 20%	8 - 15%	40 - 65%
Auto Repair / Car Wash	25 – 40%	15 - 25%	20 - 20%	50 - 70%



Typical % of Depreciable Basis Moved to Shorter Lives

Property Type	5-Year Assets	7-Year Assets	15-Year Assets	Total Reclass
Single-Family Rental (average)	8 – 15%	1 – 4%	4 – 10%	12 – 25%
Furnished / Short-Term Rental	15 – 25%	3 – 8%	6 - 15%	25 - 40%
Large Multifamily (20+Units)	15 - 25%	5 - 12%	8 - 18%	30 - 50%
Self-Storage / Mini-Storage	12 – 22%	20 - 35%	8 - 18%	45 - 65%



Common Qualifying Assets by Recovery Period

What Actually Moves to Shorter Lives?

5-Year Property (Personal Property)

- Kitchen appliances (refrigerator, range, dishwasher, microwave, washer/dryer)
- Carpeting & area rugs
- Window blinds, shades, curtains & rods
- Furniture (beds, sofas, tables, desks, chairs)
- Televisions & mounts
- Decorative lighting & movable lamps
- Security cameras & alarm systems
- Computers, printers, phones
- Removable cabinetry & countertops
- Office equipment in leasing office or home office
- Playground equipment (apartments)
- Exercise equipment (clubhouse gym)

7-Year Property (Mostly Office & Specialty Use)

- Office furniture & equipment (desks, chairs, filing cabinets)
- Movable partitions & cubicles
- Removable interior signage & menu boards
- Checkout counters & display cases (retail)
- Dental chairs & exam tables (medical)
- Security gates & access control systems
- Phone & computer systems
- Decorative millwork not permanently attached

15-Year Property (Land Improvements)

- Asphalt & concrete paving (parking lots, driveways)
- Curbs, sidewalks & walkways on the property
- Fencing & gates
- Landscaping & irrigation systems
- Retaining walls
- Outdoor lighting & poles
- Drainage systems & stormwater retention
- Swimming pools, spas & decking
- Septic systems & wells
- Underground fuel tanks (if removable)
- Canopies & covered walkways

With 100% bonus depreciation → every dollar here = Year-1 write-off

Real Savings Example

For a \$2 Million Medical Office Property:

- Traditional Depreciation: ~\$51,000/year (39 years).
- With Cost Segregation: Up to \$800,000+ in first-year deductions (with 100% bonus).
- Estimated NPV Benefit: \$250,000-\$400,000 (depending on tax rate).



MEDICAL OFFICE



CAR DEALERSHIP

Why Choose CPA Partnerships, LLC

- 17+ years specializing in cost segregation nationwide.
- Engineering analysis by qualified third-party specialists.
- Fast, no-obligation preliminary estimates.
- Clear, audit-ready reports with full documentation.
- Personalized service – you work directly with Darryl Oliver.



DENTAL OFFICE



LARGE MULTI-FAMILY

Ready to Explore Your Savings?

- Request a free preliminary estimate (no obligation).
- Visit costsegresults.com for more details.
- Download our Request for Estimate form.

Get Started Today

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