Cost Segregation
Studies & Tax Acceleration Services

Engineering-based studies designed to accelerate depreciation, increase cash flow and maximize after-tax returns for commercial real estate.

PARTNER
One Partner. Every Perspective.

PRIMARY TRIGGERS FOR COST SEGREGATION STUDIES

New Construction
- Reclassify construction costs
- Maximize tax benefits from day one

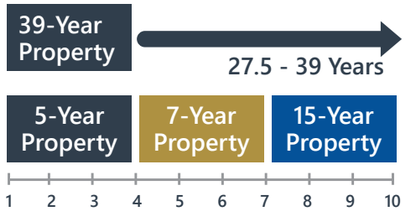
Property Acquisition
- Optimize purchase price allocation
- Accelerate current-year deductions

Major Renovation or Remodel
- Capture costs tied to improvements
- Enhance depreciation benefits

Missed Prior-Year Opportunities
- Capture costs tied to improvements
- Enhance depreciation benefits

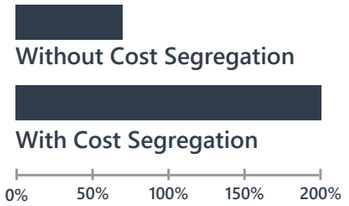
TAX BENEFITS AT A GLANCE

Accelerated Depreciation
Shift assets from long lives to shorter recovery periods.



Shorter Recovery = Faster Deductions

Increased Cash Flow
Potentially significant first-year tax benefits.

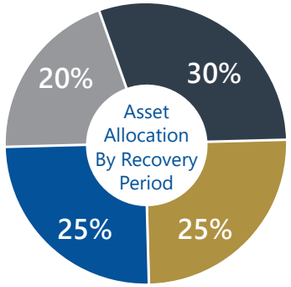


Tax Deductions in Year 1

IRC §481(a) Catch-Up Studies
Recover previously missed depreciation deductions.



WHAT GETS RECLASSIFIED?



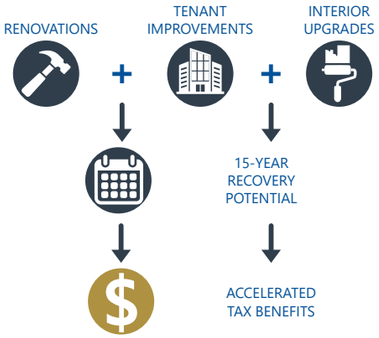
Shifting assets from longer lives to shorter lives creates greater near-term tax benefits.

5-Year Property
- Electrical Systems
- Dedicated Power
- Security Systems
- Data Cabling
- Specialty Building Components

7-Year Property
- Furniture, Fixtures, & Equipment

39-Year Property
- Structural Building Components

QUALIFIED IMPROVEMENT PROPERTY (QIP)



PROPERTY TYPES SERVED
- Multifamily
- Retail
- Hospitality
- Manufacturing
- Data Centers
- Healthcare
- Distribution
- Renewable Energy

Engineering-based studies across all major commercial real estate classes.

Deliverables
- Cost Segregation Report
- Asset Classification Schedules
- Site Photography
- Tax Basis Reconciliation
- Benefit Analysis
- Executive Summary

Results
- Accelerate Tax Deductions
- Improve Cash Flows
- Maximize Property Value
- Audit-Ready Documentation

Why Partner Valuation Advisors?

20+ Years Experience

National Coverage

Engineering-Based Methodology

Audit-Ready Documentation

Valuation & Tax Expertise

Comprehensive Deliverables

For more information, please contact:



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