

**ACTUAL COST SAVINGS
GENERATED BY COST
SEGREGATION ENGINEERING
STUDIES**

Facility Type	Total Property Cost	First Year Tax Savings	Cumulative Five Year Tax Savings
Multi-Family Apartments	\$6.7 Million	\$345,000	\$846,000
Restaurants	\$2.4 Million	\$135,000	\$322,000
Retail Facilities	\$1.5 Million	\$96,000	\$165,000
Capitalized Leasehold Improvements	\$0.93 Million	\$92,000	\$192,000
Warehouse Facilities	\$9.4 Million	\$365,000	\$783,000

HOW TO GET STARTED?

Contact a CSSI representative to request a no-cost preliminary property analysis to illustrate your client's potential savings.

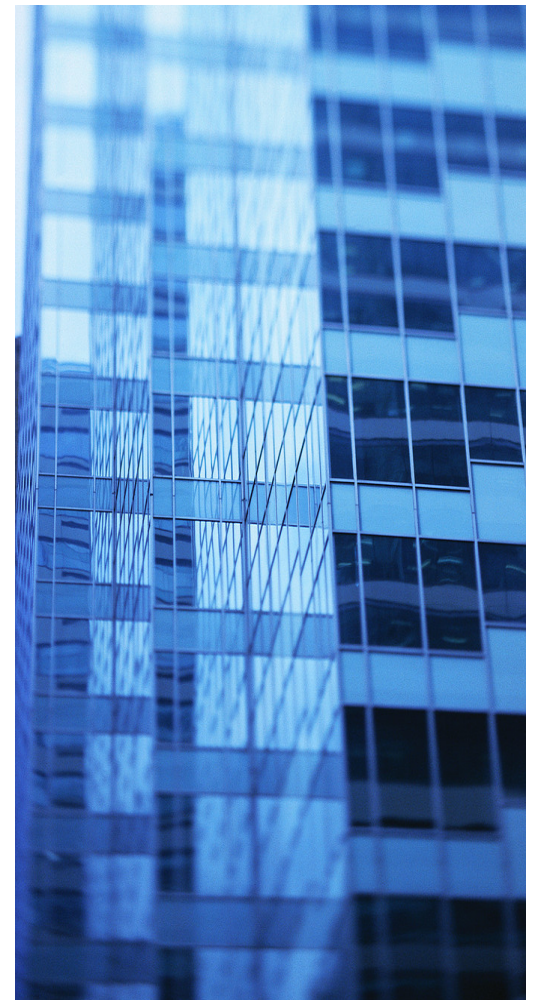
There is some information that we would need you to provide to complete the free preliminary analysis.

- ✓ Facility Type
- ✓ Property Location
- ✓ Acquisition Date
- ✓ Building/Improvements Cost (excluding land)

Please visit our website www.SaveIncome.com to view cost segregation specific articles and inquire more information on the cost segregation process.



*Accelerated Depreciation of
Commercial Property for Significant
Tax Savings*



Thomas Nelson
415 Laurel Street, Suite 201
San Diego, CA 92101

Phone 619.294.8822
Toll Free: 866.789.0816
Fax 619.615.2056

Email:
tnelson@CostSegregationExpert.com
www.CostSegregationExpert.com

As a CFP are you interested in....

- ✓ Saving your clients' money and providing them opportunities for increased cash flow?
- ✓ Increasing client service and loyalty?
- ✓ Working with a company that operates within all approved IRS codes and guidelines?

Introducing your client to the advantages of cost segregation is your answer.

WHAT IS COST SEGREGATION?

Cost Segregation is an IRS-approved process of identifying personal property assets that often get buried or lumped together within the Real Property asset category. By undergoing a cost segregation study, these personal property assets are reclassified to the shortest possible depreciable life to enable the real estate owner to maximize his or her tax depreciation situation, thereby reducing the current income tax obligations. The tax savings generates cash flow that owners can use to reinvest in the business, purchase more property, apply to their principle payment or spend on themselves.

HOW DOES A COST SEGREGATION STUDY WORK?

An independent third party like Cost Segregation Services, Inc. (CSSI) performs an engineered cost segregation study on your commercial property. Through the study CSSI engineers identify and reclassify segments of your real property into personal property. This allows you to accelerate the depreciation of your building and/or renovation into five-, seven- and 15-year categories rather than the conventional 27.5- and 39.5-year schedules. Five- and seven-year items include decorative building elements, electrical for dedicated computer equipment, and carpet. Fifteen-year items include site utilities, landscaping and paving.

HOW CAN CSSI BENEFIT YOU?

PROVIDE CLIENTS TAX SAVINGS EXAMPLES

We offer you a free preliminary property analysis so you can provide your clients examples of the effect of cost segregation their commercial properties.

INCREASE BUSINESS

Adding cost segregation to your arsenal of services will help increase your chances of gaining clients and growing your business.

CREATE CUSTOMER LOYALTY

Assisting your clients with a reduction of taxes and increased cash flow lays the groundwork for happy, loyal customers.

PEACE OF MIND

We comply with all IRS guidelines and act as an independent provider of cost segregation services. Therefore, we are solely dedicated to providing you the best application of this process and the best service for your clients.

For years, CSSI has been delivering quality, affordable, engineering-based cost segregation studies to a wide range of individuals and businesses. Our team of experts can illustrate the results on your client's current financials. In addition, our national coverage and expertise allows us to work with customers and properties across the United States.



THE CSSI DIFFERENCE

FOCUSED

We are engineers solely focused on cost segregation studies. Our goal is to support you and your clients with the most accurate cost segregation study results so maximum savings and increased cash flow can be realized.

INDEPENDENT

CSSI is classified as an independent engineering specialist meeting the exact specifications stated by the IRS in regard to commercial property owners performing cost segregation applications. Our engineering background allows us to provide the best possible result while strictly adhering to all IRS guidelines.

AFFORDABLE

We provide a method that is affordable for your client's commercial property applications.

- ✓ An engineered cost segregation study results in a much higher depreciation expense and significantly reduced taxable income for the property owner. Best of all, the IRS ruling states cost segregation can be applied to all categories of buildings purchased or built since 1986, including renovations, *with* no need to amend your tax returns.
- ✓ Cost segregation studies were recommended in the August, 2004 issue of *the Journal of Accountancy* for CPA's. The article stated, "A tax payer can substantially increase cash flow by segregating property costs."