

**CCR Services**

Cost Segregation Studies

Construction Cost Auditing

Real Property Deficiency Studies

Energy Efficient Commercial Property Certifications

Abandonment Studies

Tax Certiorari Reproduction Cost Studies

Davis Bacon Compliance Services

Insurable Value Studies

**CCR's Cost Segregation** can increase cash flow through accelerated depreciation on real and personal property. It can be used retroactively on any assets placed in service since 1987. CCR follows technical guidance issued by the IRS.

*Find extra cash in your real estate assets with CCR.*

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**Construction Cost Recovery**  
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**IVI International Inc.**  
[www.ivi-intl.com](http://www.ivi-intl.com)

CCR has an alliance with:

**Legal 1031 Exchange Services, Inc.**  
[www.legal1031.com](http://www.legal1031.com)

**COST SEGREGATION CASE STUDY**

**Cost Segregation on 220 Unit Multi-Family Property Generates \$500,000 of Additional Depreciation**

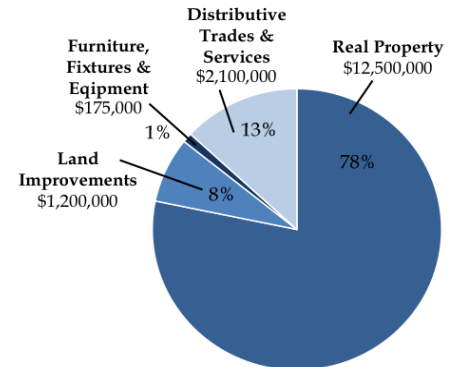


CCR completed a Cost Segregation Study on a 220-unit multi-family property in the midwest that generated tax benefits in excess of \$500,000 over a 15 year hold. The additional first year depreciation was over a 23-acre site that included a fitness center, club house, and laundry facility, along with an indoor and outdoor pool.

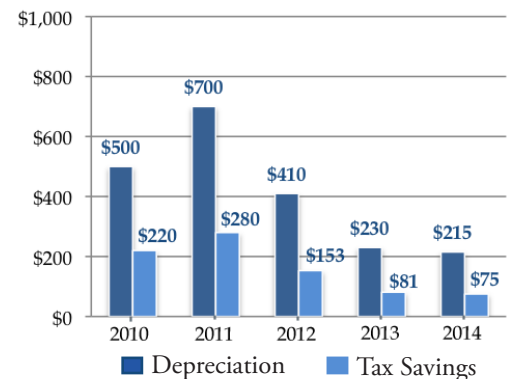
CCR completed this invoice-based study within 20 business days in accordance with the Cost Segregation Technical Standards as published by the ASCSP.

**Post Cost Segregation Allocated Amounts**

Total Project Cost - \$15,975,000



**Discounted Tax Savings Per Year (\$000)**



**\$179D Energy Efficient Tax Certification and Deduction**

Can you elect 50% Bonus instead of 100%? According to Congressional intent, the answer is yes. However, technical guidance issued before the Blue Book contradicts that position.

Based upon a Taxpayers positions, it may be of greater benefit to elect 50% versus 100% bonus. A technical correction is in order. Call Mark de Stefanis, SCSP at (914) 740-1995 for further clarification.

**Repairs vs. Capital?**

The IRS issued an Audit Techniques Guide to assist examiners in the determination of whether an expenditure should be capitalized or deducted. Whether an expenditure qualifies as a currently deductible repair, or is required to be capitalized is based upon all relevant facts and circumstances. The taxpayer has the burden of proof and facts should be based upon contemporaneous records. In some cases, taxpayers erroneously characterized repairs as capitalized expenditures. To correct this misclassification, a cost segregation is recommended in support of the Change in Accounting Method (CAM) request.