

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.

EMAIL US AT:
info@ccrtaxaudit.com

Construction Cost Recovery, Inc.

55 West Red Oak Lane
White Plains, NY 10604
914-694-3800
www.ccrtaxaudit.com

CCR has an alliance with:



IVI International Inc.
www.ivi-intl.com

COST SEGREGATION CASE STUDY

Cost Segregation Generates Over \$2,600,000 of Accelerated Depreciation

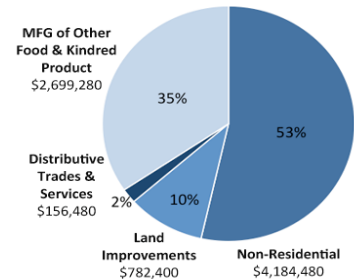


CCR completed a Cost Segregation Study that generated tax benefits in excess of \$900,000 over a 15-year hold on a beef processing facility located in the Midwest. The first year depreciation, including bonus, was over \$2,600,000. The facility was placed in service in late 2010 and consists of one building on a 15-acre parcel, with on grade parking.

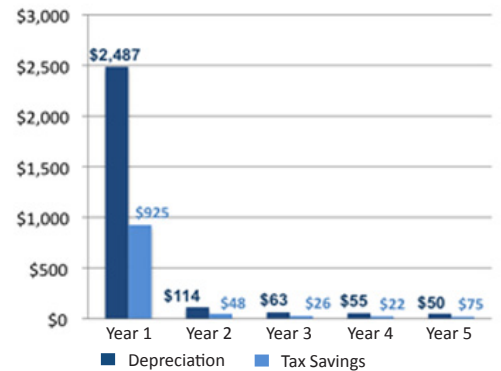
CCR completed this invoice-based study within 30 business days in accordance with the Cost Segregation Technical Standards as published by the ASCSP.

Post Cost Segregation Allocated Amounts

Total Project Cost - \$7,824,000



Discounted Tax Savings Per Year (\$000)



**“Wireless Assets”
Broz, (2011) 137 TC No. 3 versus Rev. Proc. 2011-22**

In a decision that favored the IRS, cellular companies must depreciate wireless assets over longer periods. However, Rev. Proc. 2011-22 provides a safe harbor for determining the recovery period's assets used by wireless telecommunications carriers effective for tax years ending on or after Dec. 31, 2020 that are favorable to the taxpayer, such as the antenna support tower is seven years.

CCR Provides CPE Courses In:

- Cost Segregation
- Construction Cost Auditing
- Commercial Building Energy Efficiency Deductions (§179D)
- Real Property Deficiency Studies

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 position, 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.