

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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CCR is part of the IVI Companies



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COST SEGREGATION CASE STUDY

Cost Seg on an Animal Hospital Unlocks \$491,000 of Accelerated Depreciation



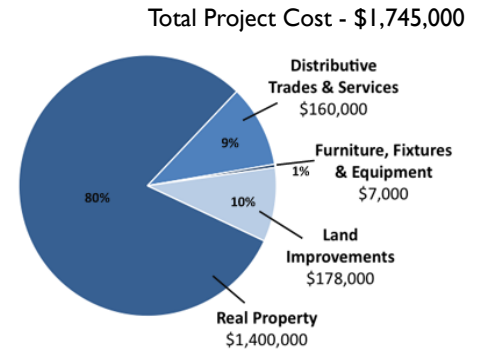
CCR completed a cost seg study on a 13,000 SFG animal hospital in New England that increased cash flow by \$102,000 over a 15-year hold. The first year depreciation, including bonus, was over \$340,000.

The superstructure consists of a combination of wood and metal framing with wood siding and stone veneer as the predominant facade system. The substructure consists of asphalt shingles.

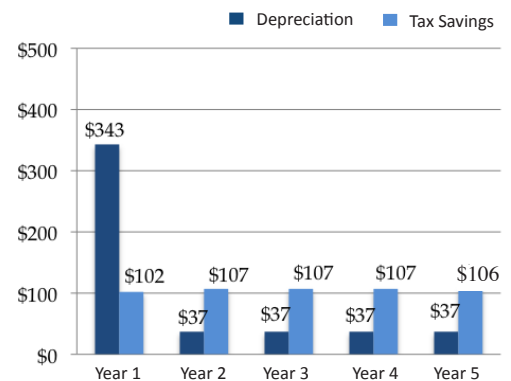
Heating and cooling are provided by a split system with pad-mounted condenser units located in the rear of the building. Electrical service is reportedly rated at 600 amps, 299/480 volt, 3-phase, 4-wire service.

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



Discounted Tax Savings Per Year (\$000)



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 Taxpayer's 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.

"Wireless Assets" Broz, (2011) 137 TC No. 3 vs. 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 periods that are favorable to the taxpayer. For assets used by wireless telecommunications carriers effective for tax years ending on or after Dec. 31, 2020 such as the antenna support tower, which is seven years.