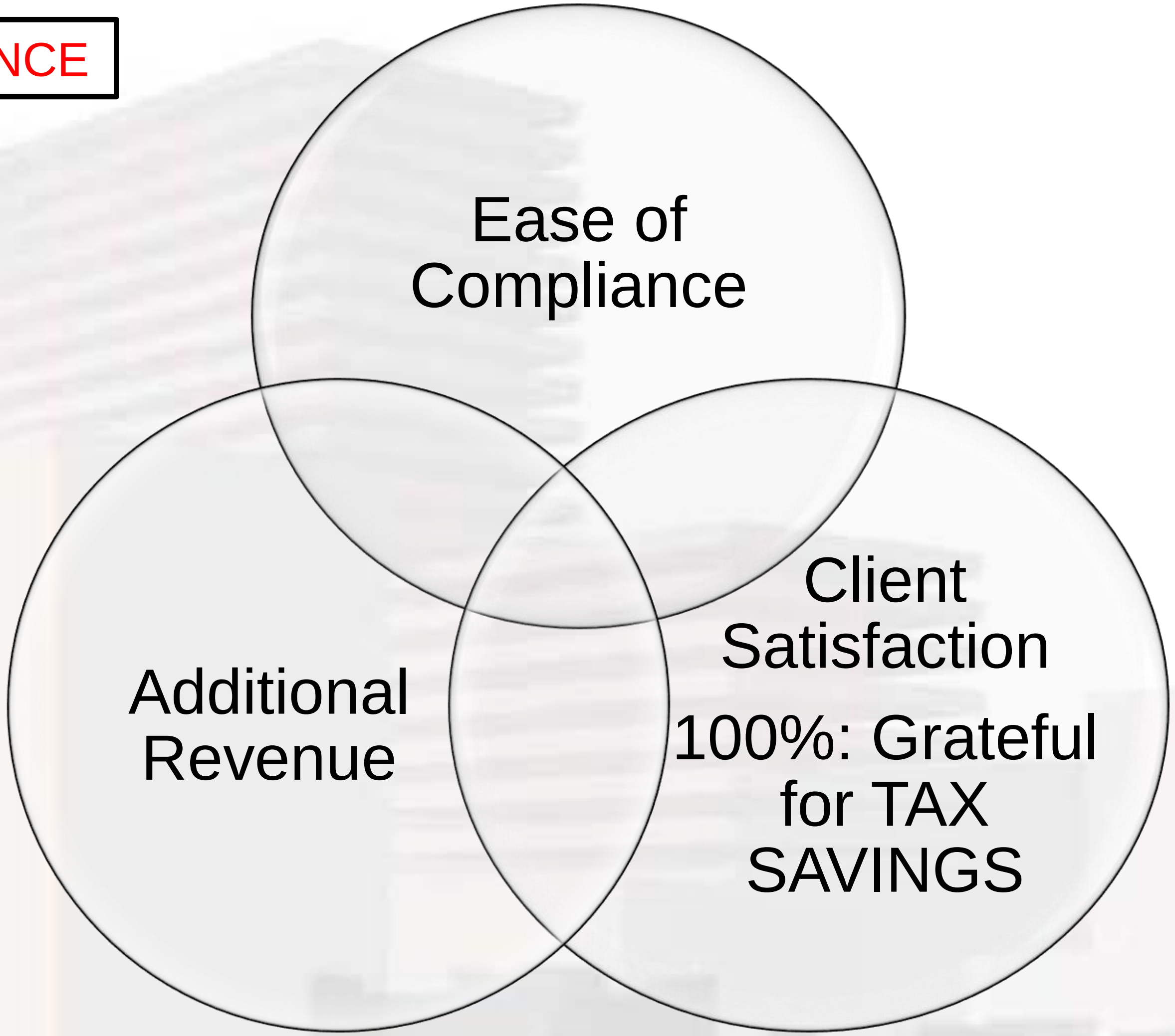
CSSI SERVICES CLIENT GUIDE

Cost Segregation Services Incorporated

FOR QUICK REFERENCE

Florida Commercial Brokers Network
Since 1993



Expected Results of Our Process!
A Beneficial Partnership

Cost Segregation Services, Inc.
A Calculation Expert Company supporting property owners and tax professionals

WHY CAN CSSI HELP?

And how did we become the Tangible Property Regulations computation company?

- CSSI is the nations premier engineering-based cost segregation firm. We were founded in 2003
- We have performed over 15,000 studies. We have never had a study overturned. We have never missed a deadline. Our projects range from $150,000 to $750,000,000.
- We recognized in 2011 that CPA's needed help with the Tangible Property Regulations after receiving many calls asking us to put a value on prior asset dispositions
- We soon realized that we can help CPA's not only with the calculation and computation of the dispositions but also help with the entire implementation process. Our business escalated after helping hundreds of firms in all fifty states
- **CSSI - CALCULATION EXPERT PROVIDING NECESSARY SOURCE DOCUMENT FOR TAX PROFESSIONALS TO DELIVER INCOME TAX BENEFITS AND COMPLIANCE TO THEIR CLIENTS.**

CSSI – A CALCULATION COMPANY USING ENGINEERING-BASED PROCESSES FOR A FINANCIAL/ACCOUNTING APPLICATION.

- In 2015 we partnered with the undisputed ground-breaking authority of TPR implementation and training: **Eric Wallace.**

The 2014 Repair Regulations (T.D. 9636)

Affects the accounting for the assets of every commercial property owner in America.

- A **tax compliance** issue, i.e. it's a legal issue.
- An **economic opportunity** for you and your client.

Must Capitalize if An Improvement (RABI) or Major Expenditure

1. Improvement = **Restoration, Adaptation, Betterment, Improvement (RABI)**
2. Major Expenditure = More than 30%-35% of the REPLACEMENT cost of the building system, structural component or unit of property

"Puts" in Service

Must Expense if = Repair

- If the expenditure does not materially increase capacity, productivity, efficiency, strength, quality or improve output of the building system, structural component, or Building (Unit of Property) it must be expensed.

"Keeps" it working

- Unit of Property is key concept
- Apply Improvement Standards (RABI) and Ratio Test Significance %
- Smaller expenditures filter through Safe Harbors (De-minimus; Small Tax Payer; Material and Supplies; Routine Maintenance). Trump Cards!
- Moderate and Larger expenditures determined with Ratio Test or Significance % - utilizing Building Systems and major structural components

Many Tax Professionals have only have been concerned about compliance and about the various Adoptions and Elections that need to be made – BUT many are missing bringing $ benefits to their clients!**

Our purpose: Assist you quantitatively bring benefits! -

1. Implement current economic client benefits,
2. Position for future economic client benefits,
3. Maintain compliant client schedules
4. Create Ancillary Consulting/Revenue Sharing Income

**More detailed TPR Information Slides available upon request.

CASH FLOW

Our Mutual Goal is to create Cash Flow for the client through income tax deferral and maximizing the income tax benefits that resulted from the Repair Regulation(T. D. 9636). Also to position your client's depreciation schedule in compliance with this new regulation. The detailed format can be crucial for future moderate and larger expenditures in determining capitalization/expense decisions

4 Tax Tips for Commercial Building Owners

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The Tax Code recently overhauled the regulations for commercial property owners in one of the most dramatic changes to the tax law in years. The Tangible Property Regulations or "Repair Regs" have major economic benefits for building owners as well as serious compliance issues.

Properly applying these new standards can help you capture economic opportunities to the tune of millions in tax savings that flow from your business to your personal taxes.

Talk with your tax professional and allow CSSI to be your calculation experts for the following:

1. Building Systems Valuation

An engineering-based study that will identify and value building systems and structural components. Going forward every expenditure cannot be expensed. The regulations give very specific regulations on whether expenditures should be capitalized as an "improvement" or expensed as a "repair."

2. Capital to Expense "Reversal" Opportunity

Building owners may now reverse previously capitalized costs and expense them in the current year by applying the new regulations to prior years. For example, CSSI helped a client receive $1.1 Million in tax savings on one of his properties in 2014.

3. Partial Asset Disposition (PAD)

Renovate in 2017? Thinking of an LED lighting upgrade? A PAD allows you to write down the basis of what you removed and the costs for the removal and disposal of those items. You can receive a tax deduction in the current year but it is a "use it or lose it" opportunity. Fail to capture it in the current tax year and you lose the ability to write it down. Both capital to expense reversals and PADs yield a permanent tax savings at the time of sale by reducing recapture costs.

4. Cost Segregation

The method of identifying and classifying building components that allow you to accelerate depreciation and generate additional cash flow. An engineering-based cost segregation study is the basis for allowing you to capture many of the tax savings opportunities below and it helps you maintain compliance moving forward with these regulations.

1. Building Systems Valuation

What is it? A reduced version of Cost Segregation that does not break out the personal property but list and quantifies all the building systems and major structural components.

Who is the target client? Those that can't use Cost Segregation benefits (possibly the building is older and too far depreciated) but the owners do plan to make significate future renovations/improvements to the property.

Why is this important? It puts the schedule in a compliant format and is a crucial delineation for future Capitalization/Expense decisions. For moderate and large expenditures that are not covered by de minimus and the safe harbors, the Ratio Test compares the expenditure to the appropriate building system to determine significance – significant enough to capitalize or insignificant enough to expense. Provides both cost basis and replacement cost basis – the latter is used for ratio test.

What do you need for this service? A copy of the Tax Asset Detail Depreciation schedule for the property owning legal entity and any helpful documentation which could include AIA documents, plans, appraisal, etc.

Building Components

- Ceiling Systems
- Doors and Frames
- Electrical
- Elevators
- HVAC
- Interior Framing / Partitions
- Miscellaneous Building Components
- Painting
- Plumbing
- Roofing Systems
- Windows

1. Building Systems Valuation

Crucial for making the “expense decision”

Depreciable Cost	Current Replacement Cost
For Disposition	For Expense Decision on larger expenditures

NOTE: The Building Systems Valuation Report is automatically provided as a part of every Cost Segregation Study or can be a “Stand Alone Service” where Cost Segregation is not needed.

2. Capital to Expense Reversal Opportunity

What is it? CAPX Reversal is the application of the new Tax Code Rules on expensing and capitalization to prior in service dated capitalized assets on the owner's schedule.

Who is the target client? For clients that have made past capitalizations of improvements and renovations whereby it was proper in the past to capitalize but now under the new Repair Regulation could have been expensed. The Regulation allows you to look back retroactively and had the new rules been in place at that time and had you been able to expense under the new rules, reverse the undepreciated portion of the asset and take an immediate write-down.

Why is this important? It provides immediate deductions for the client rather than waiting years for the deduction: AND, it removes the cost basis from the schedule thus avoiding any future recapture should the property be sold. This can be a stand alone service but more often can be combined with a Cost Segregation Study – gaining benefit from both!

What do you need for this service? A copy of the Tax Asset Detail Depreciation schedule and an explanation or detailed records of what each expenditure was used for – what was the purpose of the expenditure?

2. CAPX Reversal Example

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Final Items, explanation and Summary from the last page:

TENANT IMPROVEMENTS	12/1/2015	39.0	$36,290	$39	$36,251

This expenditure was made 17 years after the building was placed in service by the taxpayer. This expenditure was for normal tenant turnover, no building components were part of the expenditure, and any part of these expenditures that related to any building systems were only those necessary for and related to the space refreshment and modification. The later consisted of plumbing repairs and modification; lighting and plugs moving and relocation; wall movement, removal or construction and related painting; and/or HVAC unit repair, replacement, or ventilation relocation or modification. This expenditure effects only 1 tenant space, suite 101. The suite was previously built out and its size is 913 out of the total 21,000 square feet or 4% of the building. Also note the replacement cost of the building in 2015 dollars is approximately $3,844,035. This expenditure, when compared to the building unit of property, only represents 1% (36,290/3,844,035) of the building. As such, we conclude with confidence that this particular work effort did not arise to the level of a RABI when properly compared against the taxpayer's unit of property, the whole two story building of 21,000 square feet.

2016 Improvement	$658	$0	$658

This expenditure is for the fire alarm and security for suite 101. The building system effected is the fire alarm and security system for the entire building unit of property. This represents less than 1% of the effected building system and is therefore not a RABI.

Summary Accomplished From CAPX Reversal

Reduction in Depreciable Basis:	**-$391,681**	**Total:**	**-$328,837**

3. Partial Disposition (PAD)

What is it? The ability to write down an asset that has been removed and expense the removal cost of the disposition.

Who is the target client? Any client that in the current year makes capitalized improvements that involve disposing of assets that have remaining net book value on the depreciation schedule. Also target clients that plan to make future capitalized replacement assets.

Why is this important? The Tax Code does not want you to depreciate two “alike” assets at the same time – i.e. not two roofs or two paved parking lots or two HVAC systems. The write down provides immediate deductions and removes that cost basis from the schedule. It is time sensitive and PAD must be elected in the year of disposition or it is lost. The client ends up depreciating both assets simultaneously and there is the “possibility” that one could be disallowed.

What do you need for this service? A copy of the Tax Asset Detail Depreciation schedule and an explanation or detailed records of the new capitalized expenditure. CSSI is able to quantify the original cost basis of the disposed asset even when the schedule only list “Building”; $xxx,xxx; 39 years.

3. Partial Disposition

Building Components: 5 year	$	64,764.22
% of Building Cost		10.3%
5 Year Disposition Cost	*$*	*54,234.83*
% of Disposition Cost		*17.0%*
New 5 Year Cost After Disposition	$	10,529.39

Site Improvements: 15 year	$	90,985.39
% of Building Cost		14.5%
15 Year Disposition Cost	*$*	*90,985.39*
% of Disposition Cost		*28.5%*
New 15 Year Cost After Disposition	$	-

Building Structure: 39 year	$	471,550.39
% of Building Cost		75.2%
39 Year Disposition Cost	*$*	*173,921.77*
% of Disposition Cost		*54.5%*
New 39 Year Cost After Disposition	$	297,628.62

Total Building Cost	627,300.00
Total Disposition Cost	*319,141.99*
New Basis After Disposition	308,158.01

Actual Net Building Cost to be Disposed	Actual Tax Benefit from Disposal
$232,874.72	$92,218

Note: Removal cost can be expensed.

Actual Net Improvement Cost Eligible for Deduction	Actual Tax Benefit from Removal Cost Deduction
$90,388.92	$35,794

4. Cost Segregation

What is it? Accelerated depreciation by carving out the personal property of the building which can be written off faster than the real property portion. 5,7,15 years rather than 39 years commercial; 27.5 years residential. 5 year delineation eliminates waiting 34 years; 15 year delineation eliminates waiting 24 years – both beneficial from a time value of money viewpoint! Creates valuable ROI for the property owner.

Who is the target client? Any property owner that has owned their building for 15 years or shorter or even if owned a long time, has made significant improvements in the last 15 years or so. Also any significant leasehold improvements.

What is the qualifying criteria other years of ownership? Obviously the client needs to be profitable, paying taxes, and wishes to pay less taxes and tax professional confirms the deductions can be utilized. Building cost basis of $250,000 or greater. Also owners don't plan to sell their building in the next 3-5 years due to immediate recapture of depreciation.

What do you need for free analysis? A copy of the Tax Asset Detail Depreciation schedule for the property owning legal entity and same for the operating legal entity if leasehold improvements have been made.

TAX ASSET DETAIL DEPRECIATION SCHEDULE

BEFORE

FYE: 12-31-16

Tax Asset Detail 1-1-16 - 12-31-16

Asset	Property Description	Date in Service	Tax Cost	Current Depreciation	Tax Net Book Value	Tax Method	Tax Period
1	Land	2/01/2015	300,000		300,000.	Land	0
2	Building	2/01/2015	1,293,823	33,175	1,231,577	S/L	39
3	FF&E	2/01/2015	260,000	63,673	159,183	200DB	7
	Grand Total		1,853,823	96,848	1,690,760		

This schedule is all that is needed for the Free Preliminary Quantitative Analysis – provide for not only the property owning legal entity but also the operating company legal entity if it has made capitalized leasehold improvements

Sample Funeral Home Cost Detail

AFTER

Building Components	Cost	5 Year	15 Year	39 Year
Cabinets / Millwork	$ 13,429.45	$ 13,429.45		
Moldings	$ 12,727.31	$ 12,727.31		
Flooring - Carpet - Original	$ 39,030.94	$ 39,030.94		
Decorative Flooring	$ 6,021.40	$ 6,021.40		
Wood Flooring	$ 15,692.37	$ 15,692.37		
Wall Coverings	$ 1,811.45	$ 1,811.45		
Accent Lighting	$ 2,136.27	$ 2,136.27		
Window Treatments	$ 7,080.73	$ 7,080.73		
Communication / Data	$ 8,447.45	$ 8,447.45		
Specialty Plumbing - Break Sinks / Prep Room	$ 6,718.54	$ 6,718.54		
Security / Exterior Lighting	$ 4,087.06	$ 4,087.06		
FRP Wall Panels	$ 2,100.88	$ 2,100.88		
Canopies / Awnings	$ 9,437.66	$ 9,437.66		
Interior Windows	$ 598.16	$ 598.16		
Site Work / Improvements				
Site Drainage	$ 1,180.52		$ 1,180.52	
Parking Lot	$ 85,672.51		$ 85,672.51	
Exterior Signage	$ 1,571.55		$ 1,571.55	
Parking Lot Striping	$ 471.18		$ 471.18	
Sidewalks	$ 7,167.85		$ 7,167.85	
Landscaping & Flagpole	$ 17,833.39		$ 17,833.39	
Security Lighting Poles	$ 6,736.90		$ 6,736.90	
Exterior Fencing - Original	$ 11,225.70		$ 11,225.70	
Retaining Walls	$ 25,054.13		$ 25,054.13	
Fabricated Steel - Exterior Bollards	$ 1,930.39		$ 1,930.39	
Building Structure				
Miscellaneous Building Components	$ 26,833.78			$ 26,833.78
Roofing Systems	$ 111,248.53			$ 111,248.53
Foundations	$ 143,702.73			$ 143,702.73
HVAC	$ 159,726.04			$ 159,726.04
Electrical	$ 204,380.01			$ 204,380.01
Plumbing	$ 65,769.55			$ 65,769.55
Exterior Façade / Building Skin	$ 116,036.79			$ 116,036.79
Doors & Frames	$ 25,737.21			$ 25,737.21
Windows	$ 31,237.32			$ 31,237.32
Ceiling Systems	$ 24,948.95			$ 24,948.95
Interior Framing / Partitions	$ 77,373.06			$ 77,373.06
Elevators	$ 62,494.48			$ 62,494.48
Painting	$ 22,835.29			$ 22,835.29
Structural Framing	$ 125,571.95			$ 125,571.95
Site Utilities	$ 3,437.84			$ 3,437.84
Stairs / Balconies	$ 10,776.07			$ 10,776.07
Overhead Doors	$ 2,033.55			$ 2,033.55
Flooring - Epoxy	$ 5,458.25			$ 5,458.25
		8.6%	10.5%	80.9%

Building Systems/major structural components important for future expenditures under TPR!

Capitalization/Expense Decisions

Free Quantitative Analysis

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Summary Page from 10 Page Presentation

Building Cost	$ 1,293,823		
Date Acquired:	February 2015		
Tax Year:	**2016**	**2017**	**2020**
Current Method			
Accumulated Depreciation Reported 39 year straight line method	$ 62,246	$ 95,419	$ 194,940
Alternative Method			
Cost Segregation Study Accumulated Depreciation			
5 yr.	$ 114,374	$ 156,604	$ 219,950
15 yr.	$ 13,132	$ 20,876	$ 39,763
39 yr.	$ 47,307	$ 72,519	$ 148,155
Total	$ 174,813	$ 249,999	$ 407,867
Results for Tax Year:	**2016**	**2017**	**2020**
Increased Accumulated Depreciation Expense	$ 112,567	$ 154,580	$ 212,927
Tax Rate (Estimated)	36.0%	36.0%	36.0%
Estimated Accumulated Tax Savings Benefit	**$ 40,524**	**$ 55,649**	**$ 76,654**

Sample Funeral Home
NPV & Length for keeping the money

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$51,851 of Tax Benefit cumulatively for 14 years; “Dribble Back” was $22,964 next 11 years; After 25 years, still to the good with 56% of the remaining cash flow or $28,887

Tax Year of Ownership	5 Year Depreciation With Analysis	7 Year Depreciation With Analysis	15 Year Depreciation With Analysis	39 Year Depreciation With Analysis	Total Depreciation With Analysis	39 Year Depreciation W/O Analysis	Total Depreciation W/O Analysis	Timing Difference	Tax Effect of Timing Difference / Amount Available to Invest After Fees	Cumulative Present Value of Tax Effect	Cumulative Future Value When Cost Segregation Applied After "X" Years
2016	67,427	0	22,956	61,294	151,677	75,765	75,765	75,912	17,961	17,961	334,530
2017	24,896	0	13,536	31,275	69,707	38,659	38,659	31,048	9,314	26,586	495,164
2018	14,938	0	12,182	31,275	58,395	38,659	38,659	19,736	5,921	31,662	589,709
2019	14,938	0	10,965	31,275	57,178	38,659	38,659	18,519	5,556	36,072	671,851
2020	7,469	0	9,868	31,275	48,612	38,659	38,659	9,953	2,986	38,267	712,727
2021		0	9,349	31,275	40,624	38,659	38,659	1,965	589	38,668	720,198
2022		0	9,349	31,275	40,624	38,659	38,659	1,965	589	39,039	727,116
2023			9,349	31,275	40,624	38,659	38,659	1,965	589	39,383	733,522
2024			9,349	31,275	40,624	38,659	38,659	1,965	589	39,702	739,452
2025			9,349	31,275	40,624	38,659	38,659	1,965	589	39,996	744,944
2026			9,349	31,275	40,624	38,659	38,659	1,965	589	40,269	750,029
2027			9,349	31,275	40,624	38,659	38,659	1,965	589	40,522	754,737
2028			9,349	31,275	40,624	38,659	38,659	1,965	589	40,756	759,096
2029			9,349	31,275	40,624	38,659	38,659	1,965	589	40,973	763,132
2030			4,672	31,275	35,947	38,659	38,659	(2,712)	(814)	40,696	757,973
2031				31,275	31,275	38,659	38,659	(7,384)	(2,215)	39,998	744,967
2032				31,275	31,275	38,659	38,659	(7,384)	(2,215)	39,351	732,924
2033				31,275	31,275	38,659	38,659	(7,384)	(2,215)	38,752	721,773
2034				31,275	31,275	38,659	38,659	(7,384)	(2,215)	38,198	711,449
2035				31,275	31,275	38,659	38,659	(7,384)	(2,215)	37,685	701,889
2036				31,275	31,275	38,659	38,659	(7,384)	(2,215)	37,209	693,037
2037				31,275	31,275	38,659	38,659	(7,384)	(2,215)	36,769	684,841
2038				31,275	31,275	38,659	38,659	(7,384)	(2,215)	36,362	677,251
2039				31,275	31,275	38,659	38,659	(7,384)	(2,215)	35,985	670,225
2040				31,275	31,275	38,659	38,659	(7,384)	(2,215)	35,635	663,718
2041				31,275	31,275	38,659	38,659	(7,384)	(2,215)	35,312	657,694
2042				31,275	31,275	38,659	38,659	(7,384)	(2,215)	35,012	652,116
2043				31,275	31,275	38,659	38,659	(7,384)	(2,215)	34,735	646,951
2044				31,275	31,275	38,659	38,659	(7,384)	(2,215)	34,478	642,168
2045				31,275	31,275	38,659	38,659	(7,384)	(2,215)	34,241	637,740
2046				31,275	31,275	38,659	38,659	(7,384)	(2,215)	34,020	633,640
2047				31,275	31,275	38,659	38,659	(7,384)	(2,215)	33,817	629,844
2048				31,275	31,275	38,659	38,659	(7,384)	(2,215)	33,628	626,328
2049				31,275	31,275	38,659	38,659	(7,384)	(2,215)	33,453	623,074
2050				31,275	31,275	38,659	38,659	(7,384)	(2,215)	33,291	620,060
2051				31,275	31,275	38,659	38,659	(7,384)	(2,215)	33,141	617,269
2052				31,275	31,275	38,659	38,659	(7,384)	(2,215)	33,003	614,686
2053				31,275	31,275	38,659	38,659	(7,384)	(2,215)	32,874	612,293
2054				1,305	1,305	1,613	1,613	(308)	(92)	32,869	612,201

Properties "in service" for years "catch up" missed benefit without amending past returns

Building Cost	$ 1,355,488		
Date Acquired	December 2013		
Tax Year:	**2015**	**2016**	**2020**
Current Method			
Accumulated Depreciation Reported 39 year straight line method	$ 70,960	$ 105,715	$ 244,733
Alternative Method			
Cost Segregation Study Accumulated Depreciation			
5 yr.	$ 157,255	$ 182,698	$ 220,863
7 yr.	$ 50,271	$ 61,434	$ 89,340
15 yr.	$ 29,216	$ 38,970	$ 70,618
39 yr.	$ 48,085	$ 71,636	$ 165,841
Total	$ 284,827	$ 354,738	$ 546,663
Results for Tax Year:	**2015**	**2016**	**2020**
Increased Accumulated Depreciation Expense	$ 213,867	$ 249,024	$ 301,930
Tax Rate (Estimated) ACTUAL (43% BETTER)	39.6%	39.6%	39.6%
Estimated Accumulated Tax Savings Benefit	$ 84,691	$ 98,613	$ 119,564

ACTUAL

Results for Tax Year:	2015	2016	2020
Increased Accumulated Depreciation Expense	$ 156,353	$ 180,412	$ 210,443
Tax Rate (Estimated) INITIAL ESTIMATE	39.6%	39.6%	39.6%
Estimated Accumulated Tax Savings Benefit	$ 61,916	$ 71,443	$ 83,335

ESTIMATE

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Study Fee

$ 6,950

Benefit to Cost Ratio

$119,564
/ $6,950
= 17.2x

5 Year Property	16.3%
7 Year Property	6.6%
15 Year Property	9.4%
39 Year Property	67.8%

Cumulative Net Present Value of Benefit

$ 87,214

Estimated After-Tax Study Fee:

$ 4,198

Benefit to Cost Ratio

NPV $87,214/$4,198
After Tax Fee = 20.8x

Big Picture 5 Step Cost Segregation Process

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1. **Do You Qualify?** Own building 15 years or less, keep building 3 years, $250K building cost or greater, have taxable net income. Also for large recent renovations and additions if completed in last 15 years or less.
2. **Provide Tax Asset Detail Depreciation Schedule** Tax Professional already has this to easily share by email
3. **No Cost Analysis to Quantify Benefit** Complimentary review -take a free look, proposal illustrates all benefits & costs in 3-4 days.
4. **Tax Professional Confirmation** Confirm client can make use of our engineering-based tax deductions and source document. We are the ones that support the numbers as stated in the engagement letter.
5. **Contract for the Study** The numbers speak for themselves and you make a business decision based on NPV and Cash Flow.

CSSI – Providing Compliant income tax benefits since 2003

Quick Summary of Cost Segregation

CSSI®
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"A Tax Code Revenue Procedure allows real estate owners to automatically go back to closed tax years and "catch up" the entire omitted depreciation deductions when changing to COST SEGREGATION depreciation, without amending tax returns."
An engineering-based breakdown of your building brings accelerated depreciation that reduces your taxable income and lowers your income tax payment!

- Your building cost basis is being depreciated over 39 years
- Reclassify a portion of the assets from 39 yr. life to 5 and 15 yrs.
- Accelerate your depreciation to save/defer taxes now
- Creates "new found money" - **Cash Flow!** Also **TPR Compliance / T.D. 9636!**
- This is your money – the advantage is the time value of money – receive now
- Tax Deferral - typically brings 5-10% of the cost basis $ currently in 39 yrs
- Study is Compliant and is the legal source document for your CPA
- 3-day **No Cost Analysis** conducted on the front to quantify expected savings
- All we need is your "tax asset detail" depreciation schedule from your CPA
- ROI - Tax deferral benefit is in an attractive relationship to the study cost
- Study takes 4-6 weeks from contract to completion. CSSI > 15,000 studies
- Current Tax Year - Have until regular or extended filing date to implement
- New Tax Year, reduce or eliminate quarterly estimates with a study

CSSI over 15,000 studies across U.S. Greg & Don's 650+ studies in 33 states checked

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Greg and Don can personally support your footprint locations

HOW CSSI CAN BECOME YOUR FREE BACKOFFICE SUPPORT

CSSI
Cost Segregation Services Incorporated

Let's partner and everybody wins!

OUR OFFER

- Provide us clients with depreciation on building assets
- We will qualify clients with estimated capitalization to expense opportunities, removal cost opportunities and cost segregation accelerated depreciation opportunities
- We will provide a professional analysis on each client
- If you decide to proceed we will provide an engineering and tax based study that meets all guidelines
- All capitalization to expense decisions will be reviewed by Eric Wallace
- The client fee and the tax benefit are always in an attractive relationship
- We provide you the tax professional with necessary info for the 3115's and -481(a) adjustment
- We can set up a consulting revenue sharing relationship for your time

Client Information can be identified or not on the Tax Asset Detail Depreciation Schedules. We don't need to know the client info for preliminary analysis. Either way tell us the "type use" of the building – (medical, apartments, hotel, office, etc.)

Let CSSI provide a no-cost analysis!

All we need is a Tax Asset Detail Depreciation Schedule.

We have assisted over 650 building owners in 33 states with income tax benefits.
CSSI has successfully completed over 15,000 projects nationwide.

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