



- R&D Tax Credit
- Negotiated Tax Credits
- Cost Segregation
- Fuel Excise & Sales/Use Tax Recovery
- Meals and Entertainment Deduction
- 199 Domestic Production Deduction
- 179D Energy Efficient Commercial Building Deduction

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## Cost Segregation for Building Owners

Many components of buildings can be reclassified as 5, 7, or 15 year assets from their original 27.5 or 39 year lives. This provides the benefit of accelerated depreciation, which reduces taxes and increases cash flow. Building owners can take advantage of the ability to look back and “catch-up” lost depreciation deductions.

### Who Can Benefit?

- Commercial & Residential Building Owners, Developers, REITs, etc.
  - New Construction
  - Repairs and/or Improvements
  - Acquisitions
  
- Benefits
  - Accelerated depreciation & increased cash flow
  - Regulator-ready documentation
  - Componentization of building systems & sub-systems

### Cost Segregation Case Study:

Evaluation of \$3M Office Building Renovation	Deduction
Repair Deductions	\$ 150,000
Partial Dispositions	\$ 100,000
179D Deduction	\$175,000
5-Year Recovery Period	\$ 300,000
7-Year Recovery Period	\$ 100,000
15-Year Recovery Period	\$ 300,000
<b>Add. Deductions Year 1</b>	<b>\$ 500,000</b>
<b>Increased Cash Year 1</b>	<b>\$ 205,000</b>
<b>Net Present Value (NPV)</b>	<b>\$ 265,000</b>

Please contact BRAYN Consulting, LLC for a **no cost** and **no further obligation Phase 1 Assessment** and to determine your potential tax savings.

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