



# SOURCE ADVISORS COST SEGREGATION



**500+**  
Years of Collective  
Experience



**33,000+**  
Cost Segregation  
Studies Performed



**\$3 BILLION+**  
In Tax Benefits  
Created



**SINCE 1983**  
Providing Specialized  
Tax Consulting

## WHAT WE DO:

Identify the specific components of a building or capital improvements project that qualify for shorter Federal depreciable lives. The increased depreciation creates \$30,000 to \$200,000 in additional after-tax cash for every \$1,000,000 our clients spend on buildings or capital improvements projects.

## WHO WE WORK WITH:

Thousands of businesses that own real estate, investors, and their accounting firms who want to maximize deductions and enhance cash for their real estate holdings.

## THE PROCESS:

- 1. INITIAL NO-COST EVALUATION**, estimate of benefit, and scope development.
- 2. PROJECT ENGAGEMENT** with assignment to Source Advisors professional.
- 3. SITE INSPECTION** conducted by Source professional.
- 4. REPORT PREPARED** and reviewed for technical accuracy and appropriate tax treatment of assets.
- 5. REPORT ISSUED** to taxpayer and/or CPA.
- 6. AUDIT SUPPORT** In the unlikely event of a challenge by the IRS, Source Advisors will defend the work at no charge in examination.

## COST SEGREGATION IS APPLICABLE TO MORE THAN JUST NEW CONSTRUCTION

Cost segregation studies are available to taxpayers who have built or bought buildings or paid for improvements after 1986.

- Ground Up Construction
- Acquisitions: Current or Prior Year
- Post-Acquisition Improvements
- Tenant Improvements

## THE BENEFIT

Benefits will vary based on property types, in-service dates, and effective tax rates. Generally, taxpayers can expect to see a minimum of a 20:1 ROI for this valuable tax strategy.

## SAMPLE BUILDING TYPES:

- Grocery Stores
- Hospitality
- Manufacturing
- Medical Facilities
- Apartment Communities
- Assisted Living
- Auto Dealerships
- Banks
- Data Centers
- Day Cares
- Distribution Centers
- Fitness Centers
- Office Building
- Restaurants
- Retail Shopping Centers
- Self-Storage

## EXAMPLES OF COST SEGREGATION ACCELERATED CASH FLOW:

PROJECT TYPE	CASH FLOW PER MILLION
Drug Store	\$30,000-\$60,000
Retail Shopping Centers	\$33,000-\$65,000
Hospital	\$50,000-\$105,000
Assisted Living	\$35,000-\$110,000
Office Building	\$40,000-\$110,000
Bank	\$60,000-\$110,000
Restaurant	\$65,000-\$120,000
Hospitality - Full Service	\$30,000-\$135,000
Apartment Community - Garden Style	\$50,000-\$135,000
Auto Dealer	\$85,000-\$155,000

## ABOUT SOURCE ADVISORS:

Our nationwide team of experienced and dedicated professionals, including CPAs, professional engineers, architects, and ASCSP certified members, collaborate closely with CPAs, property owners, and trusted advisors to deliver high-quality solutions that prioritize tax benefits.

**\$164,000 Average Accelerated Cash Flow**

## THE SOURCE ADVISORS COST SEGREGATION PROCESS

