



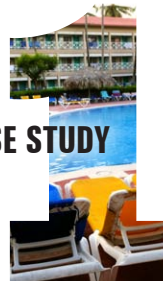
# Cost Segregation studies become more valuable than ever

## WITH RECENT TAX BILL PASSAGE



The Bill expands, from 50 to 100 percent, additional first-year depreciation of the cost of qualified property placed in service after September 8, 2010, and before January 1, 2012 (January 1, 2013 for property with a useful life of between 10 and 20 years or transportation property).

This provision also extends the 50 percent bonus depreciation for qualified property placed in service during 2012 (2013 for property with a useful life of between 10 and 20 years or transportation property). Moreover, qualified property acquired under a written binding contract entered into after December 31, 2007, which property is placed in service within the applicable dates described above is also eligible for the 100 percent bonus depreciation, assuming all other requirements are met. In addition, corporations are permitted to increase the minimum tax credit limitation by the bonus depreciation amount by simply electing to forgo bonus depreciation for property placed in service in 2011 or 2012 ("round two extension property").

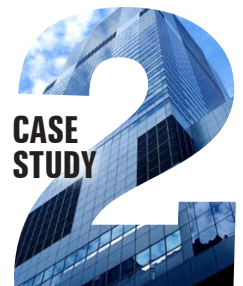


### CASE STUDY

**On September 1, 2010, Hotel owner purchased via acquisition a \$5,000,000 Express Hotel.**

As a result of a cost segregation study and new tax law passage, the business owner in 2010 will be able to accelerate an additional \$521,000 of tax depreciation

over and above the \$37,450 that would have otherwise been taken without the performance of the study and implementation of the favorable tax law.



### CASE STUDY

**On December 31, 2010, ABC Company constructed a \$15,000,000 professional Class "A" office building.**

As a result of the new tax bill and a cost segregation study conducted, the 2010 tax depreciation beforehand would have been only \$16,050.

After a cost segregation study and applying the 100% bonus depreciation rules, the 2010 tax depreciation deduction becomes over \$3,000,000, roughly \$2,900,000 increased deduction.

Contact Grant Keppel to learn more:

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