

COST SEGREGATION STUDIES

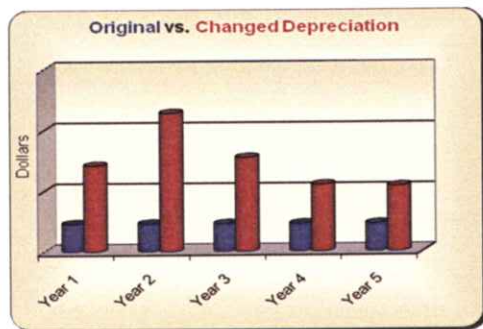


Find Your
Company's Lost
Money Today!

Cost Segregation

A cost segregation study maximizes cash flow for owners of real property by identifying the proper depreciable life of non-structural building components and accelerating depreciation.

- The net present value of tax savings averages over \$177,000 for every million dollars of the property costs reclassified on a shorter depreciable life.
- Our studies have resulted in a net present value of tax savings equal to approximately 5% of the total project cost.



Candidates for a Cost Segregation Study

- New real estate construction, building acquisitions, or leasehold improvements placed in service after 1986
- Companies in a wide variety of industries
- Projects with construction costs of greater than \$500,000

How Can A Cost Segregation Study Benefit Your Company?



Cost Segregation allows the following:

- Accelerated depreciation
- Tax savings during the earlier years of the property's life
- Increase in cash flow from tax savings
- Compliance with all federal tax requirements
- Maximizes the return on real property
- Tax benefits begin in the first year in the study.

Our Guarantee...

As your cost segregation consultants, our fee includes:

- providing comprehensive documentation and a full audit trail
- preparing all necessary IRS forms
- providing updated depreciation schedules for all property included in the study
- working with you and your accounting firm to coordinate an efficient information flow
- providing flexible reporting formats and electronic files of depreciation schedule changes
- ensuring our data agrees to your internal financial reports
- presenting study results to your senior staff and management
- representing your company for up to two days in the event of an IRS audit



Our Firm

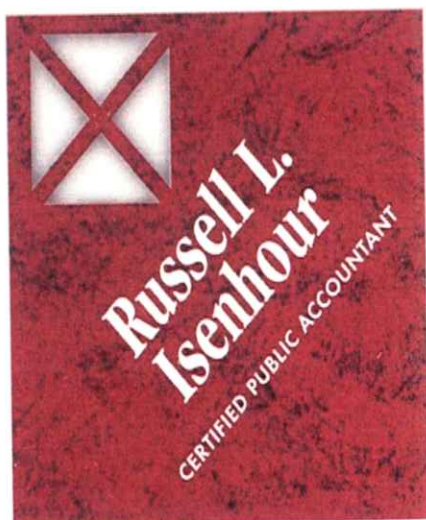
We serve primarily privately held businesses and their owners and managers in western North Carolina. Our client base ranges from start-up companies to those with over \$50 million in sales.

Our CPA's possess...

- over nine decades of experience in both public and industry accounting
- more than 30 years national firm experience
- experience working with medical, construction, distribution, as well as manufacturing facilities.

Our Team...

- collaborates with a State-certified general real estate appraiser who specializes in commercial appraisals
- has extensive knowledge in construction methods, engineering and tax law
- is experienced in reading blueprints, and fully understands construction methods and costing
- will work directly with your contractor to obtain the necessary information.



104 Third Street, NE
Suite 100
Hickory, North Carolina 28601
www.rlicpa.com
e-mail: rustyi@rlicpa.com
(828) 322-9300
(828) 327-6003 Fax