

You can't miss with the Value Proposition at CTI. Corporate Tax Incentives offers premium Cost Segregation and Lifetime Asset Consulting Services with competitive pricing.

Value Proposition

- **Specialized Team of Professionals:** A veteran team of Cost Segregation engineers, construction estimators, CPA's, and business consultants.
- **Progressive Approach:** Lifetime services to keep you in compliance from In-Service to Disposition, including management of repair regulations and recapture gains at property disposition.
- **Proven Documents:** Tested over time against the demands of the IRS and national independent audit firms.
- **Measurable Benefits:** ROI in year one, over the life of the property, and at liquidation after depreciation recapture.
- **Free Proposal:** Preliminary estimates and competitive, lump sum pricing makes the decision to engage CTI easy.



Free Proposal

CTI will conduct a preliminary review of any property with a feasibility analysis for no cost or obligation.

Specialized Team of Professionals

Corporate Tax Incentives is an experienced team of engineering, construction, and tax professionals with a focus on Cost Segregation and Lifetime Asset Consulting services for the owner or investor in real estate. We can maximize the substantial investment in real estate by reducing federal, state, and local tax burdens through Cost Segregation, Segregated Disposition, and other specialized tax reduction methods.

Progressive Approach

We look at the big picture of our clients and engage them for the entire ownership life of the subject property, an approach we call Lifetime Asset Consulting. There are beneficial financial treatments that can be applied to a property before completing Cost Segregation such as In-place Lease Valuation. When improvements or renovations are made to a property over time, we provide Annual Updates that are consistent with the Cost Segregation depreciation schedule, meeting the IRS standards for repairs and maintenance, retiring demolished components when appropriate which helps eliminate undesirable stranded assets. CTI engages a methodology it calls Segregated Disposition or Liquidation and provides an analysis that is implemented when a

property is sold. Costly tax consequences caused by depreciation recapture are widely ignored by other Cost Segregation providers. We may substantially improve a seller's cash gains at the time a property is sold.

IRS Proven Documents

The IRS published its Cost Segregation Audit Technique Guide as the governing document for the accelerated depreciation methodology. CTI's deliverable document expressly follows the IRS directives and the existing case law that defines it. We believe the numbers are only as Good as the substantial evidence behind them and we will be present to defend our work in the event of an Audit. We service clients with sophisticated Investors which also require extreme controls and national audit firm scrutiny.

Measurable Benefits

The primary focus of a CTI Cost Segregation study and report is generating cash and NPV tax savings. Generated cash flows measured as short term balances, as a net present value over the life of the property, or as net results after recapture taxes are applied at liquidation, calculate into substantial gains.

Client Successes

We are ready to respond to your unique needs. Whether you are a large national investment fund or a small town owner/operator, our project experience and value proposition is a match.

The building types and benefits listed below reflect actual properties across the US that have been serviced by CTI professionals. Other property types include Assisted Living, Auto Dealer, Bank, Day Care, Dental Office, Food Production, Grocery, Pharmacy, Rental Homes, RV Park, Veterinary Clinic, Warehousing and Water Park.



APARTMENT Property Cost: \$11,538,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$613,000	\$245,000	\$2,943,000	\$1,177,000	\$1,375,000



HOTEL Property cost: \$6,318,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$225,000	\$90,000	\$1,171,000	\$468,000	\$594,000



MANUFACTURING-Technology Property Cost: \$12,833,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$636,000	\$254,000	\$3,597,000	\$1,438,000	\$1,901,000



MEDICAL Property Cost: \$5,760,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$1,627,000	\$651,000	\$1,825,000	\$730,000	\$906,000



OFFICE-Class A Property Cost: \$72,556,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$2,587,000	\$1,034,000	\$13,719,000	\$5,487,000	\$3,055,000



OFFICE-Class B Property Cost: \$4,871,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$368,000	\$167,000	\$634,000	\$253,000	\$350,000



RESTAURANT Property Cost: \$2,058,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$269,000	\$108,000	\$479,000	\$191,000	\$254,000



RETAIL Property Cost: \$5,910,000				
YEAR 1		YEAR 5		YEAR 10
Depreciation	Cash Benefits	Depreciation	Cash Benefits	Cash Benefits at Sale
\$263,000	\$105,000	\$1,371,000	\$548,000	\$697,000

Depreciation = Additional depreciation from Cost Segregation

Cash = Cash/tax savings realized based on effective tax rates