

## Experience and Expertise

- Thousands of buildings analyzed
- Management team with over 100 years specialized experience
- Not one analysis overturned or rejected by the IRS

## TYPES OF BUILDINGS

(partial list):

Office Buildings  
Apartment Buildings  
Car dealerships  
Automobile repair shops  
Resorts  
Funeral Homes  
Shopping Plazas  
Hotels  
Supermarkets  
Convenience Stores  
Nursing Homes  
Restaurants  
Manufacturing Facilities  
Medical Offices  
Sporting Facilities/Gyms  
Warehouses

## What buildings qualify?

- Commercial property
- Newly purchased
- Newly constructed
- Tenant fit-ups
- Leasehold improvements



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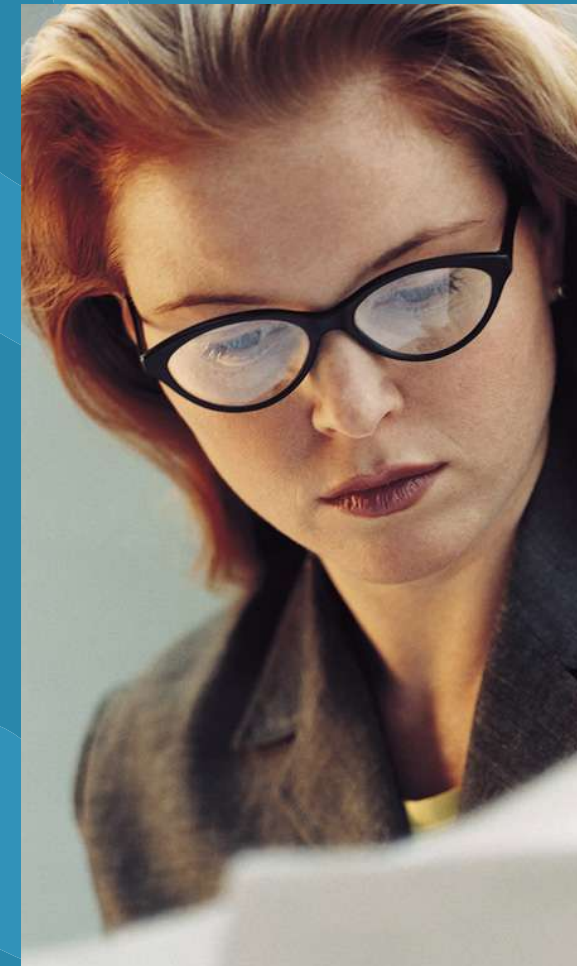
## Building Component Analysis:

A proactive approach to  
commercial property  
tax management



## Building Component Analysis

Turn your commercial  
property into a **VALUE**  
center, not a cost center.



## What We Do:

Using IRS preferred engineering methods, we can move a significant amount of a building's value or cost from standard 39½ or 27 year depreciation to more accelerated models: 15 year - 7 year - or 5 year.

This results in a significant decrease in immediate tax liability, and an immediate increase in after tax cash flow. **US Tax Review** offers the commercial property owner sound tax strategies to leverage the appropriate tax codes, strengthening both tax and cash positions.

The engineering-based approach we use is the method preferred by the IRS for acquired properties. It's also the best method for improving returns on new construction. We provide the following during a building component analysis:

- Perform an on-site inspection of the property
- Examine architectural and engineering drawings and specifications for potential asset reclassification
- Analyze cost data, including the contractor's application of payments, change orders, owner-incurred costs and indirect disbursements
- Prepare an itemized list of property components qualifying for shorter-life classification
- Apportion direct labor, material components and indirect costs based on engineering drawings and specifications
- Reconcile total costs per the engineering analysis to capitalized project costs
- Provide full documentation using engineering and cost-estimating procedures recognized by the courts and the IRS.

### COST:

**THE COST OF THE BUILDING COMPONENT ANALYSIS WILL VARY DEPENDING ON THE PROJECT AND THE AVAILABLE DOCUMENTATION. IN GENERAL, CLIENTS ROUTINELY RECEIVE PRESENT VALUE CASH-FLOW SAVINGS AT LEAST 10 OR MORE TIMES THEIR INVESTMENT FOR THE STUDY. ADDITIONALLY, YOU MAY BE ELIGIBLE TO RECEIVE SALES/USE TAX BENEFITS, PROPERTY TAX RELIEF AND OTHER CREDITS AND INCENTIVES.**



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**To receive an estimate of benefits, please provide:**

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A copy of your property depreciation schedule.

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The date your property was placed in service.

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(There is no charge for the initial estimate.)

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### Savings potential:

- \$1,200,000 apartment complex realized a 7<sup>th</sup> year tax savings of \$85,000
- \$14,000,000 hotel with a pool realized a 3<sup>rd</sup> year tax savings of \$459,000
- \$8,000,000 warehouse facility realized a 2<sup>nd</sup> year savings of \$135,000

***Building Component Analysis is ... "a lucrative tax strategy that should be used in almost every major purchase of commercial real estate."***  
**- US Treasury Dept**