

Cost Segregation Elements

Comply with strict IRS requirements

- a. detailed analysis and report
- b. supportable basis for allocation of directs and indirects

Understand tax law

- a. prior experience negotiating with IRS
- b. assertive application, but not excessive

Construction/engineering expertise

- a. thorough knowledge base
- b. understanding of unique property
- c. complete buildup of cost detail for each property unit

Expert

- a. respect from IRS
- b. testimony in Tax Court