

Q&A:

Will a cost segregation study (CS) increase my chance for an audit?

NO. Our engineered CS approach is considered a conservative methodology and does not draw a red flag to our clients. Each study is supported at no additional cost if ever to encounter an audit.

How much can I typically benefit from having a CS study?

Multi-Family owners typically realize an **18-28%** tax benefit.

When is the best time to have a CS Study?

The best time to have a CS study is now. Whether you recently **constructed** or **have owned** your property for **10-20 years**, you are entitled to these tax benefits.

Is my CPA already doing CS?

Probably not, at least not with the appropriate level of detail or defensibility.

"ELB was a Godsend! We are glad that we found out about them when we did! Their motto should be...Keep more of what you earn today, who knows what the future holds."

Ray & Cal

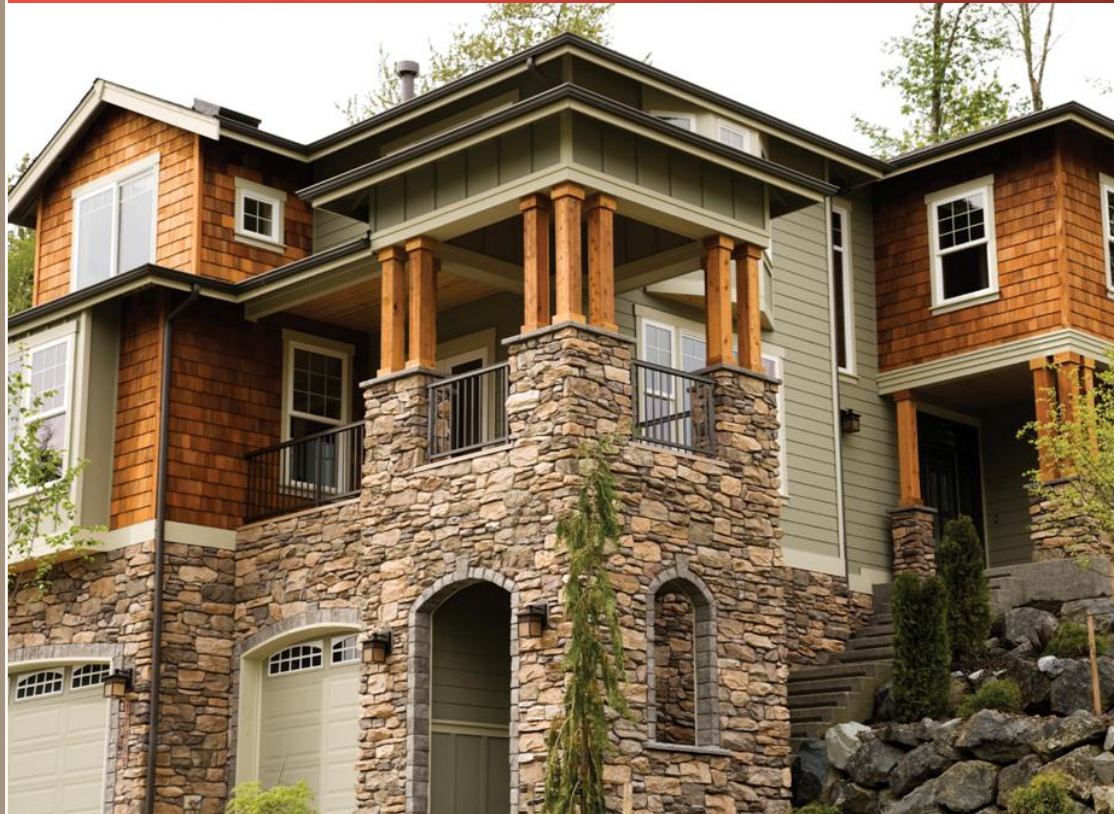


Cost Segregation



A Tax Savings Strategy for Multi-Family Apartment Complex owners.

We've saved millions of tax dollars for other multi-family owners just like yours.



How much could you be saving?

Cost Segregation is an in-depth analysis performed by qualified individuals skilled in engineering, construction, and taxation for the purpose of identifying the individual building assets, their associated costs, and appropriate recovery period classification for federal, state, and property taxation.

Cost Segregation Example: Typical Multi-Family Complex

- Cost Basis: \$22,465,000
- Accelerated: \$4,942,300 (22%)
- 1st Year Tax Benefit: \$494,230
- 5 Year Tax Benefit: \$5,510,084

"As a practical matter, cost segregation studies should be applied by the tax payers."

**Internal Revenue Service
US Department of Treasury**