

# COST SEGREGATION STUDIES



**Haynie &  
Company**  
Certified Public Accountants

## IS THERE GOLD BURIED IN YOUR BUILDING?

A cost segregation study can provide you with tremendous tax benefits and substantially increase cash flow. Buildings are typically depreciated over 39 years for federal income tax purposes. Recent IRS guidance and judicial rulings allow certain building components and land improvements to be reclassified from a 39 year recovery period to 5, 7 and 15 year recovery periods. Accelerating the depreciation will allow you to maximize current tax savings and enjoy increased cash flows.



### QUALIFIED EXPERIENCE

Haynie & Company Certified Public Accountants have joined with Ruf & Associates in providing cost segregation services. The IRS requires cost segregation studies to be conducted by those with knowledge of both tax law and construction costing. Our team of professionals has more than 75 years of combined tax and construction costing expertise. We utilize IRS approved study methods and costing software to provide the maximum benefit for our clients.

### BUILDING TYPES

- \* Auto Dealerships
- \* Apartment Complexes
- \* Golf Courses
- \* Health Care Facilities
- \* Hospitals
- \* Hotels, Motels & Resorts
- \* Industrial
- \* Manufacturing
- \* Medical Centers
- \* Nursing Homes
- \* Office Buildings
- \* Recreation Facilities
- \* Restaurants
- \* Retail Chains
- \* Sports Facilities
- \* Strip Malls
- \* Supermarkets
- \* Others

### SAMPLE RESULTS

Total Building Cost	Portion Reclassified to 5,7& 15 years	Net Present Value of Tax Savings
\$ 1,000,000	35%	\$ 51,000
\$ 10,000,000	30%	\$ 437,000

### STUDY TIMING

When You:

- \* Own a Building Built, Purchased or Improved Since 1987
- \* Acquire or Purchase an Existing Building
- \* Build a New Building
- \* Renovate, Remodel or Expand an Existing Building
- \* Make Leasehold Improvements

### BENEFITS

- \* Current Tax Savings
- \* Increased Cash Flow
- \* Retroactive amounts can be deducted in the current year.
- \* Identification of qualified energy credit property



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