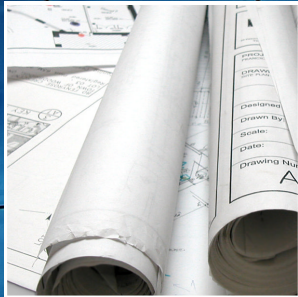




Tax Saving Opportunities for Real Estate Investors



If your clients acquire real estate valued at \$1 million or more, they may be eligible for substantial federal and state tax savings through a professionally conducted Cost Segregation Study.

A cost segregation study involves certain assets within the transaction that may qualify for accelerated depreciation. The results of accelerated depreciation are larger tax deductions over a shorter period, meaning increased cash flow and lower capital costs.

Cost segregation studies can be performed on current, as well as on past, real estate transactions. Contact a Cost Segregation Partners professional for a free cost benefit analysis on all of your real estate transactions, past or present.

Multi-family

A professionally completed cost segregation study for a similar multifamily project valued at \$20 million resulted in an additional \$1.8 million in depreciation over the first four years of service. The income taxes deferred over the same time period amounted to \$760,000 (using a 39% combined federal and state income tax rates).

Hospitality

Based on a similar complex, a professionally based cost segregation study for a \$15 million hotel project placed in service in 2000, resulted in additional depreciation of approximately \$1.9 million over the next four years. The income taxes deferred over the next four years amounted to approximately \$744,000 (using a 39% combined federal and state income tax rates).

Office Building

Based on a similar complex, a professionally based cost segregation study for a \$12 million office building resulted in additional depreciation of approximately \$1.36 million over the first four years in service. The income taxes deferred over the same four years amounted to approximately \$533,000 (using a 39% combined federal and state income tax rates).

For more information, contact:

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