

Cambridge Partners has completed a cost segregation analysis of a 150+ tenant super regional mall located in the Mid-Atlantic submarket.

Cambridge Partners is a management consulting firm providing valuation and appraisal services to the U.S. and international business communities. Among others, our services include: valuations of intangible assets, business enterprises, real estate, fixed assets and construction cost segregation analysis.

The results of our work are relied upon by: attorneys, private equity groups, banks and financial institutions, public and privately held companies worldwide, accountants, real estate investment trusts (REITS) and other professionals whose clients may require expertly prepared appraisal services.

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Valuation Services:

- * Fairness & Solvency Opinions
- * Valuations for FASB compliance (e.g., ASC 805)
- * Business & Equity Interest Valuations
- * Intangible Asset Appraisals
- * Stock Option and Derivative Valuations (IRC 409A)
- * Transfer Pricing in compliance with IRC § 482
- * Cost Segregation Studies
- * Equipment and Machinery Appraisals
- * Real Estate Appraisals and Market Studies
- * Valuations for Litigation Support and Disputes
- * Valuations of FLPs and LLCs for Estate & Gift

Machinery/Equipment	Business Valuation	Real Estate
Cost Segregation	Intangible Assets	Financial Reporting



A Cost Segregation Study is the process of identifying real property costs, typically in new construction, renovations or acquisitions. The objective is to accelerate depreciation for tax purposes, thereby allowing the owner to reduce taxable income for the next several years and dramatically improve cash flow.

The enactment of the Revenue Reconciliation Act of 1993 ('93 Act) extends the tax life on real property from 31.5 years to 39 years. Because of this change, the tax benefit derived from undertaking an analysis which segregates the long lived real property (39 years) from the shorter lived property (5, 7 and 15 years) becomes even more important. In order to maximize the present value benefit derived through depreciation cash flow, we analyzed the aforementioned facility and reclassified certain building components and site improvements from a 39-year class life to 5, 7 and 15 years.

The results of this cost segregation allowed the owners to realize additional depreciation for each of the next seven years, which translates into reduced income tax for each of the next seven years.

Please contact Cambridge Partners to discuss if a cost segregation study will be beneficial to you.