

Why Commercial Affiliates?

Maximize Cash Flow

Commercial Affiliates provides a thorough analysis of your property with an engineered cost segregation breakdown of your building:

- Identify components qualified for accelerated depreciation that are not commonly recognized, such as electrical, mechanical and plumbing sub-systems.
- We conduct an onsite inspection which maximizes the allowed acceleration by IRS guidelines.
- Document 30% or more accelerated depreciation than other commonly used methods.

Maximize Protection

Commercial Affiliates is a leader in providing quality engineered cost segregation studies.

- Our completed study provides an audit trail to support contracts, payment applications and/or cost source documents.
- The quality and detail of our study exceeds IRS Cost Segregation Audit Technique Guidelines.
- Commercial Affiliates and it's professional team will provide audit support if needed.

Commercial Affiliates experts includes former IRS lead agents and civil engineers that have years of specialized experience in cost segregation analysis.

“COST SEGREGATION IS A LUCRATIVE TAX STRATEGY THAT SHOULD BE USED IN ALMOST EVERY MAJOR PURCHASE OF COMMERCIAL REAL ESTATE”

The United States Treasury Department
Wall Street Journal; June 2003



Do you qualify?

- Do you own commercial property valued at \$1,000,000 or more (not including land) or have you made leasehold improvements of \$500,000 or more?
- Was your property placed in service after 1987?
- Are you “for-profit” and pay income tax?
- Will you keep the investment property for at least one more year?

If you have answered yes to these questions, you qualify for a no cost, no obligation analysis.

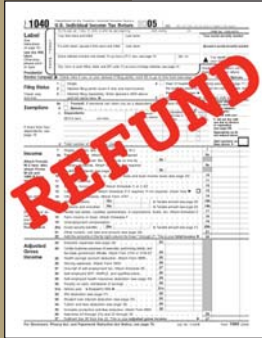
We will analyze your property and determine the potential cash flow benefits along with our fixed fee for the study.

CALL (503) 731-6000
TO LEARN MORE!

**COMMERCIAL
AFFILIATES**

205 SE SPOKANE STREET, SUITE 370
PORTLAND, OREGON 97202-6413

Commercial Affiliates Cost Segregation service delivers a significant return on investment (ROI) by enabling you to:



Reduce Current & Past (possible refund) Tax Liabilities

By lowering your tax basis in the early years, additional capital can be used for paying down principal, investing in your business or earning a higher rate of return through other investments.

Qualify for Bank Loans

Showing additional capital and cash flow aids in accessing credit in this challenging lending environment.



Write Off Assets

Our detailed breakdown allows a tremendous advantage in the retirement of components, if they are demolished or physically removed. Remove the components and show a significant NPV!

Our typical ROI exceeds 7:1.

CASE STUDY

Challenge:

Improve Property NOI and Obtain Tax Refund

Recently, an investor acquired a multi-tenant building. The building square footage was just over 64,800 square feet with a total land area of 185,346 square feet. Commercial Affiliates, LLC Cost Segregation team was engaged to analyze the property.

Solution:

We assembled a team of engineers and coordinated with the property owner to conduct an onsite inspection. We identified a significant percentage of the building components that qualified for accelerated depreciation.

Results:

As a result of our completed engineering study the property owner received a tax refund of \$181,863 and increased the property cash flow by over 22%.

COMMERCIAL AFFILIATES

Capital Recovery Specialists

It's Time for Your Building to Start Paying YOU!

(503) 731-6000

It's Time to Unlock Your Capital



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