



# A DEEPER LOOK

## Real Estate Energy Incentives

**G**etry Marcus takes great pride in the services we provide and our ability to add real value to your company. The combined efforts and abilities of our team of professionals is the real strength of our firm that produces the results you expect. In addition to our general business experience, we have crafted innovative solutions to add to your bottom-line including initiatives designed to identify reduction in taxes and improve cash flow.

### Going Green

Gettry Marcus recognizes the importance of environmental responsibility and preservation of the world in which we live. As the earth is increasingly threatened by immense population growth and over-usage of depleting resources, it is important that businesses take part in preserving resources to ensure that future generations will enjoy the same standard of living we enjoy today. We at Gettry Marcus are "Going Green", demonstrating our commitment to living sustainable lifestyles and doing our part to protect the earth.

### Partnerships Help Us Serve You Better

*Gettry Marcus & Engineered Tax Services, Inc (ETS) have partnered together to help you capitalize upon unique tax credits, incentives and strategies to maximize the return on your real estate investments.*

ETS is a professionally licensed engineering firm specializing in engineered tax related services. In compliance with all of the elements required by the IRS, ETS focuses on the technical requirements of cost segregation studies, energy tax certifications, repairs

& maintenance studies, as well as other tax-related services.

Gettry Marcus is confident that Engineered Tax Services' understanding of the wide breadth of ramifications that must be considered when performing their unique services will benefit our clients.

**The services described next are provided by Engineered Tax Services. Ask us which of the following tax-friendly real estate and energy solutions your company or property may qualify for...**

### EPAct 179D Federal Energy Tax Deductions

Engineered Tax Services specializes in the energy certification process required by the IRS. The certification calculates the tax deduction achieved from the installation of energy-efficient assets. The deduction ranges between \$.60/ft<sup>2</sup> and \$1.80/ft<sup>2</sup>. Thousands of the highest quality energy tax certifications have been provided since 2005, covering more than 200+ certifications every month through a perfected process developed by working closely with the IRS on a regular basis.

ETS is an accredited organization in Leadership in Environmental and Energy Design (LEED). The LEED AP designation strengthens and adds depth to our qualifications under EPAct while supporting energy efficiencies under LEED. You gain a measurable dynamic to increase your return on investment and

improve efficiencies - all with the goal of reducing operating expenses and obtaining additional tax deductions or credits.

### **Cost Segregation Studies**

A cost segregation study is a federal income tax tool that increases your near term cash flow, in the form of a deferral, by utilizing shorter recovery periods to accelerate the return on capital from your investment in property. Whether newly constructed, purchased or renovated, the components of your building may be properly classified through a cost segregation study into shorter recovery periods for computing depreciation deductions. The study carves out into 5, 7 and 15 year lives, certain qualifying portions of your building that are normally buried in 39 or 27½ year categories.

### **Repairs & Maintenance Studies**

With a thorough analysis of your expenses for repairs and maintenance, we can help reduce your tax liability and improve cash flow by properly reclassifying these expenditures. First, we identify which asset costs are not properly classified and reclassify them as deductible repairs as defined by IRS Code Sections 162 and 263. Deductible repairs may include "incidental repairs" that help maintain efficient operating condition but do not necessarily prolong its life, add material value or adapt the property for new or different use. Expenses incurred or paid for incidental repairs and maintenance are not considered as capital expenditures and may be reclassified to accelerate deductions in the current year. Examples of repairs that may be eligible to be expensed include roof replacements, "parapet wall" repairs, or asbestos work.

### **Other Services We Can Provide**

- R&D Tax Credits
- Energy Audits
- Historical Tax Credits
- Engineered Insurance Appraisals
- Abandonment Studies
- Reserve Studies

*If you would like additional information, please contact a Gettry Marcus Advisor at [info@gettrymarcus.com](mailto:info@gettrymarcus.com).*

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To learn more about Gettry Marcus visit [www.gettrymarcus.com](http://www.gettrymarcus.com)

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