



PRECISION
-ASSET SOLUTIONS-
REAL ESTATE & TAX STRATEGIES

REAL ESTATE & TAX STRATEGIES • 2026 EDITION

Maximize your property's *tax savings.*

Engineering-based **cost segregation** studies that **accelerate depreciation, unlock cash flow, and complement your CPA** — no disruption, no guesswork.



ENGINEERING PRECISION. TAX STRATEGY. REAL RESULTS.

Precision is the difference between an *estimate* and an *outcome*.

Precision Asset Solutions was founded on one clear principle: accurate estimates lead to better outcomes. With a foundation built on more than two decades of construction estimating and inspection experience, we understand how critical precision is when it comes to cost segregation and tax strategy.

Our focus is on producing compliant, IRS-ready reports that help investors, business owners, RV park owners, and real estate professionals maximize the value of their properties. We collaborate with your existing CPA, ensuring that you receive the tax benefits you deserve — without disrupting trusted relationships.

Unlike firms that overwhelm clients with technical language or insist on using in-house accountants, we keep the process clear and client-centered. Whether you're building a new commercial property, investing in multi-family housing, or managing unique assets like RV and Mobile Home parks, our role is to uncover hidden tax savings and improve your cash flow.

At Precision Asset Solutions, professionalism and partnership guide everything we do. We deliver insights you can trust, results you can measure, and support that empowers you to make smarter financial decisions.

Reeves Burdick

PRESIDENT & FOUNDER



OUR PROMISE

Keep more of what you earn with precision-driven cost segregation.

What is *cost segregation*?

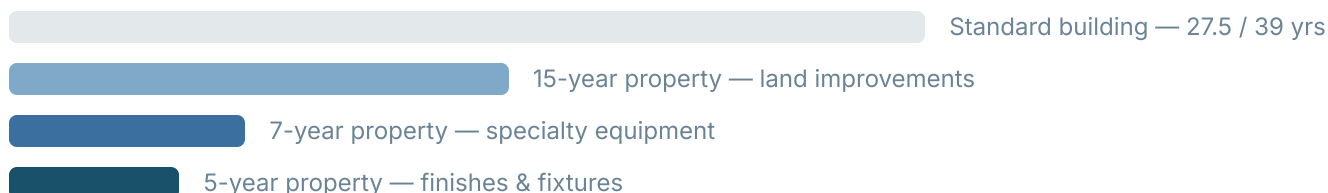
Cost segregation is a strategic tax-saving tool that allows real estate owners to accelerate depreciation deductions by identifying and reclassifying components of a building into shorter-life asset classes.

Instead of depreciating an entire building over 27.5 or 39.5 years, we identify the portions that the IRS treats as 5-, 7-, or 15-year property. Accelerating those deductions lowers taxable income in the early years of ownership.

WHICH PROPERTIES BENEFIT?

Most income-producing properties qualify: Multifamily, RV parks, Mobile Home parks, Rentals, Office, Industrial, Retail, Hospitality, Medical, Self-Storage, and more. Primary residences don't qualify.

RECLASSIFIED DEPRECIATION LIVES



01

Analyze your property.

We identify all eligible components that can be reclassified into shorter depreciation lives — flooring, appliances, landscaping, electrical. This can uncover 20–40% of your building's cost.



02

Engineer-based, IRS-compliant study.

Our team conducts a study that meets the 13 core elements defined by the IRS, with accurate documentation under Sections 167, 168, and more.



03

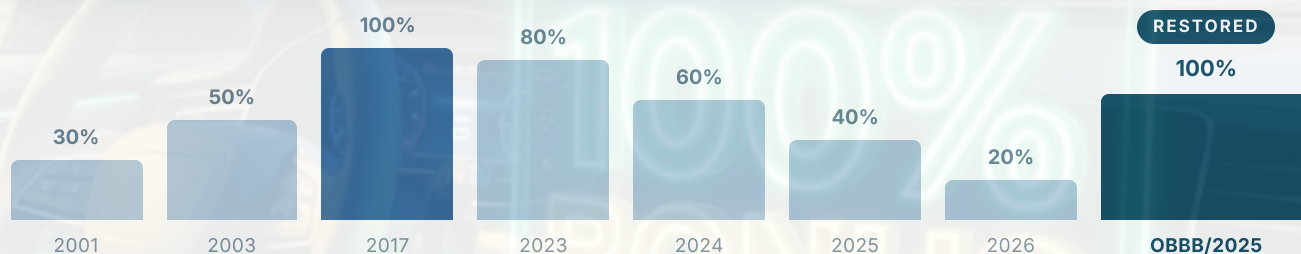
Accelerate depreciation & cash flow.

100% Bonus Depreciation is reinstated under the One Big Beautiful Bill Act. Using reclassified 5-, 7-, and 15-year property, we put thousands back in your pocket from year one.

Bonus depreciation & the *One Big Beautiful Bill*.

WHAT IS BONUS DEPRECIATION?

Bonus depreciation is a tax incentive that allows property owners to **immediately deduct 100% of the cost of eligible assets** with a recovery period of 20 years or less, including the 5-, 7-, and 15-year assets identified by a cost segregation study. Instead of depreciating these assets over 27.5 or 39 years, the full amount can be deducted **in the first year they are placed in service**.



BONUS DEPRECIATION RATE BY YEAR PLACED IN SERVICE — SCHEDULED PHASE-DOWN VS. THE OBBB

2001

Born as a stimulus

Bonus depreciation enters the tax code to spur investment after the dot-com downturn — letting owners deduct an extra share of qualifying assets in year one instead of over decades.

2017

The TCJA goes all-in

The Tax Cuts and Jobs Act lifts bonus depreciation to 100% — every dollar of qualifying 5-, 7-, and 15-year property deductible immediately. But it comes with an expiration date.

2023

The phase-down begins

The benefit starts stepping down on a schedule — 80%, then 60%, 40%, 20% — shrinking year after year toward zero.

2025 · THE COMEBACK

The One Big Beautiful Bill restores *100% bonus depreciation* — with no phase-down — for qualified property acquired and placed in service after January 20, 2025.

Placed in service before that date? You can still benefit by amending previous returns via Form 3115. And any portion not utilized for bonus depreciation is still accelerated — and can be applied to like-kind income such as passive rental income. Paired with a cost segregation study, that puts thousands back in your pocket from year one.

WHO WE SERVE

Built for the people who *build wealth*.

From single-family rentals to mobile home parks — our studies meet every asset class.



Real Estate Investors

Whether you're scaling single-family rentals or closing on your next apartment building, every dollar matters. Our studies fast-track depreciation and increase short-term cash flow so you can reinvest faster.

Complex depreciation rules

Missed deductions

CPA-investor gaps



Business Owners & Commercial / Residential Builders

You've made a big investment — now make it work harder. From retail to office to custom homes, we analyze every component to reduce taxable income and improve cash flow.

Upfront construction costs

Early-year cash pressure

Section 179 & bonus



RV & Mobile Home Parks

Your property is more than concrete pads — it's roads, utilities, lighting, and amenities. Our tailored cost segregation identifies every depreciable asset so you fully capitalize on your investment.

Unclear IRS guidance

Communal amenities

Slow ROI

Real estate *investors*.

Whether you're scaling single-family rentals or closing on your next apartment building, every dollar matters. Our studies fast-track depreciation and increase short-term cash flow so you can reinvest faster.

DOES A STUDY MAKE SENSE FOR YOU?

Is it an income-producing property — rental, multifamily, or short-term rental?

YES ↓

Was it placed in service this tax year?

NO →

Primary residences don't qualify. Revisit cost segregation with your next income-producing purchase.

PRIOR YEAR →

You can still apply cost segregation retroactively and "catch up" missed depreciation using an accounting method change (Form 3115) — no amended returns needed.

YES — IDEALLY BEFORE FILING THAT YEAR'S RETURN ↓

Is the cost basis substantial enough to justify a full study?

NOT SURE →

That's exactly what the free feasibility snapshot answers. Smaller properties with very low basis might not justify a study — we'll tell you upfront, at no cost.

YES ↓

YOUR NEXT STEP

Schedule your FREE consultation. We'll reclassify eligible components — flooring, appliances, landscaping, dedicated connections — which can uncover 20–40% of your building's cost.

OFFSETTING YOUR INCOME

Rental losses are generally passive and offset passive income, carrying over year to year until used up. If you qualify for Real Estate Professional Status — or run a short-term rental treated as non-passive — accelerated depreciation may offset ordinary income.

PLANNING TO SELL SOON?

Depreciation taken is subject to recapture rules, but cost segregation only affects timing — and near-term cash flow often outweighs later recapture. It depends on your overall tax strategy.

WHO WE SERVE • IN DEPTH

Business owners & *builders*.

You've made a big investment — now make it work harder. From **retail** to **office** to **apartment buildings**, we analyze every component to reduce taxable income and improve cash flow.

FIND YOUR PATH — ALL THREE QUALIFY

New construction

Analyzed from your construction budgets and drawings — ideally the year the building is placed in service.

Renovation / improvement

Improvements and renovations can be analyzed on their own, on top of the original building.

Acquisition

Purchased buildings qualify too — prior-year purchases can catch up missed depreciation.

THEN ↓

Do you own the property through a partnership or syndication?

YES →

Cost segregation can be applied at the entity level, with allocations shown on each partner's K-1.

EITHER WAY ↓

Feeling early-year cash pressure from upfront construction costs?

NOT YET →

Accelerated deductions still lower taxable income in the early years of ownership — freeing capital for the next project.

YES ↓

YOUR NEXT STEP

Pair reclassified 5-, 7-, and 15-year property with Section 179 and 100% bonus depreciation to put thousands back into your business from year one.

WHAT WE'LL ASK FOR

Closing statement, construction budgets, appraisals, drawings, fixed asset ledgers, and parcel data. Don't have everything? Send what you have — we'll guide you through the rest.

YOUR CPA STAYS IN THE DRIVER'S SEAT

We prepare CPA-ready schedules and support accounting method changes if needed — our process complements your CPA's tax strategy, not complicates it.

WHO WE SERVE · IN DEPTH

RV & mobile home *parks*.

Your property is more than concrete pads — it's roads, utilities, lighting, and amenities. Our tailored cost segregation identifies every depreciable asset so you fully capitalize on your investment.

WHAT DOES YOUR PARK INCLUDE?

Roads, pads & sitework

Land improvements typically reclassify to 15-year property instead of 27.5 or 39 years.

Utilities & lighting

Electrical distribution, water/sewer hookups, and site lighting are prime acceleration candidates.

Communal amenities

Clubhouses, laundry, pools, and playgrounds — assets other firms miss without specialty experience.

THEN ↓

Did you buy or build the park recently?

YEARS AGO →

No problem — apply cost segregation retroactively and catch up missed depreciation with an accounting method change.

YES ↓

Worried about unclear IRS guidance for parks?

EXACTLY →

That's why our studies are engineering-based and built on the 13 core elements the IRS defines — defensible classifications, documented on-site.

EITHER WAY ↓

YOUR NEXT STEP

Get a tailored, on-site study that captures every depreciable asset — and turns slow ROI into year-one cash flow you can reinvest in the park.

SPECIALTY ASSETS ARE OUR SPECIALTY

From residential and commercial real estate to specialty assets like RV parks and mobile home parks, we know how to deliver value where others miss it.

EVERY STUDY STARTS ON SITE

We perform an on-site inspection of every property, review your documentation, and deliver an IRS-compliant report with asset classifications, methodology, calculations, and CPA-ready schedules.

WHY PRECISION ASSET SOLUTIONS

We don't just meet IRS standards — *we engineer to them.*



01 Timing expertise

We help you capitalize on bonus depreciation phases and maximize benefits.



02 Engineering-first reports

Our reports are built with IRS-approved methodology, not shortcuts. No guesswork.



03 Real industry experience

From residential and commercial real estate to specialty assets like RV parks or mobile home parks, we know how to deliver value where others miss it.



04 CPA-collaborative process

Our process complements your CPA's tax strategy, not complicates it. We offer documentation and support that streamlines their job.



05 IRS-approved methods & transparent pricing

No surprises. No hidden fees. Our pricing is upfront, and every report is built to withstand IRS scrutiny.



HOW WE WORK

Our *process*, start to finish.

Typical turnaround is a few weeks from receiving complete documents.
Depending on scope and current workflow, additional time may be needed.

1

Feasibility snapshot

We assess feasibility first — at no cost to you. Smaller properties with very low basis might not justify a full study, and we'll tell you upfront.

2

Engagement & intake

We gather documents such as the closing statement, construction budgets, appraisals, drawings, fixed asset ledgers, and parcel data.

3

On-site inspection & study

We perform an on-site inspection of every property, review documentation, and provide an accurate assessment of items that can be accelerated.

4

Delivery & CPA coordination

You receive a comprehensive, IRS-compliant report. We prepare CPA-ready schedules and support accounting method changes if needed.

STRATEGIC PARTNERSHIPS

For *CPAs & realtors*.

Our process complements your role, not complicates it — greater value for your clients, stronger relationships for you.



For our *CPA partners*

Our cost segregation tool offers a compliant, engineer-based solution that allows your clients to accelerate depreciation and increase cash flow, while you maintain the trusted advisor role. We manage the estimating, documentation, and delivery so you can offer greater tax savings without venturing outside your core expertise.

Strategic, IRS-compliant tax solutions for *Investors, Business Owners, and Real Estate Professionals*.

For our *realtor partners*

Cost segregation becomes a valuable post-sale tool that helps your clients improve their return on investment, afford more property, and close with greater confidence. Our streamlined referral process, transparent communication, and proven results help strengthen your client relationships and build long-term loyalty.



THE DELIVERABLE

The Precision *report*.

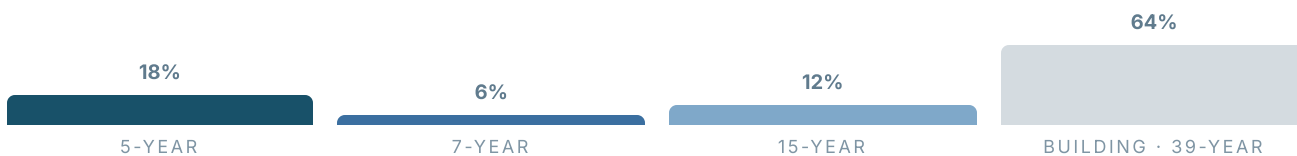
A comprehensive report with asset classifications, methodology, calculations, and CPA-ready schedules — built to withstand IRS scrutiny.

- ✓ 147+ asset classifications
- ✓ IRS-compliant & audit-ready
- ✓ On-site inspection
- ✓ Documented methodology
- ✓ CPA-ready schedules



PRECISION ASSET SOLUTIONS REPORT

Carpet & flooring finishes	5-YEAR	7.5%	Appliances	5-YEAR	3.2%
Decorative millwork & trim	5-YEAR	4.1%	Dedicated electrical & plumbing	5-YEAR	3.4%
Specialty equipment	7-YEAR	5.8%	Landscaping	15-YEAR	4.6%
Site paving, roads & pads	15-YEAR	4.2%	Site utilities & lighting	15-YEAR	3.5%



ILLUSTRATIVE ALLOCATION — EVERY STUDY IS PROPERTY-SPECIFIC

AUDIT READINESS

Cost segregation is IRS-compliant when done correctly with an engineering-based study aligned with IRS guidance. A properly prepared report should not trigger an audit and is designed to be defensible.

Cost segregation, *clarified.*



Eligibility & Timing

I bought a property in a prior year. Can I still do a study?

Yes. You can apply cost segregation retroactively and 'catch up' missed depreciation using an accounting method change.

When is the best time to get a study?

Anytime during ownership — but note the study is subject to the tax law in effect for the year the property is placed in service. Ideally, complete it that year or before filing that year's tax return.

Do new construction or renovations qualify?

Yes. New builds, acquisitions, and improvements/renovations can all be analyzed.



Tax Mechanics

How does bonus depreciation factor in right now?

100% Bonus Depreciation is restored with the OBBB for qualified property acquired and placed in service after Jan 20, 2025. Earlier properties can still benefit by amending previous returns via Form 3115.

Can these deductions offset my W-2 income?

Generally, rental losses are passive and cannot offset W-2 wages unless you qualify under specific rules (like Real Estate Professional Status). Passive losses offset passive income and carry over until used up.

What depreciation lives are we talking about?

Typically 5, 7, and 15 years for reclassified property. The balance remains 27.5 years (residential rental) or 39.5 years (commercial).



Cost, Risk & Selling

What does a study cost?

Fees vary by property size, complexity, and timeline. In most cases, tax savings far outweigh the fee in year one.

Will doing a study increase my audit risk?

A properly prepared report should not trigger an audit and is designed to be defensible.

What happens when I sell the property?

Depreciation taken is subject to recapture rules, but cost segregation only affects timing. Often near-term cash flow can outweigh later recapture.



Process & Your CPA

How long does it take?

Typical turnaround is a few weeks from receiving complete documents. Depending on scope and current workflow, additional time may be needed.

What documents will you request?

Examples include closing statement, construction budgets, appraisals, drawings, fixed asset ledgers, and parcel data.

How do you coordinate with my CPA?

We prepare CPA-ready schedules and support accounting method changes if needed. Our goal is accuracy and efficiency.

Disclaimer: This content provides general information only and does not constitute tax, legal, or accounting advice. Consult your professional advisors before making decisions.

GET STARTED AT NO COST

Feasibility snapshot *checklist*.

Fill this out and send it to Reeves@precisionasre.com — we'll assess feasibility first, at no cost to you.

YOUR INFORMATION

Name: _____

Phone: _____

Email: _____

Your CPA (optional): _____

PROPERTY DETAILS

Property address: _____

Purchase price / cost basis: _____

Year placed in service: _____

Planned or completed renovations: _____

PROPERTY TYPE

- | | |
|--|---------------------------------------|
| ☐ Multifamily | ☐ RV park |
| ☐ Mobile home park | ☐ Rental |
| ☐ Office | ☐ Industrial |
| ☐ Retail | ☐ Hospitality |
| ☐ Medical | ☐ Self-storage |
| ☐ Short-term rental | ☐ Other |

DOCUMENTS TO GATHER

- ☐ Closing statement
- ☐ Construction budgets
- ☐ Appraisals
- ☐ Drawings / plans
- ☐ Fixed asset ledgers
- ☐ Parcel data

Don't have everything? No problem — send what you have and we'll guide you through the rest.

GOOD TO KNOW

- Best time for a study: the year the property is placed in service — but any time during ownership works.
- Prior-year purchases can "catch up" missed depreciation via an accounting method change.
- New builds, acquisitions, and renovations all qualify for analysis.



Prefer to talk it through?

Scan to schedule your FREE consultation with Reeves.



Let's see if your property *qualifies.*

We are fully remote and serve clients nationwide. Talk to Reeves Burdick about a feasibility snapshot for your property — at no cost.

Reeves Burdick

PRESIDENT & FOUNDER

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SCAN · FREE CONSULTATION

ENGINEERING PRECISION. TAX STRATEGY. REAL RESULTS.

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