

You're leaving \$37K–\$52K in Year 1 tax savings on the table

Standard depreciation spreads your deduction evenly over 27.5 years. Cost segregation reclassifies building components to shorter recovery periods — and with 100% bonus depreciation restored, you can take it all in Year 1.

ESTIMATED YEAR 1 TAX SAVINGS · \$500K RENTAL PROPERTY

\$37,000 – \$52,000

At 37% top federal rate · 100% bonus depreciation (OBBBA, 2025+) · Actual savings depend on your bracket

Most rental property owners use standard straight-line depreciation. A cost segregation study identifies components eligible for accelerated recovery — often generating 25%–35% of the depreciable basis as a first-year deduction.

SIDE-BY-SIDE

\$500K Residential Property (20% Land)

	STANDARD	WITH COST SEG
Method	27.5-yr straight-line	Accelerated by asset class
Year 1 Deduction	\$14,545	\$100,000 – \$140,000
Year 1 Tax Savings (37%)	\$5,382	\$37,000 – \$52,000
Year 1–5 Cumulative	\$72,727	\$138,000 – \$178,000
ROI on \$795 Study	N/A	47x – 65x return

100% bonus depreciation on reclassified 5/7/15-yr components. Range depends on property features, age, and construction type. Total lifetime depreciation remains the same — cost segregation accelerates the timing.

HOW IT WORKS

Three steps to accelerated depreciation

1

Order Your Study

Provide property details online. No site visit required.

2

Receive Your Report

35+ page CPA-ready PDF delivered in under 1 hour.

3

File & Save

Your CPA files Form 4562 or 3115. You claim the deduction.

BY PROPERTY TYPE

Additional Year 1 tax savings vs. standard depreciation

Short-Term Rental	+\$33K – \$53K	Single-Family Rental	+\$21K – \$37K
Duplex	+\$27K – \$45K	Office	+\$28K – \$47K
Retail	+\$27K – \$48K	Industrial	+\$18K – \$38K

\$400K depreciable basis, 37% bracket, 100% bonus depreciation. Actual results vary by property.

CUMULATIVE COMPARISON

Cumulative tax savings: standard vs. cost segregation

	STANDARD ONLY	WITH COST SEG	ADVANTAGE
Year 1	\$5,382	\$37K–\$52K	+\$32K–\$47K
Year 3	\$16,145	\$44K–\$59K	+\$28K–\$43K
Year 5	\$26,909	\$51K–\$66K	+\$24K–\$39K

\$500K property, 37% bracket. Cost seg front-loads deductions into Year 1 — the advantage is largest early and narrows as standard depreciation catches up over 27.5 years.

If your property is worth \$300K+, the Year 1 savings almost certainly exceed the \$795 study cost. Most owners see a 10–60x return.

Already own a rental property? Cost segregation works for properties placed in service in any prior year. Your CPA files Form 3115 to catch up on missed deductions — no amended returns needed.

WHAT YOU RECEIVE

35+ page engineering-based report includes:

Component-level depreciation schedules	Land vs. improvement allocation
MACRS class-by-class breakdown	Executive summary with tax savings
Engineering methodology disclosure	Ready for Form 4562 or 3115

See your estimated Year 1 tax savings in 60 seconds

costsegsmart.com — no email or signup required

Studies from \$795