

# INTRODUCTION TO COST SEGREGATION

Recommended CPE: 1 Credit

Program Level: Basic

Prerequisites: None

Advanced Preparation: None

Field of Study: Taxation

“The program was  
very informative,  
great job!”

## Description:

This course is designed to introduce property owners, tax advisors and others serving the real estate industry to the basics of cost segregation and its many uses. The instructor will begin by providing an overview of cost segregation, what this strategy is used for and how it works. Attendees will then learn about the various applications for this powerful tax planning and asset management tool. While property owners and their tax advisors routinely use cost segregation with newly constructed and newly acquired properties, they commonly overlook other valuable opportunities and leave serious benefits on the table. This course will help attendees recognize these opportunities and plan accordingly. Finally, the instructor will address any recent legislation or industry developments.

## Learning Objectives:

- Establish a basic understanding of cost segregation
- Introduce the various applications and opportunities for cost seg
- Review results from a number of completed projects
- Provide an update on recent legislation and industry developments

## Course Outline:

- Cost Seg Basics
- Intro to Applications
  - Concept / feasibility
  - Design / new construction
  - Acquisition
  - Renovation / redevelopment
  - Tenant Improvements
  - Look-back
- Case Studies
- Recent Updates

