

## About GMG.

Your Growth Is Our Business

## Our Company

Formed in 2004 and now celebrating the beginning of their 10th year in business, Growth Management Group's slogan, "Your Growth Is Our Business," is more than just a mantra — it's a way of doing business.

GMG's national Specialized Tax Group, has procured more than \$300 million in federal, state, and local tax incentives for its clients.

## Our Team

With over 500 team members across the nation, we are able to provide a true face-to-face experience for our clients, enabling them to take full advantage of often overlooked specialized tax incentives.

- National team of Advisors that can provide an onsite free consultation
- National network of CPAs, Builders, Realtors, and Economic Development Authorities
- Production team made up of the country's foremost Project Managers, Engineers, IP Attorneys, Industry Specialists, and Property Tax Attorneys

"We realized a considerable savings that would have otherwise gone to the IRS. We now understand why you are the leader in Cost Allocation Studies."

*Sandra  
Owner, Holiday Inn Location*

"Our accountant told us about this opportunity after we did our remodel but indicated that the cost could possibly outweigh the benefits. After having our plan done by GMG and utilizing it in our tax preparation, our accountant tells us that it was a very good investment that will recoup itself many times over."

*Linda  
Owner, Medical Facility*



Specialized Tax Incentive Group

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## Cost Segregation.

### Service Overview

Engineering-based Cost Segregation Studies permit commercial real estate owners to reclassify real property for depreciation purposes as more rapidly depreciating personal property. This reclassification results in significant cash flow benefits in both present and future years through considerably shorter depreciable tax life and accelerated depreciation methods.

### Our Methodology

GMG utilizes a team of highly qualified professionals who adhere to the IRS recognized Detailed Engineering Approach to perform all Cost Segregation Studies.

This methodology maximizes benefits and assures that IRS guidelines are followed.

*"Cost Segregation studies should be performed by qualified individuals or firms such as those employing personnel competent in design, construction, auditing and estimating procedures relating to building construction."*

**- U.S. Internal Revenue Service**

### Cost Segregation by Type

Warehouses	-	10 - 17%
Offices	-	12 - 25%
Apartments	-	20 - 30%
Retail Stores	-	15 - 32%
Auto Dealerships	-	20 - 35%
Hotels	-	25 - 35%
Grocery Stores	-	27 - 37%
Restaurants	-	23 - 40%
Banks	-	24 - 43%
Medical Facilities	-	25 - 45%
Golf Courses	-	35 - 50%
Manufacturers	-	30 - 60%

An average Cost Segregation study offers approximately \$150,000 in additional depreciation per \$1 million in purchase or construction cost over the normal 39-year straight line method.

*"Cost Segregation Studies are a lucrative tax strategy that should be considered in almost every real estate purchase."*

**- U.S. Treasury Department**

