



Tangible Property Regulation Benefits and Qualifications

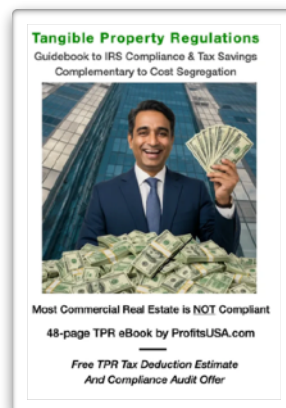
8 Tangible Property Regulations (TPR) Benefits:

- 1. Tax Savings**
Increased write-offs, higher ROI from lower basis & reduced depreciation recapture at sale.
- 2. Capital Expenditure Write-offs**
Write off 80% of CapEx instead of depreciation recapture upon sale.
- 3. Extended Ownership Tax Savings**
The longer you own a property, the greater your potential Tax Refund.
- 4. Lower Tax, Higher ROI Upon Sale.**
Pay a lower 20% capital gains tax rate on increased profit upon sale, rather than the 37% recapture tax rate on depreciation.
- 5. Qualifying Properties**
Owned, sold, or part of a 1031 exchange in the last 5+ years, and with a \$10+ million value.
- 6. Immediate Write-Off Opportunities**
Property repairs should be expensed in the current year rather than depreciated.
- 7. "Look-Back" Studies Find Missed Tax Savings**
Reviewing old depreciation schedules can reveal expenses that may be eligible for refiled tax refunds. The TPRs require an annual review of depreciation schedules.
- 8. More Tax Savings than Cost Seg Studies alone**
Best to do a TPR study to reclassify items that were previously capitalized on a Cost Seg study.

Our Top 3 Educational Resources for TPR



20-Minute Audio Interview



54-page Free eBook

VIDEO: Refunds by Real Estate Type	
3 Large Hotels	\$175 million
Large Mall	\$30 million
Industrial Bldg.	\$17 million
Apartment Bldg.	\$7 million
Commercial Bldg.	\$4 million

5-Minute Video Overview

IRS Risks and Your High Costs if You Are Not TPR Compliant

Non-compliance with the 2014 IRS Code, which requires annual review of depreciation schedules for improperly capitalized items through TPR, can lead to rejection of depreciation claims, significant financial losses, penalties, interest, audits, lawsuits, and reputational damage.

Download the [265-page IRS Auditor's Guide](#) or [IRS FAQ](#).

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Tangible Property Regulation Benefits and Qualifications

Our Extensive TPR Qualifications

1. We secured \$750 million in tax savings for commercial real estate owners.
2. Testified before Congress twice, focusing on construction contractor tax issues.
3. Served on the AGC's National Tax and Fiscal Affairs Committee and was the past chairman of the CFMA's National Tax Committee.
4. Completed over 1,000 TPR reviews and trained over 10,000 CPAs on TPR.
5. Authored CCH's audit programs for the construction industry and related 1,500-page books (CCH Construction Guides: Accounting and Knowledge-Based Auditing, and Tax).
6. Author and instructor for the CCH Tangible Property Regulations Certificate Program.
7. Presented hundreds of webinars for CPA CPE education.
8. Authored/contributed to CCH's Intelliconnect on several tax sections and subjects.
9. Provided construction accounting, audit, tax, and advisory services, including Knowledge-Based Audits of Construction Contractors from Wolters Kluwer (CCH).
10. Extensive construction experience with expertise in accounting, audit, tax, & advisory services.
11. Member of the AICPA, Past Council member, and Past President of the PICPA.

Who We Are

We are a business profitability firm focused on developing AI tools for CPAs that enhance service delivery in a simpler and more profitable way across major economic sectors, including real estate, healthcare, and digital security.

Our Mission to Empower CPAs and Commercial Real Estate Owners

Our mission is to empower CPAs by providing best-in-class AI software solutions that simplify the process of delivering optimal tax benefits to their real estate and business clients, ultimately empowering and enriching both CPAs and their clients.

- We are not looking to compete with CPAs/tax advisors in any way, as our focus is on our business valuation as an AI software licensing firm.

Our Real Estate package

Offers superior tax and IRA (green) solutions and audit protection through Tangible Property Regulations, IRS Sections 179D, 45L, and 48, no-cost solar and EV chargers.

[Request our 20 page PDF Brochure that Explains TPR](#)



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