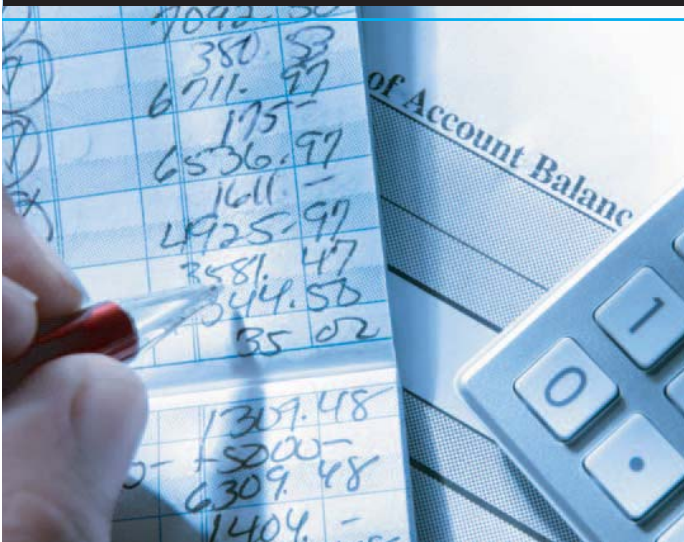




Cost  
Segregation  
Services

*Locally owned, globally connected*

## WHAT WE DO...



### Overview

Potter & Company, LLP offers cost segregation solutions enabling the business owner to realize significant tax savings through accelerating the depreciation of real property costs. By performing a cost segregation study, our professionals can identify those costs eligible for this treatment.

The taxpayer may reclassify costs depreciated in prior tax years, and can use the results of our cost segregation study to accelerate deductions previously taken, resulting in significant tax savings to the client.

### Our Approach

A cost segregation analysis will help the business owner or management identify personal property assets that have been grouped with real property assets; The analysis will then separate the personal property assets for tax reporting purposes.

After performing the initial analysis, our professionals will complete a cost segregation study, which will identify and reclassify personal property assets to shorten the depreciation time for taxation purposes, which reduces the current income tax obligation to the owner(s). Personal property assets associated with a building's acquisition or construction may include exterior land improvements, indirect construction costs and related non-structural costs.

### Our Promise To You

We are dedicated to providing you with the highest quality financial, advisory and valuation services.

We have significant experience providing these and other professional consulting services to individuals and organizations. As a result of this experience, we have a clear understanding of the work to be done and can do that work efficiently.

We promise to provide you with the highest quality services available in the industry today. Additionally, we pride ourselves in creating an "open door" to our managers and partners, in order for you to get the answers and advice you need in a timely manner. We pledge to make your concerns our first priority in all services we provide. We believe that exceeding your expectations is the scorecard of our success.



## Who We Are...

Potter & Company, LLP is a Kentucky-based accounting and consulting firm founded in 1918.

We're a dynamic blend of tradition, technology, high energy associates and experienced partners; locally owned, yet globally connected. Our clients include individuals, small businesses, governmental entities, not-for-profits, and multimillion dollar corporations who face important financial decisions everyday. From tax and financial planning issues to providing assurance services, we provide solutions that can contribute to your organization's profitability and growth, and help plan for your future financial security.

Potter & Company, LLP is a member of the American Institute of CPAs, the Kentucky Society of CPAs, (several of our partners have served as the Society's President), and the AICPA's Employee Benefit Plan Audit Quality Center, Governmental Audit Quality Center and Center for Audit Quality. We are members of the Center for Nonprofit Excellence. We are also associated with Moore Stephens North America, Inc., the North American arm of Moore Stephens International Limited (MSIL). MSIL comprises 366 firms with a total of 647 offices across 98 countries.



### Louisville Office

500 West Jefferson Street  
Suite 1600  
Louisville, KY 40202  
PH: 502.584.1101  
F: 502.584.4960

*For more information, contact:*

Joe Ackerman, CPA  
[jackerman@mspotter.com](mailto:jackerman@mspotter.com)

### Lexington Office

301 East Main Street  
Suite 1100  
Lexington, KY 40507  
PH: 859.253.1100  
F: 859.253.1384

*For more information, contact:*

Gregory C. Mullins, CPA  
[gmullins@mspotter.com](mailto:gmullins@mspotter.com)

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