

Click [here](#) if you are having trouble viewing this message.

MAZARS USA

REAL ESTATE ADVISOR

June 2017



FEATURED ARTICLES



When is a Building “Placed In Service” for Depreciation Purposes: IRS Action on Decision Raises Additional Concerns

By George Moffa and Joseph Jankoski

The Internal Revenue Service (IRS) recently announced that buildings built to operate as retail stores are placed in service for depreciation purposes when substantially complete. This means in a condition of readiness and availability to house and secure racks, shelving, and merchandise. It appears that the IRS will continue to argue that a building is considered placed in service for depreciation purposes when it is “open for business.”

[CLICK HERE](#) to read full article



Risk Or Growth: Are Pace Loans For You?

By Dean H. Woodson

As the economy continues to improve, financial institutions are looking to aggressively grow their loan portfolios and improve yields on assets. There are a wide variety of loan purchase/participation opportunities available. One program, Property Assessed Clean Energy (PACE), that has experienced increasing market share, provides property owners (both consumer and commercial) with loans to make their properties more energy efficient.

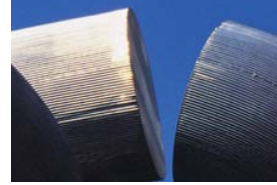
[CLICK HERE](#) to read full article

WEBCASTS

ARCHIVED

UPCOMING **EVENTS** OUR SERVICES

ARTICLES



[READ MORE](#) 

[READ MORE](#) 

[READ MORE](#) 

[READ MORE](#) 

FEATURED EVENT

Real Estate Depreciation - Cost Segregation Roundtable

June 29, 2017

You are invited to attend our exclusive real estate roundtable discussion on Real Estate Depreciation - Cost Segregation. This presentation will provide an introduction to the tax depreciation of Real Estate assets. Our experts will assist attendees in identifying opportunities for tax savings among their real estate assets.

[REGISTER HERE](#)



FEATURED WEBCAST

Cyber Threats and Risks in the Hospitality Industry

June 20, 2017

This webcast will identify and discuss emerging cyber threats and risks to companies in the hospitality industry. It will address targeted assets and the ensuing impacts and costs that raise cyber risk to an organizational enterprise risk. Appropriate cyber risk oversight strategies will be covered. Hear directly from our Mazars experts.

[REGISTER HERE](#)



Mazars USA LLP is an independent member firm of Mazars Group.



A C C O U N T I N G | T A X | C O N S U L T I N G

Click [here](#) if you don't wish to receive these messages in the future.