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No other CPA firm in upstate NY has the real estate development experience, expertise, and depth of resources that The Bonadio Group brings to the table.

Our real estate development group includes 12 partners and 2 principals who have devoted their entire careers to working in the real estate development market.

# REAL ESTATE DEVELOPMENT

## More than development, dedication.

We understand that successful real estate and development is not simply business as usual. Of course it requires clear business acumen. But just as important, it takes a commitment to understanding the full spectrum of options and opportunities that contribute to the success of your enterprise, the region and the communities affected by investment decisions.

Real estate development is one of the most exciting—and complicated—fields of business. Bonadio has worked with dozens of developers through the years, so we've learned that accounting is just the tip of the iceberg. With decades of experience and considerable industry connections related to the real estate industry, we provide solutions to practically any challenge.

**Tax planning and compliance:** Strategies to integrate multiple sources of capital that all have to fit together perfectly as well as addressing compliance issues across a broad spectrum of government agencies.

**Tax Savings:** Our goal is to find opportunities and maximize the value to you. We pride ourselves in uncovering and taking advantage of opportunities that result in returns in excess of the cost of our services.

**Cost segregation studies:** Our wholly owned subsidiary, MS Consultants, LLC, specializes in generating income tax deductions for real estate owners. MS Consultants is unique in that it employs both nationally recognized tax experts and construction engineers to maximize the real estate owner's tax saving.

**Repairs capitalization:** We work with our clients to ensure they take full advantage of the Tangible Property Regulations related to expensing versus capitalizing repairs and maintenance; a subject that we have followed closely since 2003.

**Financing:** We assist in raising capital through our Bonadio Financing Division. Also, Bonadio serves individuals and a wide range of organizations—public, private, non-profit—including those who may have unique financing needs.

**Networking:** Our dominant market position in real estate development, construction, government, healthcare and many other market segments enhances our value to our clients through our ability to make connections and open doors on our clients' behalf.

### Big Firm Capability. Small Firm Personality.

With approximately 750 employees in ten offices across the Northeast, we have the ability to draw on professionals from many different disciplines to meet your needs. That said, our service delivery style is similar to smaller firms; whereby our partners are actively involved in your business and we provide our clients a single point of contact to coordinate all of the services they may require. You will be pleasantly surprised by our level of responsiveness, the involvement of our partners and our commitment to being a trusted business advisor. This is much different than national and international firms, where partners are rarely directly involved in service delivery.

Big firm capability. Small firm personality.

**THE BONADIO GROUP**  
CPAs, Consultants & More

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