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Why You Should Utilize 263A UNICAP Exemption:

- 263A UNICAP Exemption:
 - This provision, introduced under the (2018-TCJA), relieves small business taxpayers from the tedious requirement of capitalizing and tracking certain costs for years.
- Instead of managing long-term cost capitalization, businesses can leverage this exemption for immediate tax savings.
- By avoiding capitalization, eligible businesses may receive an immediate tax benefit of 5% to 25% of certain assets.
- Most tax payers are capitalizing on cost but not utilizing the exemption.

263A UNICAP Exemption

IRS rule requiring businesses to capitalize certain costs related to inventory and production.

WHO IS AFFECTED:

- Building Owners who have self constructed assets built after 2018.
- And/Or any improvements \$350K or more.
- Any Business with less than \$31 million in gross receipts (avg. of 5 years)

KEY BENEFITS:

- Create Deductible Expenses
- No Recapture

Ready to Optimize Your Tax Strategy?

Contact Us!



ROB SCHELL

Principal
3-time INC 500 Recipient

(847) 732-6060

rob@innovaterealestate.net



LAUREN BURGESS

Principal

(256) 808-9729

lauren@innovaterealestate.net