



Fixed Assets Strategy and Transformation (FAST)

An end-to-end solution to drive tax cash and reporting efficiencies

Capital-intensive taxpayers often acknowledge cash tax opportunities in their property, plant, and equipment (PP&E), but they sometimes forego those savings because of a perceived excessive administrative burden. However, with exclusive people, processes, and technology, Ryan eliminates that pain, freeing clients to achieve significant cash tax savings with improved controls around fixed asset management.

Ryan FAST is a holistic service that includes engineering, tax, accounting, and technology skill sets and tools that combine:

- Fixed asset reviews
- Repairs versus capital analyses
- Cost segregation studies
- Disposition studies
- Qualified Improvement Property evaluations
- 45L energy residential credits
- 179D energy designer and owner deductions
- 481(a) adjustments and Form 3115 filings

Ryan's exclusive focus on tax services fosters our ability to serve our clients through the entire life cycle of tax. Certified public accounting (CPA) firms cannot integrate results into Generally Accepted Accounting Principles (GAAP) books. Ryan is not a CPA firm, so we can also fully implement FAST results into a client's fixed asset software, in turn minimizing client effort and disruption. Ryan will also co-source or fully manage all fixed assets functions with our certified people, processes, and proprietary technology. At Ryan, we are an extension of the tax department and own our client's fixed asset reporting function, with the capability to manage unlimited sets of books for both statutory and tax reporting purposes.



Ryan FAST generates significant client benefits, as evidenced by these sample engagements:

- 179D designer analysis on 45 public schools with a \$5.6 million incremental deduction
- Personal property hotel inventory and income tax review with an expected incremental deduction of \$10 million
- Purchase price allocation and engineering evaluation on a \$62 million resort with an expected incremental deduction of \$12 million
- Cost segregation “plus” study on a \$30 million apartment community with a \$1.5 million Net Present Value (NPV) benefit

Ryan FAST is scalable and delivers on portfolios from \$10 million to more than \$3 billion, across industries. In even the most complex setting, Ryan's team of data scientists employ statistical sampling to drive incremental savings across the portfolio. In pursuit of the most accurate and beneficial result, Ryan follows Internal Revenue Service (IRS) Revenue Procedure 2011-42 to deliver audit-ready documentation and supports every aspect of the calculation. With a multidisciplinary suite of services, Ryan FAST reinvents how taxpayers benefit from fixed assets. Ryan leads the industry with forward-thinking approaches related to the Tax Cuts and Jobs Act 2017 (TCJA), CHIPS and Science Act of 2022 (CHIPS Act), Inflation Reduction Act of 2022 (IRA 2022), and evolving Treasury and IRS guidance—which are then integrated into a customized project scope and areas of focus.

With a more strategic approach, Ryan is well positioned to execute programs to maximize and sustain tax benefits for the world's most respected companies.



Award-Winning Tax Services

For additional information

1.855.RYAN.TAX

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