



INCREASE PROFITS THROUGH ACCELERATED DEPRECIATION

Green Zip® is a **patented Cash-Flow solution yielding \$5 to \$10/SQ FT** for new and remodel projects that **makes Sustainable Building Profitable**. Increased cash flow is achieved through accelerated depreciation by allowing the owner to reclassify the value of all non-load bearing interior walls in their project from Real Property to Personal Property. The value of this reclassified personal property can be depreciated over 5 years (as opposed to 27.5 or 39 years), reducing tax liability and realizing the benefit in the first 5 years of ownership. (Note: 75% of the benefit is realized 1st quarter of the fiscal year the project will be completed with the remaining 25% received in future years). A typical 100,000 sq. ft. project yields \$500K to \$1million NPV. Green Zip® licensing fee is approximately 10% of that Tax Benefit. This unique, patented product is designed to give the *ability* to move* drywall, divert drywall from entering landfills and increase LEED points with no increase in construction costs.

***TAX FACTS:**

IRS Private Letter Ruling (PLR) for Green Zip® drywall partitions **does not require that the wall 'will' ever be moved** to qualify. The threshold event is **"are there circumstances where it 'may'... be moved"**—refer to website FAQs or inquire at Frank.Little@GreenZip.com for typical circumstances that apply to virtually every project. The PLR applies to you where your facts are similar to the PLR Taxpayer; that is, are you an owner "occupant" and or a "lessor of building space"; also, the PLR building design applies to **Assisted Living, Hotels, Medical, Office, Apartments, and Retail**. The IRS further validates the 5-year classification in its 2008 Pre-File Agreement and video wherein IRS senior attorneys and engineers tested all known brands of drywall tape and **only Green Zip Tape passed IRS testing**. RSM's Washington National Tax Group of lawyers and Partner-National Leader of Tax Consulting Services approved Green Zip, as have many other leading CPA firms. In a Bloomberg article, Akin Gump validated the Green Zip PLR and added numerous supporting court cases.

CONSTRUCTION FACTS:

Marek's best drywall finisher installed Green Zip Tape with our patented Zip Stick twice as fast as with a Bazooka gun. Green Zip Tape is **UL approved** and fire rated for ALL assemblies. The tape is provided to the drywall finisher. The use of Green Zip has enabled some clients to qualify for LEED points.

TYPICAL STEPS FOR A PROJECT:

1. Green Zip engineers study drawings and a schedule of values to determine the value of the walls and wall components impacted by Green Zip (studs, doors, glass, electrical, plumbing, paint, etc.)
2. That value is run through a Cost Segregation study to calculate the Net Tax Benefit based on the owner's tax rate (the study is done by CBRE, RSM, or the owner's preferred cost segregation provider and paid for by Green Zip)
3. The owner pays the Green Zip fee out of their tax benefit
4. The tape is delivered to the finisher
5. The customer receives all documents in a final report

CLIENTS INCLUDE: • **Americare Assisted Living** • **Bank of America** • **Bank of the Ozarks** • **Brasfield & Gorrie**
• **Chevron** • **City of Houston** • **Fina/British Petroleum** • **Focal Point Surgical** • **HMU Hospital**
• **Holiday Inn Express** • **International Paper** • **Koch Industries** • **Lancer Manufacturing**
• **Marek's Twin Office Buildings** • **NRG Energy** • **Panther Branch Apartments** • **RSM** • **Staybridge Suites**

VALIDATIONS INCLUDE: • **IRS** • **PwC** • **RSM** • **Akin Gump** • **Real Estate Review** • **USGBC / LEED**
• **EPA: Best Building Component Award** • **Brasfield & Gorrie /GC: "No delays or budget increases"**
• **Marek Drywall: "Doesn't add to the project cost or schedule"** • **Hines: "Game changing innovation"**
• **CB Richard Ellis: "Multiply the traditional cost seg study benefits by 2-3 times"**

• **ARCHITECT Magazine: R+D Winner, states:**

"It's hard to get simpler in conception and execution than Green Zip Tape, a substitute for the joint-compound tape that's been used between gypsum board panels since the 1930s."

This Simple Technology provides \$5 to \$10 per Sq. Ft. in Government Incentives

Visit Website: www.GreenZip.com For References, Video Demonstrations, and more