

# Case Study: \$148K Tax Savings Using the "One Big Beautiful Bill Act"

A Texas real estate professional used 100% bonus depreciation and the OBBBA to unlock six-figure tax savings on a new multifamily acquisition.

## At a glance

**Profile:** Texas-based real estate investor ("Jordan")

**Location:** Texas

**Investment:** \$1.8M multifamily complex

**Goal:** Maximize tax savings on new acquisition using OBBBA provisions

**Key Metrics:**

💰 \$400,000 in assets bonus depreciated at 100%

🏠 \$400,000 in Year 1 depreciation deductions

🌿 \$148,000 estimated federal tax savings

📊 37% W-2/ordinary income offset

### Key metrics



**\$400,000**

in bonus depreciation unlocked



**\$400,000**

in total depreciation deductions



**\$148,000**

federal tax savings in Year 1



**37%**

ordinary income offset

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Nationwide

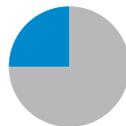
## CHALLENGES

Jordan wanted to capitalize on the newly enacted OBBBA provisions but faced several hurdles:

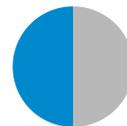
- Identifying eligible assets for 100% bonus depreciation
- Meeting IRS requirements to qualify for REPS
- Integrating the new property into his existing portfolio
- Documenting everything to support an audit defense

## SOLUTIONS

We built a strategy around the OBBBA's new permanent provisions — performing a cost segregation study, establishing a daily time log to support REPS, and accelerating energy efficiency upgrades to capture expiring clean energy credits before 2026.



Cost Segregation Study



Bonus Depreciation



Portfolio Aggregation Election



REPS Time Tracking

## BENEFITS

1

### Immediate Tax Savings

Bonus depreciation on \$400,000 in short-life assets generated ~\$148,000 in federal tax savings in Year 1.

2

### Nonpassive Loss Treatment

REPS qualification allowed Jordan's losses to offset ordinary income rather than being limited to passive income.

3

### Long-Term Strategic Foundation

With 100% bonus depreciation permanent through 2029, Jordan can scale his portfolio with a clear view of long-term returns.