4x Tax-Advantaged



$262,500

Tax Depreciation

$65,000

Total Investor Cash Outlay



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Introduction:

Our company is proud to introduce its Workforce Housing Depreciation Investment —an innovative opportunity designed to tackle the growing housing crisis in America. This opportunity focuses on acquiring and deploying high-quality, cost-effective tiny homes in markets with high housing demand.

Through strategic partnerships with investors like you, we're not only expanding access to affordable living—but also unlocking compelling financial returns. Our tiny homes qualify for Section 179 and 168(k) accelerated depreciation, enabling investors to achieve up to 76.6% Tax-Equivalent ROI in Year One through pass- through K-1 tax benefits. By investing in Our company, you're making a tangible impact—supporting housing equity while benefiting from a high-performance asset strategy. Together, we can build communities, restore dignity in housing, and drive responsible returns.

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About the Tiny Home

A Tiny Home is 380-500 sq ft depending on model. They are designed to provide privacy and comfort by including a full kitchen, bathroom, bedroom, dining & living area.

Constructed with a steel frame and walls, the Tiny Home is designed to endure significantly longer than conventional stick-built houses due to its reduced susceptibility to severe weather conditions, mold, rot, etc. The Tiny Home is unique as it doesn’t require an expensive foundation. They simply sit on 12 adjustable feet on either concrete blocks or helical piers (ground screws).

Its unique steel frame construction allows It to be movable and easily placed In service In harsh and difficult environments.

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Financing Terms

- **Purchase Price: $262,500**
- **Down Payment: $65,000**
- **Note Balance: $197,500**
- **Note Rate: 5%**
- **Monthly Note Payment: $822.92 (IO 5 years)**
- **Term: 25 Years**
- **Investor Return: up to $100/mo.**

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Let's look at the process.

Purchase Details

Our company purchases a Bungalow TinyHome for $262,500 with your $65,000 down payment. The remaining $197,500 will be financed at 5% interest with monthly interest only payments of $822.92 for 5 years.

Strategy Details

Our company Management partnerswith RV park owners and other strategic partners to place the Bungalow homes in high-demand areas, creating attractive returns for investors while providing new living opportunities for families.

Tax Deduction

Under IRC Section 179 & 168 (k), Our company can claim a full $262,500 deduction in 2026, treating the Bungalow as qualifying personal property. The resulting depreciation is allocated to investors via K-1 on a pro-rata basis.

Year 1 Return

With a $65,000 investment, you'll receive a K-1 loss of $262,500, generating up to $97,125 in tax savings if you're in the highest federal tax bracket — resulting in a 64.8% first-year ROI.

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A Deeper Dive Into IRS Sections 168(k) & 179

Understanding Key Tax Benefits

In 2026, Section 179 allows Our company to write off 100% of the cost of qualifying assets in the year they are placed into service up to $2,,560,000. While real estate does not qualify, IRS rulings have determined that movable structures, such as portable homes delivered on wheels and used to produce income, are considered personal property and not real estate. This classification makes our Tiny Homes eligible for Section 179 deductions.

Section 168(k) – Bonus Depreciation:

Movable structures like the Tiny Home units, which aredeliveredon wheels and can be transported, are classified as personal property under Section 168(k), making them eligible for this bonus depreciation.

https://www.irs.gov/newsroom/additional-first-year-depreciation-deduction-bonus-faq

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CASE STUDY

Meet Frank

a successful businessman from Baltimore, Maryland, with an annual taxable income of $800,000. At 48, Frank is looking for effective ways to maximize his earnings, especially as his twin sons prepare to attend a prestigious university in the fall. Frank faces a substantial tax burden of $254,188. Seeking a way to reduce his taxable income and free up more cash flow for upcoming educational expenses, Frank consults with his financial planner.

OPPORTUNITY:

Frank's financial planner suggests a tax-saving strategy through investing with Our company, which facilitates the purchase of Tiny Homes that qualify for IRC Sections 179 and 168(k) deductions. Frank establishes his own S-Corp/LLC to purchase the home, and that entity is the one that issues him the K-1, passing through the depreciation deduction to reduce his taxable income.

THE PLAN:

Frank invests $55,000 toward the down payment, with the remaining $197,500 financed at 5% interest. The monthly loan payment is just $822.92 (IO 5 years) is covered by the property. Thanks to IRC Section 179, Frank's entity qualifies for a 100% deduction on the $262,500 Tiny Home purchase in 2026, enabling the full deduction to flow through to him via the K-1 issued by his own S-Corp/LLC.

OUTCOME:

Frank's initial taxable income of $800,000, taxed at 37%, carried a federal tax liability of $296,000. Applying his $262,500 K-1 loss reduces his taxable income to $537,500, cutting his federal tax obligation to $198,875 — a savings of $97,125. Against his $65,000 cash outlay, that's a 64.8% ROI purely from tax savings — while also freeing up cash flow as his sons head to college.

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1. Tax & Investment Considerations

- Eligibility for bonus depreciation & Section 179 deductions depends on IRS rules, including business use and proper entity type.
- Investors should consult a tax professional—Our company does not guarantee IRS acceptance of claimed deductions.
- Tax benefits may be limited by passive activity loss (PAL) and at-risk rules (IRS §469 & §465).
- Depreciation recapture may apply if a unit is later sold or transferred, leading to taxable income.

2. Legal & Business Disclosures

- Investors are strongly encouraged to seek independent legal & tax advice before making investment decisions.
- Our company does not provide tax or legal advice and makes no guarantees on IRS treatment
of tax incentives.
- Regulatory or market changes could affect the Tiny Homes investment model and projected returns.

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