



▶ The Choice of Top Professionals™

- ROOF CEMENTS & COATINGS
- ROOF RESTORATION & MAINTENANCE SYSTEMS
- COOL ROOFS & ENERGY EFFICIENCY
- COLD PROCESS ROOF SYSTEMS
- NEW CONSTRUCTION & RE-ROOFING SYSTEMS
- BELOW GRADE DAMPPROOFING SYSTEMS
- DEK-TOP ROOF WALKWAY SYSTEMS
- PRODUCTS & RESOURCES FROM OUR PARTNERS
- CONTRACTOR PROGRAMS
- CONTRACTOR LOG IN
- EDUCATIONAL PROGRAMS
- LITERATURE



TAX ADVANTAGES

Did you know that roof maintenance systems are fully tax deductible as an operating expense? One of the key advantages of a restoration system over a new roof system is in how it is classified by the IRS. Restoration is classified as a maintenance, and in most cases it can be expensed in the accounting period in which it is incurred. On the other hand, a new roof system is a capital asset that must be amortized over a 39 year life.

Repair Type	ANNUAL		
	Initial Cost	Term	Write-Off
Tear off/replace	\$100,000	39 yrs.	\$2,564
Restoration	\$25,000	1 year	\$25,000

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