

COST SEGREGATION STUDY PROPERTY ANALYSIS

**Auto Dealership
(EXAMPLE)**

We are pleased to provide this Cost Segregation Study Property Analysis for Auto Dealership. The following chart outlines the “benchmark” estimate for the expected results. We look forward to visiting with you to review these favorable economic results.

PHASE I: Preliminary Analysis and Identification

Building Cost \$ 3,300,000

Date Acquired February 2005

Tax Year: **2006** **2009**

Current Method

Accumulated Depreciation Reported
39 year straight line method \$ 158,763 \$ 412,599

Alternative Method

Cost Segregation Study Accumulated Depreciation

5 yr.	\$ 429,660	\$ 686,680
15 yr.	\$ 84,315	\$ 186,671
39 yr.	\$ 103,196	\$ 268,189
Total	\$ 617,171	\$ 1,141,540

Results for Tax Year: **2006** **2009**

Increased Accumulated Depreciation Expense	\$ 458,408	\$ 728,941
Tax Rate (Estimated)	36.0%	36.0%
Estimated Accumulated Tax Savings Benefit	\$ 165,027	\$ 262,419

These results represent a benchmark of the expected results. The accumulated tax reduction benefit estimated for tax year 2006 is \$165,027, and the accumulated tax reduction benefit estimated for tax year 2009 is \$262,419.