

COST SEGREGATION STUDY PROPERTY ANALYSIS

**Office Building
(EXAMPLE)**

We are pleased to provide this Cost Segregation Study Property Analysis for Office Building. 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 \$ 1,575,000

Date Acquired October 2002

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

Current Method

Accumulated Depreciation Reported
39 year straight line method \$ 169,958 \$ 291,107

Alternative Method

Cost Segregation Study Accumulated Depreciation

5 yr.	\$ 360,947	\$ 393,750
15 yr.	\$ 56,749	\$ 85,425
39 yr.	\$ 110,473	\$ 189,220
Total	\$ 528,168	\$ 668,395

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

Increased Accumulated Depreciation Expense	\$ 358,210	\$ 377,287
Tax Rate (Estimated)	36.0%	36.0%
Estimated Accumulated Tax Savings Benefit	\$ 128,956	\$ 135,823

These results represent a benchmark of the expected results. The accumulated tax reduction benefit estimated for tax year 2006 is \$128,956, and the accumulated tax reduction benefit estimated for tax year 2009 is \$135,823.