



## COST SEGREGATION - BENEFIT ESTIMATE

PREPARED FOR:	ABC COMPANY LLC		
PROPERTY ADDRESS:	123 BROADWAY, DALLAS TX		
ACQUISITION BASIS:	2000000	CAD TAX BASIS OF IMPROVEMENTS:	1000000
TAX RECORDS % LAND:	50%	EX-BUILD OR NEW CONSTRUCTION:	EX-BUILD
TAX RECORDS % IMPROVEMENTS:	50%	ESTIMATED ANNUAL NOI:	100000
ACCUMULATED DEPRECIATION:	0	YEAR END DATE W CSS:	12/31/26

**YEAR 1 ESTIMATED DEPRECIATION\* EXPENSE  
WITHOUT A COST SEGREGATION STUDY AND  
WITHOUT BONUS DEPRECIATION:**

\* ASSUMES STRAIGHT-LINE DEPRECIATION OVER 39 YEARS

**\$ 25,641**

**YEAR 1 ESTIMATED DEPRECIATION\* EXPENSE  
WITH A COST SEGREGATION STUDY AND  
ELIGIBLE BONUS DEPRECIATION:**

\* ASSUMES CERTAIN ASSETS ARE ELIGIBLE FOR BONUS DEPRECIATION BASED ON COMPARABLE STUDIES. ACTUAL RESULTS MAY VARY

**\$ 220,512**

**\*BUYER'S TAX SAVINGS**

\* -AT 37% MARGINAL FEDERAL TAX BRACKET

**\$ 72,102**

Steps to claim bonus depreciation:

Review this estimate

Engage w SEGTEX

SEGTEX Conducts Cost Seg Study:

- Identify on-site MACRS Assets
- Engineers Value Replacement Cost of MACRS Assets
- Legal Review and Draft Report for Client
- Upon Client Approval of Draft, Final Report Provided
- IRS FORM 3115 Provided to Client to include w Tax Return

This document is an estimate and cannot itself be considered an IRS-compliant evaluation of the assets, replacement values, legal or tax considerations or a final cost-segregation study. SEGTEX LLC does not provide legal or tax advice. In the event the client engages SEGTEX LLC for a cost segregation study, terms and fees will be specified in the engagement letter. Consult your legal and tax professionals to determine whether cost segregation is advisable in your specific circumstances. SEGTEX LLC provides cost segregation services but does not warrant that bonus depreciation strategies are optimal in all circumstances.

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