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Cost Segregation Case Study

Apartment Complex

Building Information

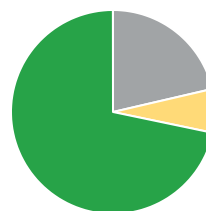
Property Type	Apartment Complex
Purchase Price (less land)	\$34,112,436
Number of Buildings	12
Number of Units	248
Date Acquired	January 2019
Tax Year Study Applied	2019
Tax Rate	37.0%
Present Value Rate of Return	8%
Bonus Depreciation	100%



Summary of Benefits

Tax Saving Benefit in First Year	\$3,440,123
NPV Over 10 Years	\$2,622,984
NPV Over Remaining Life of Property	\$2,022,744
Future Value of Invested Savings	\$16,157,801

Building Allocation After Study



5-yr property	\$7,291,874
15-yr property	\$2,341,478
27.5-yr property	\$24,479,084