

MARLOW ACCOUNTING



COST SEGREGATION

TAX STRATEGY & DEPRECIATION ADVISORY

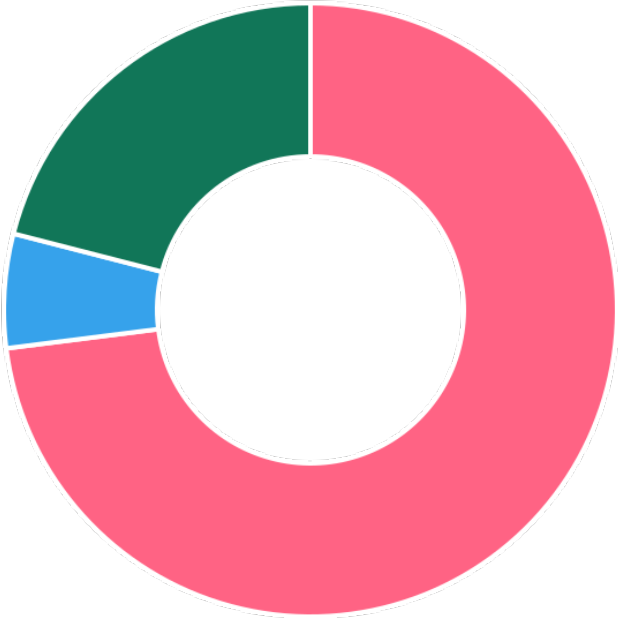
Property Name: 4plex STR Sample

Property Address: 123 4plex Ave STR

Your results are based on the following figures,
Purchase Price \$750,000.00, Land Value \$220,000.00
Initial Clearing and Grubbing per Study is \$3,800.00,
(this is not depreciable and should be applied to land
on your taxes.)

39 Yr. SL Building	\$381,534.55
15 Yr. Site Imp. 150% DB	\$33,523.61
5 Yr. 200% DB	\$111,141.85

39 Yr. SL Building 15 Yr. Site Imp. 150% DB 5 Yr. 200% DB



Additional Land Value per Study is \$3,800.00.

Final Report								
	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Final Grading For Site Improvements (Fine Grading, fine grade for landscaping, walks & drives)		\$ 667.50		RS MEANS	32.00 EXTERIOR IMPROVEMENTS	312216101200	15YR. 150% DB	0.3
Site Irrigation (Underground sprinklers irrigation system, for lawns, residential system.)		\$ 3,692.25		RS MEANS	32.00 EXTERIOR IMPROVEMENTS	328423100800	15YR. 150% DB	0.3
General Landscaping (Sodding, sod, on level ground.)		\$ 23,625.00		RS MEANS	32.00 EXTERIOR IMPROVEMENTS	329223100020	15YR. 150% DB	0.3
6 ft. Wood Fence (Wood, fences & gates, rail fence, stockade, No. 2 cedar, treated wood rails, 6' high, includes excavation)		\$ 5,444.00		RS MEANS	32.00 EXTERIOR IMPROVEMENTS	323129201200	15YR. 150% DB	0.3
Solar Panel (Passive Solar System Direct Gain)			\$ 19,483.99	RS MEANS	13.00 SPECIAL CONSTRUCTION	green building d30106882600	5YR. 200% DB	57.3
Foundation/Slab (Footing excavation, building, Footings systems, 10" thick by 20" wide, footing. Floor slab systems, 4" thick slab.)	\$ 55,579.29			RS MEANS	05.00 _concrete	010403402040300220034	39YR.	SLBLDG
Roof Framing (Roof framing systems, rafters or engineered truss, 16" OC.)	\$ 52,802.42			RS MEANS	06.00 WOOD, PLASTICS, COMPOSITES	31204741	39YR.	SLBLDG

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Exterior Walls (Structural framing/ CMU block with cladding, Non-rigid insul, batts, fbgl, kraft faced, 12" thick, R19, 15" wide. Non-rigid insul, batts, fbgl, kraft faced, 12" thick, R38, 15" wide.)	\$ 59,702.50			RS MEANS	06.00 WOOD, PLASTICS, COMPOSITES	0404034 0404034 0420046 0420050	39 YR.	SLBLDG
Exterior Windows (Single/ Double hung window systems, builder's quality wood/vinyl window.)	\$ 14,220.89			RS MEANS	05.00 OPENINGS	0428026	39 YR.	SLBLDG
Exterior Doors (Door systems, solid core wood/ insulated hollow metal.)	\$ 8,625.10			RS MEANS	05.00 OPENINGS	0452046	39 YR.	SLBLDG
Roof Coverings (Asphalt, roof shingles, roof tile, metal roof)	\$ 24,571.01			RS MEANS	07.00 THERMAL, MOISTURE PROTECTION	0504034	39 YR.	SLBLDG
Interior Partitions (Wall system, 1/2" drywall, taped & finished)	\$ 24,360.64			RS MEANS	09.00 FINISHES	0604026	39 YR.	SLBLDG
Interior Doors (Flush door, hollow core, interior. Closet door, bi-fold, solid/louvered.)	\$ 26,338.10			RS MEANS	05.00 OPENINGS	0620036 0624050	39 YR.	SLBLDG
Ceiling Finishes (1/2" gypsum wallboard, taped & finished ceilings)	\$ 13,253.20			RS MEANS	09.00 FINISHES	0608026	39 YR.	SLBLDG
Stairs (Stairways 14 risers, oak treads, box stairs)	\$ 4,975.42			RS MEANS	06.00 WOOD, PLASTICS, COMPOSITES	0608026	39 YR.	SLBLDG

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Wall Finishes (Paints & coatings, walls & ceilings, interior, concrete, drywall or plaster, latex paint, 2 coats, smooth finish, brushwork. \$ 6,563.49 Paints & coatings, walls & ceilings, interior, concrete, drywall or plaster, latex paint, 2 coats, smooth finish, roller)				RS MEANS	09.00 FINISHES	099123720800 099123720840	5 YR. 200% DB	SLBLDG
Decorative Trim (Ceiling molding, bed, pine, 9/16"X2", Chair rail 2-1/2" painted/stained.)			\$ 1,773.45	RS MEANS	09.00 FINISHES	099123350650	5 YR. 200% DB	57.00
Decorative Wood Flooring (Wood strip, flooring, fir, flat grain, grade B & better, finished.)			\$ 21,352.57	RS MEANS	09.00 FINISHES	099129100300	5 YR. 200% DB	57.00
Laminate/Floating Flooring (Floating floor, laminate, wood pattern strip, complete)			\$ 20,153.28	RS MEANS	09.00 FINISHES	099129108300	5 YR. 200% DB	57.00

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Custom Built Wood Cabinets (Custom cabinets, kitchen base cabinets, hardwood, prefinished, 1 top drawer, 1 door below, 24" deep, 35" high, 23" wide, excl. countertops. Custom cabinets, kitchen base cabinets, hardwood, prefinished, range or sink base, 2 doors below, 24" deep, 35" high, 33" wide, excl. countertops. custom cabinets, kitchen wall cabinets, hardwood, prefinished, 1 door, 12" deep, 30" high, 18" wide)						123223100880 123223101520 123223105040	5 YR. 200% DB	57.00
			\$ 16,211.36	RS MEANS	FURNISHINGS			
Ceramic or Other Tile Countertop (Ceramic tile, color group 1.)						123623130020 0664057 123661160100 123640102800 123661162200	5 YR. 200% DB	57.00
			\$ 840.13	RS MEANS	FURNISHINGS			
Mirrors (Mirrors, wall type, polished edge, 1/4" plate glass)						088313100100	5 YR. 200% DB	57.00
			\$ 884.92	RS MEANS	SPECIALTIES			
Shelving (Shelving, residential, vinyl covered wire, wardrobe type, 12" deep, wood and rod 12" deep.)						105613103000	5 YR. 200% DB	57.00
			\$ 870.24	RS MEANS	SPECIALTIES			
Removable Window Coverings (Blinds, interior, horizontal, Drapes cloth with rod)						122113330015	5 YR. 200% DB	57.00
			\$ 657.50	RS MEANS	FURNISHINGS			

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Ceiling Fans (Paddle fan, residential, variable speed (AC motor))			\$ 1,130	RS MEANS	26.00 ELECTRICAL	260590108372	5 YR. 200% DB	57.00
Building Plumbing Domestic Water Distribution/Drainage, Fixtures, Vanities (Three fixture bathroom installed with vanity)	\$ 32,985.74			RS MEANS	25.00 PLUMBING	2512032	39 YR. SLBLDG	
Laundry Equipment Plumbing (Washer dryer accessories, recessed box, tow hose valves and drain, 15 gauge, 1/2" size, 2" drain)			\$ 381.19	RS MEANS	25.00 PLUMBING	224139701070 221113741910 221113232140	5 YR. 200% DB	57.00
Kitchen Equipment Plumbing (Sink, kitchen, counter top style, self rimming, includes faucet & drain. Valves, bronze, ball, 150 psi, 3/8", threaded or soldered. Pipe, plastic, PEX, flexible, non-barrier type, white, hot/cold tubing rolls. 1/2" diameter x 100, excludes couplings & hangers)			\$ 2,927.45	RS MEANS	25.00 PLUMBING	224116163100 221113747360	5 YR. 200% DB	57.00

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
HVAC ("Furnace/ AC/ Heatpump, Supply duct, rectangular, rigid fiberglass Return duct, sheet metal galvanized, Lateral ducts, flexible round 6"" insulated, Register elbows, registers, enameled steel w/damper, Return air grille, area to 12"" x 12"" Thermostat, manual, 1 set back")	\$1,25,244.19			RS MEANS	83.00 HVAC	0830101 0860109 0860111 0860121 0860123 0860135 0860137 0860139 0860143 0860147	39YR.	SLBLDG
Laundry Dryer Vent Kit & Rough-in (Vent kit, residential appliances, for dyers)			\$ 371.75	RS MEANS	83.00 HVAC	0113013257450	5YR. 200% DB	57.00
Building Electric Distribution Panel, Wiring, Outlets, Lighting (Main electric service. Wiring device systems. Light fixture systems.)	\$32,312.56			RS MEANS	26.00 ELECTRICAL	0910048 0935212 0945212	39YR.	SLBLDG

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Laundry Equipment Electrical (Receptacle, dryer, 30 Amp. Duplex receptacle, grounded, 120 volt, 20 amp. Wall plates, stainless steel, 1 gang. Wire, copper solid, 600 volt, #10, type THW, normal installation conditions in wireway, conduit, cable tray. Wire copper solid, 600 volt, #12, type THW, normal installation conditions in wireway, conduit, cable tray. Rigid galvanized steel conduit, 1/2" diameter, to 10'H, incl 2 terminations, 2 elbows, 11 beam clamps, and 11 couplings per 11 LF. Rigid galvanized steel conduit. 3/4" diameter, to 10' H incl 2 terminations. 2 elbows, 11 beam clamps, and 11 couplings per 100 LF.)						262726202490 26272602470 262726202600 260519900054R. 200% 26051990003DB 260533131750 260533131770 260533160151		
			\$ 1,055.54	RS MEANS	ELECTRIC	26.00	57.00	

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Kitchen Equipment Electrical (Receptacle devices, residential, decorator style, GFI, type NM cable, 15 amp, incl box & cover plate. Duplex receptacle, grounded, 120 volt, 15 amp. Receptacle, range, 50 Amp. Wire, copper solid, 600 volt, #12, type THW, normal installation conditions in wireware, conduit, cable tray. Wire, copper solid, 500 volt, #10, type THW, normal installation conditions in wireway, conduit, cable tray.)						260590104300 262726202460 262726202500 260519900031 260519900041	5 YR. 200% DB	57.00
Computer Equipment Electrical (Wire, copper solid, #12, type Rigid galvanized steel conduit, 1/2" diameter, to 10'H, incl 2 terminations, 2 elbows, 11 beam clamps, & 11 couplings per 100 LF. Outlet boxed, plastic, with 2 mounting nails, 4" square. Duplex receptacle, grounded, 120 volt, 15 amp. Wall plates, stainless steel, 1 gang.)						260519900031 260533131750 260533170201 262726202460 262726202600	5 YR. 200% DB	57.00

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Television Equipment Electrical (Outlet boxes, plastic, with 2 mounting nails, 4" square. Duplex receptacle, grounded, 120 volt, 15 amp. Wall plates, stainless steel, 1 gang. Rigid galvanized steel conduit, 1/2" diameter, to 10'H, incl 2 terminations, 2 elbows, 11 beam clamps, & 11 couplings per 100 LF. Wire, copper solid,, #12, type THW, normal installation conditions in wireway, conduit, cable tray.)						260533170201 262726202460 262726202600 260533131750 260519900031	5 YR. 200% DB	57.00
Ceiling Fan Electrical (Outlet boxes, pressed steel, 4" octagon. Wire, copper solid, #12 type THW, normal installation conditions in wireway, conduit, cable tray. Rigid galvanized steel conduit, 1/2" diameter, to 10'H, incl 2 terminations, 2 elbows, 11 beam clamps, & 11 couplings per 100LF)						260533160021 260519900031 260533131750	5 YR. 200% DB	57.00

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Irrigation Electrical GFI Outlet & Hook-up (Receptacle devices, residential, decorator style, receptacle, #12/2, type NM cable, 20 amp, incl box & cover plate. Receptacle devices, residential, weather-proof cover or above receptacles, add. Wire, copper, stranded, #12, type THW, normal installation conditions in wireway, conduit, cable tray.)		\$ 94.86		RS MEANS	26.00 ELECTRICAL	260590104400 260590104500 260519900100	5 YR. 150% 150% DB	0.3
Refrigerator			\$ 3,602.00	RS MEANS	15.00 EQUIPMENT	113013166150	5 YR. 200% 150% DB	57.00
Range/Stove with Oven			\$ 3,016.00	RS MEANS	15.00 EQUIPMENT	113013150020	5 YR. 200% 200% DB	57.00
Built-in/Over Range Microwave			\$ 928.00	RS MEANS	15.00 EQUIPMENT	113013151300	5 YR. 200% 150% DB	57.00
Dishwasher			\$ 2,596.00	RS MEANS	15.00 EQUIPMENT	113013172750	5 YR. 200% 150% DB	57.00
Garbage Disposal			\$ 554.00	RS MEANS	15.00 EQUIPMENT	113013183350 113013183350	5 YR. 200% 150% DB	57.00
Washing Machine			\$ 3,668.00	RS MEANS	15.00 EQUIPMENT	113013246550 113013246700	5 YR. 200% 150% DB	57.00
Dryer			\$ 4,520.00	RS MEANS	15.00 EQUIPMENT	113013256570 113013256780	5 YR. 200% 150% DB	57.00

	39 Yr. SL Building	15 Yr. Site Imp. 150% DB	5 Yr. 200% DB	Cost Source	CSI Division	Line Number	Class Life	Asset Class
Total included in study is equal to purchase price less land value. \$526,200.00	\$381,534.55	\$33,523.61	\$111,141.85					
	73 %	6 %	21 %					

Regarding Audit Support:

If you have purchased audit support and are facing an IRS audit, please contact us within 5 business days of the start of your audit for any reason (regardless of if they mention the cost segregation studies) or else your coverage will be null and void. We do not recommend attaching your report with your tax return as you typically do not have an audit. Do not respond to the IRS regarding your cost segregation reports until you have spoken with us. The forfeiture of your audit support coverage. We'll ensure all crucial documents and clarification of your interactions with the Internal Revenue Service about the study's results will be undertaken by us. By choosing our audit support service, you acknowledge and agree to the following terms:

- **Evidence Requirement** : You are required to provide both photographic and video evidence as directed by our Cost Segregation Specialists, Inc. for the purpose of audit support.
- **Documentation** : Document the existing conditions, finishes, and other relevant details of the building before any changes are made using photos
- **Compliance** : Compliance with this evidence requirement is crucial, as failure to provide the needed evidence will void your audit support coverage.

Please note that while we are dedicated to defending and substantiating our results, we cannot guarantee specific outcomes during an audit.

If you have any questions or need further clarification, please don't hesitate to reach out to us directly or on our YouTube channel.

Property Details

General

Property Type :	Rental
First Name :	Jane
Last Name :	Doe
Mobile :	(848) 301-1862
Email :	info@diycostseg.com

Property Information

Building Name :	4plex STR Sample
Building Address :	123 4plex Ave STR
Building State :	NY
City :	Sample City
Country :	USA
Zip :	12345
Construction Type :	Purchase

Purchase Information

Year Built :	2023
Year Purchased :	2024
Was There A 1031 Exchange? :	No

Purchase Price :	750,000.00
Land Value :	220,000.00
Building Type :	Rental Homes (Single Family Home/Duplex/Triplex/4-plex or Townhomes)
Building Square Feet :	5,500.00
Developed Site Square Feet :	9,500.00
Building Grade :	4.00
Number of Stories :	2.00
Irrigation :	Yes
Audit Support :	Yes

Payment Information

Payment Method :	Credit Card
Total Amount :	790.00

Building Information

Total Living Units :	4-plex
Crown Molding :	Yes
Swimming Pool :	No

Pool Screen Enclosure :	No
Hot Tub :	No
Hot Tub Portable :	No
Hot Tub In Ground :	No
Solar Panel :	Yes
Solar Panel Ground Sf :	0.00
Solar Panel Roof Sf :	400.00
Natural Gas :	Yes
Sewer Connection System :	City/county Sewer
Private Water Well :	No
Driveway :	No
Driveway Type :	Asphalt
Driveway Width :	20.00
Driveway Length :	40.00
Fencing :	Yes
6 Ft. Wood Fence :	200.00
Kitchen Cabinetry Grade :	Custom Built Wood Cabinets
Kitchen Countertop Material :	Ceramic Or Other Tile
Total Refrigerators :	4.00

Range/Stove with Oven :	4.00
Total Microwaves :	4.00
Total Dishwashers :	4.00
Total Garbage Disposals :	4.00
Total Washing Machines :	4.00
Total Dryers :	4.00
Total Bedrooms :	8.00
Total Full Bathrooms :	4.00
Total Half Bathrooms :	4.00
Total Laundry Areas :	4.00
Total Ceiling Fans :	4.00
Window Coverings :	Yes
Total Window Coverings :	12.00
Decorative Wood Flooring Percentage :	50.00
Laminate Floating Flooring Percentage :	50.00
Total Flooring Percentage :	100.00
Unit(s) used for long term? :	No