

Cost Segregation

Benefit Analysis Request

Below you will find a summary of the types of information we will need to perform a benefit analysis for the following scenarios:

1. **New Construction** – Cost Segregation of a newly constructed facility or tenant improvement to be placed into service in the current tax year.
 - 1) Contractor cost summary – A breakout of costs by categories (e.g. electrical, plumbing, HVAC, etc...)
 - 2) Summary of indirect costs – Any costs associated with the project relating to Architects fees, permits, etc. that may not be included in the contractor costs.
 - 3) Blueprints – not necessary for estimates, but if they are readily available to us we would like them. Electronic format is preferred when available.
 - 4) Property address and contact person to answer questions about the property.
2. **New Acquisition** - Property purchased in the current year but not constructed by the client.
 - 1) Appraisal – We are not concerned with appraised values; however the appraisal will have building detail that is helpful in determining potential benefit.
 - 2) Blueprints – not necessary for estimates, but if they are readily available to us we would like them. Electronic format is preferred when available. More than likely will not be available in this situation.
 - 3) Any allocation that has been made between land and building basis.
 - 4) Property address and contact person to answer questions about the property.
3. **Lookback - (Rev. Proc. 2011-14 Study)** – Study will be performed on assets placed in service prior to the current year.
 - 1) Federal Tax depreciation schedule – Will show the current depreciation methodology, in service date, asset basis, and current accumulated depreciation.
 - 2) Description of types of properties (e.g. office building, restaurant, auto dealer, etc...)
 - 3) Property locations and contact person.

We may request additional detail after receiving the depreciation schedules. In most cases the above information is adequate for estimating purposes.