



# Property Analysis

Stay Compliant, Save Money  
Accelerated Depreciation & Repair Regulations

The Premier Company Providing Engineering-based Cost Segregation Studies for U.S. Properties.



## The CSSI® Difference



Proven Industry Leadership With 50,000+ Studies Delivered Since 2003



Coast-To-Coast Coverage With Multiple Specialty Tax Services



Strategic Partnerships With Tax Professionals to Maximize Benefits



Full Audit Representation Support At No Additional Cost

## Mission

We are committed to be the best partner at transforming complex tax regulations into tangible financial benefits through proven technology and enduring relationships for our customers, clients, employees, and stakeholders.

CSSI's expertise extends beyond Cost Segregation to include Research & Development Credits, Section 179D, and Green Zip Tape. Whether you're seeking to reduce your tax burden, improve cash flow, or maximize energy efficiency deductions, our comprehensive platform ensures you receive every available benefit. Our engineering-based approach can reveal savings that others may have missed. Contact your CSSI Representative to learn more.



### R&D Tax Credits

Transform Your Innovation Into Immediate Tax Savings



### Section 179D

Maximize Deductions for Energy-Efficient Building Investments



### Green Zip Tape

Patented Movable Drywall System With Tax Savings Benefits



22 Berkeley Road, Carlton, GA 30627

Retail Store

Estimated Savings Overview

We are pleased to provide this Cost Segregation Study Property Analysis. These results represent an estimated range of expected results based on prior CSSI study results of similar building types of which over 55,000 have been completed to date.

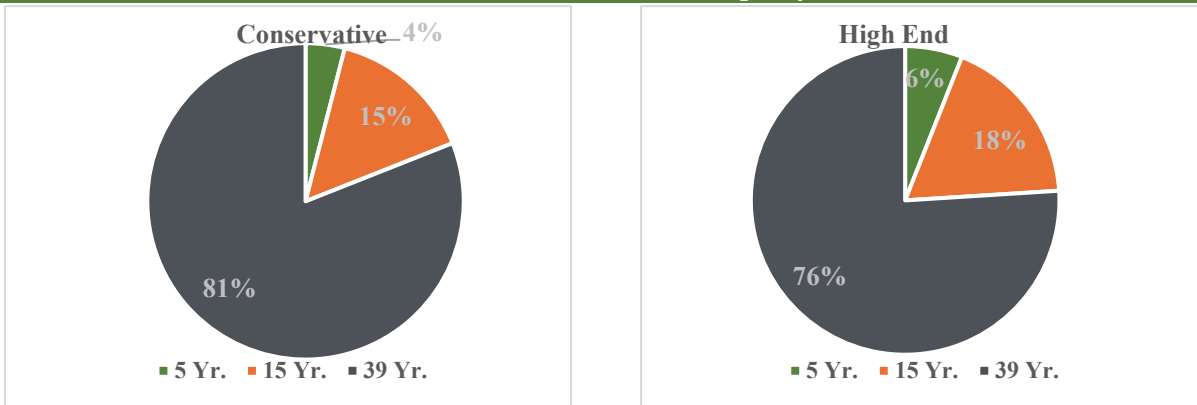
Building Cost: \$1,093,500

Date Placed in Service: 01/1/2026

2026 Range of Benefits - Year of Application

	<u>Conservative</u>	<u>High End</u>
2026 Dep.-Accelerated Method	\$229,563	\$282,892
2026 Dep.-Straight Line Method	\$26,911	\$26,911
2026 Increased Deduction	<b>\$202,652</b>	<b>\$255,981</b>
2026 Tax Savings (37%)	<b>\$74,981</b>	<b>\$94,713</b>
ROI: 2026	28 : 1	36 : 1

Estimated Allocation of Property



Accumulated Increased Depreciation and Tax Benefits

	<u>Conservative</u>	<u>High End</u>
Accum. Dep. 2026 - 2027	\$197,325	\$249,252
Accum. Tax Savings 2026 - 2027	\$73,010	\$92,223
Accum. Dep. 2026 - 2031	\$176,016	\$222,337
Accum. Tax Savings 2026 - 2031	\$65,126	\$82,265

Fee Overview

Cost Segregation Study Fee	\$4,230
After Tax Fee	\$2,665

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126803-03  
786-553-8878

The above calculations include 100% bonus depreciation.



**Cost Segregation Application Analysis (Conservative)**

22 Berkeley Road, Carlton, GA 30627  
Retail Store

Property Class	With Analysis		Without Analysis	
	Percentage Assumed	Depreciable Basis	Percentage Assumed	Depreciable Basis
5 Year Property	4.0%	43,740	0.0%	0
7 Year Property	0.0%	0	0.0%	0
15 Year Property	15.0%	164,025	0.0%	0
39 Year Property	81.0%	885,735	100.0%	1,093,500
<b>Total Value of Building</b>	<b>100.0%</b>	<b>\$ 1,093,500</b>	<b>100.0%</b>	<b>\$ 1,093,500</b>

Building Cost : \$ 1,093,500  
 Property Acquisition Date : January 2026  
 Years of Ownership (X=) : 40  
 Last Tax Year of Ownership : 2065  
 Present Value Rate of Return : 8.000%

Tax Year Cost Segregation Applied : 2026  
 Estimated Study Fees : \$ 4,230  
 Estimated Tax Rate : 37.0%  
 Estimated After-Tax Study Fees : \$ 2,665

Tax Year of Ownership	5 Year Depreciation With Analysis	7 Year Depreciation With Analysis	15 Year Depreciation With Analysis	39 Year Depreciation With Analysis	Total Depreciation With Analysis	39 Year Depreciation W/O Analysis	Total Depreciation W/O Analysis	Timing Difference	Tax Effect of Timing Difference / Amount Available to Invest After Fees	Cumulative Present Value of Tax Effect	Cumulative Future Value When Cost Segregation Applied After "X" Years
2026	43,740		164,025	21,798	229,563	26,911	26,911	202,652	72,316	72,316	1,454,664
2027				22,710	22,710	28,037	28,037	(5,327)	(1,971)	70,491	1,417,953
2028				22,710	22,710	28,037	28,037	(5,327)	(1,971)	68,801	1,383,962
2029				22,710	22,710	28,037	28,037	(5,327)	(1,971)	67,237	1,352,488
2030				22,710	22,710	28,037	28,037	(5,327)	(1,971)	65,788	1,323,346
2031				22,710	22,710	28,037	28,037	(5,327)	(1,971)	64,447	1,296,362
2032				22,710	22,710	28,037	28,037	(5,327)	(1,971)	63,204	1,271,377
2033				22,710	22,710	28,037	28,037	(5,327)	(1,971)	62,054	1,248,243
2034				22,710	22,710	28,037	28,037	(5,327)	(1,971)	60,990	1,226,823
2035				22,710	22,710	28,037	28,037	(5,327)	(1,971)	60,004	1,206,989
2036				22,710	22,710	28,037	28,037	(5,327)	(1,971)	59,091	1,188,624
2037				22,710	22,710	28,037	28,037	(5,327)	(1,971)	58,245	1,171,620
2038				22,710	22,710	28,037	28,037	(5,327)	(1,971)	57,463	1,155,875
2039				22,710	22,710	28,037	28,037	(5,327)	(1,971)	56,738	1,141,297
2040				22,710	22,710	28,037	28,037	(5,327)	(1,971)	56,067	1,127,799
2041				22,710	22,710	28,037	28,037	(5,327)	(1,971)	55,445	1,115,300
2042				22,710	22,710	28,037	28,037	(5,327)	(1,971)	54,870	1,103,727
2043				22,710	22,710	28,037	28,037	(5,327)	(1,971)	54,337	1,093,012
2044				22,710	22,710	28,037	28,037	(5,327)	(1,971)	53,844	1,083,090
2045				22,710	22,710	28,037	28,037	(5,327)	(1,971)	53,387	1,073,903
2046				22,710	22,710	28,037	28,037	(5,327)	(1,971)	52,964	1,065,396
2047				22,710	22,710	28,037	28,037	(5,327)	(1,971)	52,573	1,057,520
2048				22,710	22,710	28,037	28,037	(5,327)	(1,971)	52,210	1,050,227
2049				22,710	22,710	28,037	28,037	(5,327)	(1,971)	51,875	1,043,475
2050				22,710	22,710	28,037	28,037	(5,327)	(1,971)	51,564	1,037,222
2051				22,710	22,710	28,037	28,037	(5,327)	(1,971)	51,276	1,031,433
2052				22,710	22,710	28,037	28,037	(5,327)	(1,971)	51,010	1,026,073
2053				22,710	22,710	28,037	28,037	(5,327)	(1,971)	50,763	1,021,109
2054				22,710	22,710	28,037	28,037	(5,327)	(1,971)	50,534	1,016,514
2055				22,710	22,710	28,037	28,037	(5,327)	(1,971)	50,323	1,012,258
2056				22,710	22,710	28,037	28,037	(5,327)	(1,971)	50,127	1,008,318
2057				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,946	1,004,670
2058				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,778	1,001,292
2059				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,622	998,164
2060				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,478	995,268
2061				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,345	992,587
2062				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,221	990,104
2063				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,107	987,805
2064				22,710	22,710	28,037	28,037	(5,327)	(1,971)	49,001	985,676
2065				948	948	1,170	1,170	(222)	(82)	48,997	985,594
<b>Total</b>	<b>\$ 43,740</b>	<b>\$ 0</b>	<b>\$ 164,025</b>	<b>\$ 885,735</b>	<b>\$ 1,093,500</b>	<b>\$ 1,093,500</b>	<b>\$ 1,093,500</b>				

Benefit Analysis at End of Ownership (Conservative)	
Cumulative Net Present Value of Benefit	\$ 48,997
Cumulative Future Value of Invested Savings	\$ 985,594

Benefit Analysis at End of Ownership (High End)	
Cumulative Net Present Value of Benefit	\$ 62,593
Cumulative Future Value of Invested Savings	\$ 1,259,067

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**Cost Segregation Application Analysis (High End)**

22 Berkeley Road, Carlton, GA 30627  
Retail Store

Property Class	With Analysis		Without Analysis	
	Percentage Assumed	Depreciable Basis	Percentage Assumed	Depreciable Basis
5 Year Property	6.0%	65,610	0.0%	0
7 Year Property	0.0%	0	0.0%	0
15 Year Property	18.0%	196,830	0.0%	0
39 Year Property	76.0%	831,060	100.0%	1,093,500
<b>Total Value of Building</b>	<b>100.0%</b>	<b>\$ 1,093,500</b>	<b>100.0%</b>	<b>\$ 1,093,500</b>

Building Cost : \$ 1,093,500  
 Property Acquisition Date : January 2026  
 Years of Ownership (X=) : 40  
 Last Tax Year of Ownership : 2065  
 Present Value Rate of Return : 8.000%

Tax Year Cost Segregation Applied : 2026  
 Estimated Study Fees : \$ 4,230  
 Estimated Tax Rate : 37.0%  
 Estimated After-Tax Study Fees : \$ 2,665

Tax Year of Ownership	5 Year Depreciation With Analysis	7 Year Depreciation With Analysis	15 Year Depreciation With Analysis	39 Year Depreciation With Analysis	Total Depreciation With Analysis	39 Year Depreciation W/O Analysis	Total Depreciation W/O Analysis	Timing Difference	Tax Effect of Timing Difference / Amount Available to Invest After Fees	Cumulative Present Value of Tax Effect	Cumulative Future Value When Cost Segregation Applied After "X" Years
2026	65,610		196,830	20,452	282,892	26,911	26,911	255,981	92,048	92,048	1,851,577
2027				21,308	21,308	28,037	28,037	(6,729)	(2,490)	89,743	1,805,205
2028				21,308	21,308	28,037	28,037	(6,729)	(2,490)	87,608	1,762,269
2029				21,308	21,308	28,037	28,037	(6,729)	(2,490)	85,632	1,722,512
2030				21,308	21,308	28,037	28,037	(6,729)	(2,490)	83,802	1,685,701
2031				21,308	21,308	28,037	28,037	(6,729)	(2,490)	82,107	1,651,617
2032				21,308	21,308	28,037	28,037	(6,729)	(2,490)	80,539	1,620,057
2033				21,308	21,308	28,037	28,037	(6,729)	(2,490)	79,086	1,590,835
2034				21,308	21,308	28,037	28,037	(6,729)	(2,490)	77,741	1,563,777
2035				21,308	21,308	28,037	28,037	(6,729)	(2,490)	76,495	1,538,724
2036				21,308	21,308	28,037	28,037	(6,729)	(2,490)	75,342	1,515,527
2037				21,308	21,308	28,037	28,037	(6,729)	(2,490)	74,274	1,494,048
2038				21,308	21,308	28,037	28,037	(6,729)	(2,490)	73,286	1,474,160
2039				21,308	21,308	28,037	28,037	(6,729)	(2,490)	72,370	1,455,745
2040				21,308	21,308	28,037	28,037	(6,729)	(2,490)	71,522	1,438,694
2041				21,308	21,308	28,037	28,037	(6,729)	(2,490)	70,738	1,422,906
2042				21,308	21,308	28,037	28,037	(6,729)	(2,490)	70,011	1,408,288
2043				21,308	21,308	28,037	28,037	(6,729)	(2,490)	69,338	1,394,753
2044				21,308	21,308	28,037	28,037	(6,729)	(2,490)	68,715	1,382,220
2045				21,308	21,308	28,037	28,037	(6,729)	(2,490)	68,138	1,370,615
2046				21,308	21,308	28,037	28,037	(6,729)	(2,490)	67,604	1,359,871
2047				21,308	21,308	28,037	28,037	(6,729)	(2,490)	67,109	1,349,922
2048				21,308	21,308	28,037	28,037	(6,729)	(2,490)	66,651	1,340,710
2049				21,308	21,308	28,037	28,037	(6,729)	(2,490)	66,227	1,332,180
2050				21,308	21,308	28,037	28,037	(6,729)	(2,490)	65,835	1,324,282
2051				21,308	21,308	28,037	28,037	(6,729)	(2,490)	65,471	1,316,969
2052				21,308	21,308	28,037	28,037	(6,729)	(2,490)	65,134	1,310,198
2053				21,308	21,308	28,037	28,037	(6,729)	(2,490)	64,823	1,303,929
2054				21,308	21,308	28,037	28,037	(6,729)	(2,490)	64,534	1,298,124
2055				21,308	21,308	28,037	28,037	(6,729)	(2,490)	64,267	1,292,749
2056				21,308	21,308	28,037	28,037	(6,729)	(2,490)	64,020	1,287,772
2057				21,308	21,308	28,037	28,037	(6,729)	(2,490)	63,790	1,283,163
2058				21,308	21,308	28,037	28,037	(6,729)	(2,490)	63,578	1,278,896
2059				21,308	21,308	28,037	28,037	(6,729)	(2,490)	63,382	1,274,946
2060				21,308	21,308	28,037	28,037	(6,729)	(2,490)	63,200	1,271,287
2061				21,308	21,308	28,037	28,037	(6,729)	(2,490)	63,032	1,267,900
2062				21,308	21,308	28,037	28,037	(6,729)	(2,490)	62,876	1,264,764
2063				21,308	21,308	28,037	28,037	(6,729)	(2,490)	62,731	1,261,860
2064				21,308	21,308	28,037	28,037	(6,729)	(2,490)	62,598	1,259,171
2065				889	889	1,170	1,170	(281)	(104)	62,593	1,259,067
<b>Total</b>	<b>\$ 65,610</b>	<b>\$ 0</b>	<b>\$ 196,830</b>	<b>\$ 831,060</b>	<b>\$ 1,093,500</b>	<b>\$ 1,093,500</b>	<b>\$ 1,093,500</b>				

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Benefit Analysis at End of Ownership	
Cumulative Net Present Value of Benefit	\$ 62,593
Cumulative Future Value of Invested Savings	\$ 1,259,067



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## Cost Segregation Study Engagement Letter

We are pleased to provide this engagement letter to you outlining the Cost Segregation Study for your firm by Cost Segregation Services, LLC. Our analysis will entail a cost classification study, the preparation of the cost segregation report, and the review with your CPA for the application of depreciation for these assets. These results will be applied to your financial records by your CPA.

Our engagement is divided into the following two phases.

### **PHASE I: Preliminary Analysis and Identification**

This phase of the engagement consists of familiarization with the project, establishment of the working relationship between our firm, your organization and others (architect, engineer, and general contractor), and preliminary identification of asset categories under MACRS (Modified Accelerated Cost Recovery System).

### **PHASE II: In-Depth Analysis and Report Compilation**

Our completion of the study is dependent on the availability, accuracy and substantiation of the project records. This phase consists of analyzing the accumulation of cost information and any change orders. Therefore, the quicker we can receive the relevant information, the faster the work can get started and accelerate our delivery time to you. It will also include a physical inspection of the property. Our compilation will segregate all of the construction costs of the project according to the appropriate MACRS category and depreciable life. In addition, we will appropriately allocate indirect costs to the direct construction costs as finally segregated among 5-year, 7-year, 15-year, 27.5, 31.5 and/or 39-year depreciation lives. In addition, this report will contain the identification of unit of property defined buildings and building systems within each unit of property as defined by the Tangible Property Regulations. Building systems defined may include but are not limited to the following: HVAC, Plumbing, Electrical, Escalators, Elevators, Fire protection and alarm, Security, Gas distribution, and Other components identified in published guidance. Once the study is completed and classification changes are properly identified we will review the Cost Segregation Report with your CPA for application to your financial records.

### **Fees**

Our fee for PHASE I and PHASE II will be a fixed fee of \$ 4,230 (Four Thousand Two Hundred Thirty Dollars). Our fee includes \$ 2,115 (Two Thousand One Hundred Fifteen Dollars) due and payable at the time this agreement is authorized. The initial deposit is required before we start Phase II. The remainder of the fee, \$ 2,115 (Two Thousand One Hundred Fifteen Dollars), will be due contemporaneous with the delivery to you of the Cost Segregation Study Report.





**Payment Method:**

We transitioned to an automated, paperless billing system where you can pay with a Credit Card or an ACH. ACH and Debit Card payments will not incur any additional processing fees while a Credit Card processing will incur an additional 3%. The initial deposit payment method will be stored in our billing system, and the final payment will be automatically processed prior to the delivery of the Cost Segregation Study Report.

Our work will not constitute an audit, the objective of which is the expression of a professional opinion regarding the construction costs, nor will it constitute a review, the objective of which is the expression of limited assurance that no material modifications need to be made to the building costs for them to be in conformity with generally accepted accounting principles. Accordingly, we will not express an opinion nor any form of assurance on the building costs referred to above.

Further, said fee includes technical representation by our firm in the unlikely event of an Internal Revenue Service audit specifically relating to the identification of asset categories under MACRS resulting from our analysis. It does not represent involvement by your CPA.

Our work is not designed to disclose errors, irregularities or illegal acts, including fraud or defalcations and therefore should not and shall not be used for those purposes.

We look forward to the opportunity of working with you. We will immediately set forth a project timetable that meets your schedule and convenience.

**Client Authorization**

Client Signature: \_\_\_\_\_ Authorized By: \_\_\_\_\_  
CSSI

Printed Name: \_\_\_\_\_ Project # 126803-03

Legal Entity Name: \_\_\_\_\_ Property #1:

Title: \_\_\_\_\_ Address: 22 Berkeley Road, Carlton, GA 30627

Date of Engagement: \_\_\_\_\_

Client Phone Number: \_\_\_\_\_

Client Email: \_\_\_\_\_ Property #2:

Address: \_\_\_\_\_ Address:

City/State/Zip: \_\_\_\_\_ Sol Murray

# MINIMUM DATA REQUIRED

TO ENSURE DATA COLLECTION PROCESS IS SATISFIED



## BUILDING PURCHASE PRIOR TAX YEAR

- Completed Engagement Letter
- Prior Year Depreciation Schedule
- Site Survey Photographs
- 
- Drawings\*
- Appraisal\*
- Settlement Statement\*



## NEW CONSTRUCTION PRIOR TAX YEAR

- Completed Engagement Letter
- Prior Year Depreciation Schedule
- Site Survey Photographs
- 
- Drawings\*
- Cost Detail from Construction\*



## BUILDING PURCHASE CURRENT TAX YEAR

- Completed Engagement Letter
- Confirmed Cost Basis (No Land Value)
- Site Survey Photographs
- 
- Drawings\*
- Appraisal\*
- Settlement Statement\*



## NEW CONSTRUCTION CURRENT TAX YEAR

- Completed Engagement Letter
- Confirmed Cost Basis (No Land Value)
- Site Survey Photographs
- 
- Drawings\*
- Cost Detail from Construction\*



## IMPROVEMENTS CURRENT TAX YEAR DISPOSITION

- Completed Engagement Letter
- Confirmed Cost Basis
- Cost Detail from Improvements
- Site Survey Photographs
- 
- Drawings\*

\* Items are helpful but not required, provide email confirmation if you cannot supply these  
Please supply the requested information within **one week** of engagement to ensure a timely start to your cost segregation study



## Deposit Invoice

Invoice Number: 126803-03  
Invoice Date: 11/20/2025  
Project Number: 126803-03

**Bill To:**

22 Berkeley Road, Carlton, GA 30627

**Remit To:**

Cost Segregation Services, LLC  
10211 Siegen Lane, Building 1  
Baton Rouge, LA 70810

Study Fee:	\$4,230.00
<b>Deposit Due Upon Engagement:</b>	<b>\$2,115.00</b>

**Properties Included:**

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22 Berkeley Road, Carlton, GA 30627

Please call your representative, Sol Murray at 786-553-8878, with any questions.

Thank you for your business!

[Click Here to Make Payment](#)