Elite Remote Cost Seg Report

Public sample â street address omitted

Prepared by Malachi Greb

Elite Properties LLC ´• Evansville, Indiana

Method: owner records, public information, and submitted photographs. Built for CPA review. Not a PE stamp. Not a CPA opinion. Not tax-return preparation. Not IRS audit defense.

The schedules, first-year depreciation, and photo appendix that follow are from an issued study on a single-family rental we operate. Numbers match the 6919 example card on the site.

Qualifying 5-year and 15-year property acquired after January 19, 2025 may be eligible for 100% bonus depreciation. The CPA determines tax treatment.

Elite Remote Cost Seg Report

Single-family rental · cost segregation study and depreciation analysis

Prepared by: Malachi Greb, Elite Properties LLC, Evansville, Indiana

Prepared for: example client file (public sample)

Property: example SFR — street address omitted

Report date: August 18, 2026 · Tax year: 2025

Method: owner records, public information, and submitted photographs

This is a remote property analysis for the client's CPA to review. It is not a PE or engineer stamp, not a filed return, and not a savings guarantee. Elite Properties LLC does not hold engineering certifications for cost segregation. The CPA owns tax treatment, including whether qualifying 5-year and 15-year property receives 100% bonus depreciation under IRC § 168(k) for property acquired and placed in service after January 19, 2025.

The pages that follow are an issued study on a house we operate. Street address withheld. Schedules and year-one depreciation figures are from that file.

COST SEGREGATION STUDY

AND DEPRECIATION ANALYSIS

Example SFR — street address omitted

Prepared for: Elite Properties LLC

Report Date: August 18, 2026 | Tax Year: 2025

1. Executive Summary

This Cost Segregation Study allocates the depreciable basis of the subject property among MACRS asset classes under IRC §§ 167 and 168. The study identifies § 1245 tangible personal property and 15-year land improvements eligible for 100% bonus depreciation under IRC § 168(k) for qualified property acquired and placed in service after January 19, 2025.

Asset Classification	Recovery Period	Allocated Basis	% of Building
Personal Property (§ 1245)	5-Year GDS	$28,570	14.5%
Land Improvements (§ 1250)	15-Year GDS	$23,656	12.0%
Building / Structural (§ 1250)	27.5-Year GDS	$144,908	73.5%
Total Depreciable Building Basis		$197,134	100%

Estimated 2025 depreciation: $28,570 + $23,656 + ~$4,400–$5,300 = approximately $56,600 – $57,500.

2. Property Description and Cost Basis

Taxpayer / Owner	Elite Properties LLC
Property Address	Example SFR — street address omitted
Property Type / Use	Residential rental – short-term rental (100% business use)
Year Built / Placed in Service	1972 / 2025 (after January 19, 2025)
Total Cost Basis	$246,417 (purchase price + capitalized closing costs)
Land / Depreciable Basis	Land 20% = $49,283; Depreciable building basis = $197,134
Living Area / Layout	~3,400 sq ft; three levels (upstairs, main, basement)
Bedrooms / Bathrooms	5 bedrooms / 4.5 bathrooms (basement includes 1 bed + 1 bath)
Notable Features	In-ground pool; concrete patio; sunroom (glass + tile); fencing; driveway; basement vinyl plank + trim

3. Methodology

Cost basis allocated among MACRS classes based on physical characteristics and applicable Code provisions. Quantities derived from ~3,400 sf, three-level layout, 5 bed / 4.5 bath counts, and standard residential estimating factors. Separately purchased post-acquisition appliances/furniture recorded as expenses are excluded.

1. Establish total acquisition cost from settlement statements and accounting records.
2. Allocate land at 20%.
3. Quantify 15-year site improvements from documented physical features.
4. Quantify § 1245 personal property (finishes/fixtures that conveyed) using derived counts.
5. Apply GDS under IRC § 168 / Rev. Proc. 87-56; 100% bonus under § 168(k) for 5-year and 15-year property.

4. Quantity and Cost Schedules

4.1 Five-Year Personal Property – Component Schedule

All extended amounts are calculated as Qty × Unit Cost. Total ties exactly to $28,570.00.

Component	Qty	Unit	Unit Cost	Extended
Bathroom vanity packages	4.5	each	$1,000.00	$4,500.00
Bathroom faucets	4.5	each	$100.00	$450.00
Kitchen faucet	1	each	$125.00	$125.00
Bathroom mirrors	4.5	each	$75.00	$337.50
Towel bars / toilet paper holders	9	each	$20.00	$180.00
Flooring – bedrooms (5 × 140 sf)	700	sf	$3.50	$2,450.00
Flooring – common areas / halls	800	sf	$3.50	$2,800.00
Flooring – basement vinyl plank	600	sf	$3.50	$2,100.00
Flooring – sunroom tile	150	sf	$4.00	$600.00
Built-in kitchen cabinetry	1	set	$4,000.00	$4,000.00
Built-in bath cabinetry	4.5	each	$350.00	$1,575.00
Interior doors	16	each	$80.00	$1,280.00
Door knobs / hardware	16	each	$20.00	$320.00
Window treatments	12	each	$100.00	$1,200.00
Ceiling fans	5	each	$100.00	$500.00
Interior light fixtures	14	each	$40.00	$560.00
Standard electrical outlets	55	each	$12.00	$660.00
GFCI outlets	8	each	$30.00	$240.00
Light switches	28	each	$10.00	$280.00
Closet shelving / rod systems	6	each	$100.00	$600.00
Baseboards / trim	550	lf	$3.00	$1,650.00
Sunroom glass / specialty windows contribution	1	set	$2,162.50	$2,162.50
Total 5-Year Personal Property				$28,570.00

4.2 Fifteen-Year Land Improvements – Component Schedule

Component	Qty	Unit	Unit Cost	Extended
In-ground swimming pool (~35,000 gal)	1	each	$12,000.00	$12,000.00
Concrete patio around pool (~75×50)	3,750	sf	$2.00	$7,500.00
Perimeter / backyard fencing	220	lf	$12.00	$2,640.00
Concrete aggregate driveway	1	allowance	$1,000.00	$1,000.00

Site landscaping	1	allowance	$516.00	$516.00
Total 15-Year Land Improvements				$23,656.00

5. MACRS Asset Detail

5.1 Five-Year Personal Property (§ 1245)

Cost Basis / Adjusted Basis	$28,570.00
Date Placed in Service	2025 (after January 19, 2025)
System / Recovery / Method	GDS / 5-year / 200% DB to SL; half-year; 100% bonus § 168(k)
Business Use	100%

5.2 Fifteen-Year Land Improvements

Cost Basis / Adjusted Basis	$23,656.00
Date Placed in Service	2025 (after January 19, 2025)
System / Recovery / Method	GDS / 15-year (Asset Class 00.3) / 150% DB to SL; half-year; 100% bonus § 168(k)
Business Use	100%

5.3 Building Structure (27.5-Year)

Cost Basis / Adjusted Basis	$144,908.00
Date Placed in Service	2025
System / Recovery / Method	GDS / 27.5-year / Straight-line; mid-month convention
Business Use / Bonus	100% / Not applicable (recovery period > 20 years)

6. Legal Analysis

Depreciation authorized under IRC § 167. Recovery periods/methods under IRC § 168 (MACRS). § 1245 personal property vs. § 1250 real property. Land improvements: Asset Class 00.3, Rev. Proc. 87-56 (15-year). 100% bonus under IRC § 168(k) for qualified property (recovery period ≤ 20 years) acquired and placed in service after January 19, 2025. Classification guided by Hospital Corporation of America v. Commissioner, 109 T.C. 21 (1997), and the IRS Cost Segregation Audit Techniques Guide.

7. Reconciliation to Total Actual Costs

Description	Amount
Total acquisition cost (purchase + capitalized closing costs)	$246,417.00
Less: Land (non-depreciable) – 20%	($49,283.00)
Depreciable building basis	$197,134.00
Allocated to 5-year personal property	$28,570.00
Allocated to 15-year land improvements	$23,656.00
Allocated to 27.5-year building structure	$144,908.00
Total allocated (reconciles to the penny)	$197,134.00

8. Indirect Costs and Related Considerations

Indirect costs (capitalized closing costs) included in total basis and allocated proportionately. No construction-period interest. Classifications constitute the initial method of accounting for this 2025-placed property — no Form 3115 required. IRC § 263A does not apply. Business use 100%.

9. Estimated First-Year Depreciation – Tax Year 2025

Asset Class	Basis	2025 Depreciation
5-Year Personal Property (100% bonus)	$28,570.00	$28,570.00
15-Year Land Improvements (100% bonus)	$23,656.00	$23,656.00
27.5-Year Building (SL, mid-month)	$144,908.00	~$4,400 – $5,300
Total Estimated 2025 Depreciation		~$56,600 – $57,500

10. Certification

Allocations are based on cost basis in the taxpayer's books, closing and appraisal documentation, public records, and physical characteristics of the property. All component schedules tie to the penny. Retain this report, quantity schedules, and source documents as permanent records supporting the depreciation deductions claimed.

Prepared for: Elite Properties LLC
Property: Example SFR — street address omitted
Report Date: August 18, 2026 | Tax Year: 2025

APPENDIX A

SUPPORTING PHOTOGRAPHS

Cost Segregation Study – Example SFR — street address omitted

Elite Properties LLC | Tax Year 2025 | August 18, 2026

Purpose

This appendix provides photographic documentation of the physical features of the subject property supporting the asset classifications and quantity schedules in the Cost Segregation Study. Photographs were taken in connection with the property's renovation and placement in service as a short-term rental in 2025. This appendix is part of the permanent cost segregation file.

Photograph Index

Photo	Description / Feature Documented
A-1	Exterior front of property
A-2	In-ground swimming pool and concrete patio (view 1) – 15-year
A-3	In-ground swimming pool and concrete patio (view 2) – 15-year
A-4	In-ground swimming pool and concrete patio (view 3) – 15-year
A-5	Sunroom (glass + tile) – view 1 – 5-year
A-6	Sunroom (glass + tile) – view 2 – 5-year
A-7	Basement full view – vinyl plank flooring – 5-year
A-8	Basement – additional view (flooring / trim)
A-9	Bathroom 1 – vanity, fixtures, finishes – 5-year
A-10	Bathroom 2 – vanity, fixtures, finishes – 5-year
A-11	Bathroom 3 – vanity, fixtures, finishes – 5-year
A-12	Bathroom 4 (half bath) – fixtures and finishes – 5-year
A-13	Living room – flooring and finishes – 5-year
A-14	Dining room – flooring and finishes – 5-year
A-15	Bedroom 1 – flooring and finishes – 5-year
A-16	Bedroom 2 – flooring and finishes – 5-year
A-17	Bedroom 3 – flooring and finishes – 5-year
A-18	Bedroom 4 – flooring and finishes – 5-year
A-19	Bedroom 5 – flooring and finishes – 5-year
A-20	Laundry room – finishes – 5-year

A. Exterior and Site Improvements

A-1 — Exterior Front

Photo A-1: Exterior front – Example SFR (address omitted)

A-2 to A-4 — In-Ground Pool and Concrete Patio (15-Year)

Photo A-2: In-ground swimming pool and concrete patio (view 1)

Photo A-3: In-ground swimming pool and concrete patio (view 2)

Photo A-4: In-ground swimming pool and concrete patio (view 3)

B. Sunroom (5-Year)

Photo A-5: Sunroom – glass enclosure and tile flooring (view 1)

Photo A-6: Sunroom – glass enclosure and tile flooring (view 2)

C. Basement Finishes (5-Year)

Photo A-7: Basement full view – vinyl plank flooring and finishes

Photo A-8: Basement – additional view of flooring and trim

D. Bathrooms (5-Year)

Photo A-9: Bathroom 1 – vanity, fixtures, and finishes

Photo A-10: Bathroom 2 – vanity, fixtures, and finishes

Photo A-11: Bathroom 3 – vanity, fixtures, and finishes

Photo A-12: Bathroom 4 (half bath) – fixtures and finishes

E. Living Areas (5-Year)

Photo A-13: Living room – flooring and interior finishes

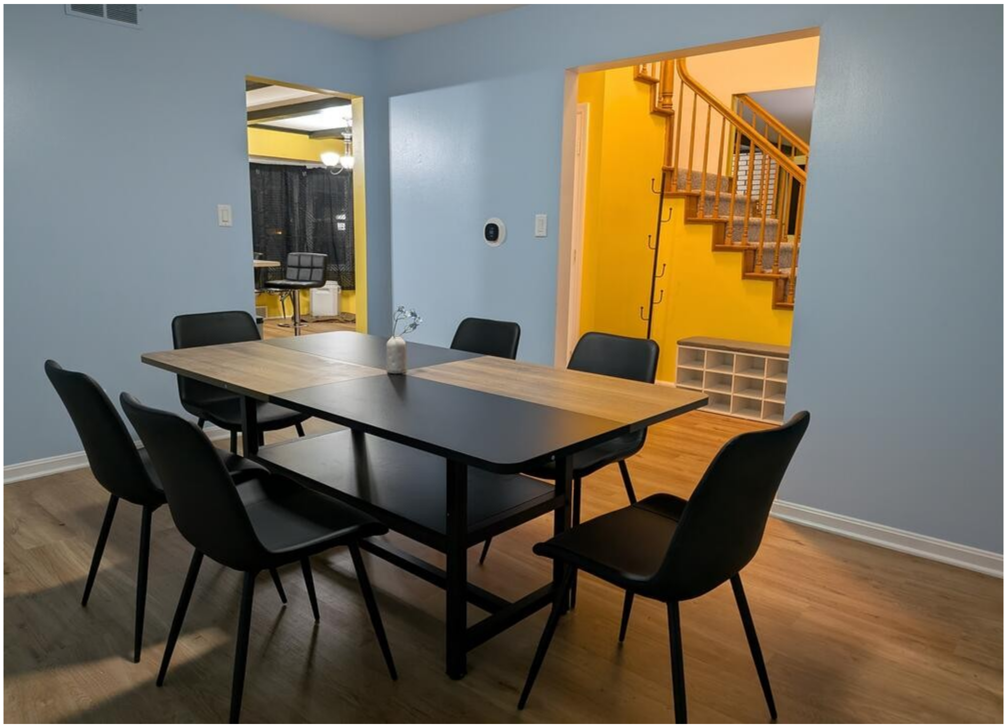

Photo A-14: Dining room – flooring and interior finishes

F. All Five Bedrooms (5-Year)

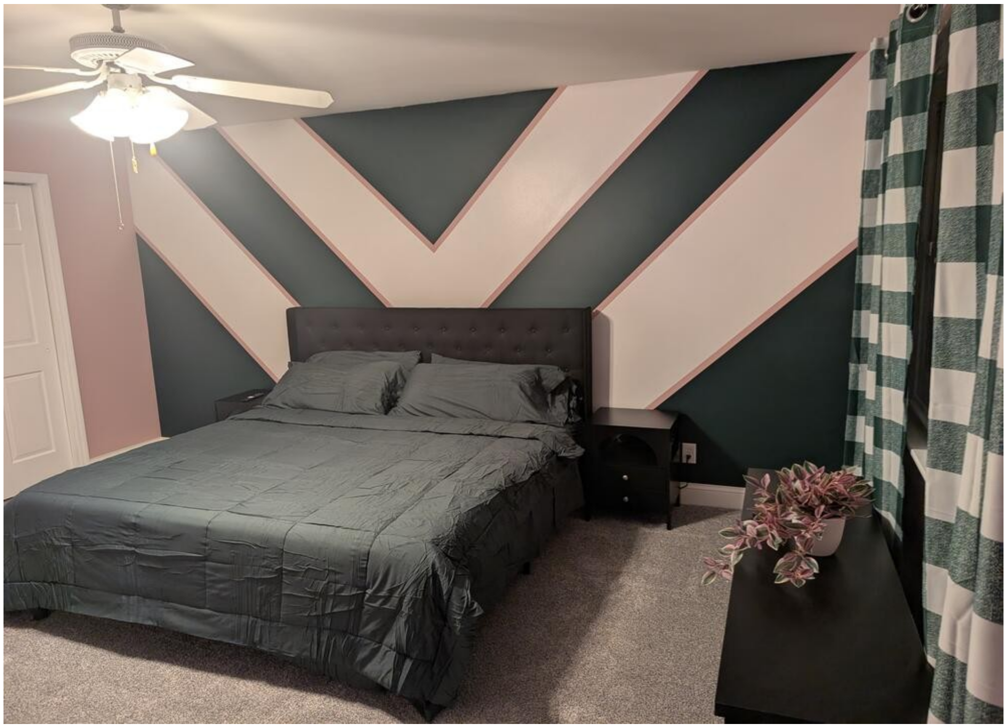

Photo A-15: Bedroom 1 – flooring and finishes

Photo A-16: Bedroom 2 – flooring and finishes

Photo A-17: Bedroom 3 – flooring and finishes

Photo A-18: Bedroom 4 – flooring and finishes

Photo A-19: Bedroom 5 – flooring and finishes

G. Laundry (5-Year)

Photo A-20: Laundry room – finishes

Retention

This Appendix A is part of the permanent cost segregation file for Example SFR (address omitted). Retain it together with the Cost Segregation Study, quantity schedules, settlement statements, appraisal, and accounting records of Elite Properties LLC.

Elite Properties LLC | Example SFR — street address omitted | Tax Year 2025