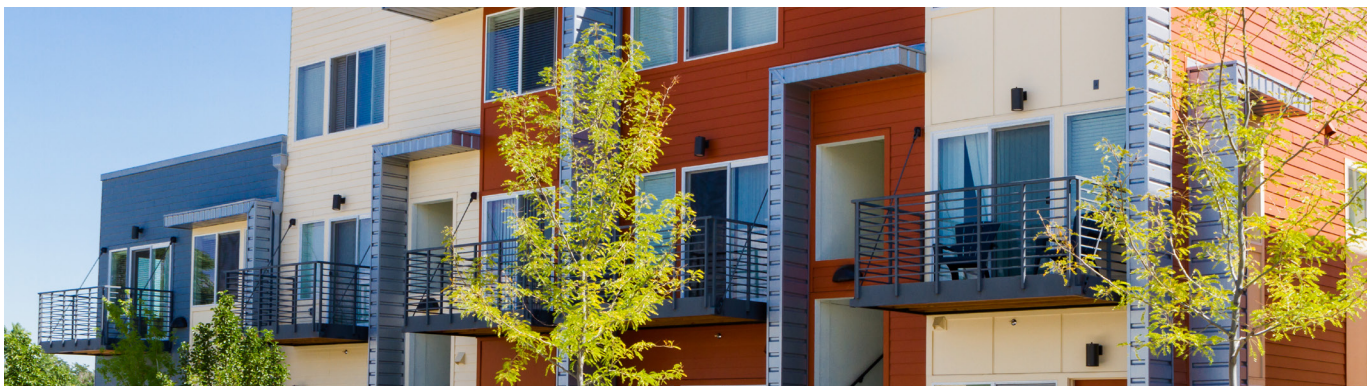


COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for an apartment to demonstrate the benefits of accelerated depreciation on this property type.*

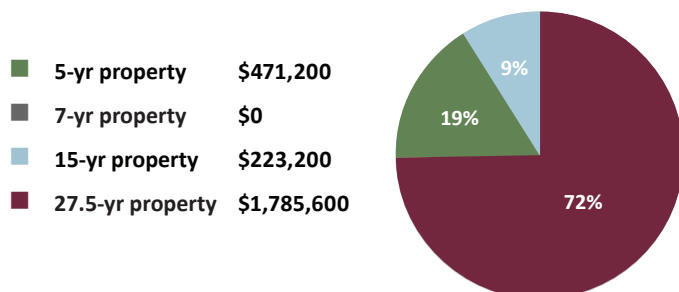


BUILDING TYPE: APARTMENT

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$683,000
Net Present Value (NPV) Over 10 Years	\$181,685
NPV Over Remaining Life of Property	\$140,680

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$2,480,000
Property Type	Apartment
Building Sq Ft	18,400
Entire Site Sq Ft	45,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

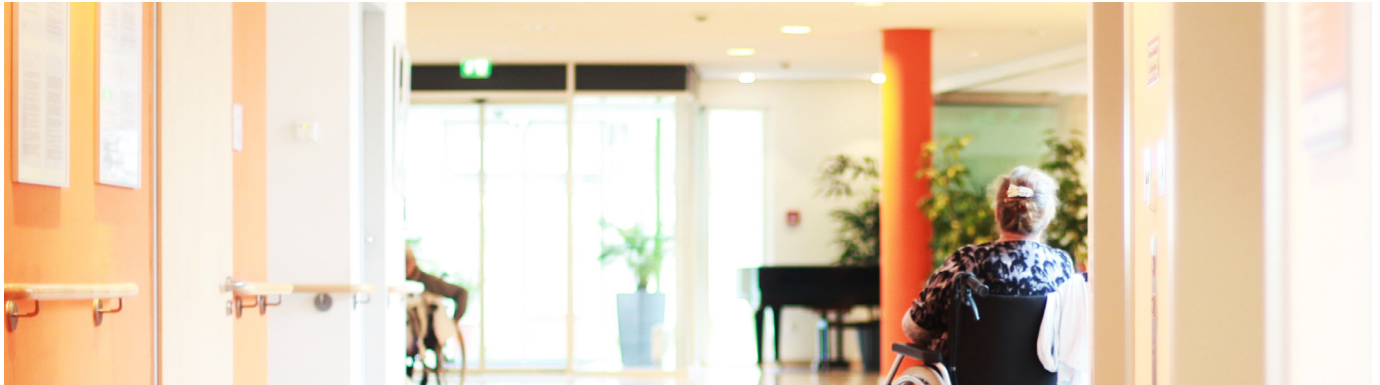
Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for assisted living to demonstrate the benefits of accelerated depreciation on this property type.*

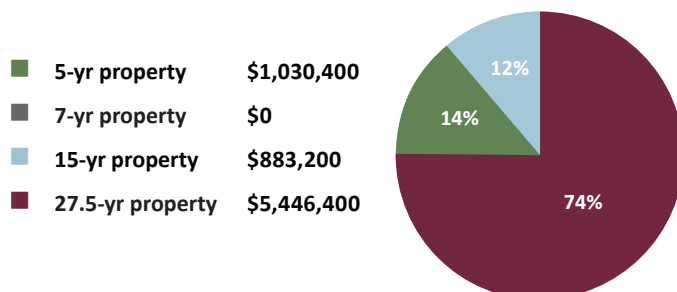


BUILDING TYPE: ASSISTED LIVING

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,882,000
Net Present Value (NPV) Over 10 Years	\$500,680
NPV Over Remaining Life of Property	\$387,681

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$7,360,000
Property Type	Assisted Living
Building Sq Ft	54,500
Entire Site Sq Ft	102,300
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for an auto dealership to demonstrate the benefits of accelerated depreciation on this property type.***

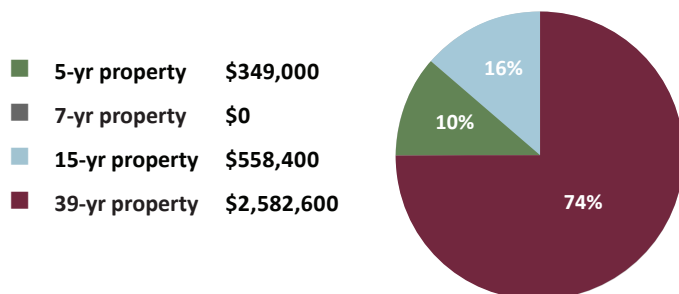


BUILDING TYPE: AUTO DEALERSHIP

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$896,720
Net Present Value (NPV) Over 10 Years	\$259,978
NPV Over Remaining Life of Property	\$214,826

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$3,490,000
Property Type	Auto Dealership
Building Sq Ft	30,000
Entire Site Sq Ft	196,100
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a bank branch office to demonstrate the benefits of accelerated depreciation on this property type.*

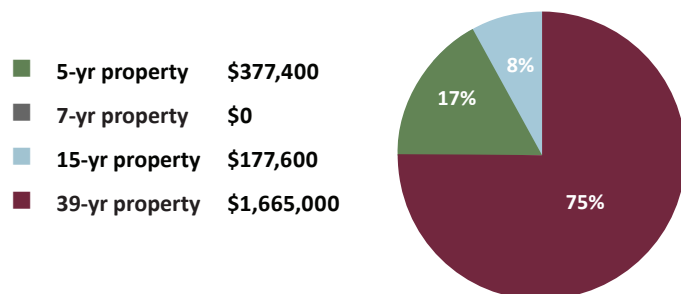


BUILDING TYPE: BANK BRANCH OFFICE

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$548,468
Net Present Value (NPV) Over 10 Years	\$159,012
NPV Over Remaining Life of Property	\$131,396

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$2,220,000
Property Type	Bank branch office
Building Sq Ft	11,100
Entire Site Sq Ft	38,700
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a car & truck repair to demonstrate the benefits of accelerated depreciation on this property type.*

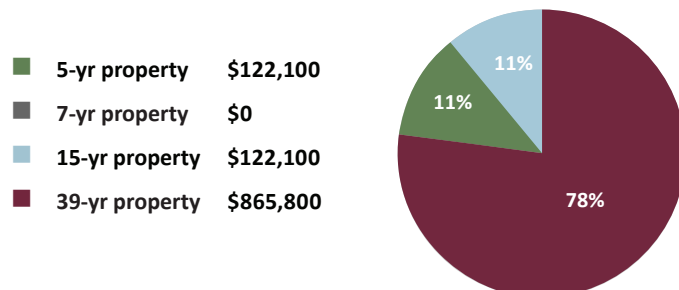


BUILDING TYPE: CAR & TRUCK REPAIR

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$241,326
Net Present Value (NPV) Over 10 Years	\$69,965
NPV Over Remaining Life of Property	\$57,814

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$1,110,000
Property Type	Car & Truck Repair
Building Sq Ft	12,600
Entire Site Sq Ft	43,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

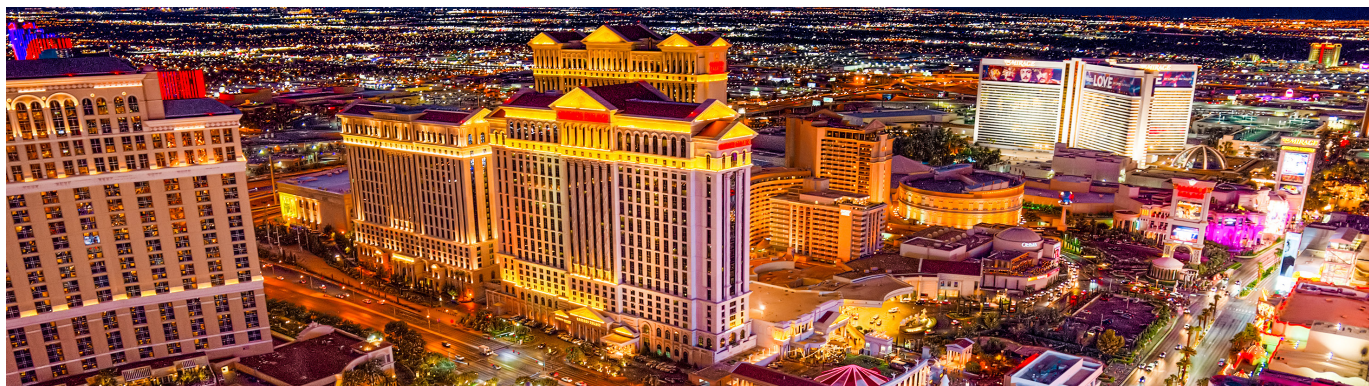
Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a casino to demonstrate the benefits of accelerated depreciation on this property type.*



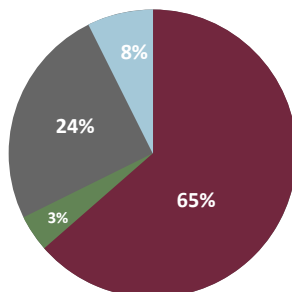
BUILDING TYPE: CASINO

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$14,526,981
Net Present Value (NPV) Over 10 Years	\$4,211,678
NPV Over Remaining Life of Property	\$3,480,213

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY

5-yr property	\$1,260,000
7-yr property	\$10,080,000
15-yr property	\$3,360,000
39-yr property	\$27,300,000



BUILDING INFORMATION

Purchase Price of Property (less land)	\$42,000,000
Property Type	Casino
Building Sq Ft	124,000
Entire Site Sq Ft	256,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a cold storage to demonstrate the benefits of accelerated depreciation on this property type.*

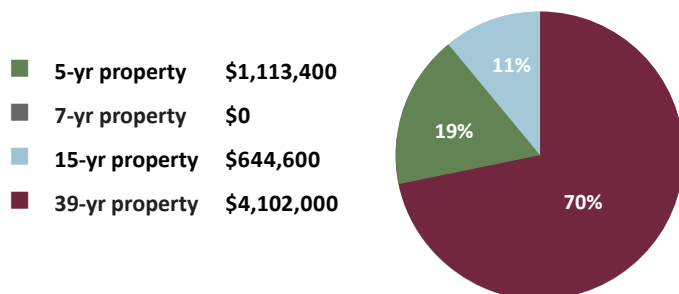


BUILDING TYPE: COLD STORAGE

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,737,308
Net Present Value (NPV) Over 10 Years	\$503,682
NPV Over Remaining Life of Property	\$416,205

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$5,860,000
Property Type	Cold Storage
Building Sq Ft	105,100
Entire Site Sq Ft	306,400
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a distribution center to demonstrate the benefits of accelerated depreciation on this property type.*

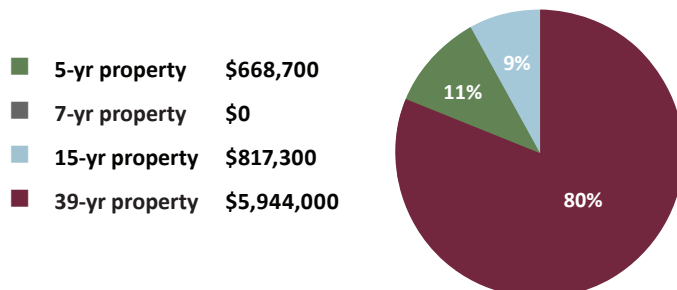


BUILDING TYPE: DISTRIBUTION CENTER

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,468,510
Net Present Value (NPV) Over 10 Years	\$425,752
NPV Over Remaining Life of Property	\$351,809

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$7,430,000
Property Type	Distribution Center
Building Sq Ft	198,900
Entire Site Sq Ft	542,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a food processing facility to demonstrate the benefits of accelerated depreciation on this property type.*

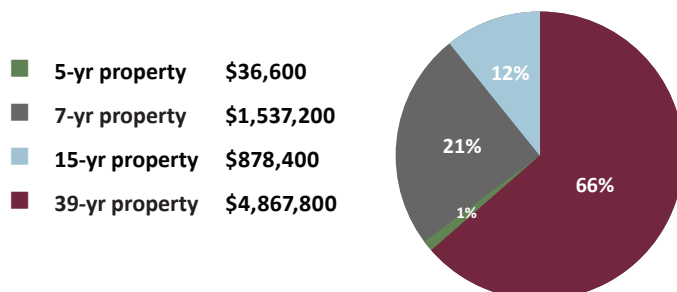


BUILDING TYPE: FOOD PROCESSING FACILITY

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$2,423,338
Net Present Value (NPV) Over 10 Years	\$702,577
NPV Over Remaining Life of Property	\$580,556

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$7,320,000
Property Type	Food Processing Facility
Building Sq Ft	169,500
Entire Site Sq Ft	546,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a gas station with a convenience store to demonstrate the benefits of accelerated depreciation on this property type.*

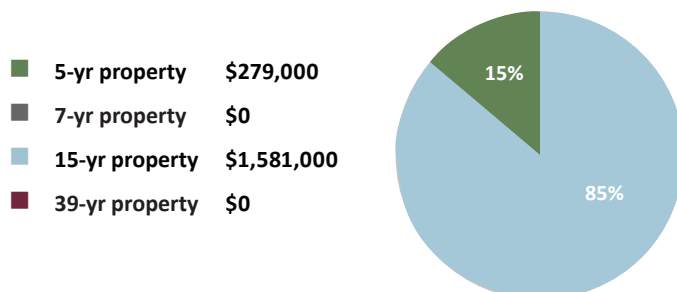


BUILDING TYPE: GAS STORAGE WITH CONVENIENCE STORE

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$551,904
Net Present Value (NPV) Over 10 Years	\$319,326
NPV Over Remaining Life of Property	\$256,874

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$1,860,000
Property Type	Gas station w/ convenience store
Building Sq Ft	6,800
Entire Site Sq Ft	76,100
Date Acquired	July 2016
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	0%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a golf course and country club to demonstrate the benefits of accelerated depreciation on this property type.***



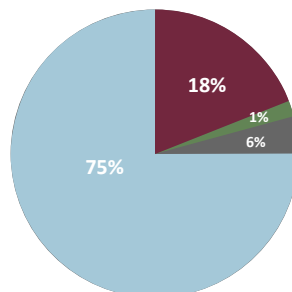
BUILDING TYPE: GOLF COURSE & COUNTRY CLUB

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$7,651,371
Net Present Value (NPV) Over 10 Years	\$2,218,294
NPV Over Remaining Life of Property	\$1,833,031

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY

■ 5-yr property	\$47,500
■ 7-yr property	\$570,000
■ 15-yr property	\$7,125,000
■ 39-yr property	\$1,757,500



BUILDING INFORMATION

Purchase Price of Property (less land)	\$9,500,000
Property Type	Golf course & country club
Building Sq Ft	21,200
Entire Site Sq Ft	6,534,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

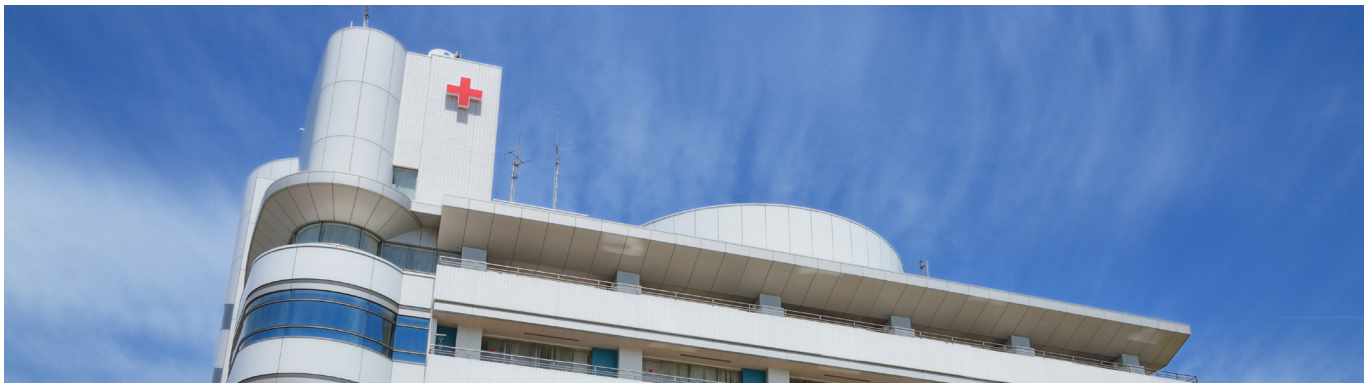
Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. **The following is a case study for a hospital or medical center to demonstrate the benefits of accelerated depreciation on this property type.**



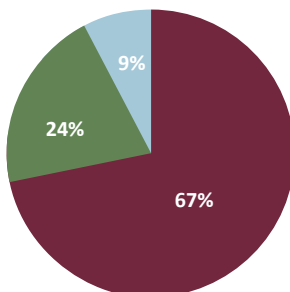
BUILDING TYPE: HOSPITAL/MEDICAL CENTER

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$7,011,492
Net Present Value (NPV) Over 10 Years	\$2,032,779
NPV Over Remaining Life of Property	\$ 1,679,736

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY

■ 5-yr property	\$5,160,000
■ 7-yr property	\$0
■ 15-yr property	\$1,935,000
■ 39-yr property	\$14,405,000



BUILDING INFORMATION

Purchase Price of Property (less land)	\$21,500,000
Property Type	Hospital or Medical Center
Building Sq Ft	178,500
Entire Site Sq Ft	342,100
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a hotel to demonstrate the benefits of accelerated depreciation on this property type.***

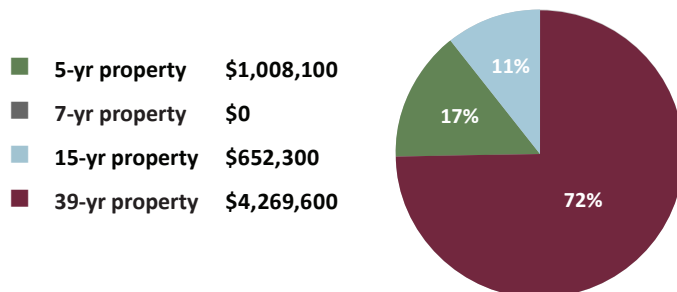


BUILDING TYPE: HOTEL

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,641,000
Net Present Value (NPV) Over 10 Years	\$475,719
NPV Over Remaining Life of Property	\$393,098

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$5,930,000
Property Type	Hotel
Building Sq Ft	65,600
Entire Site Sq Ft	150,600
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for an indoor growing facility to demonstrate the benefits of accelerated depreciation on this property type.***



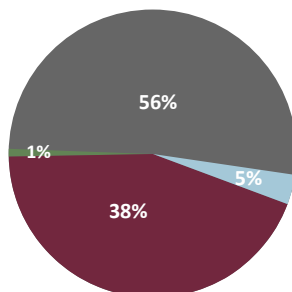
BUILDING TYPE: INDOOR GROWING FACILITY

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$5,629,032
Net Present Value (NPV) Over 10 Years	\$1,970,692
NPV Over Remaining Life of Property	\$1,991,385

**Benefits typical for tax returns filed 2019 - 2022*

BUILDING ALLOCATION AFTER STUDY

■ 5-yr property	\$121,975
■ 7-yr property	\$5,038,871
■ 15-yr property	\$463,291
■ 39-yr property	\$3,375,863



BUILDING INFORMATION

Acquisition of Warehouse & Improvements	\$9,000,000
Property Type	Indoor Growing Facility
Building Sq Ft	95,500
Entire Site Sq Ft	180,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for heavy manufacturing to demonstrate the benefits of accelerated depreciation on this property type.*

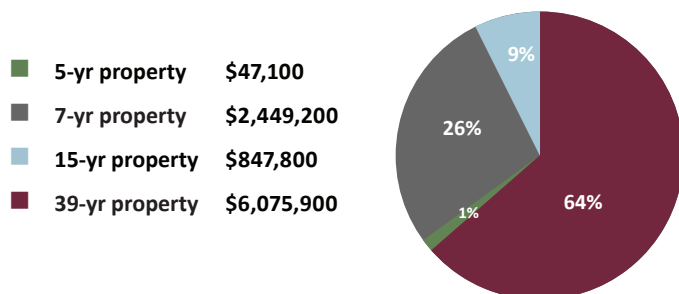


BUILDING TYPE: MANUFACTURING - HEAVY

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$3,304,740
Net Present Value (NPV) Over 10 Years	\$958,114
NPV Over Remaining Life of Property	\$791,713

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$9,420,000
Property Type	Manufacturing - heavy
Building Sq Ft	50,900
Entire Site Sq Ft	241,700
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for light manufacturing to demonstrate the benefits of accelerated depreciation on this property type.*

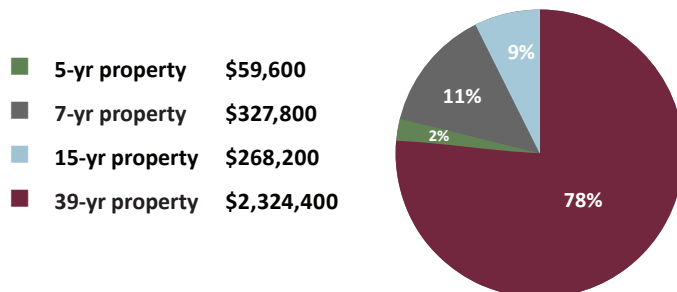


BUILDING TYPE: MANUFACTURING - LIGHT

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$647,884
Net Present Value (NPV) Over 10 Years	\$187,835
NPV Over Remaining Life of Property	\$155,213

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$2,980,000
Property Type	Manufacturing - light
Building Sq Ft	59,600
Entire Site Sq Ft	162,200
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a general office to demonstrate the benefits of accelerated depreciation on this property type.***

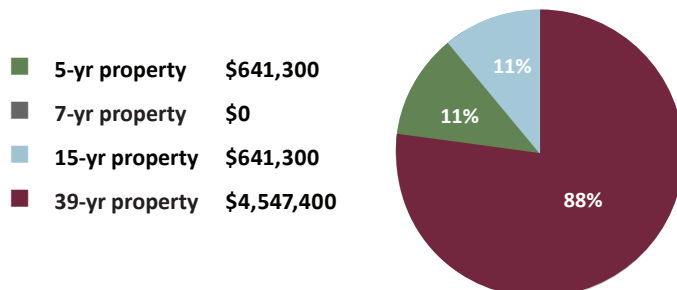


BUILDING TYPE: OFFICE - GENERAL

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,267,504
Net Present Value (NPV) Over 10 Years	\$367,476
NPV Over Remaining Life of Property	\$303,655

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$5,830,000
Property Type	Office - general
Building Sq Ft	60,300
Entire Site Sq Ft	109,500
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a medical office to demonstrate the benefits of accelerated depreciation on this property type.***

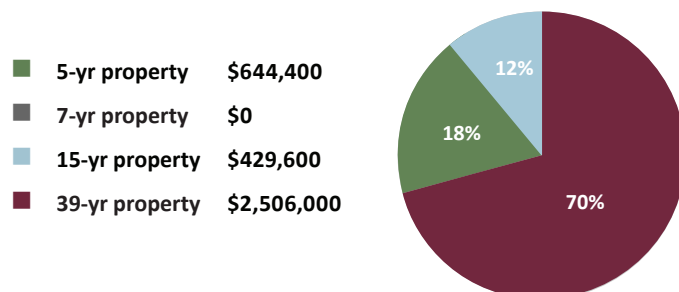


BUILDING TYPE: OFFICE - MEDICAL

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,061,359
Net Present Value (NPV) Over 10 Years	\$307,710
NPV Over Remaining Life of Property	\$254,269

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$3,580,000
Property Type	Office - medical
Building Sq Ft	15,000
Entire Site Sq Ft	46,500
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a research & development facility to demonstrate the benefits of accelerated depreciation on this property type.***



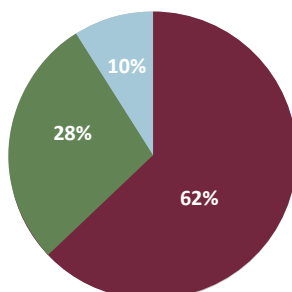
BUILDING TYPE: R&D FACILITY

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$5,257,384
Net Present Value (NPV) Over 10 Years	\$1,524,226
NPV Over Remaining Life of Property	\$1,259,506

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY

5-yr property	\$3,920,000
7-yr property	\$0
15-yr property	\$1,400,000
39-yr property	\$8,680,000



BUILDING INFORMATION

Purchase Price of Property (less land)	\$14,000,000
Property Type	R&D facility
Building Sq Ft	243,000
Entire Site Sq Ft	354,100
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a fast food restaurant to demonstrate the benefits of accelerated depreciation on this property type.***



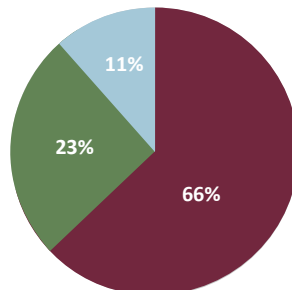
BUILDING TYPE: RESTAURANT - FAST FOOD

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$356,158
Net Present Value (NPV) Over 10 Years	\$103,258
NPV Over Remaining Life of Property	\$85,324

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY

■ 5-yr property	\$243,800
■ 7-yr property	\$0
■ 15-yr property	\$116,600
■ 39-yr property	\$699,600



BUILDING INFORMATION

Purchase Price of Property (less land)	\$1,060,000
Property Type	Restaurant - fast food
Building Sq Ft	3,200
Entire Site Sq Ft	44,000
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a fine dining restaurant to demonstrate the benefits of accelerated depreciation on this property type.***

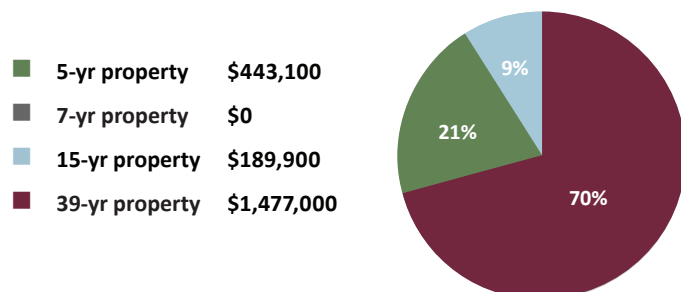


BUILDING TYPE: RESTAURANT - FINE DINING

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$625,550
Net Present Value (NPV) Over 10 Years	\$181,360
NPV Over Remaining Life of Property	\$149,862

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$2,110,000
Property Type	Restaurant - fine dining
Building Sq Ft	4,700
Entire Site Sq Ft	22,200
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for general retail to demonstrate the benefits of accelerated depreciation on this property type.*

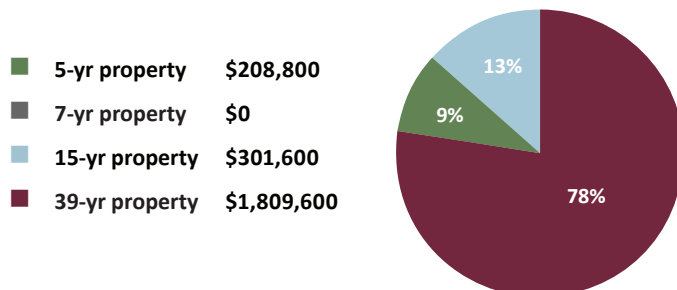


BUILDING TYPE: RETAIL - GENERAL

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$504,393
Net Present Value (NPV) Over 10 Years	\$146,234
NPV Over Remaining Life of Property	\$120,837

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$2,320,000
Property Type	Retail - general
Building Sq Ft	23,600
Entire Site Sq Ft	76,600
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a retail shopping center to demonstrate the benefits of accelerated depreciation on this property type.***

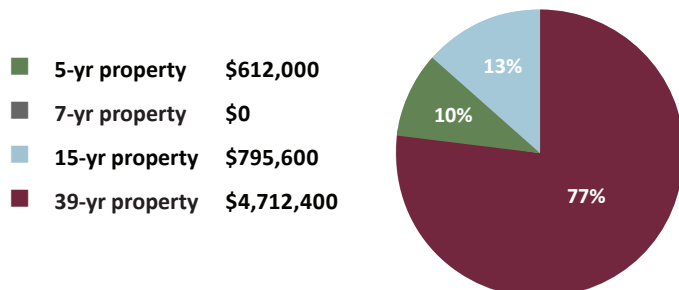


BUILDING TYPE: RETAIL SHOPPING CENTER

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,391,033
Net Present Value (NPV) Over 10 Years	\$403,290
NPV Over Remaining Life of Property	\$333,248

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$6,120,000
Property Type	Retail shopping center
Building Sq Ft	51,600
Entire Site Sq Ft	168,700
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a self storage facility to demonstrate the benefits of accelerated depreciation on this property type.***

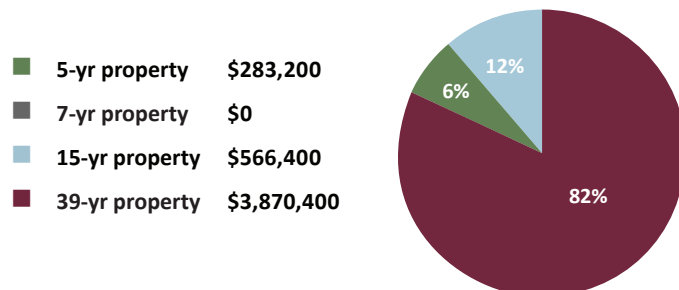


BUILDING TYPE: SELF STORAGE FACILITY

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$839,600
Net Present Value (NPV) Over 10 Years	\$243,418
NPV Over Remaining Life of Property	\$201,142

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$4,720,000
Property Type	Self storage facility
Building Sq Ft	55,200
Entire Site Sq Ft	223,400
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a supermarket to demonstrate the benefits of accelerated depreciation on this property type.*



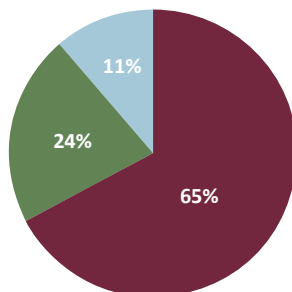
BUILDING TYPE: SUPERMARKET

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$1,445,780
Net Present Value (NPV) Over 10 Years	\$419,162
NPV Over Remaining Life of Property	\$346,364

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY

■ 5-yr property	\$1,003,200
■ 7-yr property	\$0
■ 15-yr property	\$459,800
■ 39-yr property	\$2,717,000



BUILDING INFORMATION

Purchase Price of Property (less land)	\$4,180,000
Property Type	Supermarket
Building Sq Ft	54,200
Entire Site Sq Ft	285,600
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a theater or cinema to demonstrate the benefits of accelerated depreciation on this property type.***

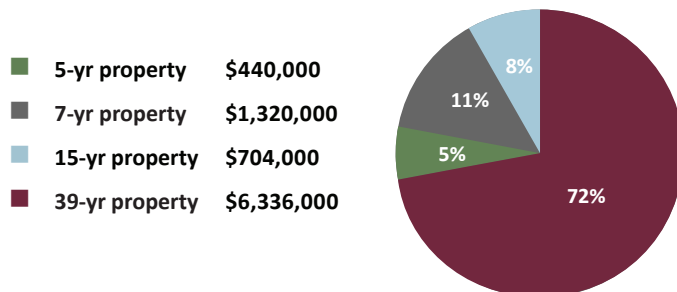


BUILDING TYPE: THEATER/CINEMA

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$2,434,999
Net Present Value (NPV) Over 10 Years	\$705,957
NPV Over Remaining Life of Property	\$583,350

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$8,800,000
Property Type	Theater/Cinema
Building Sq Ft	35,600
Entire Site Sq Ft	57,400
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. *The following is a case study for a veterinary facility to demonstrate the benefits of accelerated depreciation on this property type.*

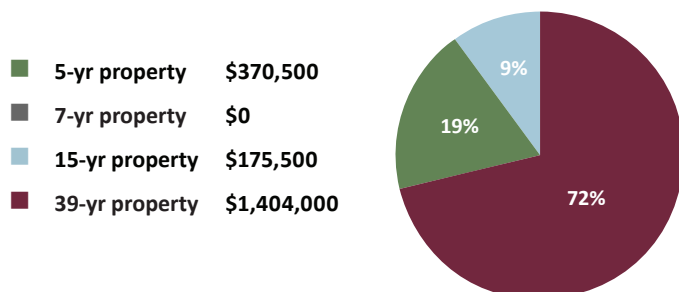


BUILDING TYPE: VETERINARY FACILITY

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$539,574
Net Present Value (NPV) Over 10 Years	\$156,434
NPV Over Remaining Life of Property	\$129,265

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$1,950,000
Property Type	Veterinary facility
Building Sq Ft	7,600
Entire Site Sq Ft	34,500
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit KBKG.com/qualify for more information.

COST SEGREGATION CASE STUDY

WHAT IS COST SEGREGATION?

Cost Segregation is a commonly used strategic tax planning tool that allows companies and individuals who have constructed, purchased, expanded or remodeled any kind of real estate to immediately reduce tax by accelerating depreciation deductions and deferring federal and state income taxes. ***The following is a case study for a warehouse or industrial property to demonstrate the benefits of accelerated depreciation on this property type.***

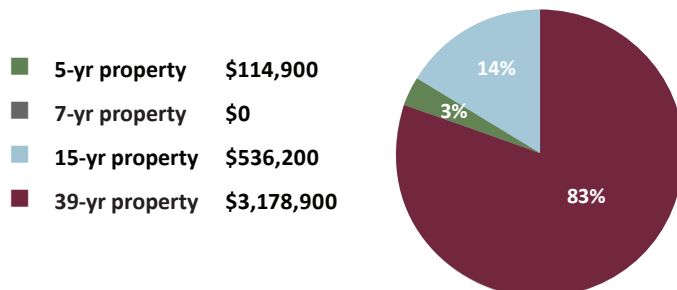


BUILDING TYPE: WAREHOUSE/INDUSTRIAL

SUMMARY OF BENEFITS	RESULTS
Additional Tax Deductions in First Year	\$643,437
Net Present Value (NPV) Over 10 Years	\$186,546
NPV Over Remaining Life of Property	\$154,147

**Benefits typical for tax returns filed 2018-2022*

BUILDING ALLOCATION AFTER STUDY



BUILDING INFORMATION

Purchase Price of Property (less land)	\$3,830,000
Property Type	Warehouse/ Industrial
Building Sq Ft	72,700
Entire Site Sq Ft	238,800
Date Acquired	July - Current Tax Year
Federal Tax Rate	29.6%
State Tax Rate	5%
Combined Tax Rate	34.6%
ROI Factor	8%
Bonus Depreciation	100%

CALCULATE YOUR TAX SAVINGS

Use our Cost Segregation Savings Calculator to estimate tax savings for your type of building. Enter building details for instant results at kbkg.com/costsegregation/calculator.

KBKG is a national tax specialty firm with offices across the U.S. To see if you qualify, call us or visit [KBKG.com/qualify](https://kbkg.com/qualify) for more information.