



COST SEGREGATION INITIATIVES

Name		Fast Food Franchise
Property Type		Restaurant
Total Building Cost	\$	1,240,276
Less: Land Value	\$	-
Total Depreciable Basis	\$	1,240,276
Estimated Marginal Tax Rate		45%
Date Placed in Service		5/15/2015

Date 10/20/2015
Project Number 03.01.2441

Estimated Benefit Based on Actual Results

In order to illustrate the benefit of our Cost Segregation Findings, the following table displays the increased depreciation which will lead to increased cash flow. The below numbers are not intended to be definitive, as individual taxpayer situations will dictate actual benefits of applying the Cost Segregation Report.

Tax Year	Increased Depreciation	Expected Increase of Cash
2015	\$90,047	\$40,521
2016	\$149,132	\$67,109
2017	\$91,248	\$41,062
2018	\$55,558	\$25,001
2019	\$52,965	\$23,834
Totals	\$438,949	\$197,527

Summary of Net Present Value Benefits

10 Year Net Present Value

\$186,382

20 Year Net Present Value

\$174,292

30 Year Net Present Value

\$157,165

Cost Segregation Initiatives is pleased to provide you with these positive results. We look forward to potentially working with you in the future to handle your Cost Segregation needs. If you have any questions or have any concerns please do not hesitate to call us at (225) 910-8359



COST SEGREGATION INITIATIVES

Fast Food Franchise Cost Segregation Overview

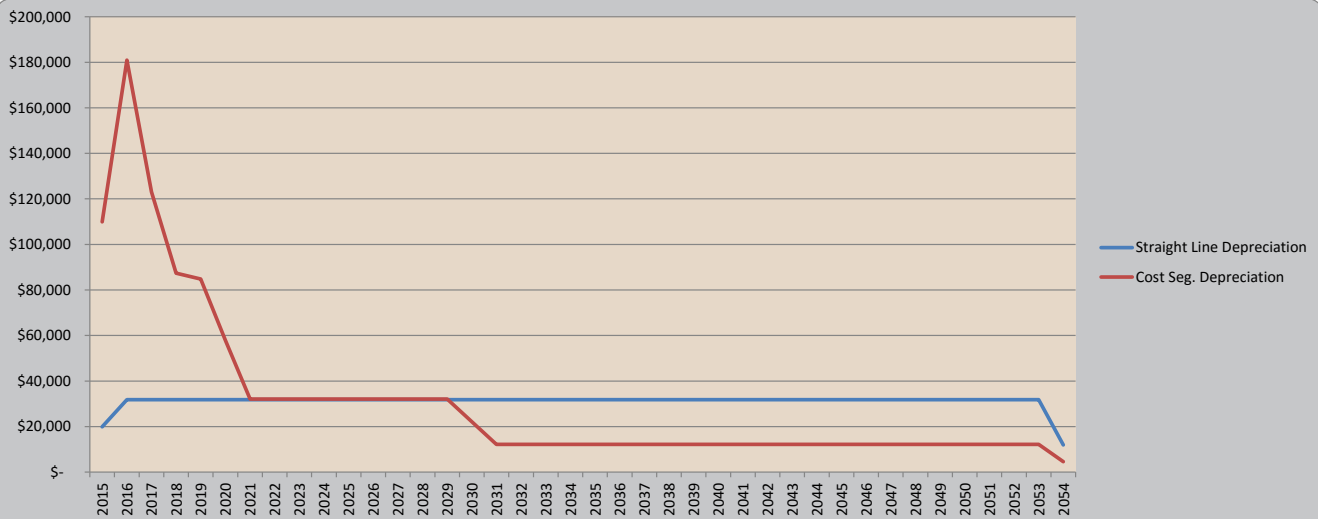
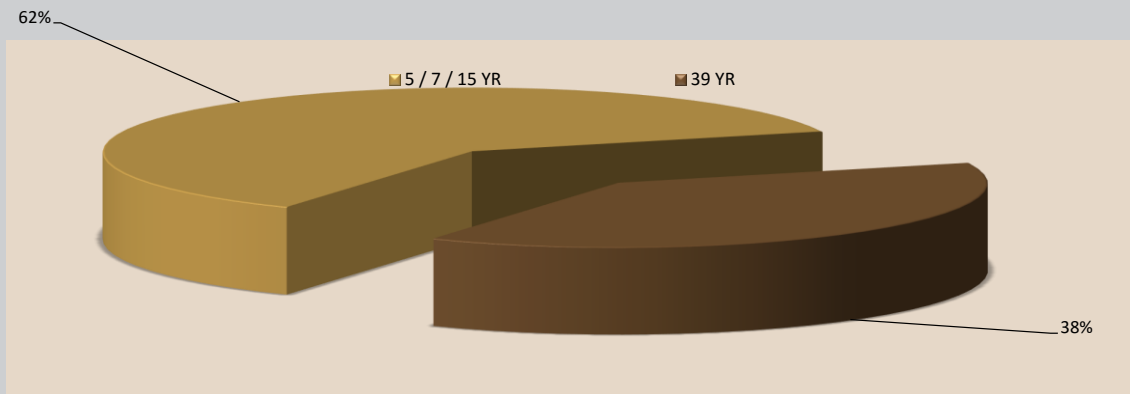
Date 10/20/2015

Project Number 03.01.2441

Analysis Assumptions

Depreciable Basis		1,240,276
Marginal Tax Rate		45%
Discount Rate		7%
5 Year Property	34%	427,192
7 Year Property	0%	-
15 Year Property	27%	337,147
39 Year Property	38%	475,937

Segregated Property





**Fast Food Franchise
Cost Segregation Overview
Net Present Value**

Date 10/20/2015
Project Number 03.01.2441

Tax Year	Depreciation Without Cost Segregation	Depreciation With Cost Segregation	Increased Depreciation	Cash Impact	Net Present Value Of Cash Flow	Accumulated Net Present Value
2015	\$19,876	\$109,923	\$90,047	\$40,521	\$40,521	\$40,521
2016	\$31,802	\$180,934	\$149,132	\$67,109	\$62,719	\$103,240
2017	\$31,802	\$123,050	\$91,248	\$41,062	\$35,865	\$139,105
2018	\$31,802	\$87,359	\$55,558	\$25,001	\$20,408	\$159,513
2019	\$31,802	\$84,767	\$52,965	\$23,834	\$18,183	\$177,696
2020	\$31,802	\$57,824	\$26,022	\$11,710	\$8,349	\$186,045
2021	\$31,802	\$32,112	\$310	\$140	\$93	\$186,138
2022	\$31,802	\$32,112	\$310	\$140	\$87	\$186,225
2023	\$31,802	\$32,112	\$310	\$140	\$81	\$186,306
2024	\$31,802	\$32,112	\$310	\$140	\$76	\$186,382
2025	\$31,802	\$32,112	\$310	\$140	\$71	\$186,453
2026	\$31,802	\$32,112	\$310	\$140	\$66	\$186,519
2027	\$31,802	\$32,112	\$310	\$140	\$62	\$186,581
2028	\$31,802	\$32,112	\$310	\$140	\$58	\$186,639
2029	\$31,802	\$32,112	\$310	\$140	\$54	\$186,693
2030	\$31,802	\$22,153	(\$9,649)	(\$4,342)	(\$1,574)	\$185,120
2031	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$2,987)	\$182,132
2032	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$2,792)	\$179,340
2033	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$2,609)	\$176,731
2034	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$2,439)	\$174,292
2035	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$2,279)	\$172,013
2036	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$2,130)	\$169,883
2037	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,991)	\$167,893
2038	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,860)	\$166,032
2039	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,739)	\$164,294
2040	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,625)	\$162,669
2041	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,519)	\$161,150
2042	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,419)	\$159,731
2043	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,326)	\$158,404
2044	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,240)	\$157,165
2045	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,159)	\$156,006
2046	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,083)	\$154,923
2047	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$1,012)	\$153,911
2048	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$946)	\$152,966
2049	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$884)	\$152,082
2050	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$826)	\$151,256
2051	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$772)	\$150,484
2052	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$721)	\$149,762
2053	\$31,802	\$12,204	(\$19,598)	(\$8,819)	(\$674)	\$149,088
2054	\$11,926	\$4,576	(\$7,349)	(\$3,307)	(\$236)	\$148,852
Totals	\$1,240,276	\$1,240,276	\$0	\$0	\$148,852	\$148,852