



Building

Starting Date: Year 1 January
 Depreciation Method: Residential Property. Straight Line
 Recovery Period: 27.5 Year(s)
 First Year Convention: Mid-Month 95.8%
 Last Year Convention: 95.8%
 Depreciation Bonus: 0%
 Amount \$ 2,570,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Depreciation Bonus	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 2,570,000	\$ 2,570,000	\$ 89,529	-	\$ 2,480,471
Yr. 2 Jan-Yr. 2 Dec		2,480,471	93,455		2,387,016
Yr. 3 Jan-Yr. 3 Dec		2,387,016	93,455		2,293,561
Yr. 4 Jan-Yr. 4 Dec		2,293,561	93,455		2,200,106
Yr. 5 Jan-Yr. 5 Dec		2,200,106	93,455		2,106,651
Yr. 6 Jan-Yr. 6 Dec		2,106,651	93,454		2,013,197
Yr. 7 Jan-Yr. 7 Dec		2,013,197	93,455		1,919,742
Yr. 8 Jan-Yr. 8 Dec		1,919,742	93,454		1,826,288
Yr. 9 Jan-Yr. 9 Dec		1,826,288	93,455		1,732,833
Yr. 10 Jan-Yr. 10 Dec		1,732,833	89,529		1,643,304
Total	\$ 2,570,000		\$ 926,696	-	



Mortgage Fees and Points

Starting Date:	Year 1 January
Depreciation Method:	Amortized Mortgage Fees
Recovery Period:	10.0 Year(s)
First Year Convention: Monthly Prorata	100.0%
Last Year Convention:	100.0%
Amount	\$ 20,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Unamortized Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 20,000	\$ 20,000	\$ 2,000	\$ 18,000
Yr. 2 Jan-Yr. 2 Dec		18,000	2,000	16,000
Yr. 3 Jan-Yr. 3 Dec		16,000	2,000	14,000
Yr. 4 Jan-Yr. 4 Dec		14,000	2,000	12,000
Yr. 5 Jan-Yr. 5 Dec		12,000	2,000	10,000
Yr. 6 Jan-Yr. 6 Dec		10,000	2,000	8,000
Yr. 7 Jan-Yr. 7 Dec		8,000	2,000	6,000
Yr. 8 Jan-Yr. 8 Dec		6,000	2,000	4,000
Yr. 9 Jan-Yr. 9 Dec		4,000	2,000	2,000
Yr. 10 Jan-Yr. 10 Dec		2,000	2,000	-
Total	\$ 20,000		\$ 20,000	