FICTIONAL PROPERTY · CONDENSED SAMPLE

Juniper House

Property depreciation review

Two-bedroom furnished rental · 1,800 sq ft · One dwelling

Prepared for Juniper Rental Co. | Tax year 2025 | September 28, 2026

DEPRECIABLE BASIS	SHORTER-LIFE MODEL	LISTED ASSETS
$340,000	$88,400	7

Executive summary

The supplied property figures produce a $340,000.00 depreciable basis. The model assigns $88,400.00 to shorter-life categories and $251,600.00 to the building. 7 listed assets and 6 room/area descriptions accompany the allocation.

Modeled allocation	Years	Share	Basis
Personal property	5	16%	$54,400.00
Land improvements	15	10%	$34,000.00
Residential building	27.5	74%	$251,600.00
Total depreciable basis	—	100%	$340,000.00

Basis allocations are not tax savings. The $16,900.00 of individual owner estimates in the asset register is recorded separately; it is not a reconciled valuation of these allocation totals.

Preliminary analysis prepared by Deductify software for professional review. Professional sign-off is not included.

01 / Property & basis

Property profile	Submitted detail
Property / owner	Juniper House / Juniper Rental Co.
Property use	Furnished long-term residential rental · One dwelling
Building	1,800 sq ft · Built 2004
Acquired / placed in service	2025-06-01 / 2025-06-01
Business use / tax year	100% / 2025

Starting-basis reconciliation

Component	Amount
Purchase price	$420,000.00
Capitalized closing costs	$4,000.00
Additional capital improvements	$0.00
Other adjustments less credits/grants	$0.00
Less: land allocation	−$84,000.00
Basis before business use	$340,000.00
Business-use percentage	100%
Depreciable basis used in model	$340,000.00

Source E-01 · Owner-entered property figures. The land allocation and closing costs still need supporting records; no appraisal or settlement statement is represented.

Tax facts: no prior depreciation or prior returns were reported. Bonus treatment is undecided; no bonus deduction is applied in the model. Depreciation system and convention remain for professional confirmation.

02 / Asset register

Seven owner-confirmed inventory records, organized by location. Supplied costs are owner estimates, not allocated tax basis.

Reference / asset	Location / quantity	Proposed treatment	Supplied cost
A-001 · Refrigerator	Kitchen Quantity: 1	Personal property 5 years	$1,800.00 Owner estimate · E-02
A-002 · Dishwasher	Kitchen Quantity: 1	Personal property 5 years	$850.00 Owner estimate · E-02
A-003 · Range	Kitchen Quantity: 1	Personal property 5 years	$1,400.00 Owner estimate · E-02
A-004 · Bed	Bedroom 1 Quantity: 1	Personal property 5 years	$950.00 Owner estimate · E-02
A-005 · Bed	Bedroom 2 Quantity: 1	Personal property 5 years	$900.00 Owner estimate · E-02
A-006 · Fence	Exterior Quantity: 1	Land improvements 15 years	$6,200.00 Owner estimate · E-02
A-007 · Patio	Exterior Quantity: 1	Land improvements 15 years	$4,800.00 Owner estimate · E-02

Inventory cost support	Amount / records
Total of supplied estimates	$16,900.00
Included records	7
Records with invoice support	0
Asset-cost reconciliation to modeled basis	Not established

The building and driveway are reflected in the property-level model, not separately valued inventory rows. Confirm classifications, acquisition facts and supported costs before relying on a particular asset's tax treatment.

03 / Evidence & room coverage

The following input schedule connects the report to the information used. It distinguishes supplied descriptions from documentary cost support.

Source reference	Information and support
E-01 · Property inputs	Purchase price, land allocation, closing costs, acquisition date and business use. Owner-entered figures. Closing and land-value records are not attached.
E-02 · Room notes and asset estimates	Six room/area descriptions and seven individually listed assets. Owner descriptions and estimates. No invoices, photos or quantity takeoffs are represented.

Room-by-room notes

Space	Submitted description
Kitchen	One freestanding refrigerator, built-in dishwasher, and freestanding range. Owner estimates exclude cabinetry and counters.
Bedroom 1	One furnished queen bed and frame supplied with the rental. No separately supplied flooring or fixture costs.
Bedroom 2	One furnished double bed and frame supplied with the rental. Shared structural components remain in the building model.
Bathroom	One bathroom with a sink, toilet and bathtub. No separately supplied costs; fixture treatment remains for professional review.
Living room	Living area with laminate flooring and a ceiling light. No loose furniture is listed in the owner inventory.
Exterior	Backyard wood fence and concrete patio. The driveway is reported in the property overview; its cost is not separately supported.

Records to assemble

Closing/settlement statement; land-value support; applicable improvement invoices; any existing depreciation schedule; plans or takeoffs if available. No original photos, invoices or signed source documents are included in this specimen.

04 / Method & professional handoff

How these figures were formed

The current calculation uses property-type allocation percentages adjusted for submitted features and component counts. For this property: 16% personal property; 10% land improvements; 74% residential building. These percentages reconcile to the submitted depreciable basis—not to the individual asset estimates.

The method is not an engineering quantity takeoff or an asset-by-asset valuation. The simplified depreciation model does not apply complete MACRS conventions or prior depreciation. No tax-savings amount is presented here.

Before tax use

Review area	Next step
Basis and records	Substantiate purchase, land, closing costs and business use against source records.
Asset values and treatment	Reconcile asset costs, quantities and classification rationale to supported basis.
Depreciation and filing	Confirm system, recovery periods, methods, conventions, bonus elections and any prior-depreciation or filing requirements.
Professional review	Have a qualified tax or cost-segregation professional evaluate the method and supporting evidence before filing.

This package is not an engineered, signed or filing-ready cost segregation study. Tax preparation and audit representation are not included.

Reference and report record

IRS Publication 5653, Chapter 4: study/report quality considerations. This reference does not imply IRS approval.
https://www.irs.gov/pub/irs-pdf/p5653.pdf

Report 4B4CBE62 · review-package-v1
Snapshot integrity reference: 02928eee50931d088c7d77664088763b8d4e43c5cfd7e6a8fdf723aa6a5d0b5e

Keep the report, asset spreadsheet and source records together. Questions or corrections: info@deductify.ai.