

Cost Segregation Asset Schedule

SAMPLE — FICTIONAL DATA

OWNER

Jordan Avery (fictional)

PROPERTY

Alpine Creek Cabin — Blue Ridge, GA (fictional)

PURCHASE PRICE

\$850,000

TAX YEAR

2026

PLACED IN SERVICE

May 12, 2026

LAND (PER COUNTY ASSESSMENT)

\$170,000 → depreciable basis \$680,000

Study allocation by MACRS class

CLASS	LIFE	COMPONENTS (FROM ENGINEER'S STUDY)	ALLOCATED BASIS	% OF BASIS
Personal property	5-year	Appliances, furniture, carpets, window treatments, decorative fixtures	\$88,400	13.0%
Business equipment	7-year	Office furniture, smart-home equipment	\$6,800	1.0%
Land improvements	15-year	Driveway, fencing, landscaping, hot tub pad, exterior lighting	\$61,200	9.0%
Building structure	39-year	Shell, foundation, roof, structural HVAC, electrical, plumbing	\$523,600	77.0%
Total (reconciles to depreciable basis)			\$680,000	100%

Year-one deduction

COMPONENT	TREATMENT	2026 DEDUCTION
5-, 7-, and 15-year classes (\$156,400)	100% bonus depreciation (placed in service after Jan 19, 2025)	\$156,400
39-year structure (\$523,600)	Straight-line, mid-month convention (7.5 months)	\$8,391
First-year depreciation		\$164,791

Accelerated depreciation reduces adjusted basis; recapture applies at sale. The basis-reduction tradeoff is a decision to make with a CPA.

Documents index

DOCUMENT	SUPPORTS	RETAINED WHERE
Engineering cost segregation study (full report)	Every component value above	Cost seg documents folder
Closing statement / settlement sheet	Purchase price	Property records
County assessment showing land value	Land / building split	Property records
Form 4562 as filed	Return ties to study line by line	Tax return archive
Depreciation schedule (this document)	Year-by-year tracking incl. bonus election	Exported from tracking system

Retention

Depreciation and recapture at sale are both computed from these records. Keep the study, the split documentation, and each year's schedule for the life of ownership plus six years.

Hosts using DeductFlow enter the study's class allocations once; each year's depreciation, the bonus election, and the CPA-ready schedule are produced from that entry.