

Building System	Category Description	Life (YR)	Allocated		
Building Structure and Interiors	Roof Structure	27.5	\$ 8,385	27.5 Years	Depreciation
Building Structure and Interiors	Tile	27.5	\$ 2,872	\$ 225,770	\$ 8,210
Building Structure and Interiors	Bathroom Vanities	27.5	\$ 2,251		
Building Structure and Interiors	Wood Flooring	27.5	\$ 11,037		
Building Structure and Interiors	Roof Covering	27.5	\$ 4,556		
Building Structure and Interiors	Windows	27.5	\$ 3,836		
Building Structure and Interiors	Building Shell & Foundation	27.5	\$ 76,629		
Building Structure and Interiors	Doors	27.5	\$ 3,585		
Building Structure and Interiors	Interior Partitions & Ceilings	27.5	\$ 32,444		
Building Structure and Interiors	Other Flooring	27.5	\$ 3,120		
Plumbing	Water & Waste Utility Services	27.5	\$ 1,230		
Plumbing	Bathroom Plumbing & Fixtures	27.5	\$ 11,509		
HVAC	HVAC System	27.5	\$ 16,820		
Building Electrical	Lighting	27.5	\$ 4,850		
Building Electrical	Electrical Utility Services	27.5	\$ 740		
Building Electrical	Electrical Service & Wiring	27.5	\$ 9,869		
Fire Protection	Fire Alarms & Devices	27.5	\$ 610	27.5 Years	Depreciation
Other Non-Structural Interiors	Kitchen Cabinets & Countertops	5	\$ 3,751	\$ 194,342	\$ 7,067
Other Non-Structural Interiors	Kitchen & Appliance Plumbing	5	\$ 1,368		
Other Non-Structural Interiors	Ceiling Fans & Wiring	5	\$ 959		
Other Non-Structural Interiors	Carpet	5	\$ 4,719		
Other Non-Structural Interiors	Appliances	5	\$ 3,035		
Other Non-Structural Interiors	Blinds & Curtains	5	\$ 409	5 Years	Depreciation
Other Non-Structural Interiors	Appliance Wiring	5	\$ 610	\$ 14,852	\$ 2,970
Sitework	Site Fencing	15	\$ 3,649		
Sitework	Other Site Improvements	15	\$ 1,257		
Sitework	Driveway & Walks	15	\$ 4,942		
Sitework	Landscaping	15	\$ 5,569	15 Years	Depreciation
Sitework	Deck/Patio	15	\$ 1,158	\$ 16,576	\$ 1,105
	Total		\$ 225,770		\$ 11,142 Deduction

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Increase Wealth with Rentals and Other Investment Properties

2 Day Course

Buying and Selling Income Properties