

# COST SEGREGATION DATABASE QUERY

The process for identifying cost segregation prospects is straightforward:

- Ask your IT or admin team to run a query from your software platform on tax returns from the three most recently filed years.
- The query should include the fields indicated in the chart.
- Export the data into Excel to allow us to easily review it together.

Note that we do not want any client names, partner, or preparer identification. Please use system-generated IDs for those fields.

	S Corp 1120S	C Corp 1120	Partnership 1065
Client No.	Internally Generated	Internally Generated	Internally Generated
Partner or Preparer No.	Internally Generated	Internally Generated	Internally Generated
Business Activity (Code)	Page 1 - B	Schedule K Line 2a	Page 1 - C
Number of Shareholders / Number of K-1's	Page 1 - I	N/A	Page 1 - I
Depreciation	Line 14	Line 20	Line 16a
Ordinary Business Income/Taxable Income	Line 21	Line 30	Line 22
Total Tax	N/A	Line 31	N/A
Net Rental Real Estate Income	Schedule K Line 2	N/A	Schedule K Line 2
Sch. K Net Income/(Loss)	Schedule K, Line 18 Income (loss) reconciliation	N/A	Schedule K, Analysis of Net Income (Loss), Line 1, Net Income
Buildings and Other Depreciable Assets	Schedule L Line 10a	Schedule L Line 10a	Schedule L Line 9a
Accumulated Depreciation	Schedule L Line 10b	Schedule L Line 10b	Schedule L Line 9b
Section 179 Expense Deduction	Form 4562 Line 12	Form 4562 Line 12	Form 4562 Line 12
MACRS Deductions for Assets Placed in Service in Prior Years	Form 4562 Line 17	Form 4562 Line 17	Form 4562 Line 17
Assets PIS During Tax Year Using GDS	Form 4562 Line 19a-i	Form 4562 Line 19a-i	Form 4562 Line 19a-i
Assets PIS During Tax Year Using ADS	Form 4562 Line 20a-d	Form 4562 Line 20a-d	Form 4562 Line 20a-d
Total MACRS deductions	Form 4562 Line 22	Form 4562 Line 22	Form 4562 Line 22
Depreciation	Form 8825, Line 14	N/A	Form 8825, Line 14