Commercial Property:

Sample Indicative Depreciation Report



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS



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SAMPLE REPORT

Sample Selling Agent Pty Ltd Level 9, 400 Sample Street Sydney NSW 2000

For the attention of Mr. J. Smith

Dear John

INDICATIVE PROPERTY TAX DEPRECIATION REPORT SMITH STREET, ST. LEONARDS, NSW 2065

We attach our assessment of indicative property tax deductions for the above property based upon the Diminishing Value method and the Prime Cost method of depreciation.

We have based our assessment upon, in part, the following information as provided, together with our estimate of probable cost of capital expenditure items.

First year Tax Depreciation deduction estimate: \$42,656

These initial estimates of depreciation have been prepared for the sole purpose of preliminary feasibility analysis for the purchaser and are not intended to be used for any other purpose. The figures shown are based on a 365 days ownership in the first year.

We have assumed that there is no restrictive clauses on capital expenditure items within the contract of sale and that the purchaser is entitled to claim available deductions on Plant and Equipment (Division 40) and Capital Works Allowance (Division 43).

If you have any queries on this report or would like any further information please contact Kenneth Yu or Tyron Hyde at our office.

Yours faithfully

Washington Brown Depreciation Pty Ltd

Washington Brown Depreciation Pty. Ltd.



Indicative Depreciation Report

Commercial Suite

Smith Street, St Leonards NSW 2065

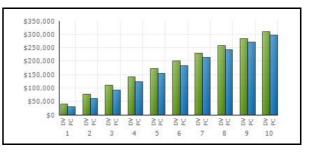
Below is an estimate of the tax depreciation allowances claimable over a 10 year period, utilising both the Diminishing Value and Prime Cost methods.

| | Diminishing | Prime |
|---------|-------------|----------|
| | Value | Cost |
| Year 1* | \$41,000 | \$31,000 |
| Year 2 | \$37,000 | \$31,000 |
| Year 3 | \$34,000 | \$31,000 |
| Year 4 | \$31,000 | \$31,000 |
| Year 5 | \$30,000 | \$31,000 |
| Year 6 | \$29,000 | \$30,000 |
| Year 7 | \$28,000 | \$29,000 |
| Year 8 | \$28,000 | \$29,000 |
| Year 9 | \$27,000 | \$28,000 |
| Year 10 | \$27,000 | \$28,000 |

Washington Brown will provide the purchaser of the above-mentioned property with a comprehensive Tax Depreciation Report at an exclusive discounted rate. To take advantage of this pricing, contact us on 1300 990 612 or email to info@washingtonbrown.com.au mentioning this report.

The figures above are an estimate only and should only be used as a guide. Data from this report cannot be used for taxation purposes, a more detailed report is required by the Tax Commissioner.

Washington Brown Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any loss or damage which may occur as a result of a purchaser using this preliminary information.



YEAR 1* --- IS BASED UPON A FULL YEAR'S CLAIM (365 DAYS)