

# Benefit Summary

Sample Client



## Assumptions:

Change Year	<input type="text" value="2009"/>
Last Year Reviewed	<input type="text" value="1987"/>
Discount Rate	<input type="text" value="5.00%"/>
Effective Tax Rate	<input type="text" value="35.00%"/>

## Assets:

Count of Assets Changed	<input type="text" value="165"/>
Tax Basis of Assets Changed	<input type="text" value="\$4,573,266"/>

## Sec. 481(a) "Depreciation Catch-up" Adjustment:

Regular 481(a) Adjustment	<input type="text" value="(\$1,297,070)"/>
AMT 481(a) Adjustment	<input type="text" value="(\$1,403,348)"/>

Negative Amounts are Taxpayer Favorable

## Additional Cash Available for 2009:

Regular First Year Cash	<input type="text" value="\$545,240"/>
AMT First Year Cash	<input type="text" value="\$657,044"/>

Calculated by Multiplying the Effective Tax Rate by Quantity of the 2009 Additional Depreciation Expense less the negative Sec. 481(a) Adjustment

## Net Present Value:

	<input type="text" value="Time Horizon"/>		
	5 Years	10 Years	Full Term (39 Years)
Regular Net Present Value	<input type="text" value="\$160,457"/>	<input type="text" value="\$70,448"/>	<input type="text" value="\$70,080"/>
AMT Net Present Value	<input type="text" value="\$258,559"/>	<input type="text" value="\$101,710"/>	<input type="text" value="\$101,342"/>

Net Present Values are After Tax Amounts