



Depreciation Advantage

7-year AMCASE® asset vs. 39-year Millwork asset

Enjoy tax savings through accelerated 7-year depreciation with AMCASE® casework because it is not permanently attached to the building. This offers a significant savings over traditional millwork which depreciates at a rate of 39 years as shown below.

The chart below illustrates two comparisons of AMCASE® vs. millwork and the total depreciable amount over the same time period. Furthermore, if the tax savings were invested each year from the 7-year depreciation schedule, the return on investment would be even greater. In addition you will actually own the casework at the end, something you don't have with millwork – it's considered a part of the building.

| DEPRECIATION COMPARISON #1 | | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|---------|------------------|
| AMCASE® 7 Year Asset: \$150,000 | | | | | | | | |
| Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Total: |
| \$21,429 | \$36,735 | \$26,240 | \$18,743 | \$13,388 | \$13,388 | \$13,388 | \$6,692 | \$150,000 |
| Millwork 39 Year Asset: \$150,000 | | | | | | | | |
| * Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Total: |
| \$1,763 | \$3,846 | \$3,846 | \$3,846 | \$3,846 | \$3,846 | \$3,846 | \$3,846 | \$28,686 |
| DEPRECIATION COMPARISON #2 | | | | | | | | |
| AMCASE® 7 Year Asset: \$200,000 | | | | | | | | |
| Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Total: |
| \$28,572 | \$48,980 | \$34,986 | \$24,990 | \$17,850 | \$17,850 | \$17,850 | \$8,922 | \$200,000 |
| Millwork 39 Year Asset: \$200,000 | | | | | | | | |
| * Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Total: |
| \$2,350 | \$5,128 | \$5,128 | \$5,128 | \$5,128 | \$5,128 | \$5,128 | \$5,128 | \$38,248 |
| * Assumes assets were placed in service in July and that a business has profitability in excess of depreciation expense. | | | | | | | | |

