

Sec. 481(a) Summary for Attachment to Form 3115

Sample Scoping



Accumulated Depreciation through Year Ending: 2021

Original/ Life Proposed	Tax Basis	Accum. Depn as Filed	Regular Tax		ALTERNATIVE MINIMUM TAX		
			Accum. Depn. Proposed	Cumulative Adjustment	Accum. Depn.	Accum. Depn Proposed	Cumulative Adjustment
1 / 1	\$10,191	\$10,191	\$10,191	\$0	\$10,191	\$10,191	\$0
5 / 3	\$345,436	\$324,841	\$332,689	(\$7,848)	\$324,841	\$332,689	(\$7,848)
7 / 3	\$402,325	\$369,218	\$400,305	(\$31,087)	\$369,218	\$400,305	(\$31,087)
7 / 7	\$15,700	\$0	\$0	\$0	\$0	\$0	\$0
10 / 7	\$29,390	\$7,348	\$22,964	(\$15,617)	\$7,348	\$22,964	(\$15,617)
20 / 15	\$22,788	\$19,940	\$22,788	(\$2,849)	\$19,940	\$20,247	(\$307)
31.5 / 1	\$6,460	\$4,797	\$6,460	(\$1,663)	\$3,777	\$6,460	(\$2,682)
31.5 / 5	\$474	\$350	\$474	(\$123)	\$276	\$474	(\$198)
31.5 / 7	\$225,648	\$165,347	\$225,648	(\$60,301)	\$130,209	\$225,648	(\$95,438)
31.5 / 15	\$59,591	\$49,146	\$59,591	(\$10,446)	\$38,702	\$59,591	(\$20,889)
39 / 1	\$4,634,823	\$1,178,827	\$4,558,735	(\$3,379,907)	\$1,161,673	\$4,558,735	(\$3,397,061)
39 / 5	\$50,339	\$7,677	\$46,887	(\$39,210)	\$7,654	\$46,887	(\$39,233)
39 / 7	\$18,499,374	\$4,916,168	\$16,558,134	(\$11,641,965)	\$4,867,347	\$16,558,134	(\$11,690,786)
39 / 15	\$752,415	\$226,382	\$595,517	(\$369,135)	\$223,487	\$588,189	(\$364,702)
39 / 39	\$2,704	\$1,320	\$1,320	\$0	\$1,287	\$1,320	(\$33)
Totals	\$25,057,658	\$7,281,551	\$22,841,702	(\$15,560,150)	\$7,165,951	\$22,831,833	(\$15,665,881)

Our Proprietary CapitalPlus™ software calculates the Sec. 481(a) adjustment and accompanying detail necessary for Form 3115, Application for Change in Accounting Method.