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In the context of planned giving, "depreciable portion" is relevant to retained life estatesRetained_Life_Estate only. The depreciable portion is the value of the buildings and should be listed separately in a qualified appraisal of the real estate. In most cases, the only building in a retained life estate is a house.

You must know the depreciable portion to compute the deduction for a retained life estate.

In contrast, the undepreciable portion is the value of the land that comes with the buildings in a retained life estate.

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