

Depreciation Schedules (Half Year)

| Year | 5-yr MACRS | 15-yr MACRS | 5-yr SL | 15-yr SL | 20-yr SL |
|------|------------|-------------|---------|----------|----------|
| 1 | 20.00 | 5.00 | 10.00 | 3.33 | 2.50 |
| 2 | 32.00 | 9.50 | 20.00 | 6.67 | 5.00 |
| 3 | 19.20 | 8.55 | 20.00 | 6.67 | 5.00 |
| 4 | 11.52 | 7.70 | 20.00 | 6.67 | 5.00 |
| 5 | 11.52 | 6.93 | 20.00 | 6.67 | 5.00 |
| 6 | 5.76 | 6.23 | 10.00 | 6.67 | 5.00 |
| 7 | 0.00 | 5.90 | 0.00 | 6.67 | 5.00 |
| 8 | 0.00 | 5.90 | 0.00 | 6.67 | 5.00 |
| 9 | 0.00 | 5.91 | 0.00 | 6.67 | 5.00 |
| 10 | 0.00 | 5.90 | 0.00 | 6.67 | 5.00 |
| 11 | 0.00 | 5.91 | 0.00 | 6.67 | 5.00 |
| 12 | 0.00 | 5.90 | 0.00 | 6.66 | 5.00 |
| 13 | 0.00 | 5.91 | 0.00 | 6.67 | 5.00 |
| 14 | 0.00 | 5.90 | 0.00 | 6.66 | 5.00 |
| 15 | 0.00 | 5.90 | 0.00 | 6.67 | 5.00 |
| 16 | 0.00 | 2.95 | 0.00 | 3.33 | 5.00 |
| 17 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| 18 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| 19 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| 20 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| 21 | 0.00 | 0.00 | 0.00 | 0.00 | 2.50 |
| 22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

For additional information on depreciation schedules, see IRS publication 946.

<http://www.irs.gov/pub/irs-pdf/p946.pdf>

* Note custom schedule is defined on Inputs sheet around Row 180

