



## Tax Reduction Letter

[CLICK HERE](#) to return to the home page

### Revenue Procedure 87-57

Examination of returns and claims for refund, credit, or abatement; determination of correct tax liability.

July 1987

#### CONTENTS

#### SECTION 1. PURPOSE

#### SECTION 2. GENERAL RULES OF APPLICATION

- .01 Property to which *section 168* applies
- .02 Property to which *section 168* does not apply
- .03 Property subject to the general depreciation system of *section 168 (a)*
- .04 Property subject to the alternative depreciation system of *section 168 (g)*
  - 1. Required use of alternative depreciation system
  - 2. Elective use of alternative depreciation system
- .05 Recovery period
- .06 Salvage value
- .07 Earnings and profits
- .08 Other cost recovery rules
- .09 Additions or improvements
- .10 Time and manner for making elections

#### SECTION 3. CLASSES OF PROPERTY

- .01 In general
- .02 General depreciation system
  - 1. Property not assigned a recovery class
  - 2. Property assigned a recovery class under *section 168 (e) (2)*
  - 3. Property assigned a recovery class under *section 168 (e) (3)*
- .03 Alternative depreciation system

#### SECTION 4. APPLICABLE RECOVERY PERIODS

- .01 General depreciation system
- .02 Alternative depreciation system

## SECTION 5. APPLICABLE CONVENTIONS

- .01 Effect of conventions
- .02 Determination of applicable convention
- .03 Half-year convention
- .04 [\*2] Mid-month convention
- .05 Mid-quarter convention

## SECTION 6. APPLICABLE DEPRECIATION METHODS

- .01 General depreciation system
- .02 Alternative depreciation system
- .03 Determination of applicable depreciation methods
- .04 Declining balance method
- .05 Straight line method
- .06 Declining balance method switching to straight line method

## SECTION 7. ALTERNATIVE MINIMUM TAX

## SECTION 8. OPTIONAL TABLES

### SECTION 1. PURPOSE

.01 This revenue procedure provides guidance to taxpayers and Service personnel in computing depreciation allowances for tangible property under *section 168 of the Internal Revenue Code*, as amended by section 201 (a) of the Tax Reform Act of 1986 (the Act), 1986-3 (Vol. 1) C.B. 38. This revenue procedure describes the applicable depreciation methods, applicable recovery periods, and applicable conventions that must be used in computing depreciation allowances under *section 168*.

.02 Sections 2-7 of this revenue procedure prescribe the manner of computing depreciation allowances. Section 8 of this revenue procedure contains various tables that may be used by certain taxpayers in lieu of computing allowances in the manner described in sections 2-7.

### SEC. 2. GENERAL RULES OF APPLICATION

.01 *Property to which [\*3] section 168 applies.* This revenue procedure applies to all property to which *section 168 of the Code* applies. In general, *section 168* applies to depreciable tangible property placed in service after December 31, 1986, except that the section does not apply to property described in *section 168 (f)* or to any transitional rule property (that is, property excluded from the application of section 201 of the Act pursuant to section 203 (b), 204, or 251 (d) (2) of the Act). A taxpayer may make an irrevocable election to have *section 168* apply to certain depreciable tangible property that is not otherwise excluded by *section 168 (f)* and that was placed in service after July 31, 1986, and before January 1, 1987. *See* section 203 (a) (1) (B) of the Act. An election to apply *section 168* to property that was placed in service after July 31,

1986, and before January 1, 1987, must be made in the time and manner prescribed in section 5h.5 of the Temporary Regulations-Elections Under Various Public Laws. See section 2.10 of this revenue procedure.

.02 *Property to which section 168 does not apply.* Transitional rule property and property described in *section 168 (f) of the Code* are subject to depreciation [\*4] not under *section 168* but under the following applicable depreciation rules:

- 1 Transitional rule property is subject to depreciation under *section 167* or *section 168* of the 1954 Code, as in effect before the amendments made by section 201 of the Act, but as amended by section 1809 of the Act.
- 2 Property that is described in *section 168 (f) (1) of the Code* is subject to depreciation under *section 167 (a)*. The property described in *section 168 (f) (1)* is any property such that the taxpayer makes an irrevocable election to exclude the property from *section 168*, and for the first taxable year for which a depreciation deduction would be allowable with respect to such property in the hands of the taxpayer, the property is properly depreciated under the unit-of-production method or any method of depreciation not expressed in a term of years (other than the retirement-replacement-betterment method or similar method). The election must be made as set out in section 2.10 of this revenue procedure.
- 3 Property that is described in *section 168 (f) (2) of the Code* (that is, public utility property for which the taxpayer does not use a normalization method of accounting) is subject to depreciation under [\*5] the rule prescribed in *section 168 (i) (9) (C)*.
- 4 Property that is described in *section 168 (f) (3) or (4) of the Code* (that is, films and video tapes, and sound recordings, respectively) is subject to depreciation under *section 167 (a)*.
- 5 Property that is described in *section 168 (f) (5) of the Code* (that is, certain churned property) is subject to depreciation under *section 167 of the Code* or *section 168*, as in effect before the amendments made by section 201 of the Act, but as amended by section 1809 of the Act.

.03 *Property subject to the general depreciation system of section 168 (a).* In general, unless the alternative depreciation system in *section 168 (g) of the Code* applies, depreciation allowances are computed under the general depreciation system prescribed in *section 168 (a)* by use of the applicable depreciation method, applicable recovery period, and the applicable convention determined under *section 168 (b), (c) and (d) of the Code*, respectively. See *section 6* of this revenue procedure for rules determining the applicable depreciation method. See *section 4* of this revenue procedure for rules determining the applicable recovery period. See *section 5* of this revenue procedure [\*6] for rules determining the applicable convention. However, for certain property *section 168 (g)* provides the alternative depreciation system.

.04 *Property subject to the alternative depreciation system of section 168 (g).* Under the alternative depreciation system prescribed in *section 168 (g) of the Code*, depreciation allowances are computed by use of the applicable depreciation method, the applicable recovery period, and the applicable convention determined under *section 168 (g) (2)*.

1 *Required use of alternative depreciation system.* The alternative depreciation system must be used for:

- (a) any tangible property that during the taxable year is used predominantly outside the United States, as determined under *section 168 (g) (4)*;
- (b) any tax-exempt use property, as defined in *section 168 (h)*;
- (c) any tax-exempt bond financed property, as defined in *section 168 (g) (5)*;
- (d) any imported property covered by an Executive order issued under *section 168 (g) (6)*;
- (e) any property covered by an election made under *section 168 (g) (7)*; and
- (f) any property used predominantly in a farming business and placed in service during any taxable year in which the taxpayer elects under *section 263A (d) (3)* not to have [\*7] *section 263A* apply to certain costs. *See section 263A (e) (2) (A)*.

2 *Elective use of alternative depreciation system.* A taxpayer may make an irrevocable election pursuant to *section 168 (g) (7)* with respect to any recovery class of property for any taxable year to use the alternative depreciation system in lieu of the general depreciation system. The alternative depreciation system shall apply to all property in such class placed in service during such taxable year. See section 3.02 of this revenue procedure for determination of recovery classes. In the case of nonresidential real property or residential rental property, an election to use the alternative depreciation system in lieu of the general depreciation system may also be made separately with respect to each property. Elections to use the alternative depreciation system must be made as set out in section 2.10 of this revenue procedure.

.05 *Recovery period.* The recovery period for depreciation of an asset begins in the taxable year when the asset is placed in service and ends either when cumulative depreciation deductions (allowed or allowable) equal the cost or other basis of the asset or when the asset is disposed of or retired [\*8] from service in a business activity. In general, the term "placed in service" refers to the time that property is first placed by the taxpayer in a condition or state of readiness and availability for a specifically assigned function.

.06 *Salvage value.* For purposes of computing the depreciation allowance under *section 168 of the Code*, salvage value is treated as zero. *Section 168 (b) (4)*.

.07 *Earnings and profits and alternative minimum tax.* The adjustment to earnings and profits under *section 312 (k) (3) of the Code* for depreciation of property with respect to which *section 168* applies shall be made using the alternative depreciation system. Under *section 56 (a) (1) (A) (i)*, for purposes of determining alternative minimum taxable income, depreciation allowances are computed using the alternative depreciation system, as modified for such purpose by *section 56 (a) (1) (A) (ii)*. See *section 7* of this revenue procedure.

.08 *Other cost recovery rules.* Depreciation allowances computed under *section 168 of the Code* and this revenue procedure may be limited under other provisions of the Code, such as *section 280F*, which limits depreciation deductions with respect to listed property. In addition, [\*9] property that would otherwise be depreciable under *section 168* may be eligible for other cost recovery provisions in lieu of *section 168*, such as expensing under *section 179*, amortization under *section 169*, and depletion under *section 611*. No depreciation deduction is allowed under *section 168* for property that is not used in a trade or business or held for the production of income.

.09 *Additions or improvements.* Additions or improvements to any property are treated as separate property items for purposes of computing depreciation. The recovery period for any addition or improvement to property begins the later of (1) the taxable year in which the addition or improvement is placed in service, or (2) the taxable year in which the property with respect to which such addition or improvement was made is placed in service. The applicable recovery period, applicable convention, and applicable depreciation method for an addition or improvement to property shall be the same as those that would be applicable to the underlying property if the underlying property were placed in service at the same time as the addition or improvement and were subject to *section 168 of the Code*.

.10 *Time and manner* [\*10] *for making elections.* Under *section 5h.5 (a) (2) of the temporary regulations*, after April 14, 1987, an election described in this revenue procedure shall be made by the due date (taking extensions into account) of the tax return for the first taxable year for which the election is to be made. The tax return must be accompanied by a statement identifying the election by reference to Code or Act section and identifying the property items for which the election is being made.

### SEC. 3. CLASSES OF PROPERTY

.01 *In general.* The general depreciation system and the alternative depreciation system classify property for purposes of determining the applicable depreciation method, applicable recovery period, and applicable convention. Under different rules for each system, property is classified based on the class life of the property or the assigned class life of the property. The class life of property is the class life (if any) that would be applicable with respect to the property as of January 1, 1986, under *section 167 (m) of the Code* (determined without regard to paragraph (4) thereof and determined as if the taxpayer had made an election under *section 167 (m)*). The class life or assigned class [\*11] life of property may be modified by the Secretary pursuant to authority granted under *section 168 (i) (1)*. *Rev. Proc. 87-56*, page 674, this Bulletin, provides the rules and tables relating to class lives of property.

.02 *General depreciation system.* Property subject to the general depreciation system is classified based upon the property's class life (if any), unless a different recovery class is assigned under *section 168 (e) (2) or (3) of the Code*:

1 Property that is not assigned a recovery class under *section 168 (e) (2)* or (3) of the Code is assigned a recovery class under the following table:

<i>Class Life (in years)</i>	<i>Recovery Class</i>
4 or less	3-year property
more than 4, but less than 10	5-year property
10 or more, but less than 16	7-year property
16 or more, but less than 20	10-year property
20 or more, but less than 25	15-year property
25 or more	20-year property

2 Property is assigned under *section 168 (e) (2) of the Code* to the recovery classes for residential rental property or nonresidential real property based on the following rules:

- (a) *Residential rental property recovery class:* Only property that is described in *section 167 (j) (2) (B)*. Thus, a building or structure shall be considered to be [\*12] residential rental property for any taxable year only if 80 percent or more of the gross rental income from the building or structure is rental income from dwelling units (within the meaning of *section 167 (k) (3) (C)*). For purposes of the preceding sentence, if any portion of the building or structure is occupied by the taxpayer as a residence, the gross rental income from the building or structure shall include the rental value of the portion so occupied.
- (b) *Nonresidential real property recovery class:* Only *section 1250* property that is not residential rental property and that does not have a class life of less than 27.5 years.

3 The following property (not including property defined as residential rental property or nonresidential real property) is assigned under *section 168 (e) (3) of the Code* to a recovery class notwithstanding its class life, if any:

- (a) *3-year property recovery class:* Any race horse that is more than 2 years old at the time it is placed in service, and any horse that is not a race horse and that is more than 12 years old at the time it is placed in service. The 3-year property recovery class does not include any automobile or light general purpose truck.
- (b) *5-year [\*13] property recovery class:* Any automobile or light general purpose truck, any semiconductor manufacturing equipment, any computer-based telephone central office switching equipment, any qualified technological equipment (as defined in *section 168 (i) (2)*),

any property used in connection with research and experimentation, and certain energy property described in *section 168 (e) (3) (B) (vi)*.

(c) *7-year property recovery class*: Any railroad track, any single-purpose agricultural or horticultural structure (within the meaning of *section 48 (p)*), and any property that does not have a class life and is not otherwise classified in *section 168 (e) (2) or (3)*.

(d) *15-year property recovery class*: Any municipal wastewater treatment plant and any telephone distribution plant and comparable equipment used for 2-way exchange of voice and data communications.

(e) *20-year property recovery class*: Any municipal sewer.

.03 *Alternative depreciation system*. For purposes of the alternative depreciation system, *section 168 (g) (3) (B) of the Code* assigns to certain property a class life that is to be taken into account instead of the class life (if any) determined under *section 167 (m)* as of January 1, 1986. [\*14] The following property is assigned class lives under *section 168 (g) (3) (B)* for purposes of the alternative depreciation system:

- (a) Any semi-conductor manufacturing equipment is assigned a class life of 5 years.
- (b) Any computer-based telephone central office switching equipment is assigned a class life of 9.5 years.
- (c) Any railroad track is assigned a class life of 10 years.
- (d) Any single purpose agricultural or horticultural structure (within the meaning of *section 48 (p)*) is assigned a class life of 15 years.
- (e) Any municipal wastewater treatment plant is assigned a class life of 24 years.
- (f) Any telephone distribution plant and comparable equipment used for 2-way exchange of voice and data communications is assigned a class life of 24 years.
- (g) Any municipal sewer is assigned a class life of 50 years.

## SEC. 4. APPLICABLE RECOVERY PERIODS

.01 *General depreciation system.* Under the general depreciation system, the applicable recovery period for property is determined under *section 168 (c) of the Code* and is based on the classification of property among eight recovery classes as set forth in the following table:

<i>Class of Property</i>	<i>Applicable Recovery Period</i>
3-year property	3 years
5-year property	5 years
7-year property	7 years
10-year property	10 years
15-year property	15 years
20-year property	20 years
Residential rental property	27.5 years
Non-residential real property	31.5 years

These [\*15] recovery periods are 12-month periods and are not based on taxable years. The applicable recovery periods are not elective.

.02 *Alternative depreciation system.* Under the alternative depreciation system, the applicable recovery period for property is determined under *section 168 (g) of the Code* and is based upon the table in *section 168 (g) (2) (C)* or, if applicable, a recovery period assigned in *section 168 (g) (3)*. The applicable recovery period for property subject to the alternative depreciation system is set forth in the following table:

<i>In the case of</i>	<i>Applicable Recovery Period</i>
Property not described below	the class life (including class lives assigned in section 168 (g) (3) (B)). See section 3.03 of this revenue procedure.
Personal property that has no class life and that is not described below	12 years
Qualified technological equipment (as defined in section 168 (i) (2))	5 years
Any automobile or light general purpose truck	5 years
Nonresidential real and residential rental property (The same definitions apply as under the general depreciation system, see section 3.02 of this revenue procedure.)	40 years
Any section 1245 property (as defined in section 1245) that is real property with no class life	40 years

These [\*16] recovery periods are 12-month periods and are not based on taxable years. The applicable recovery periods are not elective.

## SEC. 5. APPLICABLE CONVENTIONS

.01 *Effect of conventions.* *Section 168 (d) of the Code* prescribes the applicable conventions to be used in computing depreciation deductions under *section 168* for the taxable year in which property is placed in service and the taxable year in which property is disposed of or retired from service. The applicable convention determines the portion of the taxable year for which depreciation is allowable. Thus, allowable depreciation in the taxable year in which a convention applies is a fraction of the amount of the depreciation that would be allowable under the



applicable depreciation method for a full taxable year (that is, a taxable year in which property is in service for 12 full months). An applicable convention also determines how much of the applicable recovery period remains as of the beginning of the taxable year following the taxable year in which property is placed in service.

.02 *Determination of applicable conventions.* One of three applicable conventions (half-year, mid-month, and mid-quarter) applies to all property subject [\*17] to depreciation under *section 168*. The applicable convention is not elective.

1 *Mid-month convention.* The applicable convention for all nonresidential real property and residential rental property under both the general and alternative depreciation systems is the mid-month convention. The mid-month convention does not apply to any other property.

2 *Half-year convention.* The applicable convention for all property other than residential rental property and nonresidential real property, under both the general and alternative depreciation systems, is the half-year convention, unless the mid-quarter convention applies.

3 *Mid-quarter convention.* The mid-quarter convention is a special rule applicable to situations in which substantial property is placed in service during the last three months of the taxable year. The convention applies, for purposes of both the general and the alternative depreciation systems, to all property (other than residential rental property and nonresidential real property) placed in service during a taxable year if the following is satisfied: The aggregate bases of property subject to depreciation under *section 168* that is placed in service during the last 3 months [\*18] of the taxpayer's taxable year exceed 40 percent of the aggregate bases of property subject to depreciation under *section 168* that is placed in service during the entire taxable year. For purposes of determining whether the mid-quarter convention applies, the aggregate bases of property subject to the general and the alternative depreciation systems are aggregated, except that aggregate bases of nonresidential real property and residential rental property are not taken into account. See also section 203 (d) of the Act for a transitional rule relating to property that is to be taken into account for purposes of determining whether the 40 percent test is satisfied. If applicable to all property (other than residential rental property and nonresidential real property) placed in service during a taxable year, the mid-quarter convention applies to all such property in the year of its disposition or retirement.

.03 *Half-year convention.* Under the half-year convention, property placed in service, disposed of, or retired at any time during the taxable year is treated as being placed in service, disposed of, or retired on the mid-point of such year. Thus, the amount of allowable depreciation [\*19] in the taxable year in which the half year convention applies is one-half of the amount that would be allowable under the applicable depreciation method for a full year. The remaining recovery period as of the beginning of the taxable year following the taxable year in which property is placed in service is equal to the applicable recovery period less one half of a year.

*Example.* Assume that on March 1, 1987, a taxpayer filing returns on the basis of the calendar year placed in service office furniture and on August 1, 1987, the taxpayer placed in service additional office furniture. The office furniture is in the seven year property class. Assume also that the taxpayer placed no other property in service during the taxable year ending December 31, 1987. On its tax return for the taxable year ending December 31, 1987, the taxpayer must use the half-year convention to compute the depreciation deductions for the seven-year property placed in service during the taxable year. Thus, the seven-year property is deemed to be placed in service on July 1, 1987. The taxpayer is entitled to one-half of the amount of depreciation that would be allowable under the applicable depreciation method for [\*20] a full year. As of January 1, 1988, the remaining recovery period is 6 1/2 years.

.04 *Mid-month convention.* Under the mid-month convention, property placed in service, disposed of, or retired during any month is treated as being placed in service, disposed of, or retired on the mid-point of such month. Thus, regardless of when during the month a taxpayer places residential rental property or nonresidential real property in service, the property is deemed to be placed in service on the mid-point of such month. Under the mid-month convention, depreciation is allowable for a fraction of a year with respect to each item of property placed in service, disposed of, or retired during such year. The numerator of the fraction is equal to .5 plus the number of full months in the taxable year in which the property is in service. The denominator of the fraction is 12. Allowable depreciation in a taxable year in which the mid-month convention applies is that fraction of the amount that would be allowable under the applicable depreciation method of a full year. The remaining recovery period as of the beginning of the taxable year following a taxable year in which property is placed in service is equal [\*21] to the property's applicable recovery period less the fraction of the first year for which depreciation is allowable.

*Example.* Assume that on March 1, 1987, a taxpayer filing returns on the basis of the calendar year placed in service residential rental property. On its tax return for the taxable year ending December 31, 1987, the taxpayer is entitled to  $(9.5)/12$  of the amount of depreciation that would be allowable under the applicable depreciation method for a full year. As of January 1, 1988, the remaining recovery period for the property is 26 years and 8 1/2 months (that is, 27 years and six months less the 9 1/2 months for which depreciation is allowable in 1987).

.05 *Mid-quarter convention.* Under the mid-quarter convention, property placed in service, disposed of, or retired during any quarter of a taxable year is deemed placed in service, disposed of, or retired on the midpoint of such quarter. Thus, under the mid-quarter convention, depreciation is allowable for a fraction of a year. The numerator of the fraction is equal to .5 plus the number of full quarters in the taxable year in which the property is in service. The denominator of the fraction is 4. Allowable depreciation in [\*22] a taxable year in which the mid-quarter convention applies is that fraction of the amount of depreciation that would be allowable under the applicable depreciation method for a full year. The remaining recovery period as of the beginning of the taxable year following a taxable year in which property is placed in service is equal to the property's applicable recovery period less the fraction of the first year for which depreciation is allowable.

*Example.* Assume that on January 3, 1987, a taxpayer filing returns on the basis of the calendar year placed in service for use in its business an automobile that cost \$10,000 and on November 1, 1987, the taxpayer placed in service for use in its business a dump truck that cost \$100,000. Assume also that the taxpayer placed no other property in service for use in its business during the taxable year ending December 31, 1987. On its tax return for the taxable year ending December 31, 1987, the taxpayer must use the mid-quarter convention to compute the depreciation deductions for both the automobile and the truck. Thus, the automobile is deemed to be placed in service on February 15, 1987 (that is, the mid-point of the first quarter), and the truck [\*23] is deemed to be placed in service on November 15, 1987 (that is, the mid-point of the fourth quarter). The taxpayer is entitled to 7/8 of the amount of depreciation that would be allowable with respect to the automobile under the applicable depreciation method for a full year and 1/8 of the amount of the depreciation that would be allowable with respect to the dump truck under the applicable depreciation method for a full year. As of January 1, 1988, the remaining recovery period for the automobile is  $41/8$  years, and the remaining recovery period for the truck is  $47/8$  years.

## SEC. 6. APPLICABLE DEPRECIATION METHODS

.01 *General depreciation system.* Under the general depreciation system, applicable depreciation methods are prescribed for each recovery class of property. See sections 3 and 4 of this revenue procedure for rules relating to the classification of property among recovery classes and assignment of the applicable recovery period for each recovery class. For the 3-, 5-, 7- and 10-year property recovery classes, the applicable depreciation method is the 200 percent declining balance method, switching to the straight line method in the taxable year that maximizes the depreciation allowance. [\*24] For the 15- and 20-year property recovery classes, the applicable depreciation method is the 150 percent declining balance method, switching to the straight line method in the taxable year that maximizes the depreciation allowance. For the residential rental and nonresidential real property recovery classes, the applicable depreciation method is the straight line method. No other depreciation method may be used for property subject to the general depreciation system. The applicable depreciation methods for each recovery class are not elective, except that a taxpayer may make an irrevocable election, pursuant to *section 168 (b) (5) of the Code*, to use the straight line method in lieu of the otherwise applicable depreciation method for all property within a recovery class that is placed in service in a taxable year. Such an election would require use of the straight line method in combination with the applicable recovery period and convention determined under the general depreciation system. An election to use the straight line method in lieu of the otherwise applicable depreciation method must be made as set out in section 2.10 of this revenue procedure.

.02 *Alternative depreciation system.* [\*25] Under the alternative depreciation system, except as modified for purposes of the alternative minimum tax (see section 7 of this revenue procedure), the applicable depreciation method for all property is the straight line method.

.03 *Determination of applicable depreciation rate.* Under each of the applicable depreciation methods, the depreciation allowance for a full taxable year (that is, a taxable year of 12 full months) is computed by applying the applicable depreciation rate to the unrecovered basis of the property for each taxable year. For this purpose, the unrecovered basis of the property is the cost or other basis of the property adjusted for depreciation previously allowed or allowable and for all other applicable adjustments under *section 1016* or any other provision of law. Determination of the applicable depreciation rate under each applicable depreciation method is described in section 6.04, .05, and .06 of this revenue procedure. In no case may an applicable depreciation rate in any year exceed 100 percent. Computation of applicable depreciation rates must reflect a reasonable and consistent rounding convention that is exact to at least one hundredth of a percent in the [\*26] case of property with an applicable recovery period of less than 20 years and to at least one thousandth of a percent in the case of property with an applicable recovery period of 20 years or greater. Under any rounding convention, a taxpayer may not recover more than 100 percent of the recoverable basis of the property.

.04 *Declining balance method.* Under the declining balance method, an applicable depreciation rate (in percentage terms) is determined by dividing the specified declining balance percentage (150 or 200 percent) by the applicable recovery period. This applicable depreciation rate is constant for each taxable year in which the declining balance method is used and is applied to the unrecovered basis of the property (that is, generally the cost or other basis adjusted for depreciation previously allowed or allowable and for all other applicable adjustments). For example, the 200 percent declining balance method applied to property with a 5-year recovery period results in an applicable depreciation rate of 40 percent (200/5) in each full taxable year. As a further example, the 150 percent declining balance method applied to property with a 7-year recovery period results in [\*27] a depreciation rate of 21.43 percent (150/7) in each full taxable year. See section 6.03 of this revenue procedure for the rounding convention.

.05 *Straight line method.* Under the straight line method, a new applicable depreciation rate is determined for each taxable year in the applicable recovery period. For any taxable year, the applicable depreciation rate (in percentage terms) is determined by dividing 1 by the length of the applicable recovery period remaining as of the beginning of such taxable year. The rate is applied to the unrecovered basis of the property (that is, generally the cost or other basis adjusted for depreciation previously allowed or allowable and for all other applicable adjustments). If as of the beginning of any taxable year the remaining recovery period is less than 1 year, the applicable depreciation rate under the straight line method for that year is 100 percent. For example, the straight line method applied to property with a 5-year recovery period results in applicable depreciation rates of 20, 25, 33.33, 50, and 100 percent, computed for five full years.

.06 *Declining balance method switching to straight line method.* Under this applicable depreciation method, [\*28] a taxpayer uses the specified percentage declining balance method but must switch to the straight line method in the taxable year in which use of the straight line method yields a depreciation allowance equal to or greater than the allowance yielded by use of the declining balance method. Thus, under this applicable depreciation method, for each taxable year, a taxpayer must compare the applicable depreciation rates for a full taxable year under the declining balance method and the straight line method, *after taking into account the applicable convention* for purposes of determining how much of the applicable recovery period remains as of the beginning of the next full taxable year.

*Example.* Assume that a taxpayer filing returns on the basis of the calendar year placed property with a basis of \$100 in service in February 1987, the applicable recovery period is 5 years, the applicable convention is the half-year convention, and the applicable depreciation method is the 200 percent declining balance method, switching to the straight line method in the taxable year which maximizes the depreciation allowance. Also assume that the taxable year 1987 is a taxable year of 12 full months and [\*29] that the property remains in service through the end of 1992. Under the half-year convention, depreciation is allowable for one-half of 1987, and allowable depreciation is one-half of the amount that would be allowable under the applicable depreciation method for a full taxable year. Under the applicable depreciation method, the taxpayer must compare the applicable depreciation rates for a full taxable year under both the 200 percent declining balance method and the straight line method. The 200 percent declining balance method yields an applicable depreciation rate of 40 percent (200 divided by 5) in each year, and the straight line method yields an applicable depreciation rate of 20 percent in the first year. Thus, in 1987 the taxpayer uses the 200 percent declining balance method and the half-year convention resulting in a 1987 depreciation allowance of \$20 ( $\$100 \times .40 \times .5$ ). Also, the half-year convention results in 4.5 years of the recovery period remaining as of the beginning of 1988. In 1988, the applicable depreciation rate under the declining balance method remains 40 percent. The applicable depreciation rate under the straight line method, which takes into account application [\*30] of the applicable half-year convention in determining the remaining recovery period, is 22.22 percent (1 divided by 4.5). Thus, the taxpayer's 1988 depreciation allowance is \$32 ( $\$80$ , the unrecovered basis in 1988,  $\times .40$ ). In 1989, the applicable depreciation rate under the declining balance method remains 40 percent. The applicable depreciation rate under the straight line method, taking into account 3.5 years remaining in the recovery period, is 28.57 percent (1 divided by 3.5). Thus, the taxpayer's 1989 depreciation allowance is \$19.20 ( $\$48$ , the unrecovered basis in 1989,  $\times .40$ ). In 1990, the applicable depreciation rate under the declining balance method remains 40 percent. The applicable depreciation rate under the straight line method, taking into account 2.5 years remaining in the recovery period, is also 40 percent (1 divided by 2.5). Since the applicable depreciation rate under the straight line method is equal to or greater than the applicable depreciation rate under the declining balance method, the taxpayer

switches to the straight line method in 1990 and uses the straight line method for the remainder of the recovery period. In 1990, the taxpayer's depreciation allowance [\*31] is \$11.52 (\$28.80, the unrecovered basis in 1990, x .40). In 1991, the applicable depreciation rate under the straight line method is 66.67 percent (1 divided by 1.5), and the depreciation allowance is also \$11.52. In 1992, the applicable depreciation rate under the straight line method is 100 percent, since the remaining recovery period as of the beginning of that year is less than 1 year. Thus, the depreciation allowance in 1992 is \$5.76, which is the unrecovered basis in 1992. Note that the rounding convention specified in section 6.03 of this revenue procedure applies to the applicable depreciation rates.

## SEC. 7. ALTERNATIVE MINIMUM TAX

.01 *Section 55 (b) (2) of the Code* provides that for purposes of the alternative minimum tax imposed by *section 55*, the term "alternative minimum taxable income" means the taxable income of the taxpayer for the taxable year with certain adjustments. *Section 56 (g) (4) (A)* provides that, for purposes of determining the amount of the alternative minimum taxable income for any taxable year an adjustment to taxable income must be made for depreciation. *Section 56 (a) (1) (A)* provides that depreciation allowances are computed using the alternative depreciation [\*32] system as modified in *section 56 (a) (1) (A) (ii)*. The applicable depreciation method for purposes of the alternative minimum tax is not elective.

.02 Under *section 56 (a) (1) (A) (ii) of the Code*, the alternative depreciation system is modified by modifying the applicable depreciation method with respect to certain property. The modified applicable depreciation method applies, for purposes of the alternative minimum tax, to all property other than non-residential real property, residential rental property, and property for which the taxpayer is required to use or has elected to use the alternative depreciation system pursuant to *section 168 (g)*. For such property, the applicable depreciation method is the 150 percent declining balance method, switching to the straight line method at the time that maximizes the deductions. The modified applicable depreciation method is applied in conjunction with the applicable recovery period and applicable convention determined under *section 168 (g)* and sections 4.02 and 5 of this revenue procedure.

.03 For purposes of the adjustment to alternative minimum taxable income for any taxable year beginning after 1989 with respect to adjusted current earnings [\*33] for such year, special rules for computing depreciation allowances are provided in *section 56 (g) (4) of the Code*.

## SEC. 8. OPTIONAL TABLES

.01 This section contains optional depreciation tables that may be used by certain taxpayers in computing annual depreciation allowances under *section 168 of the Code*. The depreciation tables may be used with respect to any item of property placed in service in a taxable year. For all items of property placed in service in a taxable year for which the depreciation tables are not used, depreciation allowances must be computed in the manner prescribed in sections 2-7 of this revenue procedure.

.02 The optional depreciation tables specify schedules of annual depreciation rates to be applied to the *unadjusted basis* of property in each taxable year. If a taxpayer uses a table to compute the annual depreciation allowance for any item of property, the taxpayer must use the table to compute the annual depreciation allowances for the entire recovery period of such property. However, a taxpayer may not continue to use the table if there are any adjustments to the basis of the property for reasons other than (1) depreciation allowed or allowable or (2) an addition [\*34] or an improvement to such property that is subject to depreciation as a separate

item of property. Use of the tables in this revenue procedure to compute depreciation allowances does not require the filing of any notice with the Internal Revenue Service.

Taxpayers use the appropriate table for any property based on the depreciation system, the applicable depreciation method, the applicable recovery period, and the applicable convention. The tables lists the percentage depreciation rates to be applied to the unadjusted basis of property in each taxable year.

In Tables 1-5, for the general depreciation system, the listed depreciation rates reflect the 200 percent declining balance method switching to the straight line method for property with applicable recovery periods of 3, 5, 7 or 10 years and the 150 percent declining balance method switching to straight line method for property with applicable recovery periods of 15 and 20 years.

Table 1.	General Depreciation System Applicable Depreciation Method: 200 or 150 percent declining balance switching to straight line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Half-year
Table 2.	General Depreciation System Applicable Depreciation Method: 200 or 150 percent declining balance switching to straight line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Mid-quarter (property placed in service in first quarter)
Table 3.	General Depreciation System Applicable Depreciation Method: 200 or 150 percent declining balance switching to straight line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Mid-quarter (property placed in service in second quarter)
Table 4.	General Depreciation System Applicable Depreciation Method: 200 or 150 percent declining balance switching to straight line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Mid-quarter (property placed in service in third quarter)
Table 5.	General Depreciation System Applicable Depreciation Method: 200 or 150 percent declining balance switching to straight line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Mid-quarter (property placed in service in fourth quarter)
Table 6.	General Depreciation System Applicable Depreciation Method: Straight line Applicable Recovery Period: 27.5 years

Table 7.	Applicable Convention: Mid-month General Depreciation System Applicable Depreciation Method: Straight line Applicable Recovery Period: 31.5 years
Table 8.	Applicable Convention: Mid-month General and Alternative Depreciation Systems Applicable Depreciation Method: Straight line Applicable Recovery Periods: 2.5-50 years
Table 9.	Applicable Convention: Half-year General and Alternative Depreciation Systems Applicable Depreciation Method: Straight line Applicable Recovery Periods: 2.5-50 years
Table 10.	Applicable Convention: Mid-quarter (property placed in service first quarter) General and Alternative Depreciation Systems Applicable Depreciation Method: Straight line Applicable Recovery Periods: 2.5-50 years
Table 11.	Applicable Convention: Mid-quarter (property placed in service second quarter) General and Alternative Depreciation Systems Applicable Depreciation Method: Straight line Applicable Recovery Periods: 2.5-50 years
Table 12.	Applicable Convention: Mid-quarter (property placed in service third quarter) General and Alternative Depreciation Systems Applicable Depreciation Method: Straight line Applicable Recovery Periods: 2.5-50 years
Table 13.	Applicable Convention: Mid-quarter (property placed in service fourth quarter) Alternative Depreciation System Applicable Depreciation Method: Straight line Applicable Recovery Period: 40 years
Table 14.	Applicable Convention: Mid-month Alternative Minimum Tax (see section 7 of this revenue procedure) Applicable Depreciation Method: 150 percent declining balance switching to straight line Applicable Recovery Periods: 2.5-50 years
Table 15.	Applicable Convention: Half-year Alternative Minimum Tax (see section 7 of this revenue procedure) Applicable Depreciation Method: 150 percent declining balance switching to straight line Applicable Recovery Periods: 2.5-50 years
Table 16.	Applicable Convention: Mid-quarter (property placed in service first quarter) Alternative Minimum Tax (see section 7 of this revenue procedure) Applicable Depreciation Method: 150 percent

- Table 17. declining balance switching to straight line  
 Applicable Recovery Periods: 2.5-50 years  
 Applicable Convention: Mid-quarter (property placed in service second quarter)  
 Alternative Minimum Tax (see section 7 of this revenue procedure)  
 Applicable Depreciation Method: 150 percent declining balance switching to straight line  
 Applicable Recovery Periods: 2.5-50 years  
 Applicable Convention: Mid-quarter (property placed in service third quarter)
- Table 18. Alternative Minimum Tax (see section 7 of this revenue procedure)  
 Applicable Depreciation Method: 150 percent declining balance switching to straight line  
 Applicable Recovery Periods: 2.5-50 years  
 Applicable Convention: Mid-quarter (property placed in service fourth quarter).

Table [\*35] 1. General Depreciation System

Applicable Depreciation Method: 200 or 150 percent Declining Balance Switching to Straight Line

Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years

Applicable Convention: Half-year

If the and the Recovery Period is:

Recovery

Year is:

3-year

5-year

7-year

10-year

15-year

20-year

the Depreciation Rate is:

1	33.33	20.00	14.29	10.00	5.00	3.750
2	44.45	32.00	24.49	18.00	9.50	7.219
3	14.81	19.20	17.49	14.40	8.55	6.677
4	7.41	11.52	12.49	11.52	7.70	6.177
5		11.52	8.93	9.22	6.93	5.713
6		5.76	8.92	7.37	6.23	5.285
7			8.93	6.55	5.90	4.888
8			4.46	6.55	5.90	4.522
9				6.56	5.91	4.462
10				6.55	5.90	4.461
11				3.28	5.91	4.462
12					5.90	4.461
13					5.91	4.462
14					5.90	4.461
15					5.91	4.462
16					2.95	4.461
17						4.462
18						4.461
19						4.462



If the and the Recovery Period is:

Recovery

Year is:

3-year      5-year      7-year      10-year      15-year      20-year

the Depreciation Rate is:

20						4.461
21						2.231

**Table 2. General Depreciation System Applicable Depreciation Method: 200 or 150 Percent Declining Balance Switching to Straight Line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Mid-quarter (property placed in service in first quarter)**

If the and the Recovery Period is:

Recovery

Year is:

3-year      5-year      7-year      10-year      15-year      20-year

the Depreciation Rate is:

1	58.33	35.00	25.00	17.50	8.75	6.563
2	27.78	26.00	21.43	16.50	9.13	7.000
3	12.35	15.60	15.31	13.20	8.21	6.482
4	1.54	11.01	10.93	10.56	7.39	5.996
5		11.01	8.75	8.45	6.65	5.546
6		1.38	8.74	6.76	5.99	5.130
7			8.75	6.55	5.90	4.746
8			1.09	6.55	5.91	4.459
9				6.56	5.90	4.459
10				6.55	5.91	4.459
11				0.82	5.90	4.459
12					5.91	4.460
13					5.90	4.459
14					5.91	4.460
15					5.90	4.459
16					0.74	4.460
17						4.459
18						4.460
19						4.459
20						4.460
21						0.557

Table [\*36] 3. General Depreciation System

Applicable Depreciation Method: 200 or 150 Percent Declining Balance Switching to Straight Line

Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years

Applicable Convention: Mid-quarter (property placed in service in second quarter)

If the and the Recovery Period is:

Recovery

Year is:

3-year      5-year      7-year      10-year      15-year      20-year

the Depreciation Rate is:

1	41.67	25.00	17.85	12.50	6.25	4.688
2	38.89	30.00	23.47	17.50	9.38	7.148
3	14.14	18.00	16.76	14.00	8.44	6.612
4	5.30	11.37	11.97	11.20	7.59	6.116
5		11.37	8.87	8.96	6.83	5.658
6		4.26	8.87	7.17	6.15	5.233
7			8.87	6.55	5.91	4.841
8			3.33	6.55	5.90	4.478
9				6.56	5.91	4.463
10				6.55	5.90	4.463
11				2.46	5.91	4.463
12					5.90	4.463
13					5.91	4.463
14					5.90	4.463
15					5.91	4.462
16					2.21	4.463
17						4.462
18						4.463
19						4.462
20						4.463
21						1.673

Table 4. General Depreciation System

Applicable Depreciation Method: 200 or 150 Percent Declining Balance Switching to Straight Line

Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years

Applicable Convention: Mid-quarter (property placed in service in third quarter)

If the and the Recovery Period is:

Recovery

Year is:

3-year	5-year	7-year	10-year	15-year	20-year	
the Depreciation Rate is:						
1	25.00	15.00	10.71	7.50	3.75	2.813
2	50.00	34.00	25.51	18.50	9.63	7.289
3	16.67	20.40	18.22	14.80	8.66	6.742
4	8.33	12.24	13.02	11.84	7.80	6.237
5		11.30	9.30	9.47	7.02	5.769
6		7.06	8.85	7.58	6.31	5.336
7			8.86	6.55	5.90	4.936
8			5.53	6.55	5.90	4.566
9				6.56	5.91	4.460
10				6.55	5.90	4.460
11				4.10	5.91	4.460
12					5.90	4.460
13					5.91	4.461
14					5.90	4.460
15					5.91	4.461

If the Recovery Year is:		and the Recovery Period is:					
3-year	5-year	7-year	10-year	15-year	20-year		
		the Depreciation Rate is:					
16					3.69	4.460	
17						4.461	
18						4.460	
19						4.461	
20						4.460	
21						2.788	

Table [\*37] 5. General Depreciation System Applicable Depreciation Method: 200 or 150 Percent Declining Balance Switching to Straight Line Applicable Recovery Periods: 3, 5, 7, 10, 15, 20 years Applicable Convention: Mid-quarter (property placed in service in fourth quarter)

If the Recovery Year is:		and the Recovery Period is:					
3-year	5-year	7-year	10-year	15-year	20-year		
		the Depreciation Rate is:					
1	8.33	5.00	3.57	2.50	1.25	0.938	
2	61.11	38.00	27.55	19.50	9.88	7.430	
3	20.37	22.80	19.68	15.60	8.89	6.872	
4	10.19	13.68	14.06	12.48	8.00	6.357	
5		10.94	10.04	9.98	7.20	5.880	
6		9.58	8.73	7.99	6.48	5.439	
7			8.73	6.55	5.90	5.031	
8			7.64	6.55	5.90	4.654	
9				6.56	5.90	4.458	
10				6.55	5.91	4.458	
11				5.74	5.90	4.458	
12					5.91	4.458	
13					5.90	4.458	
14					5.91	4.458	
15					5.90	4.458	
16					5.17	4.458	
17						4.458	
18						4.459	
19						4.458	
20						4.459	
21						3.901	

Table 6. General Depreciation System  
 Applicable Depreciation Method: Straight Line  
 Applicable Recovery Period: 27.5 years  
 Applicable Convention: Mid-month



**Table 7. General Depreciation System Applicable Depreciation Method: Straight Line Applicable Recovery Period: 31.5 years Applicable Convention: Mid-month**

If the Recovery Year is:                      And the Month in the First Recovery Year the Property is Placed in Service is:

	1	2	3	4	5	6	7	8	9	10	11	12
	the Depreciation Rate is:											
4	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
5	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
6	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
7	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
8	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.175	3.175	3.175	3.175	3.175
9	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
10	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
11	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
12	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
13	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
14	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
15	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
16	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
17	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
18	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
19	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
20	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
21	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
22	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
23	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
24	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
25	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
26	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
27	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
28	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
29	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
30	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
31	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
32	1.720	1.984	2.249	2.513	2.778	3.042	3.175	3.174	3.175	3.174	3.175	3.174
33	0.000	0.000	0.000	0.000	0.000	0.000	0.132	0.397	0.661	0.926	1.190	1.455

TABLE [\*38] 8 General and Alternative Depreciation Systems

Applicable Depreciation Method: Straight Line

Applicable Recovery Periods: 2.5 - 50 years

Applicable Convention: Half-year

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
	the Depreciation Rate is:														
1	20.00	16.67	14.29	12.50	11.11	10.00	9.09	8.33	7.69	7.14	6.67	6.25	5.88	5.56	5.26
2	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.39	14.29	13.33	12.50	11.77	11.11	10.53
3	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.38	14.29	13.33	12.50	11.76	11.11	10.53
4		16.67	28.57	25.00	22.23	20.00	18.18	16.67	15.39	14.28	13.33	12.50	11.77	11.11	10.53
5				12.50	22.22	20.00	18.19	16.66	15.38	14.29	13.34	12.50	11.76	11.11	10.52
6						10.00	18.18	16.67	15.39	14.28	13.33	12.50	11.77	11.11	10.53
7								8.33	15.38	14.29	13.34	12.50	11.76	11.11	10.52
8										7.14	13.33	12.50	11.77	11.11	10.53
9												6.25	11.76	11.11	10.52
10														5.56	10.53

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	5.00	4.76	4.55	4.35	4.17	4.00	3.85	3.70	3.57	3.45	3.33	3.23	3.13	3.03	2.94
2	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
3	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
4	10.00	9.53	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
5	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
6	10.00	9.53	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.89	6.67	6.45	6.25	6.06	5.88
7	10.00	9.52	9.09	8.70	8.34	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
8	10.00	9.53	9.09	8.69	8.33	8.00	7.69	7.41	7.15	6.89	6.66	6.45	6.25	6.06	5.88
9	10.00	9.52	9.09	8.70	8.34	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
10	10.00	9.53	9.09	8.69	8.33	8.00	7.70	7.40	7.15	6.89	6.66	6.45	6.25	6.06	5.88
11	5.00	9.52	9.09	8.70	8.34	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.89
12			4.55	8.69	8.33	8.00	7.70	7.40	7.15	6.89	6.66	6.45	6.25	6.06	5.88
13					4.17	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.89
14							3.85	7.40	7.15	6.89	6.66	6.46	6.25	6.06	5.88
15									3.57	6.90	6.67	6.45	6.25	6.06	5.89
16											3.33	6.46	6.25	6.06	5.88
17													3.12	6.07	5.89
18															2.94

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	2.86	2.78	2.70	2.63	2.56	2.500	2.439	2.381	2.326	2.273	2.222	2.174	2.128	2.083	2.041
2	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
3	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
4	5.71	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
5	5.72	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
6	5.71	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
7	5.72	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
8	5.71	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
9	5.72	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.081
10	5.71	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
11	5.72	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
12	5.71	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
13	5.72	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
14	5.71	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
15	5.72	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
16	5.71	5.55	5.41	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
17	5.72	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.652	4.546	4.444	4.347	4.256	4.166	4.081
18	5.71	5.55	5.41	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
19		2.78	5.40	5.27	5.13	5.000	4.878	4.761	4.652	4.546	4.444	4.347	4.256	4.166	4.081
20				2.63	5.12	5.000	4.879	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
21						2.500	4.878	4.761	4.652	4.546	4.444	4.347	4.256	4.166	4.081
22								2.381	4.651	4.545	4.445	4.348	4.255	4.167	4.082
23										2.273	4.444	4.347	4.256	4.166	4.081
24												2.174	4.255	4.167	4.082
25														2.083	4.081

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
	the Depreciation Rate is:														
1	2.000	1.961	1.923	1.887	1.852	1.818	1.786	1.754	1.724	1.695	1.667	1.639	1.613	1.587	1.563
2	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
3	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
4	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
5	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
6	4.000	3.921	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
7	4.000	3.922	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
8	4.000	3.921	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
9	4.000	3.922	3.846	3.773	3.704	3.637	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
10	4.000	3.921	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
11	4.000	3.922	3.846	3.773	3.704	3.637	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
12	4.000	3.921	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
13	4.000	3.922	3.846	3.773	3.703	3.637	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.175	3.125
14	4.000	3.921	3.846	3.773	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
	the Depreciation Rate is:														
15	4.000	3.922	3.846	3.774	3.703	3.637	3.572	3.509	3.449	3.390	3.334	3.278	3.226	3.175	3.125
16	4.000	3.921	3.846	3.773	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
17	4.000	3.922	3.846	3.774	3.703	3.637	3.572	3.509	3.449	3.390	3.334	3.278	3.226	3.175	3.125
18	4.000	3.921	3.846	3.773	3.704	3.636	3.571	3.508	3.448	3.390	3.333	3.279	3.226	3.174	3.125
19	4.000	3.922	3.846	3.774	3.703	3.637	3.572	3.509	3.449	3.390	3.334	3.278	3.226	3.175	3.125
20	4.000	3.921	3.847	3.773	3.704	3.636	3.571	3.508	3.448	3.390	3.333	3.279	3.226	3.174	3.125
21	4.000	3.922	3.846	3.774	3.703	3.637	3.572	3.509	3.449	3.389	3.334	3.278	3.225	3.175	3.125
22	4.000	3.921	3.847	3.773	3.704	3.636	3.571	3.508	3.448	3.390	3.333	3.279	3.226	3.174	3.125
23	4.000	3.922	3.846	3.774	3.703	3.637	3.572	3.509	3.449	3.389	3.334	3.278	3.225	3.175	3.125
24	4.000	3.921	3.847	3.773	3.704	3.636	3.571	3.508	3.448	3.390	3.333	3.279	3.226	3.174	3.125
25	4.000	3.922	3.846	3.774	3.703	3.637	3.572	3.509	3.449	3.389	3.334	3.278	3.225	3.175	3.125
26	2.000	3.921	3.847	3.773	3.704	3.636	3.571	3.508	3.448	3.390	3.333	3.279	3.226	3.174	3.125
27			1.923	3.774	3.703	3.637	3.572	3.509	3.449	3.389	3.334	3.278	3.225	3.175	3.125
28					1.852	3.636	3.571	3.508	3.448	3.390	3.333	3.279	3.226	3.174	3.125
29							1.786	3.509	3.449	3.389	3.334	3.278	3.225	3.175	3.125
30									1.724	3.390	3.333	3.279	3.226	3.174	3.125
31											1.667	3.278	3.225	3.175	3.125
32													1.613	3.174	3.125
33															1.562

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
	the Depreciation Rate is:														
1	1.538	1.515	1.493	1.471	1.449	1.429	1.408	1.389	1.370	1.351	1.333	1.316	1.299	1.282	1.266
2	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
3	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
4	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
5	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
6	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
7	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
8	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
9	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
10	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532
11	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
12	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532
13	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
14	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
15	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.532



If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
	the Depreciation Rate is:														
16	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
17	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.532
18	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.702	2.667	2.631	2.598	2.564	2.531
19	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
20	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.702	2.667	2.631	2.598	2.564	2.531
21	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
22	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
23	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
24	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
25	3.077	3.031	2.985	2.942	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
26	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
27	3.077	3.031	2.985	2.942	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
28	3.077	3.030	2.985	2.941	2.898	2.858	2.817	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
29	3.077	3.031	2.985	2.942	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
30	3.077	3.030	2.985	2.941	2.898	2.858	2.817	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
31	3.076	3.031	2.986	2.942	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.564	2.532
32	3.077	3.030	2.985	2.941	2.898	2.858	2.816	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
33	3.076	3.031	2.986	2.942	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.565	2.532
34		1.515	2.985	2.941	2.898	2.858	2.816	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
35				1.471	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.632	2.597	2.565	2.532
36						1.429	2.816	2.777	2.740	2.702	2.667	2.631	2.598	2.564	2.531
37								1.389	2.739	2.703	2.666	2.632	2.597	2.565	2.532
38										1.351	2.667	2.631	2.598	2.564	2.531
39												1.316	2.597	2.565	2.532
40														1.282	2.531

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.250	1.235	1.220	1.205	1.190	1.176	1.163	1.149	1.136	1.124	1.111	1.099	1.087	1.075	1.064
2	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
3	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
4	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
5	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
6	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
7	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
8	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
9	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128



If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0
			the Depreciation Rate is:			
1	1.053	1.053	1.042	1.031	1.020	1.010
2	2.105	2.105	2.083	2.062	2.041	2.020
3	2.105	2.105	2.083	2.062	2.041	2.020
4	2.105	2.105	2.083	2.062	2.041	2.020
5	2.105	2.105	2.083	2.062	2.041	2.020
6	2.105	2.105	2.083	2.062	2.041	2.020
7	2.105	2.105	2.083	2.062	2.041	2.020
8	2.105	2.105	2.083	2.062	2.041	2.020
9	2.105	2.105	2.083	2.062	2.041	2.020
10	2.105	2.105	2.083	2.062	2.041	2.020
11	2.105	2.105	2.083	2.062	2.041	2.020
12	2.105	2.105	2.083	2.062	2.041	2.020
13	2.105	2.105	2.083	2.062	2.041	2.020
14	2.105	2.105	2.083	2.062	2.041	2.020
15	2.105	2.105	2.083	2.062	2.041	2.020
16	2.105	2.105	2.083	2.062	2.041	2.020
17	2.105	2.105	2.083	2.062	2.041	2.020
18	2.105	2.105	2.083	2.062	2.041	2.020
19	2.105	2.105	2.084	2.062	2.041	2.020
20	2.105	2.105	2.083	2.062	2.041	2.020
21	2.105	2.105	2.084	2.062	2.041	2.020
22	2.105	2.105	2.083	2.062	2.041	2.020
23	2.105	2.105	2.084	2.062	2.041	2.020
24	2.105	2.105	2.083	2.062	2.041	2.020
25	2.105	2.105	2.084	2.062	2.041	2.020
26	2.106	2.106	2.083	2.062	2.041	2.020
27	2.105	2.105	2.084	2.062	2.041	2.020
28	2.106	2.106	2.083	2.062	2.041	2.020
29	2.105	2.105	2.084	2.062	2.041	2.020
30	2.106	2.106	2.083	2.062	2.041	2.020
31	2.105	2.105	2.084	2.062	2.041	2.021
32	2.106	2.106	2.083	2.062	2.041	2.020
33	2.105	2.105	2.084	2.062	2.041	2.021
34	2.106	2.106	2.083	2.062	2.040	2.020
35	2.105	2.105	2.084	2.062	2.041	2.021
36	2.106	2.106	2.083	2.062	2.040	2.020
37	2.105	2.105	2.084	2.061	2.041	2.021
38	2.106	2.106	2.083	2.062	2.040	2.020
39	2.105	2.105	2.084	2.061	2.041	2.021
40	2.106	2.106	2.083	2.062	2.040	2.020
41	2.105	2.105	2.084	2.061	2.041	2.021
42	2.106	2.106	2.083	2.062	2.040	2.020
43	2.105	2.105	2.084	2.061	2.041	2.021
44	2.106	2.106	2.083	2.062	2.040	2.020

If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0
			the Depreciation Rate is:			
45	2.105	2.084	2.061	2.041	2.021	2.000
46	2.106	2.083	2.062	2.040	2.020	2.000
47	2.105	2.084	2.061	2.041	2.021	2.000
48	2.106	2.083	2.062	2.040	2.020	2.000
49		1.042	2.061	2.041	2.021	2.000
50				1.020	2.020	2.000
51						1.000

**TABLE 9 General and Alternative Depreciation Systems Applicable Depreciation Method: Straight Line Applicable Recovery Periods: 2.5 - 50 years Applicable Convention: Mid-quarter (property placed in service in first quarter)**

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
						the Depreciation Rate is:									
1	35.00	29.17	25.00	21.88	19.44	17.50	15.91	14.58	13.46	12.50	11.67	10.94	10.29	9.72	9.21
2	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.38	14.29	13.33	12.50	11.77	11.11	10.53
3	25.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.39	14.28	13.33	12.50	11.76	11.11	10.53
4		4.17	17.86	25.00	22.23	20.00	18.18	16.67	15.38	14.29	13.33	12.50	11.77	11.11	10.53
5				3.12	13.89	20.00	18.18	16.66	15.39	14.28	13.34	12.50	11.76	11.11	10.52
6					2.50	11.37	16.67	15.38	14.29	13.33	12.50	11.77	11.11	10.53	
7								2.08	9.62	14.28	13.34	12.50	11.76	11.11	10.52
8										1.79	8.33	12.50	11.77	11.12	10.53
9												1.56	7.35	11.11	10.52
10															1.39 6.58

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
						the Depreciation Rate is:									
1	8.75	8.33	7.95	7.61	7.29	7.00	6.73	6.48	6.25	6.03	5.83	5.65	5.47	5.30	5.15
2	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
3	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
4	10.00	9.53	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
5	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
6	10.00	9.53	9.09	8.69	8.34	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
7	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
8	10.00	9.53	9.09	8.69	8.34	8.00	7.69	7.41	7.15	6.89	6.66	6.45	6.25	6.06	5.88

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
9	10.00	9.52	9.09	8.70	8.33	8.00	7.70	7.40	7.14	6.90	6.67	6.45	6.25	6.06	5.88
10	10.00	9.53	9.10	8.69	8.34	8.00	7.69	7.41	7.15	6.89	6.66	6.45	6.25	6.06	5.88
11	1.25	5.95	9.09	8.70	8.33	8.00	7.70	7.40	7.14	6.90	6.67	6.45	6.25	6.06	5.88
12			1.14	5.43	8.34	8.00	7.69	7.41	7.15	6.89	6.66	6.45	6.25	6.06	5.89
13					1.04	5.00	7.70	7.40	7.14	6.90	6.67	6.46	6.25	6.06	5.88
14							0.96	4.63	7.15	6.89	6.66	6.45	6.25	6.06	5.89
15									0.89	4.31	6.67	6.46	6.25	6.06	5.88
16											0.83	4.03	6.25	6.07	5.89
17													0.78	3.79	5.88
18															0.74

and the Recovery Period is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	5.00	4.86	4.73	4.61	4.49	4.375	4.268	4.167	4.070	3.977	3.889	3.804	3.723	3.646	3.571
2	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
3	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
4	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
5	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
6	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
7	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
8	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
9	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
10	5.71	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
11	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
12	5.71	5.56	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
13	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
14	5.71	5.56	5.40	5.27	5.12	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
15	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
16	5.71	5.56	5.40	5.27	5.12	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.081
17	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.652	4.545	4.445	4.348	4.255	4.167	4.082
18	3.57	5.56	5.40	5.27	5.12	5.000	4.878	4.761	4.651	4.546	4.444	4.347	4.256	4.166	4.081
19		0.69	3.38	5.26	5.13	5.000	4.878	4.762	4.652	4.545	4.445	4.348	4.255	4.167	4.082
20				0.66	3.20	5.000	4.879	4.761	4.651	4.546	4.444	4.347	4.256	4.166	4.081
21						0.625	3.049	4.762	4.652	4.545	4.445	4.348	4.255	4.167	4.082
22								0.595	2.907	4.546	4.444	4.347	4.256	4.166	4.081
23										0.568	2.778	4.348	4.255	4.167	4.082
24												0.543	2.660	4.166	4.081



If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
	the Depreciation Rate is:														
1	2.692	2.652	2.612	2.574	2.536	2.500	2.465	2.431	2.397	2.365	2.333	2.303	2.273	2.244	2.215
2	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
3	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
4	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
5	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
6	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
7	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
8	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
9	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
10	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532
11	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
12	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532
13	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
14	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
15	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.532
16	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
17	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.702	2.666	2.632	2.597	2.564	2.532
18	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
19	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.702	2.666	2.632	2.597	2.564	2.532
20	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
21	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
22	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
23	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
24	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
25	3.077	3.030	2.985	2.942	2.899	2.857	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
26	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
27	3.077	3.030	2.985	2.942	2.899	2.858	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
28	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
29	3.077	3.030	2.985	2.942	2.899	2.858	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
30	3.076	3.031	2.986	2.941	2.898	2.857	2.816	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
31	3.077	3.030	2.985	2.942	2.899	2.858	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
32	3.076	3.031	2.986	2.941	2.898	2.857	2.816	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.531
33	1.923	3.030	2.985	2.942	2.899	2.858	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
34		0.379	1.866	2.941	2.898	2.857	2.816	2.778	2.740	2.703	2.667	2.631	2.598	2.565	2.531
35				0.368	1.812	2.858	2.817	2.777	2.739	2.702	2.666	2.632	2.597	2.564	2.532
36						0.357	1.760	2.778	2.740	2.703	2.667	2.631	2.598	2.565	2.531
37								0.347	1.712	2.702	2.666	2.632	2.597	2.564	2.532
38										0.338	1.667	2.631	2.598	2.565	2.531
39												0.329	1.623	2.564	2.532
40														0.321	1.582





If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0	
	the Depreciation Rate is:															
43						0.298	1.470	2.325	2.298	2.272	2.248	2.222	2.198	2.174	2.150	2.127
44							0.291	1.437	2.273	2.247	2.223	2.197	2.173	2.151	2.128	
45								0.284	1.405	2.222	2.198	2.174	2.150	2.127		
46										0.278	1.373	2.173	2.151	2.128		
47													0.272	1.344	2.127	
48																0.266

If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
1	1.842	1.823	1.804	1.786	1.768	1.750
2	2.105	2.083	2.062	2.041	2.020	2.000
3	2.105	2.083	2.062	2.041	2.020	2.000
4	2.105	2.083	2.062	2.041	2.020	2.000
5	2.105	2.083	2.062	2.041	2.020	2.000
6	2.105	2.083	2.062	2.041	2.020	2.000
7	2.105	2.083	2.062	2.041	2.020	2.000
8	2.105	2.083	2.062	2.041	2.020	2.000
9	2.105	2.083	2.062	2.041	2.020	2.000
10	2.105	2.083	2.062	2.041	2.020	2.000
11	2.105	2.083	2.062	2.041	2.020	2.000
12	2.105	2.083	2.062	2.041	2.020	2.000
13	2.105	2.083	2.062	2.041	2.020	2.000
14	2.105	2.083	2.062	2.041	2.020	2.000
15	2.105	2.083	2.062	2.041	2.020	2.000
16	2.105	2.083	2.062	2.041	2.020	2.000
17	2.105	2.083	2.062	2.041	2.020	2.000
18	2.105	2.084	2.062	2.041	2.020	2.000
19	2.105	2.083	2.062	2.041	2.020	2.000
20	2.105	2.084	2.062	2.041	2.020	2.000
21	2.105	2.083	2.062	2.041	2.020	2.000
22	2.105	2.084	2.062	2.041	2.020	2.000
23	2.105	2.083	2.062	2.041	2.020	2.000
24	2.106	2.084	2.062	2.041	2.020	2.000
25	2.105	2.083	2.062	2.041	2.020	2.000
26	2.106	2.084	2.062	2.041	2.020	2.000
27	2.105	2.083	2.062	2.041	2.020	2.000
28	2.106	2.084	2.062	2.041	2.020	2.000
29	2.105	2.083	2.062	2.041	2.020	2.000
30	2.106	2.084	2.062	2.041	2.020	2.000

If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
31	2.105	2.083	2.062	2.041	2.020	2.000
32	2.106	2.084	2.062	2.040	2.021	2.000
33	2.105	2.083	2.062	2.041	2.020	2.000
34	2.106	2.084	2.062	2.040	2.021	2.000
35	2.105	2.083	2.062	2.041	2.020	2.000
36	2.106	2.084	2.062	2.040	2.021	2.000
37	2.105	2.083	2.061	2.041	2.020	2.000
38	2.106	2.084	2.062	2.040	2.021	2.000
39	2.105	2.083	2.061	2.041	2.020	2.000
40	2.106	2.084	2.062	2.040	2.021	2.000
41	2.105	2.083	2.061	2.041	2.020	2.000
42	2.106	2.084	2.062	2.040	2.021	2.000
43	2.105	2.083	2.061	2.041	2.020	2.000
44	2.106	2.084	2.062	2.040	2.021	2.000
45	2.105	2.083	2.061	2.041	2.020	2.000
46	2.106	2.084	2.062	2.040	2.021	2.000
47	2.105	2.083	2.061	2.041	2.020	2.000
48	1.316	2.084	2.062	2.040	2.021	2.000
49		0.260	1.288	2.041	2.020	2.000
50				0.255	1.263	2.000
51						0.250

**TABLE 10 General and Alternative Depreciation Systems Applicable Depreciation Method: Straight Line Applicable Recovery Periods: 2.5 - 50 years Applicable Convention: Mid-quarter (property placed in service in second quarter)**

If the Recovery Year is:	and the Recovery Period is:															
	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	
	the Depreciation Rate is:															
1	25.00	20.83	17.86	15.63	13.89	12.50	11.36	10.42	9.62	8.93	8.33	7.81	7.35	6.94	6.58	
2	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.38	14.29	13.33	12.50	11.77	11.11	10.53	
3	35.00	33.34	28.57	25.00	22.22	20.00	18.18	16.67	15.38	14.28	13.33	12.50	11.76	11.11	10.53	
4		12.50	25.00	25.00	22.22	20.00	18.18	16.66	15.39	14.29	13.34	12.50	11.77	11.11	10.53	
5				9.37	19.45	20.00	18.19	16.67	15.38	14.28	13.33	12.50	11.76	11.11	10.52	
6						7.50	15.91	16.66	15.39	14.29	13.34	12.50	11.77	11.11	10.53	
7								6.25	13.46	14.28	13.33	12.50	11.76	11.11	10.52	
8										5.36	11.67	12.50	11.77	11.12	10.53	
9												4.69	10.29	11.11	10.52	
10															4.17	9.21

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	6.25	5.95	5.68	5.43	5.21	5.00	4.81	4.63	4.46	4.31	4.17	4.03	3.91	3.79	3.68
2	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
3	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
4	10.00	9.53	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
5	10.00	9.52	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
6	10.00	9.53	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
7	10.00	9.52	9.09	8.69	8.34	8.00	7.69	7.41	7.15	6.89	6.66	6.45	6.25	6.06	5.88
8	10.00	9.53	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
9	10.00	9.52	9.09	8.69	8.34	8.00	7.69	7.40	7.15	6.89	6.66	6.45	6.25	6.06	5.88
10	10.00	9.53	9.09	8.70	8.33	8.00	7.70	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
11	3.75	8.33	9.10	8.69	8.34	8.00	7.69	7.40	7.15	6.89	6.66	6.45	6.25	6.06	5.88
12			3.41	7.61	8.33	8.00	7.70	7.41	7.14	6.90	6.67	6.46	6.25	6.06	5.89
13					3.13	7.00	7.69	7.40	7.15	6.89	6.66	6.45	6.25	6.06	5.88
14							2.89	6.48	7.14	6.90	6.67	6.46	6.25	6.06	5.89
15									2.68	6.03	6.66	6.45	6.25	6.06	5.88
16											2.50	5.65	6.25	6.06	5.89
17													2.34	5.31	5.88
18															2.21

and the Recovery Period is::

If the  
Recovery  
Year  
is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	3.57	3.47	3.38	3.29	3.21	3.125	3.049	2.976	2.907	2.841	2.778	2.717	2.660	2.604	2.551
2	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
3	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
4	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
5	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.167	4.082
6	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
7	5.72	5.55	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.167	4.082
8	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
9	5.72	5.55	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.167	4.081
10	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
11	5.72	5.55	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.166	4.081
12	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.082
13	5.72	5.55	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.166	4.081
14	5.71	5.56	5.40	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.082
15	5.72	5.55	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.166	4.081
16	5.71	5.56	5.40	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.082

and the Recovery Period is::

If the Recovery Year is:	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

17	5.72	5.55	5.41	5.27	5.13	5.000	4.878	4.762	4.652	4.546	4.445	4.348	4.255	4.166	4.081
18	5.00	5.56	5.40	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.444	4.347	4.256	4.167	4.082
19		2.08	4.73	5.27	5.13	5.000	4.878	4.761	4.652	4.546	4.445	4.348	4.255	4.166	4.081
20				1.97	4.48	5.000	4.878	4.762	4.651	4.545	4.444	4.347	4.256	4.167	4.082
21						1.875	4.269	4.761	4.652	4.546	4.445	4.348	4.255	4.166	4.081
22								1.786	4.070	4.545	4.444	4.347	4.256	4.167	4.082
23										1.705	3.889	4.348	4.255	4.166	4.081
24												1.630	3.724	4.167	4.082
25														1.562	3.571

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	2.500	2.451	2.404	2.358	2.315	2.273	2.232	2.193	2.155	2.119	2.083	2.049	2.016	1.984	1.953
2	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
3	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
4	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
5	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
6	4.000	3.921	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
7	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
8	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
9	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
10	4.000	3.921	3.846	3.773	3.704	3.637	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
11	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
12	4.000	3.921	3.846	3.773	3.704	3.637	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.175	3.125
13	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
14	4.000	3.921	3.846	3.773	3.704	3.637	3.572	3.509	3.448	3.390	3.334	3.278	3.226	3.175	3.125
15	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.449	3.390	3.333	3.279	3.226	3.174	3.125
16	4.000	3.921	3.846	3.773	3.704	3.637	3.572	3.509	3.448	3.390	3.334	3.278	3.226	3.175	3.125
17	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.449	3.390	3.333	3.279	3.226	3.174	3.125
18	4.000	3.921	3.846	3.773	3.704	3.637	3.572	3.508	3.448	3.390	3.334	3.278	3.226	3.175	3.125
19	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.449	3.390	3.333	3.279	3.226	3.174	3.125
20	4.000	3.921	3.847	3.773	3.704	3.637	3.572	3.508	3.448	3.390	3.334	3.278	3.226	3.175	3.125
21	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.449	3.389	3.333	3.279	3.225	3.174	3.125
22	4.000	3.921	3.847	3.773	3.704	3.637	3.572	3.508	3.448	3.390	3.334	3.278	3.226	3.175	3.125
23	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.449	3.389	3.333	3.279	3.225	3.174	3.125
24	4.000	3.921	3.847	3.773	3.704	3.637	3.572	3.508	3.448	3.390	3.334	3.278	3.226	3.175	3.125
25	4.000	3.922	3.846	3.774	3.703	3.636	3.571	3.509	3.449	3.389	3.333	3.279	3.225	3.174	3.125

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

26	1.500	3.431	3.847	3.773	3.704	3.637	3.572	3.508	3.448	3.390	3.334	3.278	3.226	3.175	3.125
27			1.442	3.302	3.703	3.636	3.571	3.509	3.449	3.389	3.333	3.279	3.225	3.174	3.125
28					1.389	3.182	3.572	3.508	3.448	3.390	3.334	3.278	3.226	3.175	3.125
29							1.339	3.070	3.449	3.389	3.333	3.279	3.225	3.174	3.125
30									1.293	2.966	3.334	3.278	3.226	3.175	3.125
31											1.250	2.869	3.225	3.174	3.125
32													1.210	2.778	3.125
33															1.172

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.923	1.894	1.866	1.838	1.812	1.786	1.761	1.736	1.712	1.689	1.667	1.645	1.623	1.603	1.582
2	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
3	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
4	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
5	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
6	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
7	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
8	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
9	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
10	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
11	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
12	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
13	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
14	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.631	2.597	2.564	2.531
15	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
16	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.631	2.597	2.564	2.531
17	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
18	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.702	2.666	2.631	2.597	2.564	2.531
19	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
20	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.702	2.666	2.631	2.597	2.564	2.531
21	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
22	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.777	2.740	2.702	2.666	2.631	2.597	2.564	2.531
23	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
24	3.077	3.030	2.985	2.942	2.899	2.857	2.817	2.777	2.740	2.702	2.666	2.631	2.597	2.564	2.531
25	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
26	3.077	3.030	2.985	2.942	2.899	2.857	2.817	2.777	2.740	2.702	2.666	2.631	2.597	2.564	2.531

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
	the Depreciation Rate is:														
27	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
28	3.077	3.030	2.985	2.942	2.899	2.858	2.817	2.777	2.740	2.702	2.666	2.631	2.597	2.564	2.531
29	3.077	3.031	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
30	3.076	3.030	2.985	2.942	2.899	2.858	2.816	2.777	2.740	2.702	2.666	2.631	2.597	2.564	2.531
31	3.077	3.031	2.986	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
32	3.076	3.030	2.985	2.942	2.899	2.858	2.816	2.777	2.740	2.702	2.666	2.631	2.597	2.564	2.531
33	2.692	3.031	2.986	2.941	2.898	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
34		1.136	2.612	2.942	2.899	2.858	2.816	2.777	2.740	2.702	2.666	2.631	2.597	2.565	2.531
35				1.103	2.536	2.857	2.817	2.778	2.739	2.703	2.667	2.632	2.598	2.564	2.532
36						1.072	2.464	2.777	2.740	2.702	2.666	2.631	2.597	2.565	2.531
37								1.042	2.397	2.703	2.667	2.632	2.598	2.564	2.532
38										1.013	2.333	2.631	2.597	2.565	2.531
39												0.987	2.273	2.564	2.532
40														0.962	2.215

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
	the Depreciation Rate is:														
1	1.563	1.543	1.524	1.506	1.488	1.471	1.453	1.437	1.420	1.404	1.389	1.374	1.359	1.344	1.330
2	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
3	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
4	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
5	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
6	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
7	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
8	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
9	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
10	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
11	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
12	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
13	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
14	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
15	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
16	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
17	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.127
18	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
19	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.127
20	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
	the Depreciation Rate is:														
21	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.127
22	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
23	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.247	2.222	2.198	2.174	2.151	2.127
24	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
25	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.247	2.222	2.198	2.174	2.151	2.127
26	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
27	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.247	2.223	2.198	2.174	2.151	2.127
28	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
29	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.248	2.223	2.197	2.174	2.151	2.127
30	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
31	2.500	2.470	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.248	2.223	2.197	2.174	2.151	2.127
32	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.298	2.273	2.247	2.222	2.198	2.174	2.150	2.128
33	2.500	2.470	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.248	2.223	2.197	2.174	2.151	2.127
34	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.298	2.273	2.247	2.222	2.198	2.174	2.150	2.128
35	2.500	2.470	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.248	2.223	2.197	2.174	2.151	2.127
36	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.298	2.273	2.247	2.222	2.198	2.174	2.150	2.128
37	2.500	2.470	2.439	2.410	2.381	2.353	2.326	2.299	2.272	2.248	2.223	2.197	2.174	2.151	2.127
38	2.500	2.469	2.439	2.409	2.381	2.353	2.325	2.298	2.273	2.247	2.222	2.198	2.174	2.150	2.128
39	2.500	2.470	2.439	2.410	2.381	2.352	2.326	2.299	2.272	2.248	2.223	2.197	2.173	2.151	2.127
40	2.500	2.469	2.440	2.409	2.380	2.353	2.325	2.298	2.273	2.247	2.222	2.198	2.174	2.150	2.128
41	0.937	2.161	2.439	2.410	2.381	2.352	2.326	2.299	2.272	2.248	2.223	2.197	2.173	2.151	2.127
42			0.915	2.108	2.380	2.353	2.325	2.298	2.273	2.247	2.222	2.198	2.174	2.150	2.128
43					0.893	2.058	2.326	2.299	2.272	2.248	2.223	2.197	2.173	2.151	2.127
44							0.872	2.011	2.273	2.247	2.222	2.198	2.174	2.150	2.128
45									0.852	1.967	2.223	2.197	2.173	2.151	2.127
46											0.833	1.923	2.174	2.150	2.128
47													0.815	1.882	2.127
48															0.798

If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
1	1.316	1.302	1.289	1.276	1.263	1.250
2	2.105	2.083	2.062	2.041	2.020	2.000
3	2.105	2.083	2.062	2.041	2.020	2.000
4	2.105	2.083	2.062	2.041	2.020	2.000
5	2.105	2.083	2.062	2.041	2.020	2.000
6	2.105	2.083	2.062	2.041	2.020	2.000
7	2.105	2.083	2.062	2.041	2.020	2.000
8	2.105	2.083	2.062	2.041	2.020	2.000

If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
9	2.105	2.083	2.062	2.041	2.020	2.000
10	2.105	2.083	2.062	2.041	2.020	2.000
11	2.105	2.083	2.062	2.041	2.020	2.000
12	2.105	2.083	2.062	2.041	2.020	2.000
13	2.105	2.083	2.062	2.041	2.020	2.000
14	2.105	2.083	2.062	2.041	2.020	2.000
15	2.105	2.083	2.062	2.041	2.020	2.000
16	2.105	2.083	2.062	2.041	2.020	2.000
17	2.105	2.083	2.062	2.041	2.020	2.000
18	2.105	2.084	2.062	2.041	2.020	2.000
19	2.105	2.083	2.062	2.041	2.020	2.000
20	2.105	2.084	2.062	2.041	2.020	2.000
21	2.105	2.083	2.062	2.041	2.020	2.000
22	2.105	2.084	2.062	2.041	2.020	2.000
23	2.105	2.083	2.062	2.041	2.020	2.000
24	2.105	2.084	2.062	2.041	2.020	2.000
25	2.106	2.083	2.062	2.041	2.020	2.000
26	2.105	2.084	2.062	2.041	2.020	2.000
27	2.106	2.083	2.062	2.041	2.020	2.000
28	2.105	2.084	2.062	2.041	2.020	2.000
29	2.106	2.083	2.062	2.041	2.020	2.000
30	2.105	2.084	2.062	2.041	2.020	2.000
31	2.106	2.083	2.062	2.041	2.020	2.000
32	2.105	2.084	2.062	2.040	2.021	2.000
33	2.106	2.083	2.062	2.041	2.020	2.000
34	2.105	2.084	2.062	2.040	2.021	2.000
35	2.106	2.083	2.062	2.041	2.020	2.000
36	2.105	2.084	2.061	2.040	2.021	2.000
37	2.106	2.083	2.062	2.041	2.020	2.000
38	2.105	2.084	2.061	2.040	2.021	2.000
39	2.106	2.083	2.062	2.041	2.020	2.000
40	2.105	2.084	2.061	2.040	2.021	2.000
41	2.106	2.083	2.062	2.041	2.020	2.000
42	2.105	2.084	2.061	2.040	2.021	2.000
43	2.106	2.083	2.062	2.041	2.020	2.000
44	2.105	2.084	2.061	2.040	2.021	2.000
45	2.106	2.083	2.062	2.041	2.020	2.000
46	2.105	2.084	2.061	2.040	2.021	2.000
47	2.106	2.083	2.062	2.041	2.020	2.000
48	1.842	2.084	2.061	2.040	2.021	2.000
49		0.781	1.804	2.041	2.020	2.000
50				0.765	1.768	2.000
51						0.750



**TABLE 11 General and Alternative Depreciation Systems Applicable Depreciation Method: Straight Line Applicable Recovery Periods: 2.5 - 50 years Applicable Convention: Mid-quarter (property placed in service in third quarter)**

If the Recovery Year is:	and the Recovery Period is:														
	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
	the Depreciation Rate is:														
1	15.00	12.50	10.71	9.38	8.33	7.50	6.82	6.25	5.77	5.36	5.00	4.69	4.41	4.17	3.95
2	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.38	14.29	13.33	12.50	11.76	11.11	10.53
3	40.00	33.34	28.57	25.00	22.22	20.00	18.18	16.67	15.39	14.28	13.33	12.50	11.77	11.11	10.53
4	5.00	20.83	28.58	25.00	22.23	20.00	18.18	16.66	15.38	14.29	13.33	12.50	11.76	11.11	10.52
5			3.57	15.62	22.22	20.00	18.18	16.67	15.39	14.28	13.34	12.50	11.77	11.11	10.53
6					2.78	12.50	18.19	16.66	15.38	14.29	13.33	12.50	11.76	11.11	10.52
7							2.27	10.42	15.39	14.28	13.34	12.50	11.77	11.11	10.53
8									1.92	8.93	13.33	12.50	11.76	11.11	10.52
9											1.67	7.81	11.77	11.11	10.53
10													1.47	6.95	10.52
11															1.32

If the Recovery Year is:	and the Recovery Period is:														
	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	3.75	3.57	3.41	3.26	3.13	3.00	2.88	2.78	2.68	2.59	2.50	2.42	2.34	2.27	2.21
2	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
3	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
4	10.00	9.52	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
5	10.00	9.53	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
6	10.00	9.52	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.89	6.67	6.45	6.25	6.06	5.88
7	10.00	9.53	9.09	8.70	8.34	8.00	7.69	7.41	7.14	6.90	6.66	6.45	6.25	6.06	5.88
8	10.00	9.52	9.09	8.69	8.33	8.00	7.70	7.40	7.14	6.89	6.67	6.45	6.25	6.06	5.88
9	10.00	9.53	9.09	8.70	8.34	8.00	7.69	7.41	7.15	6.90	6.66	6.45	6.25	6.06	5.88
10	10.00	9.52	9.09	8.69	8.33	8.00	7.70	7.40	7.14	6.89	6.67	6.45	6.25	6.06	5.88
11	6.25	9.53	9.10	8.70	8.34	8.00	7.69	7.41	7.15	6.90	6.66	6.45	6.25	6.06	5.88
12		1.19	5.68	8.69	8.33	8.00	7.70	7.40	7.14	6.89	6.67	6.45	6.25	6.06	5.89
13				1.09	5.21	8.00	7.69	7.41	7.15	6.90	6.66	6.46	6.25	6.06	5.88
14						1.00	4.81	7.40	7.14	6.89	6.67	6.45	6.25	6.06	5.89
15								0.93	4.47	6.90	6.66	6.46	6.25	6.06	5.88
16										0.86	4.17	6.45	6.25	6.07	5.89
17												0.81	3.91	6.06	5.88
18														0.76	3.68

and the Recovery Period is:

If the Recovery Year is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	2.14	2.08	2.03	1.97	1.92	1.875	1.829	1.786	1.744	1.705	1.667	1.630	1.596	1.563	1.531
2	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
3	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
4	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
5	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
6	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.082
7	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
8	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.081
9	5.71	5.55	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.166	4.082
10	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.081
11	5.71	5.55	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.082
12	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.081
13	5.71	5.55	5.40	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.082
14	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.445	4.348	4.255	4.167	4.081
15	5.71	5.55	5.40	5.27	5.12	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.082
16	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.652	4.545	4.445	4.348	4.255	4.167	4.081
17	5.71	5.55	5.40	5.27	5.12	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.256	4.166	4.082
18	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.652	4.545	4.445	4.347	4.255	4.167	4.081
19	0.71	3.47	5.40	5.27	5.12	5.000	4.878	4.761	4.651	4.546	4.444	4.348	4.256	4.166	4.082
20			0.68	3.29	5.13	5.000	4.879	4.762	4.652	4.545	4.445	4.347	4.255	4.167	4.081
21					0.64	3.125	4.878	4.761	4.651	4.546	4.444	4.348	4.256	4.166	4.082
22							0.610	2.976	4.652	4.545	4.445	4.347	4.255	4.167	4.081
23									0.581	2.841	4.444	4.348	4.256	4.166	4.082
24											0.556	2.717	4.255	4.167	4.081
25													0.532	2.604	4.082
26															0.510

and the Recovery Period is:

If the Recovery Year is:

	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
	the Depreciation Rate is:														
1	1.500	1.471	1.442	1.415	1.389	1.364	1.339	1.316	1.293	1.271	1.250	1.230	1.210	1.190	1.172
2	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
3	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
4	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
5	4.000	3.921	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
6	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
7	4.000	3.921	3.846	3.773	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
8	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
9	4.000	3.921	3.846	3.773	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125

and the Recovery Period is:

If the Recovery Year is:

the Depreciation Rate is:

10	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
11	4.000	3.921	3.846	3.773	3.704	3.637	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
12	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.174	3.125
13	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.509	3.448	3.390	3.333	3.278	3.226	3.175	3.125
14	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.174	3.125
15	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.509	3.449	3.390	3.333	3.278	3.226	3.175	3.125
16	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.174	3.125
17	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.508	3.449	3.390	3.333	3.278	3.226	3.175	3.125
18	4.000	3.922	3.846	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.174	3.125
19	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.508	3.449	3.390	3.333	3.278	3.226	3.175	3.125
20	4.000	3.922	3.847	3.774	3.704	3.636	3.572	3.509	3.448	3.390	3.334	3.279	3.226	3.174	3.125
21	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.508	3.449	3.390	3.333	3.278	3.225	3.175	3.125
22	4.000	3.922	3.847	3.774	3.704	3.636	3.572	3.509	3.448	3.389	3.334	3.279	3.226	3.174	3.125
23	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.508	3.449	3.390	3.333	3.278	3.225	3.175	3.125
24	4.000	3.922	3.847	3.774	3.704	3.636	3.572	3.509	3.448	3.389	3.334	3.279	3.226	3.174	3.125
25	4.000	3.921	3.846	3.773	3.703	3.637	3.571	3.508	3.449	3.390	3.333	3.278	3.225	3.175	3.125
26	2.500	3.922	3.847	3.774	3.704	3.636	3.572	3.509	3.448	3.389	3.334	3.279	3.226	3.174	3.125
27		0.490	2.404	3.773	3.703	3.637	3.571	3.508	3.449	3.390	3.333	3.278	3.225	3.175	3.125
28				0.472	2.315	3.636	3.572	3.509	3.448	3.389	3.334	3.279	3.226	3.174	3.125
29						0.455	2.232	3.508	3.449	3.390	3.333	3.278	3.225	3.175	3.125
30								0.439	2.155	3.389	3.334	3.279	3.226	3.174	3.125
31										0.424	2.083	3.278	3.225	3.175	3.125
32												0.410	2.016	3.174	3.125
33														0.397	1.953

and the Recovery Period is:

If the Recovery Year is:

the Depreciation Rate is:

1	1.154	1.136	1.119	1.103	1.087	1.071	1.056	1.042	1.027	1.014	1.000	0.987	0.974	0.962	0.949
2	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
3	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
4	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
5	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
6	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
7	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
8	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
9	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
10	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
11	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
12	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532
13	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
14	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.598	2.564	2.532
15	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
16	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.702	2.667	2.631	2.598	2.564	2.532
17	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
18	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.702	2.667	2.631	2.598	2.564	2.532
19	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
20	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.739	2.702	2.667	2.631	2.598	2.564	2.532
21	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
22	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.564	2.532
23	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
24	3.077	3.030	2.985	2.942	2.898	2.857	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.564	2.532
25	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
26	3.077	3.030	2.985	2.942	2.898	2.858	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.564	2.532
27	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
28	3.077	3.030	2.985	2.942	2.898	2.858	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.564	2.532
29	3.076	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
30	3.077	3.030	2.986	2.942	2.898	2.858	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.564	2.532
31	3.076	3.031	2.985	2.941	2.899	2.857	2.816	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
32	3.077	3.030	2.986	2.942	2.898	2.858	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.564	2.532
33	3.076	3.031	2.985	2.941	2.899	2.857	2.816	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
34	0.385	1.894	2.986	2.942	2.898	2.858	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.565	2.532
35			0.373	1.838	2.899	2.857	2.816	2.778	2.740	2.703	2.666	2.632	2.597	2.564	2.531
36					0.362	1.786	2.817	2.777	2.739	2.702	2.667	2.631	2.598	2.565	2.532
37							0.352	1.736	2.740	2.703	2.666	2.632	2.597	2.564	2.531
38									0.342	1.689	2.667	2.631	2.598	2.565	2.532
39											0.333	1.645	2.597	2.564	2.531
40													0.325	1.603	2.532
41															0.316

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
1	0.938	0.926	0.915	0.904	0.893	0.882	0.872	0.862	0.852	0.843	0.833	0.824	0.815	0.806	0.798
2	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
3	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128



If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0	
	the Depreciation Rate is:															
46											0.281	1.389	2.197	2.174	2.151	2.128
47													0.275	1.358	2.150	2.127
48															0.269	1.330

If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
1	0.789	0.781	0.773	0.765	0.758	0.750
2	2.105	2.083	2.062	2.041	2.020	2.000
3	2.105	2.083	2.062	2.041	2.020	2.000
4	2.105	2.083	2.062	2.041	2.020	2.000
5	2.105	2.083	2.062	2.041	2.020	2.000
6	2.105	2.083	2.062	2.041	2.020	2.000
7	2.105	2.083	2.062	2.041	2.020	2.000
8	2.105	2.083	2.062	2.041	2.020	2.000
9	2.105	2.083	2.062	2.041	2.020	2.000
10	2.105	2.083	2.062	2.041	2.020	2.000
11	2.105	2.083	2.062	2.041	2.020	2.000
12	2.105	2.083	2.062	2.041	2.020	2.000
13	2.105	2.083	2.062	2.041	2.020	2.000
14	2.105	2.083	2.062	2.041	2.020	2.000
15	2.105	2.083	2.062	2.041	2.020	2.000
16	2.105	2.083	2.062	2.041	2.020	2.000
17	2.105	2.083	2.062	2.041	2.020	2.000
18	2.105	2.084	2.062	2.041	2.020	2.000
19	2.105	2.083	2.062	2.041	2.020	2.000
20	2.105	2.084	2.062	2.041	2.020	2.000
21	2.105	2.083	2.062	2.041	2.020	2.000
22	2.105	2.084	2.062	2.041	2.020	2.000
23	2.105	2.083	2.062	2.041	2.020	2.000
24	2.106	2.084	2.062	2.041	2.020	2.000
25	2.105	2.083	2.062	2.041	2.020	2.000
26	2.106	2.084	2.062	2.041	2.020	2.000
27	2.105	2.083	2.062	2.041	2.020	2.000
28	2.106	2.084	2.062	2.041	2.020	2.000
29	2.105	2.083	2.062	2.041	2.020	2.000
30	2.106	2.084	2.062	2.041	2.020	2.000
31	2.105	2.083	2.062	2.041	2.020	2.000
32	2.106	2.084	2.062	2.041	2.020	2.000
33	2.105	2.083	2.062	2.041	2.021	2.000

If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0	
			the Depreciation Rate is:				
34	2.106	2.084	2.062	2.040	2.020	2.000	
35	2.105	2.083	2.062	2.041	2.021	2.000	
36	2.106	2.084	2.062	2.040	2.020	2.000	
37	2.105	2.083	2.061	2.041	2.021	2.000	
38	2.106	2.084	2.062	2.040	2.020	2.000	
39	2.105	2.083	2.061	2.041	2.021	2.000	
40	2.106	2.084	2.062	2.040	2.020	2.000	
41	2.105	2.083	2.061	2.041	2.021	2.000	
42	2.106	2.084	2.062	2.040	2.020	2.000	
43	2.105	2.083	2.061	2.041	2.021	2.000	
44	2.106	2.084	2.062	2.040	2.020	2.000	
45	2.105	2.083	2.061	2.041	2.021	2.000	
46	2.106	2.084	2.062	2.040	2.020	2.000	
47	2.105	2.083	2.061	2.041	2.021	2.000	
48	2.106	2.084	2.062	2.040	2.020	2.000	
49	0.263	1.302	2.061	2.041	2.021	2.000	
50			0.258	1.275	2.020	2.000	
51					0.253	1.250	

**TABLE 12 General and Alternative Depreciation SystemsApplicable Depreciation Method: Straight LineApplicable Recovery Periods: 2.5 - 50 yearsApplicable Convention: Mid-quarter (property placed in service in fourth quarter)**

If the  
Reco  
very  
Year  
is:

and the Recovery Period is:

	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
	the Depreciation Rate is:														
1	5.00	4.17	3.57	3.13	2.78	2.50	2.27	2.08	1.92	1.79	1.67	1.56	1.47	1.39	1.32
2	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.39	14.29	13.33	12.50	11.76	11.11	10.53
3	40.00	33.33	28.57	25.00	22.22	20.00	18.18	16.67	15.38	14.28	13.33	12.50	11.77	11.11	10.53
4	15.00	29.17	28.57	25.00	22.22	20.00	18.18	16.67	15.39	14.29	13.33	12.50	11.76	11.11	10.52
5			10.72	21.87	22.23	20.00	18.19	16.66	15.38	14.28	13.33	12.50	11.77	11.11	10.53
6					8.33	17.50	18.18	16.67	15.39	14.29	13.34	12.50	11.76	11.11	10.52
7							6.82	14.58	15.38	14.28	13.33	12.50	11.77	11.11	10.53
8									5.77	12.50	13.34	12.50	11.76	11.11	10.52
9											5.00	10.94	11.77	11.11	10.53
10														4.41	9.73

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	1.25	1.19	1.14	1.09	1.04	1.00	0.96	0.93	0.89	0.86	0.83	0.81	0.78	0.76	0.74
2	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
3	10.00	9.52	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
4	10.00	9.52	9.09	8.70	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
5	10.00	9.53	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
6	10.00	9.52	9.09	8.70	8.34	8.00	7.69	7.41	7.14	6.90	6.67	6.45	6.25	6.06	5.88
7	10.00	9.53	9.09	8.69	8.33	8.00	7.69	7.41	7.14	6.89	6.67	6.45	6.25	6.06	5.88
8	10.00	9.52	9.09	8.70	8.34	8.00	7.69	7.40	7.15	6.90	6.66	6.45	6.25	6.06	5.88
9	10.00	9.53	9.09	8.69	8.33	8.00	7.70	7.41	7.14	6.89	6.67	6.45	6.25	6.06	5.88
10	10.00	9.52	9.09	8.70	8.34	8.00	7.69	7.40	7.15	6.90	6.66	6.45	6.25	6.06	5.88
11	8.75	9.53	9.09	8.69	8.33	8.00	7.70	7.41	7.14	6.89	6.67	6.45	6.25	6.06	5.88
12		3.57	7.96	8.70	8.34	8.00	7.69	7.40	7.15	6.90	6.66	6.45	6.25	6.06	5.89
13				3.26	7.29	8.00	7.70	7.41	7.14	6.89	6.67	6.45	6.25	6.06	5.88
14						3.00	6.73	7.40	7.15	6.90	6.66	6.46	6.25	6.06	5.89
15								2.78	6.25	6.89	6.67	6.45	6.25	6.06	5.88
16										2.59	5.83	6.46	6.25	6.06	5.89
17												2.42	5.47	6.07	5.88
18														2.27	5.15

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	0.71	0.69	0.68	0.66	0.64	0.625	0.610	0.595	0.581	0.568	0.556	0.543	0.532	0.521	0.510
2	5.71	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
3	5.71	5.56	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
4	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.444	4.348	4.255	4.167	4.082
5	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
6	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.167	4.082
7	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.082
8	5.72	5.56	5.41	5.26	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.167	4.082
9	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.255	4.167	4.081
10	5.72	5.56	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.166	4.082
11	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.081
12	5.72	5.56	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.166	4.082
13	5.71	5.55	5.40	5.26	5.13	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.081
14	5.72	5.56	5.41	5.27	5.13	5.000	4.878	4.762	4.651	4.546	4.445	4.348	4.255	4.166	4.082
15	5.71	5.55	5.40	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.081
16	5.72	5.56	5.41	5.27	5.13	5.000	4.878	4.762	4.652	4.546	4.445	4.348	4.255	4.166	4.082



and the Recovery Period is:

If the Recovery Year is:	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
17	5.71	5.55	5.40	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.081
18	5.72	5.56	5.41	5.27	5.13	5.000	4.878	4.762	4.652	4.546	4.445	4.347	4.255	4.166	4.082
19	2.14	4.86	5.40	5.26	5.12	5.000	4.878	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.081
20			2.03	4.61	5.13	5.000	4.878	4.761	4.652	4.546	4.445	4.347	4.255	4.166	4.082
21					1.92	4.375	4.879	4.762	4.651	4.545	4.444	4.348	4.256	4.167	4.081
22							1.829	4.166	4.652	4.546	4.445	4.347	4.255	4.166	4.082
23									1.744	3.977	4.444	4.348	4.256	4.167	4.081
24											1.667	3.804	4.255	4.166	4.082
25													1.596	3.646	4.081
26															1.531

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
1	0.500	0.490	0.481	0.472	0.463	0.455	0.446	0.439	0.431	0.424	0.417	0.410	0.403	0.397	0.391
2	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
3	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
4	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
5	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
6	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
7	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
8	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
9	4.000	3.922	3.846	3.774	3.704	3.636	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
10	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
11	4.000	3.922	3.846	3.774	3.704	3.637	3.571	3.509	3.448	3.390	3.333	3.279	3.226	3.174	3.125
12	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.279	3.226	3.175	3.125
13	4.000	3.922	3.846	3.774	3.703	3.637	3.571	3.509	3.448	3.390	3.334	3.279	3.226	3.174	3.125
14	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.226	3.175	3.125
15	4.000	3.922	3.846	3.774	3.703	3.637	3.571	3.509	3.449	3.390	3.334	3.279	3.226	3.174	3.125
16	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.226	3.175	3.125
17	4.000	3.922	3.846	3.774	3.703	3.637	3.571	3.508	3.449	3.390	3.334	3.279	3.226	3.174	3.125
18	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.226	3.175	3.125
19	4.000	3.922	3.846	3.774	3.703	3.637	3.571	3.508	3.449	3.390	3.334	3.279	3.226	3.174	3.125
20	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.226	3.175	3.125
21	4.000	3.922	3.847	3.774	3.703	3.637	3.571	3.508	3.449	3.389	3.334	3.279	3.226	3.174	3.125
22	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.225	3.175	3.125
23	4.000	3.922	3.847	3.774	3.703	3.637	3.571	3.508	3.449	3.389	3.334	3.279	3.226	3.174	3.125
24	4.000	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.225	3.175	3.125

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
	the Depreciation Rate is:														
25	4.000	3.922	3.847	3.774	3.703	3.637	3.571	3.508	3.449	3.389	3.334	3.279	3.226	3.174	3.125
26	3.500	3.921	3.846	3.773	3.704	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.225	3.175	3.125
27		1.471	3.366	3.774	3.703	3.637	3.571	3.508	3.449	3.389	3.334	3.279	3.226	3.174	3.125
28				1.415	3.241	3.636	3.572	3.509	3.448	3.390	3.333	3.278	3.225	3.175	3.125
29						1.364	3.125	3.508	3.449	3.389	3.334	3.279	3.226	3.174	3.125
30								1.316	3.017	3.390	3.333	3.278	3.225	3.175	3.125
31										1.271	2.917	3.279	3.226	3.174	3.125
32												1.229	2.822	3.175	3.125
33														1.190	2.734

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
	the Depreciation Rate is:														
1	0.385	0.379	0.373	0.368	0.362	0.357	0.352	0.347	0.342	0.338	0.333	0.329	0.325	0.321	0.316
2	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
3	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
4	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
5	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
6	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
7	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
8	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
9	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.597	2.564	2.532
10	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
11	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
12	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
13	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.532
14	3.077	3.030	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.667	2.631	2.597	2.564	2.532
15	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.703	2.667	2.632	2.598	2.564	2.531
16	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.631	2.597	2.564	2.532
17	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.702	2.667	2.632	2.598	2.564	2.531
18	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.740	2.703	2.666	2.631	2.597	2.564	2.532
19	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.702	2.667	2.632	2.598	2.564	2.531
20	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532
21	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.778	2.740	2.702	2.667	2.632	2.598	2.564	2.531
22	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532
23	3.077	3.030	2.985	2.941	2.898	2.857	2.817	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531
24	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532
25	3.077	3.030	2.985	2.942	2.898	2.857	2.817	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5	
	the Depreciation Rate is:															
26	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532	
27	3.077	3.030	2.985	2.942	2.898	2.858	2.817	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531	
28	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532	
29	3.076	3.030	2.985	2.942	2.898	2.858	2.817	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531	
30	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532	
31	3.076	3.030	2.986	2.942	2.898	2.858	2.816	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531	
32	3.077	3.031	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.564	2.532	
33	3.076	3.030	2.986	2.942	2.898	2.858	2.816	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531	
34	1.154	2.652	2.985	2.941	2.899	2.857	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.565	2.532	
35			1.120	2.574	2.898	2.858	2.816	2.777	2.740	2.702	2.667	2.632	2.598	2.564	2.531	
36					1.087	2.500	2.817	2.778	2.739	2.703	2.666	2.631	2.597	2.565	2.532	
37							1.056	2.430	2.740	2.702	2.667	2.632	2.598	2.564	2.531	
38									1.027	2.365	2.666	2.631	2.597	2.565	2.532	
39											1.000	2.303	2.598	2.564	2.531	
40														0.974	2.244	2.532
41																0.949

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
	the Depreciation Rate is:														
1	0.313	0.309	0.305	0.301	0.298	0.294	0.291	0.287	0.284	0.281	0.278	0.275	0.272	0.269	0.266
2	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
3	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
4	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
5	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
6	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
7	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
8	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
9	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
10	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
11	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
12	2.500	2.469	2.439	2.410	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
13	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
14	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
15	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.128
16	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
17	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.127
18	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
19	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.127
20	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
21	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.273	2.247	2.222	2.198	2.174	2.151	2.127
22	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
23	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.198	2.174	2.151	2.127
24	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
25	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.198	2.174	2.151	2.127
26	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.222	2.198	2.174	2.150	2.128
27	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.198	2.174	2.151	2.127
28	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.247	2.223	2.198	2.174	2.150	2.128
29	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
30	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.248	2.223	2.198	2.174	2.150	2.128
31	2.500	2.469	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
32	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.299	2.273	2.248	2.223	2.198	2.174	2.150	2.128
33	2.500	2.470	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
34	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.298	2.273	2.248	2.223	2.198	2.174	2.150	2.128
35	2.500	2.470	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
36	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.298	2.273	2.248	2.223	2.198	2.174	2.150	2.128
37	2.500	2.470	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
38	2.500	2.469	2.439	2.409	2.381	2.353	2.326	2.298	2.273	2.248	2.223	2.198	2.174	2.150	2.128
39	2.500	2.470	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
40	2.500	2.469	2.439	2.409	2.380	2.352	2.326	2.298	2.273	2.248	2.223	2.198	2.173	2.150	2.128
41	2.187	2.470	2.439	2.410	2.381	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127
42		0.926	2.135	2.409	2.380	2.352	2.326	2.298	2.273	2.248	2.223	2.198	2.173	2.150	2.128
43			0.904	2.083	2.353	2.325	2.299	2.272	2.247	2.222	2.197	2.174	2.151	2.127	
44					0.882	2.035	2.298	2.273	2.248	2.223	2.198	2.173	2.150	2.128	
45							0.862	1.988	2.247	2.222	2.197	2.174	2.151	2.127	
46									0.843	1.945	2.198	2.173	2.150	2.128	
47											0.824	1.902	2.151	2.127	
48													0.806	1.862	

If the Recovery Year is:	47.5	48.0	48.5	49.0	49.5	50.0
--------------------------------	------	------	------	------	------	------

	the Depreciation Rate is:						
1	0.263		0.260	0.258	0.255	0.253	0.250
2	2.105		2.083	2.062	2.041	2.020	2.000
3	2.105		2.083	2.062	2.041	2.020	2.000
4	2.105		2.083	2.062	2.041	2.020	2.000
5	2.105		2.083	2.062	2.041	2.020	2.000
6	2.105		2.083	2.062	2.041	2.020	2.000

If the  
Recovery  
Year is:

and the Recovery Period is:

47.5	48.0	48.5	49.0	49.5	50.0		
		the Depreciation Rate is:					
7	2.105	2.083	2.062	2.041	2.020	2.000	
8	2.105	2.083	2.062	2.041	2.020	2.000	
9	2.105	2.083	2.062	2.041	2.020	2.000	
10	2.105	2.083	2.062	2.041	2.020	2.000	
11	2.105	2.083	2.062	2.041	2.020	2.000	
12	2.105	2.083	2.062	2.041	2.020	2.000	
13	2.105	2.083	2.062	2.041	2.020	2.000	
14	2.105	2.083	2.062	2.041	2.020	2.000	
15	2.105	2.083	2.062	2.041	2.020	2.000	
16	2.105	2.083	2.062	2.041	2.020	2.000	
17	2.105	2.083	2.062	2.041	2.020	2.000	
18	2.105	2.084	2.062	2.041	2.020	2.000	
19	2.105	2.083	2.062	2.041	2.020	2.000	
20	2.105	2.084	2.062	2.041	2.020	2.000	
21	2.105	2.083	2.062	2.041	2.020	2.000	
22	2.105	2.084	2.062	2.041	2.020	2.000	
23	2.105	2.083	2.062	2.041	2.020	2.000	
24	2.105	2.084	2.062	2.041	2.020	2.000	
25	2.106	2.083	2.062	2.041	2.020	2.000	
26	2.105	2.084	2.062	2.041	2.020	2.000	
27	2.106	2.083	2.062	2.041	2.020	2.000	
28	2.105	2.084	2.062	2.041	2.020	2.000	
29	2.106	2.083	2.062	2.041	2.020	2.000	
30	2.105	2.084	2.062	2.041	2.020	2.000	
31	2.106	2.083	2.062	2.041	2.020	2.000	
32	2.105	2.084	2.062	2.041	2.020	2.000	
33	2.106	2.083	2.062	2.041	2.021	2.000	
34	2.105	2.084	2.062	2.040	2.020	2.000	
35	2.106	2.083	2.062	2.041	2.021	2.000	
36	2.105	2.084	2.061	2.040	2.020	2.000	
37	2.106	2.083	2.062	2.041	2.021	2.000	
38	2.105	2.084	2.061	2.040	2.020	2.000	
39	2.106	2.083	2.062	2.041	2.021	2.000	
40	2.105	2.084	2.061	2.040	2.020	2.000	
41	2.106	2.083	2.062	2.041	2.021	2.000	
42	2.105	2.084	2.061	2.040	2.020	2.000	
43	2.106	2.083	2.062	2.041	2.021	2.000	
44	2.105	2.084	2.061	2.040	2.020	2.000	
45	2.106	2.083	2.062	2.041	2.021	2.000	
46	2.105	2.084	2.061	2.040	2.020	2.000	
47	2.106	2.083	2.062	2.041	2.021	2.000	
48	2.105	2.084	2.061	2.040	2.020	2.000	
49	0.790	1.823	2.062	2.041	2.021	2.000	
50			0.773	1.785	2.020	2.000	

If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
	51				0.758	1.750

**TABLE 13 Alternative Depreciation System Applicable Depreciation Method: Straight Line Applicable Recovery Period: 40 years Applicable Convention: Mid-month**

If the Recovery Year is: And the Month in the First Recovery Year the Property is Placed in Service is:

If the Recovery Year is:	And the Month in the First Recovery Year the Property is Placed in Service is:											
	1	2	3	4	5	6	7	8	9	10	11	12
	the Depreciation Rate is:											
1	2.396	2.188	1.979	1.771	1.563	1.354	1.146	0.938	0.729	0.521	0.313	0.104
2 to 40	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
41	0.104	0.312	0.521	0.729	0.937	1.146	1.354	1.562	1.771	1.979	2.187	2.396

[\*39]

**TABLE 14 Alternative Minimum Tax (see section 7 of this revenue procedure) Applicable Depreciation Method: 150 Percent Declining Balance Switching to Straight Line Applicable Recovery Periods: 2.5 - 50 years Applicable Convention: Half-year**

If the Recovery Year is:	and the Recovery Period is:															
	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	
	the Depreciation Rate is:															
1	30.00	25.00	21.43	18.75	16.67	15.00	13.64	12.50	11.54	10.71	10.00	9.38	8.82	8.33	7.89	
2	42.00	37.50	33.67	30.47	27.78	25.50	23.55	21.88	20.41	19.13	18.00	16.99	16.09	15.28	14.54	
3	28.00	25.00	22.45	20.31	18.52	17.85	17.13	16.41	15.70	15.03	14.40	13.81	13.25	12.73	12.25	
4		12.50	22.45	20.31	18.52	16.66	15.23	14.06	13.09	12.25	11.52	11.22	10.91	10.61	10.31	
5				10.16	18.51	16.66	15.23	14.06	13.09	12.25	11.52	10.80	10.19	9.65	9.17	
6						8.33	15.22	14.06	13.09	12.25	11.52	10.80	10.19	9.64	9.17	
7								7.03	13.08	12.25	11.52	10.80	10.18	9.65	9.17	
8										6.13	11.52	10.80	10.19	9.64	9.17	
9												5.40	10.18	9.65	9.17	
10															4.82	9.16

If the Recovery Year is:	and the Recovery Period is:													
	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5
	the Depreciation Rate is:													

If the Recovery Year is:	and the Recovery Period is:														
	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	7.50	7.14	6.82	6.52	6.25	6.00	5.77	5.56	5.36	5.17	5.00	4.84	4.69	4.55	4.41
2	13.88	13.27	12.71	12.19	11.72	11.28	10.87	10.49	10.14	9.81	9.50	9.21	8.94	8.68	8.43
3	11.79	11.37	10.97	10.60	10.25	9.93	9.62	9.33	9.05	8.80	8.55	8.32	8.10	7.89	7.69
4	10.02	9.75	9.48	9.22	8.97	8.73	8.51	8.29	8.08	7.88	7.70	7.51	7.34	7.17	7.01
5	8.74	8.35	8.18	8.02	7.85	7.69	7.53	7.37	7.22	7.07	6.93	6.79	6.65	6.52	6.39
6	8.74	8.35	7.98	7.64	7.33	7.05	6.79	6.55	6.44	6.34	6.23	6.13	6.03	5.93	5.83
7	8.74	8.35	7.97	7.64	7.33	7.05	6.79	6.55	6.32	6.10	5.90	5.72	5.55	5.39	5.32
8	8.74	8.35	7.98	7.63	7.33	7.05	6.79	6.55	6.32	6.10	5.90	5.72	5.55	5.39	5.23
9	8.74	8.36	7.97	7.64	7.33	7.04	6.79	6.55	6.32	6.10	5.91	5.72	5.55	5.39	5.23
10	8.74	8.35	7.98	7.63	7.33	7.05	6.79	6.55	6.32	6.11	5.90	5.72	5.55	5.39	5.23
11	4.37	8.36	7.97	7.64	7.32	7.04	6.79	6.55	6.32	6.10	5.91	5.72	5.55	5.39	5.23
12			3.99	7.63	7.33	7.05	6.78	6.55	6.32	6.11	5.90	5.72	5.55	5.39	5.23
13					3.66	7.04	6.79	6.56	6.32	6.10	5.91	5.72	5.54	5.38	5.23
14							3.39	6.55	6.31	6.11	5.90	5.72	5.55	5.39	5.23
15									3.16	6.10	5.91	5.72	5.54	5.38	5.23
16											2.95	5.72	5.55	5.39	5.23
17													2.77	5.38	5.23
18															2.62

If the Recovery Year is:	and the Recovery Period is:														
	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	4.29	4.17	4.05	3.95	3.85	3.750	3.659	3.571	3.488	3.409	3.333	3.261	3.191	3.125	3.061
2	8.20	7.99	7.78	7.58	7.40	7.219	7.049	6.888	6.733	6.586	6.444	6.309	6.179	6.055	5.935
3	7.50	7.32	7.15	6.98	6.83	6.677	6.534	6.396	6.264	6.137	6.015	5.898	5.785	5.676	5.572
4	6.86	6.71	6.57	6.43	6.30	6.177	6.055	5.939	5.827	5.718	5.614	5.513	5.416	5.322	5.231
5	6.27	6.15	6.04	5.93	5.82	5.713	5.612	5.515	5.420	5.328	5.240	5.153	5.070	4.989	4.910
6	5.73	5.64	5.55	5.46	5.37	5.285	5.202	5.121	5.042	4.965	4.890	4.817	4.746	4.677	4.610
7	5.24	5.17	5.10	5.03	4.96	4.888	4.821	4.755	4.690	4.627	4.564	4.503	4.443	4.385	4.327
8	5.08	4.94	4.81	4.69	4.57	4.522	4.468	4.415	4.363	4.311	4.260	4.210	4.160	4.111	4.062
9	5.08	4.94	4.81	4.69	4.58	4.462	4.354	4.252	4.155	4.063	3.976	3.935	3.894	3.854	3.814
10	5.08	4.94	4.81	4.69	4.57	4.461	4.354	4.252	4.155	4.063	3.976	3.890	3.808	3.729	3.655
11	5.08	4.94	4.81	4.69	4.58	4.462	4.354	4.252	4.155	4.063	3.976	3.890	3.808	3.729	3.655
12	5.08	4.95	4.81	4.69	4.57	4.461	4.354	4.252	4.155	4.063	3.976	3.890	3.808	3.729	3.655
13	5.09	4.94	4.82	4.69	4.58	4.462	4.354	4.252	4.155	4.064	3.976	3.890	3.808	3.730	3.655
14	5.08	4.95	4.81	4.69	4.57	4.461	4.354	4.252	4.155	4.063	3.976	3.890	3.808	3.729	3.655
15	5.09	4.94	4.82	4.69	4.58	4.462	4.354	4.252	4.155	4.064	3.976	3.890	3.808	3.730	3.655
16	5.08	4.95	4.81	4.69	4.57	4.461	4.354	4.252	4.155	4.063	3.976	3.890	3.808	3.729	3.655

and the Recovery Period is:

If the Recovery Year is:	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

17	5.09	4.94	4.82	4.69	4.58	4.462	4.354	4.252	4.155	4.064	3.976	3.889	3.808	3.730	3.655
18	5.08	4.95	4.81	4.70	4.57	4.461	4.354	4.252	4.156	4.063	3.976	3.890	3.807	3.729	3.655
19		2.47	4.82	4.69	4.58	4.462	4.353	4.251	4.155	4.064	3.976	3.889	3.808	3.730	3.655
20				2.35	4.57	4.461	4.354	4.252	4.156	4.063	3.976	3.890	3.807	3.729	3.655
21						2.231	4.353	4.251	4.155	4.064	3.976	3.889	3.808	3.730	3.655
22								2.126	4.156	4.063	3.976	3.890	3.807	3.729	3.655
23										2.032	3.976	3.889	3.808	3.730	3.654
24												1.945	3.807	3.729	3.655
25														1.865	3.654

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	3.000	2.941	2.885	2.830	2.778	2.727	2.679	2.632	2.586	2.542	2.500	2.459	2.419	2.381	2.344
2	5.820	5.709	5.603	5.500	5.401	5.306	5.214	5.125	5.039	4.955	4.875	4.797	4.722	4.649	4.578
3	5.471	5.374	5.280	5.189	5.101	5.016	4.934	4.855	4.778	4.704	4.631	4.561	4.493	4.427	4.363
4	5.143	5.057	4.975	4.895	4.818	4.743	4.670	4.599	4.531	4.464	4.400	4.337	4.276	4.216	4.159
5	4.834	4.760	4.688	4.618	4.550	4.484	4.420	4.357	4.297	4.237	4.180	4.124	4.069	4.016	3.964
6	4.544	4.480	4.417	4.357	4.297	4.239	4.183	4.128	4.074	4.022	3.971	3.921	3.872	3.824	3.778
7	4.271	4.216	4.163	4.110	4.059	4.008	3.959	3.911	3.864	3.817	3.772	3.728	3.685	3.642	3.601
8	4.015	3.968	3.922	3.877	3.833	3.790	3.747	3.705	3.664	3.623	3.584	3.545	3.506	3.469	3.432
9	3.774	3.735	3.696	3.658	3.620	3.583	3.546	3.510	3.474	3.439	3.404	3.370	3.337	3.304	3.271
10	3.584	3.515	3.483	3.451	3.419	3.387	3.356	3.325	3.294	3.264	3.234	3.204	3.175	3.146	3.118
11	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.124	3.098	3.072	3.047	3.022	2.996	2.971
12	3.584	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.832
13	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
14	3.584	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
15	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
16	3.584	3.515	3.448	3.383	3.322	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
17	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
18	3.584	3.516	3.448	3.383	3.322	3.262	3.205	3.150	3.096	3.044	2.994	2.946	2.899	2.854	2.809
19	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
20	3.584	3.516	3.447	3.384	3.322	3.262	3.205	3.150	3.096	3.044	2.993	2.946	2.899	2.854	2.809
21	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
22	3.584	3.516	3.447	3.384	3.322	3.262	3.205	3.150	3.096	3.044	2.993	2.946	2.898	2.854	2.809
23	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
24	3.584	3.516	3.447	3.384	3.322	3.262	3.205	3.151	3.096	3.044	2.993	2.946	2.898	2.854	2.809
25	3.583	3.515	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.810



and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

26	1.792	3.516	3.447	3.384	3.322	3.262	3.205	3.151	3.096	3.044	2.993	2.946	2.898	2.853	2.809
27			1.724	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.810
28					1.661	3.263	3.205	3.151	3.096	3.044	2.993	2.946	2.898	2.853	2.809
29							1.602	3.150	3.095	3.044	2.994	2.945	2.899	2.854	2.810
30									1.548	3.043	2.993	2.946	2.898	2.853	2.809
31											1.497	2.945	2.899	2.854	2.810
32													1.449	2.853	2.809
33															1.405

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	2.308	2.273	2.239	2.206	2.174	2.143	2.113	2.083	2.055	2.027	2.000	1.974	1.948	1.923	1.899
2	4.509	4.442	4.377	4.314	4.253	4.194	4.136	4.080	4.025	3.972	3.920	3.869	3.820	3.772	3.725
3	4.301	4.240	4.181	4.124	4.068	4.014	3.961	3.910	3.860	3.811	3.763	3.717	3.671	3.627	3.584
4	4.102	4.048	3.994	3.942	3.892	3.842	3.794	3.747	3.701	3.656	3.613	3.570	3.528	3.488	3.448
5	3.913	3.864	3.815	3.768	3.722	3.677	3.634	3.591	3.549	3.508	3.468	3.429	3.391	3.353	3.317
6	3.732	3.688	3.645	3.602	3.560	3.520	3.480	3.441	3.403	3.366	3.329	3.294	3.259	3.225	3.191
7	3.560	3.520	3.481	3.443	3.406	3.369	3.333	3.298	3.263	3.229	3.196	3.164	3.132	3.100	3.070
8	3.396	3.360	3.325	3.291	3.258	3.225	3.192	3.160	3.129	3.099	3.068	3.039	3.010	2.981	2.953
9	3.239	3.208	3.177	3.146	3.116	3.086	3.057	3.029	3.001	2.973	2.946	2.919	2.893	2.867	2.841
10	3.090	3.062	3.034	3.007	2.980	2.954	2.928	2.903	2.877	2.852	2.828	2.804	2.780	2.756	2.733
11	2.947	2.923	2.898	2.875	2.851	2.828	2.804	2.782	2.759	2.737	2.715	2.693	2.671	2.650	2.629
12	2.811	2.790	2.769	2.748	2.727	2.706	2.686	2.666	2.646	2.626	2.606	2.587	2.567	2.548	2.529
13	2.766	2.725	2.685	2.646	2.608	2.590	2.572	2.555	2.537	2.519	2.502	2.485	2.467	2.450	2.433
14	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.386	2.371	2.356	2.341
15	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
16	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
17	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.402	2.370	2.340	2.310	2.281
18	2.766	2.725	2.685	2.646	2.609	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
19	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.402	2.370	2.340	2.310	2.281
20	2.766	2.725	2.685	2.646	2.609	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
21	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.402	2.370	2.340	2.310	2.281
22	2.767	2.725	2.685	2.646	2.609	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
23	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.433	2.402	2.370	2.340	2.310	2.281
24	2.767	2.724	2.685	2.646	2.609	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
25	2.766	2.725	2.684	2.646	2.608	2.571	2.535	2.500	2.467	2.433	2.402	2.370	2.339	2.310	2.281
26	2.767	2.724	2.685	2.646	2.609	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281

and the Recovery Period is:

If the Recovery Year is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

27	2.766	2.725	2.684	2.646	2.608	2.571	2.536	2.500	2.467	2.433	2.402	2.370	2.339	2.310	2.281
28	2.767	2.724	2.685	2.646	2.609	2.572	2.535	2.501	2.466	2.434	2.402	2.370	2.340	2.310	2.281
29	2.766	2.725	2.684	2.646	2.608	2.571	2.536	2.500	2.467	2.433	2.402	2.370	2.339	2.310	2.281
30	2.767	2.724	2.685	2.646	2.609	2.572	2.535	2.501	2.466	2.434	2.402	2.371	2.340	2.310	2.281
31	2.766	2.725	2.684	2.646	2.608	2.571	2.536	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
32	2.767	2.724	2.685	2.646	2.609	2.572	2.535	2.501	2.466	2.434	2.402	2.371	2.340	2.310	2.281
33	2.766	2.725	2.684	2.646	2.608	2.571	2.536	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
34		1.362	2.685	2.645	2.609	2.572	2.535	2.501	2.466	2.434	2.402	2.371	2.340	2.310	2.281
35				1.323	2.608	2.571	2.536	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
36						1.286	2.535	2.501	2.466	2.434	2.402	2.371	2.340	2.310	2.281
37							1.250	2.467	2.433	2.401	2.370	2.339	2.310	2.281	
38									1.217	2.402	2.371	2.340	2.310	2.281	
39											1.185	2.339	2.309	2.282	
40														1.155	2.281

and the Recovery Period is:

If the Recovery Year is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.875	1.852	1.829	1.807	1.786	1.765	1.744	1.724	1.705	1.685	1.667	1.648	1.630	1.613	1.596
2	3.680	3.635	3.592	3.549	3.508	3.467	3.428	3.389	3.351	3.314	3.278	3.242	3.208	3.174	3.141
3	3.542	3.500	3.460	3.421	3.382	3.345	3.308	3.272	3.237	3.202	3.169	3.135	3.103	3.071	3.040
4	3.409	3.371	3.334	3.297	3.262	3.227	3.193	3.159	3.126	3.094	3.063	3.032	3.002	2.972	2.943
5	3.281	3.246	3.212	3.178	3.145	3.113	3.081	3.050	3.020	2.990	2.961	2.932	2.904	2.876	2.849
6	3.158	3.126	3.094	3.063	3.033	3.003	2.974	2.945	2.917	2.889	2.862	2.836	2.809	2.784	2.758
7	3.040	3.010	2.981	2.952	2.924	2.897	2.870	2.843	2.817	2.792	2.767	2.742	2.718	2.694	2.670
8	2.926	2.899	2.872	2.846	2.820	2.795	2.770	2.745	2.721	2.698	2.674	2.652	2.629	2.607	2.585
9	2.816	2.791	2.767	2.743	2.719	2.696	2.673	2.651	2.629	2.607	2.585	2.564	2.543	2.523	2.503
10	2.710	2.688	2.666	2.644	2.622	2.601	2.580	2.559	2.539	2.519	2.499	2.480	2.460	2.441	2.423
11	2.609	2.588	2.568	2.548	2.529	2.509	2.490	2.471	2.452	2.434	2.416	2.398	2.380	2.363	2.345
12	2.511	2.492	2.474	2.456	2.438	2.421	2.403	2.386	2.369	2.352	2.335	2.319	2.303	2.287	2.271
13	2.417	2.400	2.384	2.367	2.351	2.335	2.319	2.304	2.288	2.273	2.257	2.242	2.228	2.213	2.198
14	2.326	2.311	2.296	2.282	2.267	2.253	2.238	2.224	2.210	2.196	2.182	2.169	2.155	2.141	2.128
15	2.253	2.226	2.212	2.199	2.186	2.173	2.160	2.148	2.135	2.122	2.110	2.097	2.085	2.072	2.060
16	2.253	2.226	2.198	2.172	2.146	2.121	2.097	2.073	2.062	2.051	2.039	2.028	2.017	2.005	1.994
17	2.253	2.226	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.931
18	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
19	2.253	2.226	2.199	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
20	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.005	1.983	1.961	1.941	1.920

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
	the Depreciation Rate is:														
21	2.253	2.225	2.199	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
22	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.005	1.983	1.961	1.941	1.920
23	2.253	2.225	2.199	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
24	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.983	1.961	1.941	1.920
25	2.253	2.225	2.199	2.172	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
26	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.961	1.941	1.920
27	2.253	2.225	2.199	2.172	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
28	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.961	1.941	1.920
29	2.253	2.225	2.199	2.172	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
30	2.253	2.226	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.961	1.941	1.920
31	2.253	2.225	2.199	2.172	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
32	2.253	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.961	1.941	1.920
33	2.252	2.226	2.199	2.172	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
34	2.253	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.961	1.940	1.920
35	2.252	2.226	2.199	2.173	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
36	2.253	2.225	2.198	2.172	2.147	2.121	2.098	2.073	2.050	2.027	2.004	1.982	1.961	1.940	1.920
37	2.252	2.226	2.199	2.173	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.920
38	2.253	2.225	2.198	2.172	2.147	2.121	2.098	2.073	2.050	2.027	2.004	1.982	1.961	1.940	1.920
39	2.252	2.226	2.199	2.173	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.921
40	2.253	2.225	2.198	2.172	2.147	2.121	2.098	2.073	2.049	2.027	2.004	1.982	1.961	1.940	1.920
41	1.126	2.226	2.199	2.173	2.146	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.921
42			1.099	2.172	2.147	2.121	2.098	2.073	2.049	2.027	2.004	1.982	1.961	1.940	1.920
43					1.073	2.122	2.097	2.074	2.050	2.027	2.005	1.983	1.962	1.941	1.921
44							1.049	2.073	2.049	2.027	2.004	1.982	1.961	1.940	1.920
45									1.025	2.026	2.005	1.983	1.962	1.941	1.921
46											1.002	1.982	1.961	1.940	1.920
47													0.981	1.941	1.921
48															0.960

	and the Recovery Period is:					
If the Recovery Year is:	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
1	1.579	1.563	1.546	1.531	1.515	1.500
2	3.108	3.076	3.045	3.014	2.984	2.955
3	3.010	2.980	2.951	2.922	2.894	2.866
4	2.915	2.887	2.860	2.833	2.806	2.780
5	2.823	2.797	2.771	2.746	2.721	2.697
6	2.734	2.709	2.685	2.662	2.639	2.616
7	2.647	2.625	2.602	2.580	2.559	2.538
8	2.564	2.543	2.522	2.501	2.481	2.461

If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
9	2.483	2.463	2.444	2.425	2.406	2.388
10	2.404	2.386	2.368	2.351	2.333	2.316
11	2.328	2.312	2.295	2.279	2.262	2.246
12	2.255	2.239	2.224	2.209	2.194	2.179
13	2.184	2.169	2.155	2.141	2.127	2.114
14	2.115	2.102	2.089	2.076	2.063	2.050
15	2.048	2.036	2.024	2.012	2.000	1.989
16	1.983	1.972	1.961	1.951	1.940	1.929
17	1.921	1.911	1.901	1.891	1.881	1.871
18	1.900	1.880	1.861	1.842	1.824	1.815
19	1.900	1.880	1.861	1.842	1.824	1.806
20	1.900	1.880	1.861	1.842	1.824	1.806
21	1.900	1.880	1.861	1.842	1.824	1.806
22	1.900	1.880	1.861	1.842	1.824	1.806
23	1.900	1.880	1.861	1.842	1.824	1.806
24	1.900	1.880	1.861	1.842	1.824	1.806
25	1.900	1.880	1.861	1.842	1.824	1.806
26	1.900	1.880	1.861	1.842	1.824	1.806
27	1.900	1.880	1.861	1.842	1.824	1.806
28	1.900	1.880	1.861	1.842	1.824	1.806
29	1.900	1.880	1.861	1.843	1.824	1.806
30	1.900	1.881	1.861	1.842	1.824	1.806
31	1.900	1.880	1.861	1.843	1.824	1.806
32	1.900	1.881	1.861	1.842	1.824	1.806
33	1.900	1.880	1.861	1.843	1.824	1.806
34	1.900	1.881	1.861	1.842	1.824	1.806
35	1.900	1.880	1.861	1.843	1.824	1.806
36	1.900	1.881	1.861	1.842	1.824	1.806
37	1.900	1.880	1.861	1.843	1.824	1.806
38	1.900	1.881	1.861	1.842	1.824	1.806
39	1.900	1.880	1.861	1.843	1.824	1.806
40	1.900	1.881	1.862	1.842	1.824	1.806
41	1.900	1.880	1.861	1.843	1.824	1.806
42	1.900	1.881	1.862	1.842	1.824	1.805
43	1.900	1.880	1.861	1.843	1.824	1.806
44	1.900	1.881	1.862	1.842	1.824	1.805
45	1.900	1.880	1.861	1.843	1.825	1.806
46	1.900	1.881	1.862	1.842	1.824	1.805
47	1.900	1.880	1.861	1.843	1.825	1.806
48	1.899	1.881	1.862	1.842	1.824	1.805
49		0.940	1.861	1.843	1.825	1.806
50				0.921	1.824	1.805
51						0.903

**TABLE 15 Alternative Minimum Tax (see section 7 of this revenue procedure)Applicable Depreciation Method: 150 Percent Declining Balance Switching to Straight LineApplicable Recovery Periods: 2.5 - 50 yearsApplicable Convention: Mid-quarter (property placed in service in first quarter)**

If the Recovery Year is:	and the Recovery Period is:														
	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
	the Depreciation Rate is:														
1	52.50	43.75	37.50	32.81	29.17	26.25	23.86	21.88	20.19	18.75	17.50	16.41	15.44	14.58	13.82
2	29.23	28.13	26.79	25.20	23.61	22.13	20.77	19.53	18.42	17.41	16.50	15.67	14.92	14.24	13.61
3	18.27	25.00	21.98	19.76	17.99	16.52	15.27	14.65	14.17	13.68	13.20	12.74	12.29	11.86	11.46
4		3.12	13.73	19.76	17.99	16.52	15.28	14.06	13.03	12.16	11.42	10.77	10.20	9.89	9.65
5				2.47	11.24	16.52	15.27	14.06	13.02	12.16	11.42	10.77	10.19	9.64	9.15
6						2.06	9.55	14.06	13.03	12.16	11.41	10.76	10.20	9.65	9.15
7								1.76	8.14	12.16	11.42	10.77	10.19	9.64	9.15
8										1.52	7.13	10.76	10.20	9.65	9.15
9												1.35	6.37	9.64	9.14
10														1.21	5.72

If the Recovery Year is:	and the Recovery Period is:														
	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	13.13	12.50	11.93	11.41	10.94	10.50	10.10	9.72	9.38	9.05	8.75	8.47	8.20	7.95	7.72
2	13.03	12.50	12.01	11.56	11.13	10.74	10.37	10.03	9.71	9.41	9.13	8.86	8.61	8.37	8.14
3	11.08	10.71	10.37	10.05	9.74	9.45	9.18	8.92	8.67	8.44	8.21	8.00	7.80	7.61	7.42
4	9.41	9.18	8.96	8.74	8.52	8.32	8.12	7.93	7.74	7.56	7.39	7.23	7.07	6.92	6.77
5	8.71	8.32	7.96	7.64	7.46	7.32	7.18	7.04	6.91	6.78	6.65	6.53	6.41	6.29	6.17
6	8.71	8.32	7.96	7.64	7.33	7.04	6.78	6.53	6.31	6.10	5.99	5.89	5.80	5.71	5.63
7	8.71	8.32	7.96	7.64	7.33	7.04	6.77	6.54	6.31	6.11	5.90	5.72	5.54	5.38	5.23
8	8.71	8.32	7.96	7.64	7.33	7.04	6.78	6.53	6.31	6.10	5.91	5.72	5.54	5.38	5.23
9	8.71	8.32	7.96	7.64	7.33	7.04	6.77	6.54	6.31	6.11	5.90	5.72	5.54	5.38	5.23
10	8.71	8.31	7.97	7.63	7.32	7.04	6.78	6.53	6.31	6.10	5.91	5.71	5.54	5.38	5.23
11	1.09	5.20	7.96	7.64	7.33	7.04	6.77	6.54	6.31	6.11	5.90	5.72	5.54	5.38	5.23
12			1.00	4.77	7.32	7.03	6.78	6.53	6.31	6.10	5.91	5.71	5.54	5.38	5.22
13					0.92	4.40	6.77	6.54	6.32	6.11	5.90	5.72	5.54	5.38	5.23
14							0.85	4.08	6.31	6.10	5.91	5.71	5.55	5.38	5.22
15									0.79	3.82	5.90	5.72	5.54	5.38	5.23
16											0.74	3.57	5.55	5.37	5.22
17													0.69	3.36	5.23
18															0.65

and the Recovery Period is:

If the Recovery Year is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	7.50	7.29	7.09	6.91	6.73	6.563	6.402	6.250	6.105	5.966	5.833	5.707	5.585	5.469	5.357
2	7.93	7.73	7.53	7.35	7.17	7.008	6.849	6.696	6.551	6.411	6.278	6.150	6.026	5.908	5.794
3	7.25	7.08	6.92	6.77	6.62	6.482	6.347	6.218	6.094	5.974	5.859	5.748	5.642	5.539	5.440
4	6.63	6.49	6.36	6.23	6.11	5.996	5.883	5.774	5.669	5.567	5.469	5.374	5.282	5.193	5.107
5	6.06	5.95	5.85	5.74	5.64	5.546	5.453	5.362	5.273	5.187	5.104	5.023	4.945	4.868	4.794
6	5.54	5.45	5.37	5.29	5.21	5.130	5.054	4.979	4.905	4.834	4.764	4.696	4.629	4.564	4.500
7	5.08	5.00	4.94	4.87	4.81	4.746	4.684	4.623	4.563	4.504	4.446	4.389	4.333	4.279	4.225
8	5.08	4.94	4.81	4.69	4.57	4.459	4.354	4.293	4.245	4.197	4.150	4.103	4.057	4.011	3.966
9	5.08	4.95	4.81	4.69	4.57	4.459	4.354	4.252	4.154	4.061	3.972	3.888	3.808	3.761	3.723
10	5.08	4.94	4.81	4.69	4.57	4.459	4.354	4.252	4.154	4.061	3.972	3.888	3.808	3.729	3.654
11	5.08	4.95	4.81	4.69	4.57	4.459	4.354	4.252	4.154	4.061	3.973	3.888	3.808	3.729	3.654
12	5.09	4.94	4.81	4.69	4.57	4.460	4.354	4.252	4.154	4.061	3.972	3.888	3.808	3.730	3.654
13	5.08	4.95	4.81	4.69	4.57	4.459	4.355	4.252	4.154	4.061	3.973	3.888	3.808	3.729	3.654
14	5.09	4.94	4.81	4.69	4.57	4.460	4.354	4.252	4.154	4.061	3.972	3.888	3.808	3.730	3.654
15	5.08	4.95	4.82	4.68	4.57	4.459	4.355	4.252	4.154	4.061	3.973	3.888	3.808	3.729	3.654
16	5.09	4.94	4.81	4.69	4.57	4.460	4.354	4.252	4.154	4.061	3.972	3.888	3.808	3.730	3.654
17	5.08	4.95	4.82	4.68	4.57	4.459	4.355	4.252	4.153	4.061	3.973	3.889	3.808	3.729	3.654
18	3.18	4.94	4.81	4.69	4.58	4.460	4.354	4.251	4.154	4.061	3.972	3.888	3.808	3.730	3.654
19		0.62	3.01	4.68	4.57	4.459	4.355	4.252	4.153	4.061	3.973	3.889	3.808	3.729	3.654
20				0.59	2.86	4.460	4.354	4.251	4.154	4.060	3.972	3.888	3.808	3.730	3.654
21						0.557	2.722	4.252	4.153	4.061	3.973	3.889	3.808	3.729	3.654
22								0.531	2.596	4.060	3.972	3.888	3.808	3.730	3.654
23										0.508	2.483	3.889	3.809	3.729	3.654
24												0.486	2.380	3.730	3.654
25														0.466	2.284

and the Recovery Period is:

If the Recovery Year is:

	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	5.250	5.147	5.048	4.953	4.861	4.773	4.688	4.605	4.526	4.449	4.375	4.303	4.234	4.167	4.102
2	5.685	5.580	5.478	5.380	5.286	5.194	5.106	5.021	4.938	4.859	4.781	4.706	4.634	4.563	4.495
3	5.344	5.251	5.162	5.075	4.992	4.911	4.832	4.757	4.683	4.611	4.542	4.475	4.410	4.346	4.285
4	5.023	4.942	4.864	4.788	4.714	4.643	4.574	4.506	4.441	4.377	4.315	4.255	4.196	4.139	4.084
5	4.722	4.652	4.584	4.517	4.453	4.390	4.329	4.269	4.211	4.154	4.099	4.046	3.993	3.942	3.892
6	4.439	4.378	4.319	4.262	4.205	4.150	4.097	4.044	3.993	3.943	3.894	3.847	3.800	3.754	3.710
7	4.172	4.121	4.070	4.020	3.972	3.924	3.877	3.831	3.787	3.743	3.700	3.657	3.616	3.576	3.536
8	3.922	3.878	3.835	3.793	3.751	3.710	3.669	3.630	3.591	3.552	3.515	3.478	3.441	3.405	3.370
9	3.687	3.650	3.614	3.578	3.543	3.508	3.473	3.439	3.405	3.372	3.339	3.307	3.275	3.243	3.212
10	3.582	3.513	3.447	3.383	3.346	3.316	3.287	3.258	3.229	3.200	3.172	3.144	3.116	3.089	3.062

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

11	3.582	3.513	3.447	3.384	3.321	3.261	3.204	3.148	3.095	3.044	3.013	2.989	2.965	2.942	2.918
12	3.582	3.513	3.447	3.383	3.321	3.261	3.204	3.148	3.095	3.044	2.994	2.945	2.898	2.853	2.809
13	3.582	3.513	3.447	3.384	3.321	3.261	3.204	3.149	3.095	3.044	2.994	2.945	2.898	2.853	2.809
14	3.582	3.513	3.447	3.383	3.321	3.261	3.204	3.148	3.095	3.044	2.994	2.945	2.898	2.853	2.809
15	3.582	3.513	3.447	3.384	3.321	3.261	3.204	3.149	3.095	3.044	2.994	2.945	2.898	2.852	2.809
16	3.582	3.513	3.447	3.383	3.321	3.261	3.204	3.148	3.095	3.044	2.994	2.945	2.898	2.853	2.809
17	3.582	3.513	3.447	3.384	3.321	3.262	3.204	3.149	3.095	3.044	2.994	2.945	2.898	2.852	2.809
18	3.582	3.513	3.447	3.383	3.321	3.261	3.204	3.148	3.095	3.044	2.994	2.945	2.898	2.853	2.809
19	3.581	3.513	3.447	3.384	3.322	3.262	3.204	3.149	3.095	3.044	2.994	2.945	2.898	2.852	2.809
20	3.582	3.513	3.446	3.383	3.321	3.261	3.204	3.148	3.095	3.044	2.994	2.945	2.898	2.853	2.809
21	3.581	3.513	3.447	3.384	3.322	3.262	3.203	3.149	3.095	3.044	2.993	2.945	2.898	2.852	2.808
22	3.582	3.512	3.446	3.383	3.321	3.261	3.204	3.148	3.096	3.044	2.994	2.945	2.898	2.853	2.809
23	3.581	3.513	3.447	3.384	3.322	3.262	3.203	3.149	3.095	3.044	2.993	2.945	2.898	2.852	2.808
24	3.582	3.512	3.446	3.383	3.321	3.261	3.204	3.148	3.096	3.044	2.994	2.945	2.898	2.853	2.809
25	3.581	3.513	3.447	3.384	3.322	3.262	3.203	3.149	3.095	3.044	2.993	2.945	2.898	2.852	2.808
26	0.448	2.195	3.446	3.383	3.321	3.261	3.204	3.148	3.096	3.044	2.994	2.945	2.898	2.853	2.809
27			0.431	2.115	3.322	3.262	3.203	3.149	3.095	3.044	2.993	2.944	2.898	2.852	2.808
28					0.415	2.038	3.204	3.148	3.096	3.045	2.994	2.945	2.897	2.853	2.809
29							0.400	1.968	3.095	3.044	2.993	2.944	2.898	2.852	2.808
30									0.387	1.903	2.994	2.945	2.897	2.853	2.809
31											0.374	1.840	2.898	2.852	2.808
32													0.362	1.783	2.809
33															0.351

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	4.038	3.977	3.918	3.860	3.804	3.750	3.697	3.646	3.596	3.547	3.500	3.454	3.409	3.365	3.323
2	4.429	4.365	4.302	4.241	4.182	4.125	4.069	4.015	3.962	3.910	3.860	3.811	3.763	3.717	3.671
3	4.225	4.166	4.110	4.054	4.001	3.948	3.897	3.847	3.799	3.752	3.706	3.661	3.617	3.574	3.532
4	4.030	3.977	3.926	3.876	3.827	3.779	3.733	3.687	3.643	3.600	3.557	3.516	3.476	3.436	3.398
5	3.844	3.796	3.750	3.705	3.660	3.617	3.575	3.534	3.493	3.454	3.415	3.377	3.340	3.304	3.269
6	3.666	3.624	3.582	3.541	3.501	3.462	3.424	3.386	3.350	3.314	3.278	3.244	3.210	3.177	3.145
7	3.497	3.459	3.421	3.385	3.349	3.314	3.279	3.245	3.212	3.179	3.147	3.116	3.085	3.055	3.025
8	3.336	3.302	3.268	3.235	3.203	3.172	3.141	3.110	3.080	3.050	3.021	2.993	2.965	2.937	2.910
9	3.182	3.152	3.122	3.093	3.064	3.036	3.008	2.980	2.953	2.927	2.901	2.875	2.849	2.824	2.800
10	3.035	3.008	2.982	2.956	2.931	2.906	2.881	2.856	2.832	2.808	2.785	2.761	2.738	2.716	2.693
11	2.895	2.872	2.849	2.826	2.803	2.781	2.759	2.737	2.716	2.694	2.673	2.652	2.632	2.611	2.591

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
12	2.766	2.741	2.721	2.701	2.682	2.662	2.642	2.623	2.604	2.585	2.566	2.548	2.529	2.511	2.493
13	2.766	2.725	2.684	2.645	2.607	2.571	2.535	2.514	2.497	2.480	2.464	2.447	2.431	2.414	2.398
14	2.766	2.725	2.684	2.645	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.322	2.307
15	2.766	2.725	2.684	2.645	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
16	2.766	2.725	2.684	2.645	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
17	2.766	2.725	2.684	2.645	2.608	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
18	2.767	2.725	2.684	2.645	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
19	2.766	2.725	2.684	2.645	2.608	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
20	2.767	2.725	2.685	2.645	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
21	2.766	2.725	2.684	2.645	2.608	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
22	2.767	2.725	2.685	2.645	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
23	2.766	2.725	2.684	2.646	2.608	2.571	2.535	2.501	2.466	2.433	2.401	2.370	2.340	2.310	2.281
24	2.767	2.725	2.685	2.645	2.607	2.570	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
25	2.766	2.724	2.684	2.646	2.608	2.571	2.535	2.501	2.466	2.433	2.401	2.370	2.340	2.310	2.281
26	2.767	2.725	2.685	2.645	2.607	2.570	2.536	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
27	2.766	2.724	2.684	2.646	2.608	2.571	2.535	2.501	2.466	2.433	2.401	2.370	2.339	2.310	2.281
28	2.767	2.725	2.685	2.645	2.607	2.570	2.536	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
29	2.766	2.724	2.684	2.646	2.608	2.571	2.535	2.501	2.466	2.433	2.401	2.370	2.339	2.310	2.281
30	2.767	2.725	2.685	2.645	2.607	2.570	2.536	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.280
31	2.766	2.724	2.684	2.646	2.608	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.339	2.310	2.281
32	2.767	2.725	2.685	2.645	2.607	2.570	2.536	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.280
33	1.729	2.724	2.684	2.646	2.608	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.339	2.310	2.281
34		0.341	1.678	2.645	2.607	2.570	2.536	2.500	2.466	2.433	2.402	2.370	2.340	2.310	2.280
35				0.331	1.630	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.339	2.310	2.281
36						0.321	1.585	2.500	2.466	2.433	2.402	2.370	2.340	2.310	2.280
37								0.313	1.542	2.434	2.401	2.369	2.339	2.309	2.281
38									0.304	1.501	2.370	2.340	2.310	2.280	
39											0.296	1.462	2.309	2.281	
40														0.289	1.425

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

	the Depreciation Rate is:														
1	3.281	3.241	3.201	3.163	3.125	3.088	3.052	3.017	2.983	2.949	2.917	2.885	2.853	2.823	2.793
2	3.627	3.584	3.541	3.500	3.460	3.420	3.382	3.344	3.307	3.271	3.236	3.202	3.168	3.135	3.102
3	3.491	3.451	3.412	3.374	3.336	3.300	3.264	3.229	3.195	3.161	3.128	3.096	3.065	3.034	3.003
4	3.360	3.323	3.287	3.252	3.217	3.183	3.150	3.118	3.086	3.055	3.024	2.994	2.965	2.936	2.908
5	3.234	3.200	3.167	3.134	3.102	3.071	3.040	3.010	2.981	2.952	2.923	2.895	2.868	2.841	2.815



If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
	the Depreciation Rate is:														
6	3.113	3.082	3.051	3.021	2.991	2.963	2.934	2.906	2.879	2.852	2.826	2.800	2.774	2.749	2.725
7	2.996	2.967	2.939	2.912	2.885	2.858	2.832	2.806	2.781	2.756	2.732	2.708	2.684	2.661	2.638
8	2.884	2.857	2.832	2.806	2.782	2.757	2.733	2.709	2.686	2.663	2.640	2.618	2.596	2.575	2.554
9	2.776	2.752	2.728	2.705	2.682	2.660	2.638	2.616	2.594	2.573	2.552	2.532	2.512	2.492	2.472
10	2.671	2.650	2.628	2.607	2.586	2.566	2.546	2.526	2.506	2.487	2.467	2.448	2.430	2.411	2.393
11	2.571	2.552	2.532	2.513	2.494	2.475	2.457	2.439	2.421	2.403	2.385	2.368	2.351	2.334	2.317
12	2.475	2.457	2.440	2.422	2.405	2.388	2.371	2.354	2.338	2.322	2.306	2.290	2.274	2.258	2.243
13	2.382	2.366	2.350	2.335	2.319	2.304	2.288	2.273	2.258	2.243	2.229	2.214	2.200	2.186	2.171
14	2.293	2.278	2.264	2.250	2.236	2.222	2.209	2.195	2.181	2.168	2.154	2.141	2.128	2.115	2.102
15	2.252	2.225	2.198	2.172	2.156	2.144	2.132	2.119	2.107	2.095	2.083	2.071	2.059	2.047	2.035
16	2.252	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.013	2.002	1.992	1.981	1.970
17	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
18	2.252	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
19	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
20	2.252	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
21	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
22	2.252	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
23	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
24	2.252	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
25	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.961	1.940	1.920
26	2.252	2.225	2.198	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.982	1.961	1.940	1.920
27	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
28	2.252	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.982	1.961	1.940	1.920
29	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
30	2.252	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.982	1.961	1.940	1.920
31	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
32	2.252	2.225	2.199	2.172	2.147	2.121	2.096	2.073	2.050	2.027	2.005	1.982	1.961	1.940	1.920
33	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
34	2.252	2.225	2.199	2.173	2.147	2.121	2.096	2.073	2.050	2.027	2.005	1.982	1.961	1.940	1.920
35	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
36	2.252	2.225	2.199	2.173	2.147	2.121	2.096	2.073	2.050	2.027	2.005	1.982	1.962	1.940	1.920
37	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
38	2.252	2.225	2.199	2.173	2.147	2.121	2.096	2.073	2.050	2.027	2.005	1.982	1.962	1.940	1.920
39	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
40	2.252	2.225	2.199	2.173	2.147	2.121	2.096	2.073	2.050	2.027	2.005	1.982	1.962	1.940	1.920
41	0.282	1.390	2.198	2.172	2.146	2.122	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
42			0.275	1.358	2.147	2.121	2.096	2.073	2.050	2.027	2.005	1.982	1.962	1.940	1.920
43					0.268	1.326	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.941	1.920
44							0.262	1.295	2.050	2.027	2.005	1.982	1.962	1.940	1.920
45									0.256	1.267	2.004	1.983	1.961	1.941	1.920
46											0.251	1.239	1.962	1.940	1.920
47													0.245	1.213	1.919

If the  
Recovery  
Year  
is:

and the Recovery Period is:

40.0 40.5 41.0 41.5 42.0 42.5 43.0 43.5 44.0 44.5 45.0 45.5 46.0 46.5 47.0

the Depreciation Rate is:

48

0.240

If the  
Recovery  
Year is:

and the Recovery Period is:

47.5 48.0 48.5 49.0 49.5 50.0

the Depreciation Rate is:

1	2.763	2.734	2.706	2.679	2.652	2.625
2	3.071	3.040	3.009	2.979	2.950	2.921
3	2.974	2.945	2.916	2.888	2.861	2.834
4	2.880	2.853	2.826	2.800	2.774	2.749
5	2.789	2.763	2.738	2.714	2.690	2.666
6	2.701	2.677	2.654	2.631	2.608	2.586
7	2.615	2.593	2.572	2.550	2.529	2.509
8	2.533	2.512	2.492	2.472	2.453	2.433
9	2.453	2.434	2.415	2.397	2.378	2.360
10	2.375	2.358	2.340	2.323	2.306	2.290
11	2.300	2.284	2.268	2.252	2.236	2.221
12	2.228	2.213	2.198	2.183	2.169	2.154
13	2.157	2.144	2.130	2.116	2.103	2.090
14	2.089	2.077	2.064	2.052	2.039	2.027
15	2.023	2.012	2.000	1.989	1.977	1.966
16	1.959	1.949	1.938	1.928	1.917	1.907
17	1.900	1.888	1.878	1.869	1.859	1.850
18	1.900	1.880	1.861	1.842	1.824	1.806
19	1.900	1.880	1.861	1.842	1.824	1.806
20	1.900	1.880	1.861	1.842	1.824	1.806
21	1.900	1.880	1.861	1.842	1.824	1.806
22	1.900	1.880	1.861	1.842	1.824	1.806
23	1.900	1.880	1.861	1.842	1.824	1.806
24	1.900	1.880	1.861	1.842	1.824	1.806
25	1.900	1.880	1.861	1.842	1.824	1.806
26	1.900	1.880	1.861	1.842	1.824	1.806
27	1.900	1.880	1.861	1.842	1.824	1.806
28	1.900	1.880	1.861	1.842	1.824	1.805
29	1.900	1.880	1.861	1.842	1.824	1.806
30	1.900	1.880	1.861	1.842	1.824	1.805
31	1.900	1.880	1.861	1.842	1.824	1.806
32	1.900	1.881	1.861	1.842	1.824	1.805
33	1.900	1.880	1.861	1.842	1.823	1.806
34	1.900	1.881	1.861	1.842	1.824	1.805
35	1.900	1.880	1.861	1.842	1.823	1.806

If the  
Recovery  
Year is:

and the Recovery Period is:

	47.5	48.0	48.5	49.0	49.5	50.0	
			the Depreciation Rate is:				
	36	1.900	1.881	1.861	1.842	1.824	1.805
	37	1.900	1.880	1.861	1.842	1.823	1.806
	38	1.900	1.881	1.861	1.842	1.824	1.805
	39	1.900	1.880	1.861	1.842	1.823	1.806
	40	1.900	1.881	1.861	1.842	1.824	1.805
	41	1.900	1.880	1.861	1.842	1.823	1.806
	42	1.900	1.881	1.861	1.842	1.824	1.805
	43	1.900	1.880	1.861	1.843	1.823	1.806
	44	1.901	1.881	1.861	1.842	1.824	1.805
	45	1.900	1.880	1.861	1.843	1.823	1.806
	46	1.901	1.881	1.862	1.842	1.824	1.805
	47	1.900	1.880	1.861	1.843	1.823	1.806
	48	1.188	1.881	1.862	1.842	1.824	1.805
	49		0.235	1.163	1.843	1.823	1.806
	50				0.230	1.140	1.805
	51						0.226

**TABLE 16 Alternative Minimum Tax (see section 7 of this revenue procedure)Applicable Depreciation Method: 150 Percent Declining Balance switching to Straight LineApplicable Recovery Periods: 2.5 - 50 yearsApplicable Convention: Mid-quarter (property placed in service in second quarter)**

	and the Recovery Period is:														
If the Recovery Year is:	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
	the Depreciation Rate is:														
1	37.50	31.25	26.79	23.44	20.83	18.75	17.05	15.63	14.42	13.39	12.50	11.72	11.03	10.42	9.87
2	37.50	34.38	31.38	28.71	26.39	24.38	22.62	21.09	19.75	18.56	17.50	16.55	15.70	14.93	14.23
3	25.00	25.00	22.31	20.15	18.36	17.06	16.45	15.82	15.19	14.58	14.00	13.45	12.93	12.44	11.98
4		9.37	19.52	20.15	18.36	16.76	15.26	14.06	13.07	12.22	11.49	10.93	10.65	10.37	10.09
5			7.55	16.06	16.76	15.26	14.06	13.07	12.22	11.49	10.82	10.19	9.64	9.16	
6				6.29	13.36	14.07	13.07	12.22	11.49	10.82	10.19	9.65	9.16		
7					5.27	11.43	12.23	11.48	10.83	10.19	9.64	9.16			
8						4.58	10.05	10.82	10.20	9.65	9.17				
9							4.06	8.92	9.64	9.16					
10														3.62	8.02

and the Recovery Period is:

If the Recovery Year is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	9.38	8.93	8.52	8.15	7.81	7.50	7.21	6.94	6.70	6.47	6.25	6.05	5.86	5.68	5.51
2	13.59	13.01	12.47	11.98	11.52	11.10	10.71	10.34	10.00	9.68	9.38	9.09	8.83	8.57	8.34
3	11.55	11.15	10.77	10.42	10.08	9.77	9.47	9.19	8.92	8.67	8.44	8.21	8.00	7.80	7.60
4	9.82	9.56	9.31	9.06	8.82	8.60	8.38	8.17	7.97	7.78	7.59	7.42	7.25	7.09	6.93
5	8.73	8.34	8.04	7.88	7.72	7.56	7.41	7.26	7.12	6.97	6.83	6.70	6.57	6.44	6.32
6	8.73	8.34	7.98	7.64	7.33	7.04	6.78	6.55	6.35	6.25	6.15	6.05	5.95	5.86	5.76
7	8.73	8.34	7.98	7.64	7.33	7.04	6.79	6.55	6.32	6.10	5.91	5.72	5.55	5.38	5.25
8	8.73	8.34	7.98	7.64	7.33	7.05	6.78	6.55	6.32	6.11	5.90	5.72	5.55	5.39	5.23
9	8.73	8.34	7.99	7.64	7.33	7.04	6.79	6.54	6.32	6.10	5.91	5.72	5.55	5.38	5.23
10	8.73	8.35	7.98	7.63	7.33	7.05	6.78	6.55	6.32	6.11	5.90	5.72	5.54	5.39	5.23
11	3.28	7.30	7.99	7.64	7.33	7.04	6.79	6.54	6.32	6.10	5.91	5.72	5.55	5.38	5.23
12			2.99	6.68	7.32	7.05	6.78	6.55	6.32	6.11	5.90	5.72	5.54	5.39	5.23
13					2.75	6.16	6.79	6.54	6.32	6.10	5.91	5.72	5.55	5.38	5.24
14							2.54	5.73	6.33	6.11	5.90	5.72	5.54	5.39	5.23
15									2.37	5.34	5.91	5.72	5.55	5.38	5.24
16											2.21	5.00	5.54	5.39	5.23
17													2.08	4.71	5.24
18															1.96

If the Recovery Year is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	5.36	5.21	5.07	4.93	4.81	4.688	4.573	4.464	4.360	4.261	4.167	4.076	3.989	3.906	3.827
2	8.11	7.90	7.70	7.51	7.32	7.148	6.982	6.824	6.673	6.528	6.389	6.256	6.128	6.006	5.888
3	7.42	7.24	7.07	6.91	6.76	6.612	6.472	6.337	6.207	6.083	5.963	5.848	5.737	5.631	5.528
4	6.78	6.64	6.50	6.37	6.24	6.116	5.998	5.884	5.774	5.668	5.565	5.467	5.371	5.279	5.189
5	6.20	6.08	5.97	5.86	5.76	5.658	5.559	5.464	5.371	5.281	5.194	5.110	5.028	4.949	4.872
6	5.67	5.58	5.49	5.40	5.32	5.233	5.152	5.073	4.996	4.921	4.848	4.777	4.707	4.639	4.573
7	5.18	5.11	5.04	4.98	4.91	4.841	4.775	4.711	4.648	4.586	4.525	4.465	4.407	4.349	4.293
8	5.08	4.94	4.81	4.69	4.57	4.478	4.426	4.375	4.324	4.273	4.223	4.174	4.126	4.078	4.030
9	5.08	4.94	4.81	4.69	4.57	4.463	4.354	4.252	4.155	4.063	3.975	3.902	3.862	3.823	3.784
10	5.08	4.95	4.81	4.69	4.57	4.463	4.354	4.252	4.155	4.063	3.975	3.890	3.808	3.729	3.655
11	5.08	4.94	4.81	4.69	4.57	4.463	4.354	4.252	4.155	4.062	3.975	3.890	3.808	3.729	3.655
12	5.09	4.95	4.82	4.69	4.57	4.463	4.355	4.252	4.155	4.063	3.975	3.891	3.808	3.729	3.654
13	5.08	4.94	4.81	4.69	4.58	4.463	4.354	4.252	4.155	4.062	3.975	3.890	3.808	3.730	3.655
14	5.09	4.95	4.82	4.69	4.57	4.463	4.355	4.252	4.155	4.063	3.975	3.891	3.808	3.729	3.654
15	5.08	4.94	4.81	4.69	4.58	4.462	4.354	4.252	4.155	4.062	3.975	3.890	3.808	3.730	3.655
16	5.09	4.95	4.82	4.69	4.57	4.463	4.355	4.252	4.154	4.063	3.975	3.891	3.808	3.729	3.654
17	5.08	4.94	4.81	4.69	4.58	4.462	4.354	4.252	4.155	4.062	3.975	3.890	3.808	3.730	3.655

and the Recovery Period is:

If the Recovery Year is:	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

18	4.45	4.95	4.82	4.69	4.57	4.463	4.355	4.251	4.154	4.063	3.975	3.891	3.808	3.729	3.654
19		1.85	4.21	4.69	4.58	4.462	4.354	4.252	4.155	4.062	3.975	3.890	3.808	3.730	3.655
20				1.76	4.00	4.463	4.355	4.251	4.154	4.063	3.974	3.891	3.808	3.729	3.654
21						1.673	3.810	4.252	4.155	4.062	3.975	3.890	3.808	3.730	3.655
22								1.594	3.635	4.063	3.974	3.891	3.808	3.729	3.654
23										1.523	3.478	3.890	3.809	3.730	3.655
24												1.459	3.332	3.729	3.654
25														1.399	3.198

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	3.750	3.676	3.606	3.538	3.472	3.409	3.348	3.289	3.233	3.178	3.125	3.074	3.024	2.976	2.930
2	5.775	5.666	5.561	5.460	5.363	5.269	5.178	5.090	5.005	4.923	4.844	4.767	4.692	4.620	4.550
3	5.429	5.333	5.240	5.151	5.065	4.981	4.900	4.822	4.746	4.673	4.602	4.532	4.465	4.400	4.337
4	5.103	5.019	4.938	4.859	4.783	4.710	4.638	4.568	4.501	4.435	4.371	4.310	4.249	4.191	4.134
5	4.797	4.724	4.653	4.584	4.518	4.453	4.389	4.328	4.268	4.210	4.153	4.098	4.044	3.991	3.940
6	4.509	4.446	4.385	4.325	4.267	4.210	4.154	4.100	4.047	3.996	3.945	3.896	3.848	3.801	3.755
7	4.238	4.184	4.132	4.080	4.030	3.980	3.932	3.884	3.838	3.792	3.748	3.704	3.662	3.620	3.579
8	3.984	3.938	3.893	3.849	3.806	3.763	3.721	3.680	3.639	3.600	3.561	3.522	3.485	3.448	3.411
9	3.745	3.707	3.669	2.631	3.594	3.558	3.522	3.486	3.451	3.417	3.383	3.349	3.316	3.283	3.251
10	3.583	3.514	3.457	3.426	3.395	3.364	3.333	3.303	3.273	3.243	3.213	3.184	3.156	3.127	3.099
11	3.583	3.515	3.448	3.384	3.321	3.262	3.205	3.150	3.103	3.078	3.053	3.028	3.003	2.978	2.954
12	3.583	3.514	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.898	2.853	2.815
13	3.583	3.515	3.448	3.384	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.898	2.853	2.810
14	3.583	3.514	3.448	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.853	2.810
15	3.583	3.515	3.448	3.384	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.898	2.853	2.810
16	3.583	3.514	3.448	3.383	3.321	3.262	3.204	3.150	3.096	3.044	2.994	2.945	2.899	2.854	2.809
17	3.583	3.515	3.448	3.384	3.321	3.262	3.205	3.150	3.097	3.044	2.994	2.945	2.898	2.853	2.810
18	3.583	3.514	3.449	3.383	3.321	3.262	3.204	3.149	3.096	3.044	2.990	2.945	2.899	2.854	2.809
19	3.583	3.515	3.448	3.384	3.321	3.261	3.205	3.150	3.097	3.044	2.994	2.945	2.898	2.853	2.810
20	3.583	3.514	3.449	3.383	3.322	3.262	3.204	3.149	3.096	3.044	2.993	2.945	2.899	2.854	2.809
21	3.853	3.515	3.448	3.384	3.321	3.261	3.205	3.150	3.097	3.044	2.994	2.945	2.898	2.853	2.810
22	3.583	3.514	3.449	3.383	3.322	3.262	3.204	3.149	3.096	3.044	2.993	2.945	2.899	2.854	2.809
23	3.583	3.515	3.448	3.384	3.321	3.261	3.205	3.150	3.097	3.044	2.994	2.945	2.898	2.853	2.810
24	3.582	3.514	3.449	3.383	3.322	3.262	3.204	3.149	3.096	3.044	2.993	2.946	2.899	2.854	2.809
25	3.583	3.515	3.448	3.384	3.321	3.261	3.205	3.150	3.097	3.044	2.994	2.945	2.898	2.853	2.810
26	1.343	3.075	3.449	3.383	3.322	3.262	3.204	3.149	3.096	3.044	2.993	2.946	2.899	2.854	2.809

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

27		1.293	2.961	3.321	3.261	3.205	3.150	3.097	3.044	2.994	2.945	2.898	2.853	2.810
28				1.246	2.854	3.204	3.149	3.096	3.044	2.993	2.946	2.899	2.854	2.809
29					1.202	2.756	3.097	3.044	2.994	2.945	2.898	2.853	2.810	
30						1.161	2.663	2.993	2.946	2.899	2.854	2.809		
31								1.123	2.577	2.898	2.853	2.810		
32										1.087	2.497	2.809		
33														1.054

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	2.885	2.841	2.799	2.757	2.717	2.679	2.641	2.604	2.568	2.534	2.500	2.467	2.435	2.404	2.373
2	4.482	4.416	4.352	4.290	4.230	4.171	4.114	4.058	4.004	3.951	3.900	3.850	3.801	3.754	3.707
3	4.275	4.216	4.157	4.101	4.046	3.992	3.940	3.889	3.840	3.791	3.744	3.698	3.653	3.609	3.567
4	4.078	4.024	3.971	3.920	3.870	3.821	3.773	3.727	3.682	3.637	3.594	3.552	3.511	3.471	3.431
5	3.890	3.841	3.793	3.747	3.702	3.657	3.614	3.572	3.530	3.490	3.450	3.412	3.374	3.337	3.301
6	3.710	3.666	3.624	3.582	3.541	3.501	3.461	3.423	3.385	3.349	3.312	3.277	3.243	3.209	3.175
7	3.539	3.500	3.461	3.424	3.387	3.351	3.315	3.280	3.246	3.213	3.180	3.148	3.116	3.085	3.055
8	3.376	3.341	3.306	3.273	3.239	3.207	3.175	3.144	3.113	3.083	3.053	3.024	2.995	2.967	2.939
9	3.220	3.189	3.158	3.128	3.099	3.069	3.041	3.013	2.985	2.958	2.931	2.904	2.878	2.852	2.827
10	3.071	3.044	3.017	2.990	2.964	2.938	2.912	2.887	2.862	2.838	2.813	2.790	2.766	2.743	2.720
11	2.930	2.906	2.882	2.858	2.835	2.812	2.789	2.767	2.745	2.723	2.701	2.679	2.658	2.637	2.617
12	2.794	2.773	2.753	2.732	2.712	2.692	2.671	2.651	2.632	2.612	2.593	2.574	2.555	2.536	2.517
13	2.766	2.725	2.685	2.646	2.608	2.576	2.559	2.541	2.524	2.506	2.489	2.472	2.455	2.438	2.422
14	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.433	2.402	2.374	2.359	2.345	2.330
15	2.767	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.433	2.402	2.370	2.340	2.310	2.281
16	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.433	2.402	2.370	2.340	2.310	2.281
17	2.767	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.433	2.402	2.370	2.340	2.310	2.281
18	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.340	2.310	2.281
19	2.767	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.433	2.402	2.371	2.340	2.310	2.281
20	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.401	2.370	2.340	2.310	2.281
21	2.767	2.725	2.684	2.646	2.608	2.572	2.535	2.500	2.466	2.433	2.402	2.371	2.340	2.310	2.281
22	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
23	2.767	2.725	2.684	2.645	2.608	2.572	2.535	2.500	2.466	2.433	2.402	2.371	2.340	2.310	2.281
24	2.766	2.725	2.685	2.646	2.608	2.571	2.536	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
25	2.767	2.725	2.684	2.645	2.608	2.572	2.535	2.501	2.466	2.433	2.402	2.371	2.340	2.310	2.281
26	2.766	2.725	2.685	2.646	2.608	2.571	2.536	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
27	2.767	2.724	2.684	2.645	2.608	2.572	2.535	2.501	2.466	2.433	2.402	2.371	2.339	2.310	2.281

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

28	2.766	2.725	2.685	2.646	2.608	2.571	2.536	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
29	2.767	2.724	2.684	2.645	2.608	2.572	2.535	2.501	2.466	2.433	2.402	2.371	2.339	2.310	2.281
30	2.766	2.725	2.685	2.646	2.608	2.571	2.536	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
31	2.767	2.724	2.684	2.645	2.608	2.572	2.535	2.501	2.466	2.433	2.402	2.371	2.339	2.310	2.281
32	2.766	2.725	2.685	2.646	2.608	2.571	2.536	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
33	2.421	2.724	2.684	2.645	2.608	2.572	2.535	2.501	2.466	2.433	2.402	2.371	2.339	2.310	2.281
34		1.022	2.349	2.646	2.608	2.571	2.536	2.500	2.467	2.434	2.401	2.370	2.340	2.309	2.281
35				0.992	2.282	2.572	2.535	2.501	2.466	2.433	2.402	2.371	2.339	2.310	2.281
36						0.964	2.219	2.500	2.467	2.434	2.401	2.370	2.340	2.309	2.281
37								0.938	2.158	2.433	2.402	2.371	2.339	2.310	2.281
38									0.913	2.101	2.370	2.340	2.309	2.280	
39											0.889	2.047	2.310	2.281	
40														0.866	1.995

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	2.344	2.315	2.287	2.259	2.232	2.206	2.180	2.155	2.131	2.107	2.083	2.060	2.038	2.016	1.995
2	3.662	3.618	3.575	3.533	3.492	3.452	3.412	3.374	3.336	3.300	3.264	3.229	3.194	3.161	3.128
3	3.525	3.484	3.444	3.405	3.367	3.330	3.293	3.258	3.223	3.189	3.155	3.122	3.090	3.059	3.028
4	3.393	3.355	3.318	3.282	3.247	3.212	3.178	3.145	3.113	3.081	3.050	3.019	2.990	2.960	2.931
5	3.265	3.231	3.197	3.163	3.131	3.099	3.068	3.037	3.007	2.977	2.948	2.920	2.892	2.865	2.838
6	3.143	3.111	3.080	3.049	3.019	2.989	2.961	2.932	2.904	2.877	2.850	2.824	2.798	2.772	2.747
7	3.025	2.996	2.967	2.939	2.911	2.884	2.857	2.831	2.805	2.780	2.755	2.731	2.706	2.683	2.660
8	2.912	2.885	2.858	2.833	2.807	2.782	2.758	2.733	2.710	2.686	2.663	2.640	2.618	2.596	2.575
9	2.802	2.778	2.754	2.730	2.707	2.684	2.661	2.639	2.617	2.596	2.574	2.553	2.533	2.513	2.492
10	2.697	2.675	2.653	2.632	2.610	2.589	2.569	2.548	2.528	2.508	2.489	2.469	2.450	2.431	2.413
11	2.596	2.576	2.556	2.536	2.517	2.498	2.479	2.460	2.442	2.424	2.406	2.388	2.370	2.353	2.336
12	2.499	2.481	2.463	2.445	2.427	2.410	2.392	2.375	2.359	2.342	2.325	2.309	2.293	2.277	2.261
13	2.405	2.389	2.372	2.356	2.340	2.325	2.309	2.294	2.278	2.263	2.248	2.233	2.218	2.204	2.189
14	2.315	2.300	2.286	2.271	2.257	2.243	2.228	2.214	2.200	2.187	2.173	2.159	2.146	2.133	2.119
15	2.253	2.225	2.202	2.189	2.176	2.163	2.151	2.138	2.125	2.113	2.101	2.088	2.076	2.064	2.052
16	2.253	2.225	2.199	2.172	2.146	2.121	2.097	2.073	2.053	2.042	2.031	2.019	2.008	1.997	1.986
17	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.923
18	2.253	2.225	2.199	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
19	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
20	2.253	2.225	2.199	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
21	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

22	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
23	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.941	1.920
24	2.253	2.226	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
25	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.941	1.920
26	2.253	2.226	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
27	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.983	1.962	1.941	1.920
28	2.253	2.226	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
29	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.983	1.962	1.941	1.920
30	2.252	2.226	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
31	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.983	1.962	1.941	1.920
32	2.252	2.226	2.198	2.173	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
33	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.983	1.962	1.941	1.920
34	2.252	2.226	2.198	2.173	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
35	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.983	1.962	1.941	1.921
36	2.252	2.226	2.198	2.173	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
37	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.982	1.962	1.941	1.921
38	2.252	2.226	2.198	2.173	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
39	2.253	2.225	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.982	1.962	1.941	1.921
40	2.252	2.226	2.198	2.173	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
41	0.845	1.947	2.199	2.172	2.147	2.121	2.097	2.074	2.050	2.027	2.004	1.982	1.962	1.941	1.921
42			0.824	1.901	2.146	2.122	2.098	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
43					0.805	1.856	2.097	2.074	2.050	2.026	2.004	1.982	1.962	1.941	1.921
44							0.787	1.814	2.050	2.027	2.005	1.983	1.961	1.940	1.920
45									0.769	1.773	2.004	1.982	1.962	1.941	1.921
46											0.752	1.735	1.961	1.940	1.920
47													0.736	1.698	1.921
48															0.720

and the Recovery Period is:

If the Recovery Year is:	47.5	48.0	48.5	49.0	49.5	50.0
--------------------------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.974	1.953	1.933	1.913	1.894	1.875
2	3.096	3.064	3.033	3.003	2.973	2.944
3	2.998	2.968	2.939	2.911	2.883	2.855
4	2.903	2.875	2.848	2.822	2.795	2.770
5	2.811	2.786	2.760	2.735	2.711	2.687
6	2.723	2.699	2.675	2.652	2.629	2.606
7	2.637	2.614	2.592	2.570	2.549	2.528
8	2.553	2.533	2.512	2.492	2.472	2.452
9	2.473	2.453	2.434	2.415	2.397	2.378



If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
10	2.395	2.377	2.359	2.341	2.324	2.307
11	2.319	2.302	2.286	2.270	2.254	2.238
12	2.246	2.230	2.215	2.200	2.185	2.171
13	2.175	2.161	2.147	2.133	2.119	2.106
14	2.106	2.093	2.080	2.068	2.055	2.042
15	2.040	2.028	2.016	2.004	1.993	1.981
16	1.975	1.964	1.954	1.943	1.932	1.922
17	1.913	1.903	1.893	1.884	1.874	1.864
18	1.900	1.880	1.861	1.842	1.824	1.808
19	1.900	1.880	1.861	1.842	1.824	1.806
20	1.900	1.880	1.861	1.842	1.824	1.806
21	1.900	1.880	1.861	1.842	1.824	1.806
22	1.900	1.880	1.861	1.842	1.824	1.806
23	1.900	1.880	1.861	1.842	1.824	1.806
24	1.900	1.880	1.861	1.842	1.824	1.806
25	1.900	1.880	1.861	1.842	1.824	1.806
26	1.900	1.881	1.861	1.842	1.824	1.806
27	1.900	1.880	1.861	1.842	1.824	1.806
28	1.900	1.881	1.861	1.842	1.824	1.806
29	1.900	1.880	1.861	1.842	1.824	1.806
30	1.900	1.881	1.861	1.842	1.824	1.806
31	1.900	1.880	1.861	1.842	1.824	1.806
32	1.900	1.881	1.861	1.843	1.824	1.806
33	1.900	1.880	1.861	1.842	1.824	1.806
34	1.900	1.881	1.861	1.843	1.824	1.806
35	1.900	1.880	1.861	1.842	1.824	1.806
36	1.900	1.881	1.861	1.843	1.824	1.806
37	1.900	1.880	1.861	1.842	1.824	1.806
38	1.900	1.881	1.861	1.843	1.824	1.806
39	1.900	1.880	1.861	1.842	1.824	1.806
40	1.900	1.881	1.861	1.843	1.824	1.806
41	1.900	1.880	1.862	1.842	1.824	1.806
42	1.900	1.881	1.861	1.843	1.824	1.806
43	1.900	1.880	1.862	1.842	1.824	1.806
44	1.900	1.881	1.861	1.843	1.824	1.806
45	1.900	1.880	1.862	1.842	1.823	1.805
46	1.900	1.881	1.861	1.843	1.824	1.806
47	1.900	1.880	1.862	1.842	1.823	1.805
48	1.663	1.881	1.861	1.843	1.824	1.806
49		0.705	1.629	1.842	1.823	1.805
50				0.691	1.596	1.806
51						0.677

**TABLE 19 Alternative Minimum Tax (see section 7 of this revenue procedure)Applicable Depreciation Method: 150 Percent Declining BalanceSwitching to Straight LineApplicable Recovery Periods: 2.5 - 50 yearsApplicable Convention: Mid-quarter (property placed in service in third quarter)**

If the Recovery Year is:	and the Recovery Period is:														
	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5
	the Depreciation Rate is:														
1	22.50	18.75	16.07	14.06	12.50	11.25	10.23	9.38	8.65	8.04	7.50	7.03	6.62	6.25	5.92
2	46.50	40.63	35.97	32.23	29.17	26.63	24.48	22.66	21.08	19.71	18.50	17.43	16.48	15.63	14.85
3	27.56	25.00	22.57	20.46	19.44	18.64	17.81	16.99	16.22	15.48	14.80	14.16	13.57	13.02	12.51
4	3.44	15.62	22.57	20.46	18.30	16.56	15.19	14.06	13.10	12.27	11.84	11.51	11.18	10.85	10.53
5			2.82	12.79	18.30	16.57	15.20	14.06	13.10	12.28	11.48	10.78	10.18	9.64	9.17
6					2.29	10.35	15.19	14.06	13.11	12.27	11.48	10.78	10.17	9.65	9.17
7							1.90	8.79	13.10	12.28	11.48	10.78	10.18	9.64	9.18
8									1.64	7.67	11.48	10.79	10.17	9.65	9.17
9											1.44	6.74	10.18	9.64	9.18
10													1.27	6.03	9.17
11															1.15

If the Recovery Year is:	and the Recovery Period is:														
	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
	the Depreciation Rate is:														
1	5.63	5.36	5.11	4.89	4.69	4.50	4.33	4.17	4.02	3.88	3.75	3.63	3.52	3.41	3.31
2	14.16	13.52	12.94	12.41	11.91	11.46	11.04	10.65	10.28	9.94	9.63	9.33	9.05	8.78	8.53
3	12.03	11.59	11.18	10.79	10.43	10.08	9.77	9.46	9.18	8.92	8.66	8.42	8.20	7.98	7.78
4	10.23	9.93	9.65	9.38	9.12	8.88	8.64	8.41	8.20	7.99	7.80	7.61	7.43	7.26	7.09
5	8.75	8.51	8.33	8.16	7.98	7.81	7.64	7.48	7.32	7.17	7.02	6.87	6.73	6.60	6.47
6	8.75	8.34	7.97	7.63	7.33	7.05	6.79	6.65	6.54	6.42	6.31	6.21	6.10	6.00	5.90
7	8.75	8.34	7.97	7.63	7.33	7.05	6.79	6.55	6.31	6.10	5.90	5.72	5.55	5.45	5.38
8	8.74	8.34	7.97	7.63	7.33	7.05	6.79	6.54	6.31	6.10	5.90	5.72	5.55	5.38	5.23
9	8.75	8.34	7.97	7.63	7.33	7.05	6.79	6.55	6.32	6.10	5.91	5.72	5.55	5.39	5.23
10	8.74	8.34	7.97	7.63	7.32	7.05	6.79	6.54	6.31	6.10	5.90	5.72	5.55	5.38	5.23
11	5.47	8.35	7.96	7.63	7.33	7.05	6.79	6.55	6.32	6.10	5.91	5.72	5.55	5.39	5.23
12		1.04	4.98	7.64	7.32	7.04	6.80	6.54	6.31	6.10	5.90	5.72	5.55	5.38	5.23
13				0.95	4.58	7.05	6.79	6.55	6.32	6.11	5.91	5.72	5.55	5.39	5.22
14						0.88	4.25	6.54	6.31	6.10	5.90	5.72	5.55	5.38	5.23
15								0.82	3.95	6.11	5.91	5.73	5.55	5.39	5.22
16										0.76	3.69	5.72	5.55	5.38	5.23
17												0.72	3.47	5.39	5.22
18														0.67	3.27

If the Recovery Year is:	and the Recovery Period is:														
	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
1	3.21	3.13	3.04	2.96	2.88	2.813	2.744	2.679	2.616	2.557	2.500	2.446	2.394	2.344	2.296
2	8.30	8.07	7.86	7.66	7.47	7.289	7.116	6.952	6.794	6.644	6.500	6.362	6.230	6.104	5.982
3	7.58	7.40	7.22	7.06	6.90	6.742	6.596	6.455	6.320	6.191	6.067	5.947	5.833	5.722	5.616
4	6.94	6.78	6.64	6.50	6.37	6.237	6.113	5.994	5.879	5.769	5.662	5.559	5.460	5.364	5.272
5	6.34	6.22	6.10	5.99	5.88	5.769	5.666	5.566	5.469	5.375	5.285	5.197	5.112	5.029	4.949
6	5.80	5.70	5.61	5.51	5.42	5.336	5.251	5.168	5.088	5.009	4.932	4.858	4.785	4.715	4.646
7	5.30	5.23	5.15	5.08	5.01	4.936	4.867	4.799	4.733	4.667	4.604	4.541	4.480	4.420	4.362
8	5.08	4.94	4.81	4.69	4.62	4.566	4.511	4.456	4.402	4.349	4.297	4.245	4.194	4.144	4.095
9	5.08	4.94	4.82	4.69	4.57	4.460	4.353	4.252	4.156	4.064	4.010	3.968	3.926	3.885	3.844
10	5.08	4.94	4.81	4.69	4.57	4.460	4.353	4.252	4.156	4.064	3.975	3.889	3.807	3.729	3.655
11	5.08	4.94	4.82	4.69	4.57	4.460	4.353	4.252	4.156	4.064	3.975	3.889	3.807	3.730	3.655
12	5.08	4.95	4.81	4.69	4.57	4.460	4.353	4.252	4.156	4.064	3.975	3.889	3.807	3.729	3.655
13	5.08	4.94	4.82	4.69	4.57	4.461	4.353	4.252	4.156	4.064	3.975	3.889	3.807	3.730	3.655
14	5.08	4.95	4.81	4.69	4.58	4.460	4.353	4.252	4.156	4.064	3.975	3.889	3.807	3.729	3.655
15	5.08	4.94	4.82	4.70	4.57	4.461	4.353	4.252	4.155	4.064	3.975	3.889	3.808	3.730	3.655
16	5.08	4.95	4.81	4.69	4.58	4.460	4.353	4.252	4.156	4.064	3.975	3.889	3.807	3.729	3.655
17	5.09	4.94	4.82	4.70	4.57	4.461	4.354	4.252	4.155	4.064	3.974	3.889	3.808	3.730	3.655
18	5.08	4.95	4.81	4.69	4.58	4.460	4.353	4.251	4.156	4.065	3.975	3.889	3.807	3.729	3.655
19	0.64	3.09	4.82	4.70	4.57	4.461	4.354	4.252	4.155	4.064	3.974	3.889	3.808	3.730	3.655
20			0.60	2.93	4.58	4.460	4.353	4.251	4.156	4.065	3.975	3.889	3.807	3.729	3.655
21					0.57	2.788	4.354	4.252	4.155	4.064	3.974	3.889	3.808	3.730	3.655
22							0.544	2.657	4.156	4.065	3.975	3.889	3.807	3.729	3.655
23									0.519	2.540	3.974	3.889	3.808	3.730	3.655
24											0.497	2.431	3.807	3.729	3.656
25													0.476	2.331	3.655
26															0.457

If the Recovery Year is:	and the Recovery Period is:														
	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
	the Depreciation Rate is:														
1	2.250	2.206	2.163	2.123	2.083	2.045	2.009	1.974	1.940	1.907	1.875	1.844	1.815	1.786	1.758
2	5.865	5.753	5.644	5.540	5.440	5.343	5.250	5.159	5.072	4.988	4.906	4.827	4.751	4.677	4.605
3	5.513	5.414	5.319	5.227	5.138	5.052	4.968	4.888	4.810	4.734	4.661	4.590	4.521	4.454	4.389
4	5.182	5.096	5.012	4.931	4.852	4.776	4.702	4.630	4.561	4.493	4.428	4.364	4.302	4.242	4.184
5	4.871	4.796	4.723	4.652	4.583	4.515	4.450	4.387	4.325	4.265	4.207	4.150	4.094	4.040	3.987
6	4.579	4.514	4.450	4.388	4.328	4.269	4.212	4.156	4.101	4.048	3.996	3.945	3.896	3.848	3.800
7	4.304	4.248	4.194	4.140	4.088	4.036	3.986	3.937	3.889	3.842	3.796	3.751	3.707	3.664	3.622
8	4.046	3.998	3.952	3.906	3.860	3.816	3.773	3.730	3.688	3.647	3.607	3.567	3.528	3.490	3.453

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

9	3.803	3.763	3.724	3.685	3.646	3.608	3.571	3.534	3.497	3.461	3.426	3.392	3.357	3.324	3.291
10	3.584	3.542	3.509	3.476	3.443	3.411	3.379	3.348	3.316	3.286	3.255	3.225	3.195	3.165	3.136
11	3.584	3.514	3.447	3.383	3.321	3.262	3.205	3.171	3.145	3.118	3.092	3.066	3.040	3.015	2.989
12	3.584	3.514	3.447	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.946	2.899	2.871	2.849
13	3.584	3.514	3.447	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.946	2.899	2.853	2.809
14	3.584	3.515	3.447	3.383	3.321	3.262	3.205	3.150	3.096	3.044	2.994	2.945	2.899	2.853	2.809
15	3.584	3.514	3.447	3.383	3.321	3.262	3.205	3.149	3.096	3.044	2.994	2.946	2.899	2.853	2.809
16	3.584	3.515	3.447	3.383	3.322	3.262	3.206	3.150	3.096	3.044	2.994	2.945	2.899	2.853	2.809
17	3.584	3.514	3.447	3.383	3.321	3.262	3.205	3.149	3.095	3.044	2.994	2.946	2.899	2.853	2.809
18	3.584	3.515	3.447	3.383	3.322	3.262	3.206	3.150	3.096	3.044	2.994	2.945	2.899	2.853	2.809
19	3.584	3.514	3.447	3.383	3.321	3.263	3.205	3.149	3.095	3.044	2.994	2.946	2.899	2.854	2.809
20	3.584	3.515	3.447	3.383	3.322	3.262	3.206	3.150	3.096	3.044	2.993	2.945	2.899	2.853	2.809
21	3.585	3.514	3.448	3.383	3.321	3.263	3.205	3.149	3.095	3.043	2.994	2.946	2.899	2.854	2.809
22	3.584	3.515	3.447	3.383	3.322	3.262	3.206	3.150	3.096	3.044	2.993	2.945	2.899	2.853	2.809
23	3.585	3.514	3.448	3.383	3.321	3.263	3.205	3.149	3.095	3.043	2.994	2.946	2.899	2.854	2.809
24	3.584	3.515	3.447	3.383	3.322	3.262	3.206	3.150	3.096	3.044	2.993	2.945	2.899	2.853	2.809
25	3.585	3.514	3.448	3.382	3.321	3.263	3.205	3.149	3.095	3.043	2.994	2.946	2.899	2.854	2.809
26	2.240	3.515	3.447	3.383	3.322	3.262	3.206	3.150	3.096	3.044	2.993	2.945	2.899	2.853	2.809
27		0.439	2.155	3.382	3.321	3.263	3.205	3.149	3.095	3.043	2.994	2.946	2.899	2.854	2.809
28				0.423	2.076	3.262	3.206	3.150	3.096	3.044	2.993	2.945	2.899	2.853	2.809
29						0.408	2.003	3.149	3.095	3.043	2.994	2.946	2.900	2.854	2.809
30								0.394	1.935	3.044	2.993	2.945	2.899	2.853	2.809
31										0.380	1.871	2.946	2.900	2.854	2.810
32												0.368	1.812	2.853	2.809
33														0.357	1.756

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.731	1.705	1.679	1.654	1.630	1.607	1.585	1.563	1.541	1.520	1.500	1.480	1.461	1.442	1.424
2	4.535	4.468	4.402	4.339	4.277	4.217	4.158	4.102	4.046	3.992	3.940	3.889	3.839	3.791	3.743
3	4.326	4.265	4.205	4.147	4.091	4.036	3.983	3.931	3.880	3.831	3.782	3.735	3.690	3.645	3.601
4	4.127	4.071	4.017	3.964	3.913	3.863	3.814	3.767	3.721	3.675	3.631	3.588	3.546	3.505	3.465
5	3.936	3.886	3.837	3.790	3.743	3.698	3.653	3.610	3.568	3.526	3.486	3.446	3.408	3.370	3.333
6	3.754	3.709	3.665	3.622	3.580	3.539	3.499	3.459	3.421	3.383	3.346	3.310	3.275	3.240	3.206
7	3.581	3.541	3.501	3.463	3.425	3.387	3.351	3.315	3.280	3.246	3.213	3.180	3.147	3.116	3.085
8	3.416	3.380	3.345	3.310	3.276	3.242	3.209	3.177	3.146	3.115	3.084	3.054	3.025	2.996	2.967
9	3.258	3.226	3.195	3.164	3.133	3.103	3.074	3.045	3.016	2.988	2.961	2.934	2.907	2.881	2.855

and the Recovery Period is:

If the Recovery Year is:	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

10	3.108	3.080	3.052	3.024	2.997	2.970	2.944	2.918	2.892	2.867	2.842	2.818	2.794	2.770	2.746
11	2.964	2.940	2.915	2.891	2.867	2.843	2.820	2.796	2.774	2.751	2.729	2.707	2.685	2.663	2.642
12	2.828	2.806	2.784	2.763	2.742	2.721	2.700	2.680	2.660	2.639	2.619	2.600	2.580	2.561	2.542
13	2.766	2.725	2.685	2.646	2.623	2.605	2.586	2.568	2.550	2.532	2.515	2.497	2.480	2.462	2.445
14	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.414	2.399	2.383	2.368	2.352
15	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.402	2.370	2.340	2.310	2.281
16	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
17	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.402	2.370	2.340	2.310	2.281
18	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
19	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
20	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
21	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
22	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
23	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.467	2.434	2.401	2.370	2.340	2.310	2.281
24	2.766	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
25	2.766	2.724	2.685	2.646	2.608	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.340	2.310	2.281
26	2.767	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
27	2.766	2.724	2.685	2.646	2.608	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.340	2.310	2.281
28	2.767	2.725	2.685	2.646	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
29	2.766	2.724	2.685	2.646	2.608	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.340	2.310	2.281
30	2.767	2.725	2.684	2.647	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
31	2.766	2.724	2.685	2.646	2.608	2.571	2.535	2.501	2.467	2.434	2.401	2.370	2.340	2.310	2.281
32	2.767	2.725	2.684	2.647	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.310	2.281
33	2.766	2.724	2.685	2.646	2.608	2.571	2.536	2.501	2.467	2.434	2.401	2.370	2.340	2.310	2.281
34	0.346	1.703	2.684	2.647	2.608	2.571	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.309	2.281
35			0.336	1.654	2.609	2.571	2.536	2.501	2.467	2.433	2.401	2.370	2.340	2.310	2.281
36					0.326	1.607	2.535	2.500	2.466	2.434	2.402	2.370	2.339	2.309	2.282
37							0.317	1.563	2.467	2.433	2.401	2.371	2.340	2.310	2.281
38									0.308	1.521	2.402	2.370	2.339	2.309	2.282
39										0.300	1.482	2.340	2.310	2.281	
40												0.292	1.443	2.282	
41															0.285

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.406	1.389	1.372	1.355	1.339	1.324	1.308	1.293	1.278	1.264	1.250	1.236	1.223	1.210	1.197
2	3.697	3.652	3.608	3.565	3.524	3.483	3.443	3.404	3.366	3.328	3.292	3.256	3.221	3.187	3.153

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

3	3.559	3.517	3.476	3.437	3.398	3.360	3.323	3.286	3.251	3.216	3.182	3.149	3.116	3.084	3.053
4	3.425	3.387	3.349	3.312	3.276	3.241	3.207	3.173	3.140	3.108	3.076	3.045	3.014	2.984	2.955
5	3.297	3.261	3.227	3.193	3.159	3.127	3.095	3.064	3.033	3.003	2.973	2.944	2.916	2.888	2.861
6	3.173	3.141	3.109	3.077	3.047	3.016	2.987	2.958	2.929	2.902	2.874	2.847	2.821	2.795	2.770
7	3.054	3.024	2.995	2.966	2.938	2.910	2.883	2.856	2.830	2.804	2.778	2.754	2.729	2.705	2.681
8	2.940	2.912	2.885	2.859	2.833	2.807	2.782	2.757	2.733	2.709	2.686	2.663	2.640	2.618	2.596
9	2.829	2.804	2.780	2.756	2.732	2.708	2.685	2.662	2.640	2.618	2.596	2.575	2.554	2.533	2.513
10	2.723	2.700	2.678	2.656	2.634	2.613	2.591	2.571	2.550	2.530	2.510	2.490	2.471	2.451	2.433
11	2.621	2.600	2.580	2.560	2.540	2.520	2.501	2.482	2.463	2.444	2.426	2.408	2.390	2.372	2.355
12	2.523	2.504	2.486	2.467	2.449	2.431	2.414	2.396	2.379	2.362	2.345	2.329	2.312	2.296	2.280
13	2.428	2.411	2.395	2.378	2.362	2.346	2.330	2.314	2.298	2.282	2.267	2.252	2.237	2.222	2.207
14	2.337	2.322	2.307	2.292	2.277	2.263	2.248	2.234	2.220	2.206	2.192	2.178	2.164	2.150	2.137
15	2.253	2.236	2.223	2.209	2.196	2.183	2.170	2.157	2.144	2.131	2.118	2.106	2.093	2.081	2.068
16	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.083	2.071	2.059	2.048	2.036	2.025	2.014	2.002
17	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.949	1.938
18	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
19	2.253	2.226	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
20	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
21	2.253	2.226	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
22	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
23	2.253	2.226	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
24	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
25	2.253	2.226	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
26	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
27	2.253	2.226	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
28	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
29	2.253	2.226	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
30	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.941	1.920
31	2.253	2.226	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
32	2.253	2.225	2.198	2.172	2.146	2.121	2.098	2.074	2.050	2.027	2.005	1.983	1.961	1.941	1.920
33	2.253	2.226	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
34	2.253	2.225	2.198	2.172	2.146	2.121	2.098	2.074	2.049	2.027	2.005	1.983	1.961	1.941	1.920
35	2.253	2.226	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
36	2.253	2.225	2.198	2.172	2.146	2.121	2.098	2.074	2.049	2.027	2.005	1.982	1.961	1.941	1.920
37	2.253	2.226	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
38	2.254	2.225	2.198	2.172	2.146	2.121	2.098	2.074	2.049	2.027	2.005	1.982	1.961	1.941	1.920
39	2.253	2.226	2.199	2.173	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
40	2.254	2.225	2.198	2.172	2.146	2.121	2.098	2.074	2.049	2.027	2.005	1.982	1.961	1.941	1.920
41	1.408	2.226	2.199	2.173	2.147	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
42		0.278	1.374	2.172	2.146	2.121	2.098	2.074	2.049	2.026	2.005	1.982	1.961	1.941	1.920
43				0.272	1.342	2.122	2.097	2.073	2.050	2.027	2.004	1.983	1.962	1.940	1.920
44						0.265	1.311	2.074	2.049	2.026	2.005	1.982	1.961	1.941	1.920

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

45	0.259	1.281	2.027	2.004	1.983	1.962	1.940	1.920
46			0.253	1.253	1.982	1.961	1.941	1.920
47					0.248	1.226	1.940	1.921
48							0.243	1.200

and the Recovery Period is:

If the Recovery Year is:	47.5	48.0	48.5	49.0	49.5	50.0
--------------------------------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.184	1.172	1.160	1.148	1.136	1.125
2	3.121	3.088	3.057	3.026	2.996	2.966
3	3.022	2.992	2.962	2.933	2.905	2.877
4	2.927	2.898	2.871	2.844	2.817	2.791
5	2.834	2.808	2.782	2.757	2.732	2.707
6	2.745	2.720	2.696	2.672	2.649	2.626
7	2.658	2.635	2.613	2.590	2.569	2.547
8	2.574	2.553	2.532	2.511	2.491	2.471
9	2.493	2.473	2.453	2.434	2.415	2.397
10	2.414	2.396	2.378	2.360	2.342	2.325
11	2.338	2.321	2.304	2.288	2.271	2.255
12	2.264	2.248	2.233	2.217	2.202	2.187
13	2.192	2.178	2.164	2.150	2.136	2.122
14	2.123	2.110	2.097	2.084	2.071	2.058
15	2.056	2.044	2.032	2.020	2.008	1.996
16	1.991	1.980	1.969	1.958	1.947	1.937
17	1.928	1.918	1.908	1.898	1.888	1.878
18	1.900	1.880	1.861	1.842	1.831	1.822
19	1.900	1.880	1.861	1.842	1.824	1.806
20	1.900	1.880	1.861	1.842	1.824	1.806
21	1.900	1.880	1.861	1.842	1.824	1.806
22	1.900	1.880	1.861	1.843	1.824	1.806
23	1.900	1.880	1.861	1.842	1.824	1.806
24	1.900	1.880	1.861	1.843	1.824	1.806
25	1.900	1.880	1.861	1.842	1.824	1.806
26	1.900	1.880	1.861	1.843	1.824	1.806
27	1.900	1.880	1.861	1.842	1.824	1.806
28	1.900	1.881	1.861	1.843	1.824	1.806
29	1.900	1.880	1.861	1.842	1.824	1.806
30	1.900	1.881	1.861	1.843	1.824	1.806
31	1.900	1.880	1.861	1.842	1.824	1.806
32	1.900	1.881	1.861	1.843	1.824	1.806

If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
33	1.900	1.880	1.861	1.842	1.824	1.806
34	1.900	1.881	1.861	1.843	1.824	1.806
35	1.900	1.880	1.861	1.842	1.824	1.806
36	1.900	1.881	1.861	1.843	1.824	1.806
37	1.900	1.880	1.861	1.842	1.824	1.805
38	1.900	1.881	1.861	1.843	1.824	1.806
39	1.900	1.880	1.861	1.842	1.824	1.805
40	1.900	1.881	1.861	1.843	1.824	1.806
41	1.900	1.880	1.861	1.842	1.824	1.805
42	1.900	1.881	1.862	1.843	1.824	1.806
43	1.900	1.880	1.861	1.842	1.824	1.805
44	1.900	1.881	1.862	1.843	1.824	1.806
45	1.900	1.880	1.861	1.842	1.824	1.805
46	1.900	1.881	1.862	1.843	1.824	1.806
47	1.899	1.880	1.861	1.842	1.824	1.805
48	1.900	1.881	1.862	1.843	1.823	1.806
49	0.237	1.175	1.861	1.842	1.824	1.805
50			0.233	1.152	1.823	1.806
51					0.228	1.128

**TABLE 18 Alternative Minimum Tax (see section 7 of this revenue procedure)Applicable Depreciation Method: 150 Percent Declining BalanceSwitching to Straight LineApplicable Recovery Periods: 2.5 - 50 yearsApplicable Convention: Mid-quarter (property placed in service in fourth quarter)**

If the Recovery Year is:	and the Recovery Period is:															
	2.5	3.0	3.5	4.0	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	
	the Depreciation Rate is:															
1	7.50	6.25	5.36	4.69	4.17	3.75	3.41	3.13	2.88	2.68	2.50	2.34	2.21	2.08	1.97	
2	55.50	46.88	40.56	35.74	31.94	28.88	26.34	24.22	22.41	20.85	19.50	18.31	17.26	16.32	15.48	
3	26.91	25.00	23.18	22.34	21.30	20.21	19.16	18.16	17.24	16.39	15.60	14.88	14.21	13.60	13.03	
4	10.09	21.87	22.47	19.86	17.93	16.40	15.14	14.06	13.26	12.87	12.48	12.09	11.70	11.33	10.98	
5			8.43	17.37	17.93	16.41	15.14	14.06	13.10	12.18	11.41	10.74	10.16	9.65	9.24	
6					6.73	14.35	15.13	14.06	13.10	12.18	11.41	10.75	10.16	9.65	9.17	
7							5.68	12.31	13.10	12.19	11.41	10.74	10.16	9.64	9.17	
8									4.91	10.66	11.41	10.75	10.16	9.65	9.17	
9											4.28	9.40	10.17	9.64	9.17	
10														3.81	8.44	9.18
11																3.44

and the Recovery Period is:



If the Recovery Year is:

	10.0	10.5	11.0	11.5	12.0	12.5	13.0	13.5	14.0	14.5	15.0	15.5	16.0	16.5	17.0
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.88	1.79	1.70	1.63	1.56	1.50	1.44	1.39	1.34	1.29	1.25	1.21	1.17	1.14	1.10
2	14.72	14.03	13.40	12.83	12.31	11.82	11.37	10.96	10.57	10.21	9.88	9.56	9.27	8.99	8.73
3	12.51	12.03	11.58	11.16	10.77	10.40	10.06	9.74	9.44	9.16	8.89	8.64	8.40	8.17	7.96
4	10.63	10.31	10.00	9.70	9.42	9.15	8.90	8.66	8.43	8.21	8.00	7.80	7.61	7.43	7.25
5	9.04	8.83	8.63	8.44	8.24	8.06	7.87	7.69	7.52	7.36	7.20	7.04	6.90	6.75	6.61
6	8.72	8.32	7.95	7.63	7.33	7.09	6.96	6.84	6.72	6.60	6.48	6.36	6.25	6.14	6.03
7	8.72	8.31	7.96	7.63	7.33	7.05	6.78	6.53	6.31	6.10	5.90	5.75	5.66	5.58	5.50
8	8.72	8.32	7.95	7.62	7.33	7.05	6.78	6.53	6.31	6.10	5.90	5.72	5.54	5.38	5.22
9	8.72	8.31	7.96	7.63	7.33	7.05	6.78	6.53	6.31	6.10	5.90	5.72	5.54	5.38	5.23
10	8.71	8.32	7.95	7.62	7.32	7.05	6.78	6.54	6.31	6.10	5.91	5.72	5.54	5.38	5.22
11	7.63	8.31	7.96	7.63	7.33	7.05	6.78	6.53	6.31	6.10	5.90	5.72	5.54	5.38	5.23
12		3.12	6.96	7.62	7.32	7.04	6.78	6.54	6.30	6.10	5.91	5.72	5.55	5.38	5.22
13				2.86	6.41	7.05	6.78	6.53	6.31	6.09	5.90	5.72	5.54	5.38	5.23
14						2.64	5.94	6.54	6.30	6.10	5.91	5.72	5.55	5.38	5.22
15								2.45	5.52	6.09	5.90	5.73	5.54	5.37	5.23
16										2.29	5.17	5.72	5.55	5.38	5.22
17												2.15	4.85	5.37	5.23
18														2.02	4.57

and the Recovery Period is:

If the Recovery Year is:

	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	1.07	1.04	1.01	0.99	0.96	0.938	0.915	0.893	0.872	0.852	0.833	0.815	0.798	0.781	0.765
2	8.48	8.25	8.03	7.82	7.62	7.430	7.250	7.079	6.916	6.760	6.611	6.469	6.332	6.201	6.076
3	7.75	7.56	7.38	7.20	7.03	6.872	6.720	6.573	6.433	6.299	6.170	6.047	5.928	5.814	5.704
4	7.09	6.93	6.78	6.63	6.49	6.357	6.228	6.104	5.985	5.870	5.759	5.652	5.549	5.450	5.354
5	6.48	6.35	6.23	6.11	5.99	5.880	5.772	5.668	5.567	5.469	5.375	5.284	5.195	5.110	5.027
6	5.93	5.82	5.72	5.63	5.53	5.439	5.350	5.263	5.179	5.097	5.017	4.939	4.864	4.790	4.719
7	5.42	5.34	5.26	5.18	5.11	5.031	4.958	4.887	4.817	4.749	4.682	4.617	4.553	4.491	4.430
8	5.08	4.94	4.83	4.77	4.71	4.654	4.596	4.538	4.481	4.425	4.370	4.316	4.263	4.210	4.159
9	5.08	4.94	4.81	4.69	4.57	4.458	4.352	4.252	4.169	4.124	4.079	4.034	3.991	3.947	3.904
10	5.08	4.94	4.81	4.69	4.57	4.458	4.352	4.252	4.156	4.062	3.972	3.888	3.807	3.730	3.665
11	5.08	4.95	4.81	4.69	4.57	4.458	4.352	4.252	4.156	4.062	3.972	3.887	3.807	3.729	3.655
12	5.08	4.94	4.82	4.69	4.57	4.458	4.352	4.252	4.156	4.062	3.973	3.888	3.807	3.730	3.655
13	5.08	4.95	4.81	4.69	4.57	4.458	4.352	4.252	4.155	4.062	3.972	3.887	3.807	3.729	3.655
14	5.08	4.94	4.82	4.69	4.57	4.458	4.352	4.252	4.156	4.061	3.973	3.888	3.807	3.730	3.655
15	5.08	4.95	4.81	4.69	4.57	4.458	4.352	4.252	4.155	4.062	3.972	3.887	3.806	3.729	3.655
16	5.08	4.94	4.82	4.69	4.57	4.458	4.352	4.252	4.156	4.061	3.973	3.888	3.807	3.730	3.655
17	5.08	4.95	4.81	4.68	4.57	4.458	4.353	4.252	4.155	4.062	3.972	3.887	3.806	3.729	3.655

If the Recovery Year is:	and the Recovery Period is:														
	17.5	18.0	18.5	19.0	19.5	20.0	20.5	21.0	21.5	22.0	22.5	23.0	23.5	24.0	24.5
	the Depreciation Rate is:														
18	5.08	4.94	4.82	4.69	4.57	4.459	4.352	4.252	4.156	4.061	3.973	3.888	3.807	3.730	3.655
19	1.90	4.33	4.81	4.68	4.57	4.458	4.353	4.252	4.155	4.062	3.972	3.887	3.806	3.729	3.655
20			1.81	4.10	4.57	4.459	4.352	4.251	4.156	4.061	3.973	3.888	3.807	3.730	3.655
21					1.72	3.901	4.353	4.252	4.155	4.062	3.972	3.887	3.806	3.729	3.655
22							1.632	3.720	4.156	4.061	3.973	3.888	3.807	3.730	3.655
23									1.558	3.554	3.972	3.887	3.806	3.729	3.655
24											1.490	3.402	3.807	3.730	3.656
25													1.427	3.263	3.655
26															1.371

If the Recovery Year is:	and the Recovery Period is:														
	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
	the Depreciation Rate is:														
1	0.750	0.735	0.721	0.708	0.694	0.682	0.670	0.658	0.647	0.636	0.625	0.615	0.605	0.595	0.586
2	5.955	5.839	5.728	5.620	5.517	5.417	5.321	5.229	5.139	5.052	4.969	4.888	4.809	4.734	4.660
3	5.598	5.496	5.397	5.302	5.211	5.122	5.036	4.953	4.873	4.796	4.720	4.647	4.577	4.508	4.442
4	5.262	5.172	5.086	5.002	4.921	4.842	4.766	4.693	4.621	4.552	4.484	4.419	4.355	4.293	4.233
5	4.946	4.868	4.792	4.719	4.648	4.578	4.511	4.446	4.382	4.320	4.260	4.202	4.145	4.089	4.035
6	4.649	4.582	4.516	4.452	4.389	4.329	4.269	4.212	4.155	4.101	4.047	3.995	3.944	3.894	3.846
7	4.370	4.312	4.255	4.200	4.146	4.093	4.041	3.990	3.940	3.892	3.845	3.798	3.753	3.709	3.666
8	4.108	4.059	4.010	3.962	3.915	3.869	3.824	3.780	3.737	3.694	3.653	3.612	3.572	3.532	3.494
9	3.862	3.820	3.779	3.738	3.698	3.658	3.619	3.581	3.543	3.506	3.470	3.434	3.399	3.364	3.330
10	3.630	3.595	3.561	3.526	3.492	3.459	3.426	3.393	3.360	3.328	3.296	3.265	3.234	3.204	3.174
11	3.582	3.513	3.446	3.383	3.321	3.270	3.242	3.214	3.186	3.159	3.132	3.105	3.078	3.051	3.025
12	3.582	3.513	3.446	3.382	3.321	3.262	3.204	3.148	3.095	3.043	2.994	2.952	2.929	2.906	2.883
13	3.582	3.513	3.446	3.383	3.321	3.262	3.204	3.148	3.095	3.043	2.994	2.945	2.898	2.853	2.808
14	3.582	3.513	3.446	3.382	3.321	3.262	3.204	3.148	3.095	3.043	2.994	2.945	2.898	2.853	2.808
15	3.582	3.513	3.446	3.383	3.321	3.262	3.204	3.148	3.095	3.043	2.994	2.945	2.898	2.853	2.808
16	3.583	3.513	3.446	3.382	3.321	3.262	3.204	3.148	3.095	3.043	2.994	2.946	2.898	2.852	2.809
17	3.582	3.513	3.446	3.383	3.322	3.262	3.204	3.148	3.095	3.043	2.994	2.945	2.898	2.853	2.808
18	3.583	3.513	3.446	3.382	3.321	3.262	3.204	3.149	3.095	3.043	2.994	2.946	2.898	2.852	2.809
19	3.582	3.513	3.446	3.383	3.322	3.262	3.204	3.148	3.095	3.043	2.993	2.945	2.898	2.853	2.808
20	3.583	3.513	3.446	3.382	3.321	3.262	3.204	3.149	3.095	3.044	2.994	2.946	2.898	2.852	2.809
21	3.582	3.512	3.447	3.383	3.322	3.262	3.204	3.148	3.095	3.043	2.993	2.945	2.898	2.853	2.808
22	3.583	3.513	3.446	3.382	3.321	3.263	3.204	3.149	3.095	3.044	2.994	2.946	2.898	2.852	2.809
23	3.582	3.512	3.447	3.383	3.322	3.262	3.205	3.148	3.095	3.043	2.993	2.945	2.898	2.853	2.808
24	3.583	3.513	3.446	3.382	3.321	3.263	3.204	3.149	3.095	3.044	2.994	2.946	2.898	2.852	2.809
25	3.582	3.512	3.447	3.383	3.322	3.262	3.205	3.148	3.095	3.043	2.993	2.945	2.898	2.853	2.808

and the Recovery Period is:

If the Recovery Year is:	25.0	25.5	26.0	26.5	27.0	27.5	28.0	28.5	29.0	29.5	30.0	30.5	31.0	31.5	32.0
--------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

26	3.135	3.513	3.446	3.382	3.321	3.263	3.204	3.149	3.095	3.044	2.994	2.946	2.898	2.852	2.809
27		1.317	3.016	3.383	3.322	3.262	3.205	3.148	3.095	3.043	2.993	2.945	2.898	2.853	2.808
28				1.268	2.906	3.263	3.204	3.149	3.095	3.044	2.994	2.946	2.898	2.852	2.809
29						1.223	2.804	3.148	3.094	3.043	2.993	2.945	2.899	2.853	2.808
30								1.181	2.708	3.044	2.994	2.946	2.898	2.852	2.809
31										1.141	2.619	2.945	2.899	2.853	2.808
32												1.105	2.536	2.852	2.809
33														1.070	2.457

If the Recovery Year is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

1	0.577	0.568	0.560	0.551	0.543	0.536	0.528	0.521	0.514	0.507	0.500	0.493	0.487	0.481	0.475
2	4.589	4.520	4.453	4.387	4.324	4.263	4.203	4.145	4.088	4.034	3.980	3.928	3.877	3.828	3.779
3	4.377	4.314	4.253	4.194	4.136	4.080	4.025	3.972	3.920	3.870	3.821	3.773	3.726	3.680	3.636
4	4.175	4.118	4.063	4.009	3.956	3.905	3.855	3.807	3.759	3.713	3.668	3.624	3.581	3.539	3.498
5	3.982	3.931	3.881	3.832	3.784	3.738	3.692	3.648	3.605	3.563	3.521	3.481	3.441	3.403	3.365
6	3.798	3.752	3.707	3.663	3.620	3.578	3.536	3.496	3.457	3.418	3.380	3.343	3.307	3.272	3.237
7	3.623	3.582	3.541	3.501	3.462	3.424	3.387	3.350	3.315	3.280	3.245	3.212	3.178	3.146	3.114
8	3.456	3.419	3.382	3.347	3.312	3.278	3.244	3.211	3.178	3.147	3.115	3.085	3.055	3.025	2.996
9	3.296	3.263	3.231	3.199	3.168	3.137	3.107	3.077	3.048	3.019	2.991	2.963	2.936	2.909	2.882
10	3.144	3.115	3.086	3.058	3.030	3.003	2.976	2.949	2.923	2.897	2.871	2.846	2.821	2.797	2.773
11	2.999	2.974	2.948	2.923	2.898	2.874	2.850	2.826	2.802	2.779	2.756	2.734	2.711	2.689	2.668
12	2.861	2.838	2.816	2.794	2.772	2.751	2.729	2.708	2.687	2.666	2.646	2.626	2.606	2.586	2.566
13	2.766	2.725	2.690	2.671	2.652	2.633	2.614	2.595	2.577	2.558	2.540	2.522	2.504	2.486	2.469
14	2.766	2.725	2.685	2.646	2.608	2.570	2.535	2.500	2.471	2.455	2.439	2.423	2.407	2.391	2.375
15	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.285
16	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
17	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
18	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
19	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
20	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
21	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.500	2.466	2.433	2.401	2.370	2.340	2.310	2.281
22	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
23	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.501	2.466	2.433	2.401	2.370	2.340	2.310	2.281
24	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
25	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.501	2.466	2.433	2.401	2.370	2.340	2.310	2.281
26	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	32.5	33.0	33.5	34.0	34.5	35.0	35.5	36.0	36.5	37.0	37.5	38.0	38.5	39.0	39.5
	the Depreciation Rate is:														
27	2.766	2.725	2.685	2.646	2.607	2.571	2.535	2.501	2.466	2.434	2.401	2.369	2.340	2.310	2.281
28	2.766	2.725	2.685	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
29	2.766	2.724	2.685	2.646	2.607	2.571	2.535	2.501	2.466	2.434	2.401	2.369	2.340	2.310	2.281
30	2.766	2.725	2.684	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
31	2.766	2.724	2.685	2.646	2.607	2.571	2.535	2.501	2.466	2.434	2.401	2.369	2.340	2.310	2.281
32	2.766	2.725	2.684	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
33	2.766	2.724	2.685	2.646	2.607	2.571	2.535	2.501	2.466	2.434	2.401	2.369	2.340	2.310	2.281
34	1.037	2.384	2.684	2.645	2.608	2.570	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
35			1.007	2.315	2.607	2.571	2.534	2.501	2.466	2.434	2.402	2.369	2.340	2.309	2.281
36					0.978	2.249	2.535	2.500	2.467	2.433	2.401	2.370	2.339	2.310	2.281
37							0.950	2.188	2.466	2.434	2.402	2.369	2.340	2.309	2.281
38									0.925	2.129	2.401	2.370	2.339	2.310	2.281
39											0.901	2.073	2.340	2.309	2.282
40													0.877	2.021	2.281
41															0.856

If the  
Recovery  
Year  
is:

and the Recovery Period is:

	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
	the Depreciation Rate is:														
1	0.469	0.463	0.457	0.452	0.446	0.441	0.436	0.431	0.426	0.421	0.417	0.412	0.408	0.403	0.399
2	3.732	3.687	3.642	3.598	3.556	3.514	3.473	3.433	3.395	3.357	3.319	3.283	3.248	3.213	3.179
3	3.592	3.550	3.509	3.468	3.429	3.390	3.352	3.315	3.279	3.243	3.209	3.175	3.142	3.109	3.077
4	3.458	3.419	3.380	3.343	3.306	3.270	3.235	3.201	3.167	3.134	3.102	3.070	3.039	3.009	2.979
5	3.328	3.292	3.257	3.222	3.188	3.155	3.122	3.090	3.059	3.028	2.998	2.969	2.940	2.912	2.884
6	3.203	3.170	3.137	3.105	3.074	3.043	3.013	2.984	2.955	2.926	2.898	2.871	2.844	2.818	2.792
7	3.083	3.053	3.023	2.993	2.964	2.936	2.908	2.881	2.854	2.828	2.802	2.776	2.751	2.727	2.703
8	2.968	2.939	2.912	2.885	2.858	2.832	2.807	2.782	2.757	2.732	2.708	2.685	2.662	2.639	2.617
9	2.856	2.831	2.805	2.781	2.756	2.732	2.709	2.686	2.663	2.640	2.618	2.596	2.575	2.554	2.533
10	2.749	2.726	2.703	2.680	2.658	2.636	2.614	2.593	2.572	2.551	2.531	2.511	2.491	2.471	2.452
11	2.646	2.625	2.604	2.583	2.563	2.543	2.523	2.504	2.484	2.465	2.447	2.428	2.410	2.392	2.374
12	2.547	2.528	2.509	2.490	2.472	2.453	2.435	2.417	2.400	2.382	2.365	2.348	2.331	2.315	2.298
13	2.451	2.434	2.417	2.400	2.383	2.367	2.350	2.334	2.318	2.302	2.286	2.271	2.255	2.240	2.225
14	2.359	2.344	2.328	2.313	2.298	2.283	2.268	2.253	2.239	2.224	2.210	2.196	2.182	2.168	2.154
15	2.271	2.257	2.243	2.230	2.216	2.203	2.189	2.176	2.162	2.149	2.136	2.123	2.110	2.098	2.085
16	2.253	2.225	2.198	2.172	2.146	2.125	2.113	2.101	2.089	2.077	2.065	2.053	2.042	2.030	2.019
17	2.253	2.225	2.198	2.172	2.146	2.122	2.097	2.073	2.050	2.027	2.005	1.986	1.975	1.965	1.954
18	2.253	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
19	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920

and the Recovery Period is:

If the Recovery Year is:	40.0	40.5	41.0	41.5	42.0	42.5	43.0	43.5	44.0	44.5	45.0	45.5	46.0	46.5	47.0
-----------------------------------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------

the Depreciation Rate is:

20	2.253	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
21	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.005	1.983	1.961	1.940	1.920
22	2.253	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
23	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.005	1.983	1.961	1.940	1.920
24	2.253	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
25	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.005	1.983	1.961	1.940	1.920
26	2.252	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.961	1.940	1.920
27	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
28	2.252	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.940	1.920
29	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
30	2.252	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
31	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
32	2.252	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
33	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
34	2.252	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
35	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
36	2.252	2.225	2.198	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
37	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
38	2.252	2.224	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
39	2.253	2.225	2.198	2.172	2.146	2.121	2.097	2.073	2.049	2.027	2.004	1.983	1.961	1.940	1.920
40	2.252	2.224	2.199	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
41	1.971	2.225	2.198	2.171	2.146	2.121	2.097	2.072	2.049	2.027	2.004	1.982	1.961	1.940	1.919
42		0.834	1.924	2.172	2.147	2.122	2.097	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
43				0.814	1.878	2.121	2.097	2.072	2.049	2.026	2.004	1.982	1.961	1.940	1.919
44						0.796	1.834	2.073	2.050	2.027	2.005	1.983	1.962	1.941	1.920
45								0.777	1.793	2.026	2.004	1.982	1.961	1.940	1.919
46										0.760	1.754	1.983	1.962	1.941	1.920
47												0.743	1.716	1.940	1.919
48														0.728	1.680

and the Recovery Period is:

If the Recovery Year is:	47.5	48.0	48.5	49.0	49.5	50.0
--------------------------------	------	------	------	------	------	------

the Depreciation Rate is:

1	0.395	0.391	0.387	0.383	0.379	0.375
2	3.145	3.113	3.081	3.050	3.019	2.989
3	3.046	3.016	2.986	2.956	2.927	2.899
4	2.950	2.921	2.893	2.866	2.839	2.812
5	2.857	2.830	2.804	2.778	2.753	2.728
6	2.767	2.742	2.717	2.693	2.669	2.646
7	2.679	2.656	2.633	2.610	2.588	2.567

If the Recovery Year is:	and the Recovery Period is:					
	47.5	48.0	48.5	49.0	49.5	50.0
	the Depreciation Rate is:					
8	2.595	2.573	2.552	2.531	2.510	2.490
9	2.513	2.492	2.473	2.453	2.434	2.415
10	2.433	2.415	2.396	2.378	2.360	2.342
11	2.356	2.339	2.322	2.305	2.289	2.272
12	2.282	2.266	2.250	2.235	2.219	2.204
13	2.210	2.195	2.181	2.166	2.152	2.138
14	2.140	2.127	2.113	2.100	2.087	2.074
15	2.073	2.060	2.048	2.036	2.023	2.011
16	2.007	1.996	1.984	1.973	1.962	1.951
17	1.944	1.933	1.923	1.913	1.903	1.893
18	1.900	1.880	1.864	1.854	1.845	1.836
19	1.900	1.880	1.861	1.842	1.824	1.806
20	1.900	1.880	1.861	1.842	1.824	1.806
21	1.900	1.880	1.861	1.842	1.824	1.806
22	1.900	1.880	1.861	1.842	1.824	1.806
23	1.900	1.880	1.861	1.842	1.824	1.806
24	1.900	1.880	1.861	1.842	1.824	1.805
25	1.900	1.880	1.861	1.842	1.824	1.806
26	1.900	1.880	1.861	1.842	1.824	1.805
27	1.900	1.880	1.861	1.842	1.824	1.806
28	1.900	1.880	1.861	1.842	1.824	1.805
29	1.900	1.880	1.861	1.842	1.824	1.806
30	1.900	1.881	1.861	1.842	1.824	1.805
31	1.900	1.880	1.861	1.842	1.824	1.806
32	1.900	1.881	1.861	1.842	1.823	1.805
33	1.900	1.880	1.861	1.842	1.824	1.806
34	1.900	1.881	1.861	1.842	1.823	1.805
35	1.900	1.880	1.861	1.842	1.824	1.806
36	1.900	1.881	1.861	1.842	1.823	1.805
37	1.900	1.880	1.861	1.842	1.824	1.806
38	1.900	1.881	1.861	1.842	1.823	1.805
39	1.900	1.880	1.861	1.843	1.824	1.806
40	1.900	1.881	1.861	1.842	1.823	1.805
41	1.899	1.880	1.861	1.843	1.824	1.806
42	1.900	1.881	1.861	1.842	1.823	1.805
43	1.899	1.880	1.862	1.843	1.824	1.806
44	1.900	1.881	1.861	1.842	1.823	1.805
45	1.899	1.880	1.862	1.843	1.824	1.806
46	1.900	1.881	1.861	1.842	1.823	1.805
47	1.899	1.880	1.862	1.843	1.824	1.806
48	1.900	1.881	1.861	1.842	1.823	1.805
49	0.712	1.645	1.862	1.843	1.824	1.806
50			0.698	1.612	1.823	1.805
51				0.684	1.580	

