

TABLE 4. Mid-quarter convention (40% of Purchases in 4th quarter)

	Depreciation by Year					
2010 Purchases	1	2	3	4	5	6
\$50,000	2,500	19,000	11,400	6,840	5,470	4,790
\$100,000	5,000	38,000	22,800	13,680	10,940	9,580
\$200,000	10,000	76,000	45,600	27,360	21,880	19,160
Depreciation Formula	5.00%	38.00 %	22.80 %	13.68 %	10.94 %	9.58%