

Table A-2 3-, 5-, 7-, 10-, 15-, and 20-Year Property (Mid-Quarter Convention)

Placed in Service in First Quarter

Depreciation rate for recovery period

Year	3-year	5-year	7-year	10-year	15-year	20-year
1	58.33%	35.00%	25.00%	17.50%	8.75%	6.56%
2	27.78%	26.00%	21.43%	16.50%	9.13%	7.00%
3	12.35%	15.60%	15.31%	13.20%	8.21%	6.48%
4	1.54%	11.01%	10.93%	10.56%	7.39%	6.00%
5		11.01%	8.75%	8.45%	6.65%	5.55%
6		1.38%	8.74%	6.76%	5.99%	5.13%
7			8.75%	6.55%	5.90%	4.75%
8			1.09%	6.55%	5.91%	4.46%
9				6.56%	5.90%	4.46%
10				6.55%	5.91%	4.46%
11				0.82%	5.90%	4.46%
12					5.91%	4.46%
13					5.90%	4.46%
14					5.91%	4.46%
15					5.90%	4.46%
16					0.74%	4.46%
17						4.46%
18						4.46%
19						4.46%
20						4.46%
21						0.56%

Placed in Service in Second Quarter

Depreciation rate for recovery period

Year	3-year	5-year	7-year	10-year	15-year	20-year
1	41.67%	25.00%	17.85%	12.50%	6.25%	4.69%
2	38.89%	30.00%	23.47%	17.50%	9.38%	7.15%
3	14.14%	18.00%	16.76%	14.00%	8.44%	6.61%
4	5.30%	11.37%	11.97%	11.20%	7.59%	6.12%
5		11.37%	8.87%	8.96%	6.83%	5.66%
6		4.26%	8.87%	7.17%	6.15%	5.23%
7			8.87%	6.55%	5.91%	4.84%
8			3.33%	6.55%	5.90%	4.48%
9				6.56%	5.91%	4.46%
10				6.55%	5.90%	4.46%
11				2.46%	5.91%	4.46%
12					5.90%	4.46%
13					5.91%	4.46%
14					5.90%	4.46%
15					5.91%	4.46%
16					2.21%	4.46%
17						4.46%
18						4.46%
19						4.46%

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20						4.46%
21						1.67%
Placed in Service in Third Quarter						
Depreciation rate for recovery period						
Year	3-year	5-year	7-year	10-year	15-year	20-year
1	25.00%	15.00%	10.71%	7.50%	3.75%	2.81%
2	50.00%	34.00%	25.51%	18.50%	9.63%	7.29%
3	16.67%	20.40%	18.22%	14.80%	8.66%	6.74%
4	8.33%	12.24%	13.02%	11.84%	7.80%	6.24%
5		11.30%	9.30%	9.47%	7.02%	5.77%
6		7.06%	8.85%	7.58%	6.31%	5.34%
7			8.86%	6.55%	5.90%	4.94%
8			5.53%	6.55%	5.90%	4.57%
9				6.56%	5.91%	4.46%
10				6.55%	5.90%	4.46%
11				4.10%	5.91%	4.46%
12					5.90%	4.46%
13					5.91%	4.46%
14					5.90%	4.46%
15					5.91%	4.46%
16					3.69%	4.46%
17						4.46%
18						4.46%
19						4.46%
20						4.46%
21						2.79%
Placed in Service in Fourth Quarter						
Depreciation rate for recovery period						
Year	3-year	5-year	7-year	10-year	15-year	20-year
1	8.33%	5.00%	3.57%	2.50%	1.25%	0.94%
2	61.11%	38.00%	27.55%	19.50%	9.88%	7.43%
3	20.37%	22.80%	19.68%	15.60%	8.89%	6.87%
4	10.19%	13.68%	14.06%	12.48%	8.00%	6.36%
5		10.94%	10.04%	9.98%	7.20%	5.88%
6		9.58%	8.73%	7.99%	6.48%	5.44%
7			8.73%	6.55%	5.90%	5.03%
8			7.64%	6.55%	5.90%	4.65%
9				6.56%	5.90%	4.46%
10				6.55%	5.91%	4.46%
11				5.74%	5.90%	4.46%
12					5.91%	4.46%
13					5.90%	4.46%
14					5.91%	4.46%
15					5.90%	4.46%
16					5.17%	4.46%
17						4.46%
18						4.46%
19						4.46%
20						4.46%
21						3.90%

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