



No. 105 Leashold Improvements

Starting Date: Year 1 January
 Depreciation Method: Commercial Property. Straight Line
 Recovery Period: 39.0 Year(s)
 First Year Convention: Mid-Month 95.8%
 Last Year Convention: 95.8%
 Depreciation Bonus: 0%
 Amount \$ 15,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Depreciation Bonus	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 15,000	\$ 15,000	\$ 368	-	\$ 14,632
Yr. 2 Jan-Yr. 2 Dec		14,632	385		14,247
Yr. 3 Jan-Yr. 3 Dec		14,247	385		13,862
Yr. 4 Jan-Yr. 4 Dec		13,862	385		13,477
Yr. 5 Jan-Yr. 5 Dec		13,477	385		13,092
Yr. 6 Jan-Yr. 6 Dec		13,092	385		12,707
Yr. 7 Jan-Yr. 7 Dec		12,707	385		12,322
Yr. 8 Jan-Yr. 8 Dec		12,322	385		11,937
Yr. 9 Jan-Yr. 9 Dec		11,937	385		11,552
Yr. 10 Jan-Yr. 10 Dec		11,552	368		11,184
Total	\$ 15,000		\$ 3,816	-	



No. 306 Leasehold Improvements

Starting Date: Year 1 January
 Depreciation Method: Commercial Property. Straight Line
 Recovery Period: 39.0 Year(s)
 First Year Convention: Mid-Month 95.8%
 Last Year Convention: 95.8%
 Depreciation Bonus: 0%
 Amount \$ 10,000

Period	Cost Basis	Adjusted Cost Basis	Depreciation	Depreciation Bonus	Undepreciated Balance
Yr. 1 Jan-Yr. 1 Dec	\$ 10,000	\$ 10,000	\$ 246	-	\$ 9,754
Yr. 2 Jan-Yr. 2 Dec		9,754	256		9,498
Yr. 3 Jan-Yr. 3 Dec		9,498	256		9,242
Yr. 4 Jan-Yr. 4 Dec		9,242	256		8,986
Yr. 5 Jan-Yr. 5 Dec		8,986	256		8,730
Yr. 6 Jan-Yr. 6 Dec		8,730	256		8,474
Yr. 7 Jan-Yr. 7 Dec		8,474	256		8,218
Yr. 8 Jan-Yr. 8 Dec		8,218	256		7,962
Yr. 9 Jan-Yr. 9 Dec		7,962	256		7,706
Yr. 10 Jan-Yr. 10 Dec		7,706	246		7,460
Total	\$ 10,000		\$ 2,540	-	



Combined Depreciation Schedule

<u>Period</u>	<u>Cost Basis</u>	<u>Adjusted Cost Basis</u>	<u>Depreciation</u>	<u>Undepreciated Balance</u>
Yr. 1 Jan-Yr. 1 Dec	\$ 25,000	\$ 25,000	\$ 614	\$ 24,386
Yr. 2 Jan-Yr. 2 Dec	-	24,386	641	23,745
Yr. 3 Jan-Yr. 3 Dec	-	23,745	641	23,104
Yr. 4 Jan-Yr. 4 Dec	-	23,104	641	22,463
Yr. 5 Jan-Yr. 5 Dec	-	22,463	641	21,822
Yr. 6 Jan-Yr. 6 Dec	-	21,822	641	21,181
Yr. 7 Jan-Yr. 7 Dec	-	21,181	641	20,540
Yr. 8 Jan-Yr. 8 Dec	-	20,540	641	19,899
Yr. 9 Jan-Yr. 9 Dec	-	19,899	641	19,258
Yr. 10 Jan-Yr. 10 Dec	-	19,258	614	18,644
Total	\$ 25,000		\$ 6,356	