

Depreciation Schedule - MACRS and Straight-Line

Asset	Office equipment	MACRS: GDS, half-year convention, from the MACRS Table sheet. Straight-line: full years, for book depreciation.
Cost basis	\$10,000.00	Not tax advice. Mid-quarter convention, listed property and auto limits are not applied.
Business use	100%	
Section 179 / bonus taken	\$0.00	
MACRS basis	\$10,000.00	
Placed in service (year)	2026	
MACRS class	7-year	
Salvage value (SL)	\$1,000.00	
Useful life (SL years)	7	

Recovery year	Tax year	MACRS rate	MACRS depreciation	Accumulated (MACRS)	Tax basis remaining	Straight-line depreciation	Accumulated (SL)	Book value (SL)
1	2026	14.290%	\$1,429.00	\$1,429.00	\$8,571.00	\$1,285.71	\$1,285.71	\$8,714.29
2	2027	24.490%	\$2,449.00	\$3,878.00	\$6,122.00	\$1,285.71	\$2,571.42	\$7,428.58
3	2028	17.490%	\$1,749.00	\$5,627.00	\$4,373.00	\$1,285.71	\$3,857.13	\$6,142.87
4	2029	12.490%	\$1,249.00	\$6,876.00	\$3,124.00	\$1,285.71	\$5,142.84	\$4,857.16
5	2030	8.930%	\$893.00	\$7,769.00	\$2,231.00	\$1,285.71	\$6,428.55	\$3,571.45
6	2031	8.920%	\$892.00	\$8,661.00	\$1,339.00	\$1,285.71	\$7,714.26	\$2,285.74
7	2032	8.930%	\$893.00	\$9,554.00	\$446.00	\$1,285.74	\$9,000.00	\$1,000.00
8	2033	4.460%	\$446.00	\$10,000.00	\$0.00			
9	2034							
10	2035							
11	2036							
12	2037							
13	2038							
14	2039							

Recovery year	Tax year	MACRS rate	MACRS depreciation	Accumulated (MACRS)	Tax basis remaining	Straight-line depreciation	Accumulated (SL)	Book value (SL)
15	2040							
16	2041							
17	2042							
18	2043							
19	2044							
20	2045							
21	2046							
Total			\$10,000.00			\$9,000.00		