**Comparison of types of depreciation**

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| **Year** |
| **Normal** | **Accelerated** | **Special** | **Instant** |
| 0 | $ 3,000 | $ 3,000 | $ 3,000 | $ 3,000 |
| 1 | $ 2,900 | $ 2,700 | $ 2,000 | $ 1 |
| 2 | $ 2,800 | $ 2,400 | $ 1,000 | $ 1 |
| 3 | $ 2,700 | $ 2,100 | $ 1 | $ 1 |
| 4 | $ 2,600 | $ 1,800 | $ 1 | $ 1 |
| 5 | $ 2,500 | $ 1,500 | $ 1 | $ 1 |
| 6 | $ 2,400 | $ 1,200 | $ 1 | $ 1 |
| 7 | $ 2,300 | $ 900 | $ 1 | $ 1 |
| 8 | $ 2,200 | $ 600 | $ 1 | $ 1 |
| 9 | $ 2,100 | $ 300 | $ 1 | $ 1 |
| 10 | $ 2,000 | $ 1 | $ 1 | $ 1 |
| 30 | $ 1 | $ 1 | $ 1 | $ 1 |

**Example: Depreciation of an asset which value is $3,000 and that has a 30-year useful life according to the IRS.**

According to the regimes currently in force (normal and accelerated depreciation), the asset is depreciated at a normal rate in 30 years and at an accelerated rate in 10 years. The latter, as the useful life of the asset is divided by three.

As from October 2016, midsize enterprises may opt for a special or “super-accelerated” depreciation, depreciating the asset up to one tenth of its useful life. Small enterprises, however, have the possibility of instantly depreciating the asset.

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