

SAMPLE CORPORATION
Time line of events

	date		
1/1/X1	8/15/X1	12/31/X1	4/1/X2

Continuing Operations:

Revenues	\$1,250,000
Costs & expenses, excluding income tax	1,000,000

Discontinued Operations:

Revenues	\$ 100,000	\$50,000	\$55,000
Costs & expenses	180,000	70,000	80,000