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MACRS DEPRECIATION RATES

Recovery Year	Applicable Percent for the Class of Property								
	3-year	5-year	7-year	10-year	15-year	20-year	27.5-year	31.5-year	39-year
1	33.33	20.00	14.29	10.00	5.00	3.750	1.818	1.587	2.568
2	44.45	32.00	24.49	18.00	9.50	7.219	3.636	3.175	2.564
3	14.81	19.20	17.49	14.40	8.55	6.677	3.636	3.175	2.564
4	7.41	11.52	12.49	11.52	7.70	6.177	3.636	3.175	2.564
5		11.52	8.93	9.22	6.93	5.713	3.636	3.175	2.564
6		5.76	8.92	7.37	6.23	5.285	3.636	3.175	2.564
7			8.93	6.55	5.90	4.888	3.636	3.175	2.564
8			4.46	6.55	5.90	4.522	3.636	3.175	2.564
9				6.56	5.91	4.462	3.637	3.175	2.564
10				6.55	5.90	4.461	3.636	3.174	2.564
11				3.28	5.91	4.462	3.637	3.175	2.564
12					5.90	4.461	3.636	3.174	2.564
13					5.91	4.462	3.637	3.175	2.564
14					5.90	4.461	3.636	3.174	2.564
15					5.91	4.462	3.637	3.175	2.564
16					2.95	4.461	3.636	3.174	2.564
17						4.462	3.637	3.175	2.564
18						4.461	3.636	3.174	2.564
19						4.462	3.637	3.175	2.564
20						4.461	3.636	3.174	2.564
21						2.231	3.637	3.175	2.564
22							3.636	3.174	2.564
23							3.637	3.175	2.564
24							3.636	3.174	2.564
25							3.637	3.175	2.564
26							3.636	3.174	2.564
27							3.637	3.175	2.564
28							3.636	3.174	2.564
29								3.175	2.564
30								3.174	2.564
31								3.175	2.564
32								3.174	2.564
33–39									2.564