



2013 Depreciation Key Facts and Figures

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Annual Code Sec. 280F "Luxury Car" Limits

	С	ARS											
Placed-in-Service 4th Year &													
Year	1st Year	2nd Year	3rd Year	Later									
2012	11,160*/3,160	5,100	3,050	1,875									
2011	11,060*/3,060	4,900	2,950	1,775									
2010	11,060*/3,060	4,900	2,950	1,775									
2009	10,960*/2,960	4,800	2,850	1,775									
2008	10,960*/2,960	4,800	2,850	1,775									
* Applies if bonus de	epreciation claimed												

Applies if bonus depreciation claimed

Trucks and Vans*

Placed-in-Service				4th Year &
Year	1st Year	2nd Year	3rd Year	Later
2012	11,360/3,360	5,300	3,150	1,875
2011	11,260/3,260	5,200	3,150	1,875
2010	11,160/3,160	5,100	3,050	1,875
2009	11,060/3,060	4,900	2,950	1,775
2008	11,160/3,160	5,100	3,050	1,875

If a truck (Including SUV) or van exceeds 6,000 pounds GVWR it is not subject to the caps. A \$25,000 section 179 limit applies to SUVs, trucks with bed-length under 6', and vans with a seating capacity of less than 10 persons behind driver's seat.

Standard Mileage Rates

Year	Business	Medical/ Moving	Charitable	Basis Adjustment
2013	56.5	24	14	23
2012	55.5	23	14	23
7/1/11-12/31/11	55.5	23.5	14	22
1/1/11-6/30/11	51	19	14	22
2010	50	16.5	14	23
2009	55	24	14	24
7/1/08-12/31/08	58.5	27	14	25

Declining Balance Rates*

			Year of Switch to SL
Property Class	Method	DB Rate	Method
3-Year	200% DB	66.67%	3rd
3-Year	150% DB	50.00%	2nd
5-Year	200% DB	40.00%	5th
5-Year	150% DB	30.00%	4th
7-Year	200% DB	28.57%	6th
7-Year	150% DB	21.43%	4th
10-Year	200% DB	20.00%	7th
10-Year	150% DB	15.00%	5th
15-Year	150% DB	10.00%	7th
20-Year	150% DB	7.50%	9th
* These rates are	used to compute de	preciation if the opt	ional table percentages

* These rates are used to compute depreciation if the optional table percentages are not used.

Bonus Depreciation Rates

	Acquired	Placed-In-Service	Rate
1/1	/2008 - 12/31/2013	1/1/2012 - 12/31/2013	50%
9/9	/2010 - 12/31/2011	9/9/2010 - 12/31/2011	100%
1/	1/2008 - 9/8/2010	1/1/2008 - 9/8/2010	50%
* Во	nus depreciation generally	applies to new MACRS property w	ith a recovery
pei	riod of 20 years or less.		

Code Sec. 179 Expensing

	•	
Tax Years Beginning in:	Dollar Limitation	Investment Limitation
2013	\$500,000*	\$2,000,000
2012	\$500,000*	\$2,000,000
2011	\$500,000*	\$2,000,000
2010	\$500,000*	\$2,000,000
* N		· · · · · · · · · · · · · · · · · · ·

No more than \$250,000 of cost of qualified leasehold improvement, retail improvement, and restaurant property may be expensed.

Assets with Temporary Depreciation Periods

Asset Type	Tempo Recovery		Applies to Property
	GDS	ADS	Placed In Service
Qualified leasehold			
improvement property*	15	39	10/22/2004 - 12/31/2013
Qualified retail improvement			
property*	15	39	1/1/2009 - 12/31/2013
Qualified restaurant			
improvement property*	15	39	10/22/2004 - 12/31/2013
Qualified restaurant buildings*	15	39	1/1/2009 - 12/31/2013
Farm machinery	5	10	1/1/2009 - 12/31/2009
Race horses	3	12	1/1/2009 - 12/31/2013
* Straight line method must be us	ad Bapu	o dopro	niation only applies to lesschold

Straight line method must be used. Bonus depreciation only applies to leasehold improvement property. Usual GDS recovery period is 39 years.

Depreciation Periods for Common Assets and Businesses*

	GDS	ADS
Automobiles, taxes, trucks (light general purpose)	5	5
Breeding cattle and diary (purchased)	5	7
Buses	5	9
Calculators, copiers, accounting machines	5	6
Computers and peripheral equipment	5	5
Farm buildings	20	25
Land improvements such as shrubbery, fences, roads, and bridges not specifically included in another business asset class	15	20
Nonresidential real property placed in service after May 12, 1993	39	40
Nonresidential real property placed in service before May 13, 1993	31.5	40
Office furniture and fixtures such as desks, files, safes,	_	10
communications equipment	7	10
Research and experimentation property	5	Class life
Residential rental property	27.5	40
Retail motor fuel outlets	15	20
Service station buildings and land improvements used in marketing petroleum products	15	20
Single purpose agricultural or horticultural structures	10	15
Tractor units for over-the-road use	3	4
Trailers and trailer mounted containers	5	6
Trees or vines bearing fruits or nuts placed in service after 1988	10	20
Trucks (heavy general purpose)	5	6
Vessels, barges, tugs and similar water transportation equipment not used in marine construction	10	18
Property not described above used in a business relating to the provision of personal or professional services or in a wholesale	-	0
or retail trade or business	5	9
Property not described above used in the provision of entertainment services upon payment of a fee or admission charged	7	10
* See Rev. Proc. 87-56 for comprehensive asset classification	list	

Optional Table Percentages*

Mid-Quarter Convention Property Placed in Service in First Quarter Vear 1 Year 2 Year 3 Year 4 Year 6 Year 6 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 19 Year 20 Year 20 Year 35 3-Year Property 35.00 26.00 15.60 11.01 11.01 13.8 1.09 0 <									<u> </u>					0								
3-Yaer Property 33.33 44.46 7.41 7.42 7.43 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.44 7.45 7.44 7.45 7.76 7.76 7.76 7.76 7.76 7.76 7.76 7.76 7.76 <td colspan="14"></td>																						
S-Near Property 20.00 32.00 19.20 11.52 11.52 5.76 and and </td <td></td> <td>Year 1</td> <td></td> <td>Year 3</td> <td>Year 4</td> <td>Year 5</td> <td>Year 6</td> <td>Year 7</td> <td>Year 8</td> <td>Year 9</td> <td>Year 10</td> <td>Year 11</td> <td>Year 12</td> <td>Year 13</td> <td>Year 14</td> <td>Year 15</td> <td>Year 16</td> <td>Year 17</td> <td>Year 18</td> <td>Year 19</td> <td>Year 20</td> <td>Year 21</td>		Year 1		Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21
T-Yaer Property 14.29 24.49 17.49 12.49 8.33 8.28 8.33 6.46 6.55 3.28 6.50 5.91 5.90 5.91 2.95 6.50 5.91 2.95 15-Year Property 5.00 5.57 6.77 6.73 5.23 5.80 5.91 5.90 5.91 5.90 5.91 2.95 1 4.461 4.462 4.461	3-Year Property	33.33	44.45	14.81	7.41																	
10-Year Property 50.0 16.00 14.40 11.52 9.22 7.37 6.55 6.55 6.55 5.90 5.90 5.90 5.90 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91	5-Year Property	20.00	32.00	19.20	11.52	11.52	5.76															
15-Year Property 5.00 9.00 8.50 7.70 6.83 6.23 6.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 2.95 0	7-Year Property	14.29	24.49	17.49	12.49	8.93	8.92	8.93	4.46													
20-Year Property 3.750 7.219 6.677 5.713 5.285 4.888 4.522 4.461 4.461 4.462 4.461 4.462 4.461 4.461 4.461 4.462 4.461 4.461 4.461 4.461 4.461 4.461 4.461 4.461 4.461 4.461 4.461 <td>10-Year Property</td> <td>10.00</td> <td>18.00</td> <td>14.40</td> <td>11.52</td> <td>9.22</td> <td>7.37</td> <td>6.55</td> <td>6.55</td> <td>6.56</td> <td>6.55</td> <td>3.28</td> <td></td>	10-Year Property	10.00	18.00	14.40	11.52	9.22	7.37	6.55	6.55	6.56	6.55	3.28										
Mid-Quarter Convention Property Placed in Service in First Quarter 3 'Year Property 58.33 27.76 12.35 15.44 100 Year 1 Year 15 Year 16 Year 17 Year 18 Year 19 Year 20 Year 20 Year 3 3 'Year Property 55.03 26.00 15.60 11.01 11.01 13.8 -	15-Year Property	5.00	9.50	8.55	7.70	6.93	6.23	5.90	5.90	5.91	5.90	5.91	5.90	5.91	5.90	5.91	2.95					
Property Placed in Service in First Quarter Vear 1 Vear 2 Vear 3 Vear 4 Vear 6 Vear 6 Vear 9 Vear 9 Vear 10 Vear 11 Vear 12 Vear 13 Vear 14 Vear 15 Vear 16 Vear 17 Vear 18 Vear 19 Vear 20 Vear 10 Vear 11 Vear 12 Vear 13 Vear 14 Vear 14 Vear 14 Vear 15 Vear 16 Vear 17 Vear 18 Vear 19 Vear 20 Vear 10 Vear 11 Vear 13 Vear 14 Vear 14 Vear 15 Vear 16 Vear 17 Vear 19 Vear 20 Vear 20 Vear 10 Vear 11 Vear 13 Vear 14 Vear 15 Vear 15 Vear 15 Vear 16 Vear 17 Vear 20 Vear 20 Vear 20 Vear 20 Vear 20 Vear 10 Vear 11 Vear 14 Vear 15 Vear 14 Vear 14 Vear 14 Vear 14 Vear 14 Vear 14 Vear 16 Vear 14 Vear 16	20-Year Property	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.461	4.462	4.461	4.462	4.461	4.462	4.461	4.462	4.461	4.462	4.461	2.231
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 18 Year 19 Year 10 Year 10 Year 11 Year 11 Year 11 Year 14 Year 13 Year 14 Year 15 Year 16 Year 18 Year 19 Year 20 Year 20 3-Year Property 35.00 26.00 21.43 15.31 10.93 8.75 8.74 8.75 1.09 5.5 6.55 6.55 0.58 5.90 5.91 5.90	Mid-Quarter Co	nventi	on																			
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 18 Year 19 Year 10 Year 10 Year 11 Year 11 Year 11 Year 11 Year 11 Year 14 Year 14 Year 15 Year 16 Year 18 Year 10 Year 10 Year 11 Year 10								Prop	ertv P	laced	in Ser	vice in	First 0	Quarte	r							
5-Year Property 35.00 26.00 15.60 11.01 11.01 1.38 v		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6									Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21
7-Year Property 25.00 21.43 15.31 10.93 8.75 8.74 8.75 1.09 10.9	3-Year Property	58.33	27.78	12.35	1.54																	
10-Year Property 17.50 16.50 13.20 10.56 8.45 6.76 6.55 6.55 6.55 0.82 v <	5-Year Property	35.00	26.00	15.60	11.01	11.01	1.38															
15-Year Property 8.75 9.13 8.21 7.39 6.65 5.99 5.91 5.90 5.91 5.90 5.91 5.90 0.74 value v	7-Year Property	25.00	21.43	15.31	10.93	8.75	8.74	8.75	1.09													
20-Year Property 6.563 7.000 6.482 5.996 5.546 5.130 4.459 4.459 4.460 4.450 4.460 <td>10-Year Property</td> <td>17.50</td> <td>16.50</td> <td>13.20</td> <td>10.56</td> <td>8.45</td> <td>6.76</td> <td>6.55</td> <td>6.55</td> <td>6.56</td> <td>6.55</td> <td>0.82</td> <td></td>	10-Year Property	17.50	16.50	13.20	10.56	8.45	6.76	6.55	6.55	6.56	6.55	0.82										
Property Placed in Service in Second Quarter Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 10 Year 11 Year 12 Year 13 Year 14 Year 17 Year 18 Year 19 Year 20 Year 3 3-Year Property 41.67 38.89 14.14 5.30	15-Year Property	8.75	9.13	8.21	7.39	6.65	5.99	5.90	5.91	5.90	5.91	5.90	5.91	5.90	5.91	5.90	0.74					
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 18 Year 18 Year 18 Year 18 Year 19 Year 10 Year 14 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 18 Year 19 Year 10 Year 16 Year 13 Year 14 Year 14 Year 15 Year 16 Year 17 Year 18 Year 19 Year 10 Year 14 Year 13 Year 14 Year 14 Year 15 Year 16 Year 17 Year 18 Year 19 Year 10 5-Year Property 25.00 30.00 18.00 11.37 11.37 4.26 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.91 5.90 5.91 5.90 5.91 5.91 5.90 5.91 5.91	20-Year Property	6.563	7.000	6.482	5.996	5.546	5.130	4.746	4.459	4.459	4.459	4.459	4.460	4.459	4.460	4.459	4.460	4.459	4.460	4.459	4.460	0.565
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 18 Year 18 Year 18 Year 18 Year 19 Year 10 Year 14 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 18 Year 19 Year 10 Year 16 Year 13 Year 14 Year 14 Year 15 Year 16 Year 17 Year 18 Year 19 Year 10 Year 14 Year 13 Year 14 Year 14 Year 15 Year 16 Year 17 Year 18 Year 19 Year 10 5-Year Property 25.00 30.00 18.00 11.37 11.37 4.26 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 5.91 5.90 5.91 5.90 5.91 5.91 5.90 5.91 5.91		·				· · ·	F	roper	tv Pla	ced ir	n Servi	ce in S	econd	Quart	er							
3-Year Property 41.67 38.89 14.14 5.30 v 10-Year Property 12.50 17.50 14.00		Year 1	Year 2	Year 3	Year 4	Year 5										Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21
7-Year Property 17.85 23.47 16.76 11.97 8.87 8.87 3.34 v <thv< th=""> v<td>3-Year Property</td><td>41.67</td><td>38.89</td><td>14.14</td><td>5.30</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thv<>	3-Year Property	41.67	38.89	14.14	5.30																	
10-Year Property 12.50 17.50 14.00 11.20 8.96 7.17 6.55 6.55 6.56 6.55 2.46 Image: Constraint of the constr	5-Year Property	25.00	30.00	18.00	11.37	11.37	4.26															
10-Year Property 12.50 17.50 14.00 11.20 8.96 7.17 6.55 6.55 6.56 6.55 2.46 v	7-Year Property	17.85	23.47	16.76	11.97	8.87	8.87	8.87	3.34													
20-Year Property 4.688 7.148 6.612 6.116 5.658 5.23 4.841 4.478 4.463 <td>10-Year Property</td> <td>12.50</td> <td>17.50</td> <td>14.00</td> <td>11.20</td> <td>8.96</td> <td>7.17</td> <td>6.55</td> <td>6.55</td> <td>6.56</td> <td>6.55</td> <td>2.46</td> <td></td>	10-Year Property	12.50	17.50	14.00	11.20	8.96	7.17	6.55	6.55	6.56	6.55	2.46										
20-Year Property 4.688 7.148 6.612 6.116 5.658 5.23 4.841 4.478 4.463 <td>15-Year Property</td> <td>6.25</td> <td>9.38</td> <td>8.44</td> <td>7.59</td> <td>6.83</td> <td>6.15</td> <td>5.91</td> <td>5.90</td> <td>5.91</td> <td>5.90</td> <td>5.91</td> <td>5.90</td> <td>5.91</td> <td>5.90</td> <td>5.91</td> <td>2.21</td> <td></td> <td></td> <td></td> <td></td> <td></td>	15-Year Property	6.25	9.38	8.44	7.59	6.83	6.15	5.91	5.90	5.91	5.90	5.91	5.90	5.91	5.90	5.91	2.21					
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 20 Year 20 Year 3 3-Year Property 25.00 50.00 16.67 8.33 - <		4.688	7.148	6.612	6.116	5.658	5.233	4.841	4.478	4.463	4.463	4.463	4.463	4.463	4.463	4.462	4.463	4.462	4.463	4.462	4.463	1.673
3-Year Property 25.00 50.00 16.67 8.33								Prope	erty Pl	aced	in Serv	vice in '	Third	Quarte	er							
5-Year Property 15.00 34.00 20.40 12.24 11.30 7.06 <		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21
7-Year Property 10.71 25.51 18.22 13.02 9.30 8.85 8.86 5.53	3-Year Property	25.00	50.00	16.67	8.33																	
10-Year Property 7.50 18.50 14.80 11.84 9.47 7.58 6.55 6.55 6.56 6.55 4.10 Image: Constraint of the state	5-Year Property	15.00	34.00	20.40	12.24	11.30	7.06															
15-Year Property 3.75 9.63 8.66 7.80 7.02 6.31 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.91 3.69 .	7-Year Property	10.71	25.51	18.22	13.02	9.30	8.85	8.86	5.53													
20-Year Property 2.813 7.289 6.742 6.237 5.769 5.336 4.936 4.936 4.666 4.460 4.460 4.460 4.460 4.461 4.460 4.461 4.460 4.461 4.460 4.461 4.460 4.461 4.460 4.461 4.460 4.461 4.460 4.461	10-Year Property	7.50	18.50	14.80	11.84	9.47	7.58	6.55	6.55	6.56	6.55	4.10										
	15-Year Property	3.75	9.63	8.66	7.80	7.02	6.31	5.90	5.90	5.91	5.90	5.91	5.90	5.91	5.90	5.91	3.69					
	20-Year Property	2.813	7.289	6.742	6.237	5.769	5.336	4.936	4.566	4.460	4.460	4.460	4.460	4.461	4.460	4.461	4.460	4.461	4.460	4.461	4.460	2.788
Property Placed in Service in Fourth Quarter								Prope	rty Pla	aced i	n Serv	ice in F	ourth	Quarte	er							
Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7 Year 8 Year 9 Year 10 Year 11 Year 12 Year 13 Year 14 Year 15 Year 16 Year 17 Year 18 Year 18 Year 19 Year 20 Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	Year 21
3-Year Property 8.33 61.11 20.37 10.19	3-Year Property																					
5-Year Property 5.00 38.00 22.80 13.68 10.94 9.58						10.94	9.58															
7-Year Property 3.57 27.55 19.68 14.06 10.04 8.73 8.73 7.64								8.73	7.64													
10-Year Property 2.50 15.60 12.48 9.98 7.99 6.55 6.56 6.55 5.74										6.56	6.55	5.74										
15-Year Property 1.25 9.88 8.89 8.00 7.20 6.48 5.90 5.90 5.91 5.90 5.91 5.90 5.91 5.90 5.17													5.91	5.90	5.91	5.90	5.17					
																		4,458	4,459	4,458	4,459	3.901
The optional table percentages for 3, 5, 7, and 10-year property are based on the 200% DB method. The percentages for 15 and 20-year property are based on the 150% DB method.																						5.00.

39 Year Non-Residential Real Property (Placed in Service After May 12, 1993)

Recovery Year		Month Placed In Service													
	1	2 3 4 5 6 7 8 9 10 11													
1st	2.461	2.247	2.033	1.819	1.605	1.391	1.177	0.963	0.749	0.535	0.321	0.107			
2nd-39th	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564			
40th	0.107	0.321	0.535	0.749	0.963	1.177	1.391	1.605	1.819	2.033	2.247	2.461			

31. 5 Year Non-Residential Real Property (Placed in Service Before May 13, 1993)

Month Placed In Service													
1	2	3	4	5	6	7	8	9	10	11	12		
3.042	2.778	2.513	2.249	1.984	1.720	1.455	1.190	0.926	0.661	0.397	0.132		
3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175		
3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.175	3.175	3.175	3.175	3.175		
3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175		
3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174		
1.720	1.984	2.249	2.513	2.778	3.042	3.175	3.174	3.175	3.174	3.175	3.174		
0.000	0.000	0.000	0.000	0.000	0.000	0.132	0.397	0.661	0.926	1.190	1.455		
	3.175 3.175 3.174 3.175 1.720	3.042 2.778 3.175 3.175 3.175 3.174 3.174 3.175 3.175 3.174 3.175 3.174 1.720 1.984	3.042 2.778 2.513 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.170 3.174 3.175 3.175 3.174 3.175 1.720 1.984 2.249	3.042 2.778 2.513 2.249 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.174 3.175 3.174 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 1.720 1.984 2.249 2.513	1 2 3 4 5 3.042 2.778 2.513 2.249 1.984 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174	1 2 3 4 5 6 3.042 2.778 2.513 2.249 1.984 1.720 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.174 3.175 3.174 3.175 3.174 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 1.720 1.984 2.249 2.513 2.778 3.042	1 2 3 4 5 6 7 3.042 2.778 2.513 2.249 1.984 1.720 1.455 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175<	1 2 3 4 5 6 7 8 3.042 2.778 2.513 2.249 1.984 1.720 1.455 1.190 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 1.720 1.984 2.249 2.513<	1 2 3 4 5 6 7 8 9 3.042 2.778 2.513 2.249 1.984 1.720 1.455 1.190 0.926 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.175 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175<	1 2 3 4 5 6 7 8 9 10 3.042 2.778 2.513 2.249 1.984 1.720 1.455 1.190 0.926 0.661 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175	1 2 3 4 5 6 7 8 9 10 11 3.042 2.778 2.513 2.249 1.984 1.720 1.455 1.190 0.926 0.661 0.397 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.174 3.175 3.1		

27.5 Year Residential Rental Property

Recovery Year		Month Placed In Service													
	1	2	3	4	5	6	7	8	9	10	11	12			
1st	3.485	3.182	2.879	2.576	2.273	1.970	1.667	1.364	1.061	0.758	0.455	0.152			
2nd-9th	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636			
10th-26th (even)	3.637	3.637	3.637	3.637	3.637	3.637	3.636	3.636	3.636	3.636	3.636	3.636			
11th-27th (odd)	3.636	3.636	3.636	3.636	3.636	3.636	3.637	3.637	3.637	3.637	3.637	3.637			
28th	1.970	2.273	2.576	2.879	3.182	3.485	3.636	3.636	3.636	3.636	3.636	3.636			
29th	0.000	0.000	0.000	0.000	0.000	0.000	0.152	0.455	0.758	1.061	1.364	1.667			

Depreciation Recapture*

Property Type	Recapture Percentage
Section 1245 property	100%
MACRS residential and nonresidential real property	None
Bonus depreciation claimed on section 1250 property	Bonus in excess of SL
179 expense claimed on qualified real property	100%
ACRS 15-, 18-, and 19-year nonresidential real property depreciated using an accelerated method is treated as section 1245 property	100%
Other ACRS 15-, 18-, and 19-year real property is now fully depreciated section 1250 property	None
* Ordinary income recapture applies to extent of gain. Section 179 allowance and bonus depreciation are treated as depreciation subject to recapture. Unrecaptured depreciation on section 1250 property owned by individuals, estates, or trusts is subject to a	

25% tax rate.



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