

# Selected MACRS GDS and ADS Depreciation Rates

## HALF-YEAR CONVENTION PERCENTAGES HY

DESCRIPTION OF ASSET	Depreciation Type	Recovery Period	Method	Y E A R S													
				1	2	3	4	5	6	7	8	9	10	11	12	13	
Automobiles, Taxis, Light General Purpose Trucks (actual [unloaded] weight less than 13,000 pounds), Computers and peripheral equipment.	MACRS (GDS)	5	200DB	20.00	32.00	19.20	11.52	11.52	5.76								
	ST LINE (GDS)	5	S/L	10.00	20.00	20.00	20.00	20.00	10.00								
	AMT (GDS)*	5	150DB	15.00	25.50	17.85	16.66	16.66	8.33								
	ADS S/L	5	S/L	10.00	20.00	20.00	20.00	20.00	10.00								
Typewriters, Calculators, Adding and Accounting Machines, Copiers, Duplicating Equipment, Heavy General Purpose Trucks (actual unloaded weight 13,000 pounds or more), Trailers, Airplanes (except commercial), Helicopters.	MACRS (GDS)	5	200DB	20.00	32.00	19.20	11.52	11.52	5.76								
	ST LINE (GDS)	5	S/L	10.00	20.00	20.00	20.00	20.00	10.00								
	Post '98 AMT (GDS)*	5	150DB	15.00	25.50	17.85	16.66	16.66	8.33								
	Pre '99 AMT (GDS)*	6	150DB	12.50	21.88	16.41	14.06	14.06	14.06	7.03							
	ADS S/L	6	S/L	8.33	16.67	16.67	16.67	16.67	16.67	8.33							
Office Furniture, Fixtures, Equipment, Desks, Files, Safes, Telephones, Communications Equipment, Agricultural Machinery and Equipment, Any Breeding or Work Horse that is 12 years old or less when it is placed in service.	MACRS (GDS)	7	200DB	14.29	24.49	17.49	12.49	8.93	8.92	8.93	4.46						
	ST LINE (GDS)	7	S/L	7.14	14.29	14.29	14.28	14.29	14.28	14.29	7.14						
	Post '98 AMT (GDS)*	7	150DB	10.71	19.13	15.03	12.25	12.25	12.25	12.25	6.13						
	Pre '99 AMT (GDS)*	10	150DB	7.50	13.88	11.79	10.02	8.74	8.74	8.74	8.74	8.74	8.74	8.74	4.37		
	ADS S/L	10	S/L	5.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00		
Any Breeding or Work Horse that is more than 12 years old at the time it is placed in service.	MACRS (GDS)	3	200DB	33.33	44.45	14.81	7.41										
	ST LINE (GDS)	3	S/L	16.67	33.33	33.33	16.67										
	Post '98 AMT (GDS)*	3	150DB	25.00	37.50	25.00	12.50										
	Pre '99 AMT (GDS)*	10	150DB	7.50	13.88	11.79	10.02	8.74	8.74	8.74	8.74	8.74	8.74	8.74	4.37		
	ADS S/L	10	S/L	5.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	5.00		
Any Race Horse that is more than 2 years old at the time it is placed in service, Any Horse that is more than 12 years old at the time it is placed in service but not a Breeding or Work Horse.	MACRS (GDS)	3	200DB	33.33	44.45	14.81	7.41										
	ST LINE (GDS)	3	S/L	16.67	33.33	33.33	16.67										
	Post '98 AMT (GDS)*	3	150DB	25.00	37.50	25.00	12.50										
	Pre '99 AMT (GDS)*	12	150DB	6.25	11.72	10.25	8.97	7.85	7.33	7.33	7.33	7.33	7.33	7.33	7.32	7.33	3.66
	ADS S/L	12	S/L	4.17	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	8.34	4.17
Any Race Horse that is 2 years old or less at the time it is placed in service, any other horse that is 12 years old or less at the time it is placed in service but not a Breeding or Work Horse, Personal Property with No Class Life.	MACRS (GDS)	7	200DB	14.29	24.49	17.49	12.49	8.93	8.92	8.93	4.46						
	ST LINE (GDS)	7	S/L	7.14	14.29	14.29	14.28	14.29	14.28	14.29	7.14						
	Post '98 AMT (GDS)*	7	150DB	10.71	19.13	15.03	12.25	12.25	12.25	12.25	6.13						
	Pre '99 AMT (GDS)*	12	150DB	6.25	11.72	10.25	8.97	7.85	7.33	7.33	7.33	7.33	7.33	7.33	7.32	7.33	3.66
	ADS S/L	12	S/L	4.17	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	8.34	4.14

NOTE: This is not a complete depreciation schedule for all types of assets. For those assets not listed, please see complete MACRS tables in IRS Publication 946. Some examples of other assets: Tractor Units for use over the road (3/4), Buses (5/9), Vessels (10/18), Railroad Cars and Locomotives (7/15), and Real Property with no class life (7/40).

\* If AMT depreciation is elected for regular tax purposes it is reported in the GDS section of Form 4562 even if using the ADS class life for its Recovery Period.

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# Selected MACRS GDS and ADS Depreciation Rates

1<sup>ST</sup> QUARTER - MID-QUARTER CONVENTION PERCENTAGES  
MQ

DESCRIPTION OF ASSET	Depreciation Type	Recovery Period	Method	Y E A R S													
				1	2	3	4	5	6	7	8	9	10	11	12	13	
Automobiles, Taxis, Light General Purpose Trucks (actual [unloaded] weight less than 13,000 pounds), Computers and peripheral equipment.	MACRS (GDS)	5	200DB	35.00	26.00	15.60	11.01	11.01	1.38								
	ST LINE (GDS)	5	S/L	17.50	20.00	20.00	20.00	20.00	2.50								
	AMT (GDS)*	5	150DB	26.25	22.13	16.52	16.52	16.52	2.06								
	ADS S/L	5	S/L	17.50	20.00	20.00	20.00	20.00	2.50								
Typewriters, Calculators, Adding and Accounting Machines, Copiers, Duplicating Equipment, Heavy General Purpose Trucks (actual unloaded weight 13,000 pounds or more), Trailers, Airplanes (except commercial), Helicopters.	MACRS (GDS)	5	200DB	35.00	26.00	15.60	11.01	11.01	1.38								
	ST LINE (GDS)	5	S/L	17.50	20.00	20.00	20.00	20.00	2.50								
	Post '98 AMT (GDS)*	5	150DB	26.25	22.13	16.52	16.52	16.52	2.06								
	Pre '99 AMT (GDS)*	6	150DB	21.88	19.53	14.65	14.06	14.06	14.06	1.76							
	ADS S/L	6	S/L	14.58	16.67	16.67	16.67	16.66	16.67	2.08							
Office Furniture, Fixtures, Equipment, Desks, Files, Safes, Telephones, Communications Equipment, Agricultural Machinery and Equipment, Any Breeding or Work Horse that is 12 years old or less when it is placed in service.	MACRS (GDS)	7	200DB	25.00	21.43	15.31	10.93	8.75	8.74	8.75	1.09						
	ST LINE (GDS)	7	S/L	12.50	14.29	14.28	14.29	14.28	14.29	14.28	1.79						
	Post '98 AMT (GDS)*	7	150DB	18.75	17.41	13.68	12.16	12.16	12.16	12.16	1.52						
	Pre '99 AMT (GDS)*	10	150DB	13.13	13.03	11.08	9.41	8.71	8.71	8.71	8.71	8.71	8.71	8.71	1.09		
	ADS S/L	10	S/L	8.75	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	1.25		
Any Breeding or Work Horse that is more than 12 years old at the time it is placed in service.	MACRS (GDS)	3	200DB	58.33	27.78	12.35	1.54										
	ST LINE (GDS)	3	S/L	29.17	33.33	33.33	4.17										
	Post '98 AMT (GDS)*	3	150DB	43.75	28.13	25.00	3.12										
	Pre '99 AMT (GDS)*	10	150DB	13.13	13.03	11.08	9.41	8.71	8.71	8.71	8.71	8.71	8.71	8.71	1.09		
	ADS S/L	10	S/L	8.75	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	1.25		
Any Race Horse that is more than 2 years old at the time it is placed in service, Any Horse that is more than 12 years old at the time it is placed in service but not a Breeding or Work Horse.	MACRS (GDS)	3	200DB	58.33	27.78	12.35	1.54										
	ST LINE (GDS)	3	S/L	29.17	33.33	33.33	4.17										
	Post '98 AMT (GDS)*	3	150DB	43.75	28.13	25.00	3.12										
	Pre '99 AMT (GDS)*	12	150DB	10.94	11.13	9.74	8.52	7.46	7.33	7.33	7.33	7.33	7.32	7.33	7.32	0.92	
	ADS S/L	12	S/L	7.29	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	8.34	8.34	1.04
Any Race Horse that is 2 years old or less at the time it is placed in service, any other horse that is 12 years old or less at the time it is placed in service but not a Breeding or Work Horse, Personal Property with No Class Life.	MACRS (GDS)	7	200DB	25.00	21.43	15.31	10.93	8.75	8.74	8.75	1.09						
	ST LINE (GDS)	7	S/L	12.50	14.29	14.28	14.29	14.28	14.29	14.28	1.79						
	Post '98 AMT (GDS)*	7	150DB	18.75	17.41	13.68	12.16	12.16	12.16	12.16	1.52						
	Pre '99 AMT (GDS)*	12	150DB	10.94	11.13	9.74	8.52	7.46	7.33	7.33	7.33	7.33	7.32	7.33	7.32	0.92	
	ADS S/L	12	S/L	7.29	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	8.34	8.34	1.04

NOTE: This is not a complete depreciation schedule for all types of assets. For those assets not listed, please see complete MACRS tables in IRS Publication 946. Some examples of other assets: Tractor Units for use over the road (3/4), Buses (5/9), Vessels (10/18), Railroad Cars and Locomotives (7/15), and Real Property with no class life (7/40).

\* If AMT depreciation is elected for regular tax purposes it is reported in the GDS section of Form 4562 even if using the ADS class life for its Recovery Period.

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# Selected MACRS GDS and ADS Depreciation Rates

2<sup>ND</sup> QUARTER - MID-QUARTER CONVENTION PERCENTAGES  
MQ

DESCRIPTION OF ASSET	Depreciation Type	Recovery Period	Method	Y E A R S												
				1	2	3	4	5	6	7	8	9	10	11	12	13
Automobiles, Taxis, Light General Purpose Trucks (actual [unloaded] weight less than 13,000 pounds), Computers and peripheral equipment.	MACRS (GDS)	5	200DB	25.00	30.00	18.00	11.37	11.37	4.26							
	ST LINE (GDS)	5	S/L	12.50	20.00	20.00	20.00	20.00	7.50							
	AMT (GDS)*	5	150DB	18.75	24.38	17.06	16.76	16.76	6.29							
	ADS S/L	5	S/L	12.50	20.00	20.00	20.00	20.00	7.50							
Typewriters, Calculators, Adding and Accounting Machines, Copiers, Duplicating Equipment, Heavy General Purpose Trucks (actual unloaded weight 13,000 pounds or more), Trailers, Airplanes (except commercial), Helicopters.	MACRS (GDS)	5	200DB	25.00	30.00	18.00	11.37	11.37	4.26							
	ST LINE (GDS)	5	S/L	12.50	20.00	20.00	20.00	20.00	7.50							
	Post '98 AMT (GDS)*	5	150DB	18.75	24.38	17.06	16.76	16.76	6.29							
	Pre '99 AMT (GDS)*	6	150DB	15.63	21.09	15.82	14.06	14.06	14.07	5.27						
	ADS S/L	6	S/L	10.42	16.67	16.67	16.66	16.67	16.66	6.25						
Office Furniture, Fixtures, Equipment, Desks, Files, Safes, Telephones, Communications Equipment, Agricultural Machinery and Equipment, Any Breeding or Work Horse that is 12 years old or less when it is placed in service.	MACRS (GDS)	7	200DB	17.85	23.47	16.76	11.97	8.87	8.87	8.87	3.33					
	ST LINE (GDS)	7	S/L	8.93	14.29	14.28	14.29	14.28	14.29	14.28	5.36					
	Post '98 AMT (GDS)*	7	150DB	13.39	18.56	14.58	12.22	12.22	12.22	12.23	4.58					
	Pre '99 AMT (GDS)*	10	150DB	9.38	13.59	11.55	9.82	8.73	8.73	8.73	8.73	8.73	8.73	3.28		
	ADS S/L	10	S/L	6.25	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	3.75		
Any Breeding or Work Horse that is more than 12 years old at the time it is placed in service.	MACRS (GDS)	3	200DB	41.67	38.89	14.14	5.30									
	ST LINE (GDS)	3	S/L	20.83	33.33	33.34	12.50									
	Post '98 AMT (GDS)*	3	150DB	31.25	34.38	25.00	9.37									
	Pre '99 AMT (GDS)*	10	150DB	9.38	13.59	11.55	9.82	8.73	8.73	8.73	8.73	8.73	8.73	3.28		
	ADS S/L	10	S/L	6.25	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	3.75		
Any Race Horse that is more than 2 years old at the time it is placed in service, Any Horse that is more than 12 years old at the time it is placed in service but not a Breeding or Work Horse.	MACRS (GDS)	3	200DB	41.67	38.89	14.14	5.30									
	ST LINE (GDS)	3	S/L	20.83	33.33	33.34	12.50									
	Post '98 AMT (GDS)*	3	150DB	31.25	34.38	25.00	9.37									
	Pre '99 AMT (GDS)*	12	150DB	7.81	11.52	10.08	8.82	7.72	7.33	7.33	7.33	7.33	7.33	7.33	7.32	2.75
	ADS S/L	12	S/L	5.21	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	3.13
Any Race Horse that is 2 years old or less at the time it is placed in service, any other horse that is 12 years old or less at the time it is placed in service but not a Breeding or Work Horse, Personal Property with No Class Life.	MACRS (GDS)	7	200DB	17.85	23.47	16.76	11.97	8.87	8.87	8.87	3.33					
	ST LINE (GDS)	7	S/L	8.93	14.29	14.28	14.29	14.28	14.29	14.28	5.36					
	Post '98 AMT (GDS)*	7	150DB	13.39	18.56	14.58	12.22	12.22	12.22	12.23	4.58					
	Pre '99 AMT (GDS)*	12	150DB	7.81	11.52	10.08	8.82	7.72	7.33	7.33	7.33	7.33	7.33	7.33	7.32	2.75
	ADS S/L	12	S/L	5.21	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	3.13

NOTE: This is not a complete depreciation schedule for all types of assets. For those assets not listed, please see complete MACRS tables in IRS Publication 946. Some examples of other assets: Tractor Units for use over the road (3/4), Buses (5/9), Vessels (10/18), Railroad Cars and Locomotives (7/15), and Real Property with no class life (7/40).

\* If AMT depreciation is elected for regular tax purposes it is reported in the GDS section of Form 4562 even if using the ADS class life for its Recovery Period.

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# Selected MACRS GDS and ADS Depreciation Rates

3<sup>RD</sup> QUARTER - MID-QUARTER CONVENTION PERCENTAGES  
MQ

DESCRIPTION OF ASSET	Depreciation Type	Recovery Period	Method	Y E A R S													
				1	2	3	4	5	6	7	8	9	10	11	12	13	
Automobiles, Taxis, Light General Purpose Trucks (actual [unloaded] weight less than 13,000 pounds), Computers and peripheral equipment.	MACRS (GDS)	5	200DB	15.00	34.00	20.40	12.24	11.30	7.06								
	ST LINE (GDS)	5	S/L	7.50	20.00	20.00	20.00	20.00	12.50								
	AMT (GDS)*	5	150DB	11.25	26.63	18.64	16.56	16.57	10.35								
	ADS S/L	5	S/L	7.50	20.00	20.00	20.00	20.00	12.50								
Typewriters, Calculators, Adding and Accounting Machines, Copiers, Duplicating Equipment, Heavy General Purpose Trucks (actual unloaded weight 13,000 pounds or more), Trailers, Airplanes (except commercial), Helicopters.	MACRS (GDS)	5	200DB	15.00	34.00	20.40	12.24	11.30	7.06								
	ST LINE (GDS)	5	S/L	7.50	20.00	20.00	20.00	20.00	12.50								
	Post '98 AMT (GDS)*	5	150DB	11.25	26.63	18.64	16.56	16.57	10.35								
	Pre '99 AMT (GDS)*	6	150DB	9.38	22.66	16.99	14.06	14.06	14.06	8.79							
	ADS S/L	6	S/L	6.25	16.67	16.67	16.66	16.67	16.66	10.42							
Office Furniture, Fixtures, Equipment, Desks, Files, Safes, Telephones, Communications Equipment, Agricultural Machinery and Equipment, Any Breeding or Work Horse that is 12 years old or less when it is placed in service.	MACRS (GDS)	7	200DB	10.71	25.51	18.22	13.02	9.30	8.85	8.86	5.53						
	ST LINE (GDS)	7	S/L	5.36	14.29	14.28	14.29	14.28	14.29	14.28	8.93						
	Post '98 AMT (GDS)*	7	150DB	8.04	19.71	15.48	12.27	12.28	12.27	12.28	7.67						
	Pre '99 AMT (GDS)*	10	150DB	5.63	14.16	12.03	10.23	8.75	8.75	8.75	8.74	8.75	8.74	5.47			
	ADS S/L	10	S/L	3.75	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	6.25			
Any Breeding or Work Horse that is more than 12 years old at the time it is placed in service.	MACRS (GDS)	3	200DB	25.00	50.00	16.67	8.33										
	ST LINE (GDS)	3	S/L	12.50	33.33	33.34	20.83										
	Post '98 AMT (GDS)*	3	150DB	18.75	40.63	25.00	15.62										
	Pre '99 AMT (GDS)*	10	150DB	5.63	14.16	12.03	10.23	8.75	8.75	8.75	8.74	8.75	8.74	5.47			
	ADS S/L	10	S/L	3.75	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	6.25			
Any Race Horse that is more than 2 years old at the time it is placed in service, Any Horse that is more than 12 years old at the time it is placed in service but not a Breeding or Work Horse.	MACRS (GDS)	3	200DB	25.00	50.00	16.67	8.33										
	ST LINE (GDS)	3	S/L	12.50	33.33	33.34	20.83										
	Post '98 AMT (GDS)*	3	150DB	18.75	40.63	25.00	15.62										
	Pre '99 AMT (GDS)*	12	150DB	4.69	11.91	10.43	9.12	7.98	7.33	7.33	7.33	7.33	7.32	7.33	7.32	4.58	
	ADS S/L	12	S/L	3.13	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	5.21	
Any Race Horse that is 2 years old or less at the time it is placed in service, any other horse that is 12 years old or less at the time it is placed in service but not a Breeding or Work Horse, Personal Property with No Class Life.	MACRS (GDS)	7	200DB	10.71	25.51	18.22	13.02	9.30	8.85	8.86	5.53						
	ST LINE (GDS)	7	S/L	5.36	14.29	14.28	14.29	14.28	14.29	14.28	8.93						
	Post '98 AMT (GDS)*	7	150DB	8.04	19.71	15.48	12.27	12.28	12.27	12.28	7.67						
	Pre '99 AMT (GDS)*	12	150DB	4.69	11.91	10.43	9.12	7.98	7.33	7.33	7.33	7.33	7.32	7.33	7.32	4.58	
	ADS S/L	12	S/L	3.13	8.33	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	5.21	

NOTE: This is not a complete depreciation schedule for all types of assets. For those assets not listed, please see complete MACRS tables in IRS Publication 946. Some examples of other assets: Tractor Units for use over the road (3/4), Buses (5/9), Vessels (10/18), Railroad Cars and Locomotives (7/15), and Real Property with no class life (7/40).

\* If AMT depreciation is elected for regular tax purposes it is reported in the GDS section of Form 4562 even if using the ADS class life for its Recovery Period.

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# Selected MACRS GDS and ADS Depreciation Rates

## 4<sup>TH</sup> QUARTER - MID-QUARTER CONVENTION PERCENTAGES MQ

DESCRIPTION OF ASSET	Depreciation Type	Recovery Period	Method	Y E A R S													
				1	2	3	4	5	6	7	8	9	10	11	12	13	
Automobiles, Taxis, Light General Purpose Trucks (actual [unloaded] weight less than 13,000 pounds), Computers and peripheral equipment.	MACRS (GDS)	5	200DB	5.00	38.00	22.80	13.68	10.94	9.58								
	ST LINE (GDS)	5	S/L	2.50	20.00	20.00	20.00	20.00	17.50								
	AMT (GDS)*	5	150DB	3.75	28.88	20.21	16.40	16.41	14.35								
	ADS S/L	5	S/L	2.50	20.00	20.00	20.00	20.00	17.50								
Typewriters, Calculators, Adding and Accounting Machines, Copiers, Duplicating Equipment, Heavy General Purpose Trucks (actual unloaded weight 13,000 pounds or more), Trailers, Airplanes (except commercial), Helicopters.	MACRS (GDS)	5	200DB	5.00	38.00	22.80	13.68	10.94	9.58								
	ST LINE (GDS)	5	S/L	2.50	20.00	20.00	20.00	20.00	17.50								
	Post '98 AMT (GDS)*	5	150DB	3.75	28.88	20.21	16.40	16.41	14.35								
	Pre '99 AMT (GDS)*	6	150DB	3.13	24.22	18.16	14.06	14.06	14.06	12.31							
	ADS S/L	6	S/L	2.08	16.67	16.67	16.67	16.66	16.67	14.58							
Office Furniture, Fixtures, Equipment, Desks, Files, Safes, Telephones, Communications Equipment, Agricultural Machinery and Equipment, Any Breeding or Work Horse that is 12 years old or less when it is placed in service.	MACRS (GDS)	7	200DB	3.57	27.55	19.68	14.06	10.04	8.73	8.73	7.64						
	ST LINE (GDS)	7	S/L	1.79	14.29	14.28	14.29	14.28	14.29	14.28	12.50						
	Post '98 AMT (GDS)*	7	150DB	2.68	20.85	16.39	12.87	12.18	12.18	12.19	10.66						
	Pre '99 AMT (GDS)*	10	150DB	1.88	14.72	12.51	10.63	9.04	8.72	8.72	8.72	8.72	8.71	7.63			
	ADS S/L	10	S/L	1.25	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	8.75			
Any Breeding or Work Horse that is more than 12 years old at the time it is placed in service.	MACRS (GDS)	3	200DB	8.33	61.11	20.37	10.19										
	ST LINE (GDS)	3	S/L	4.17	33.33	33.33	29.17										
	Post '98 AMT (GDS)*	3	150DB	6.25	46.88	25.00	21.87										
	Pre '99 AMT (GDS)*	10	150DB	1.88	14.72	12.51	10.63	9.04	8.72	8.72	8.72	8.72	8.71	7.63			
	ADS S/L	10	S/L	1.25	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	8.75			
Any Race Horse that is more than 2 years old at the time it is placed in service, Any Horse that is more than 12 years old at the time it is placed in service but not a Breeding or Work Horse.	MACRS (GDS)	3	200DB	8.33	61.11	20.37	10.19										
	ST LINE (GDS)	3	S/L	4.17	33.33	33.33	29.17										
	Post '98 AMT (GDS)*	3	150DB	6.25	46.88	25.00	21.87										
	Pre '99 AMT (GDS)*	12	150DB	1.56	12.31	10.77	9.42	8.24	7.33	7.33	7.33	7.33	7.32	7.33	7.32	6.41	
	ADS S/L	12	S/L	1.04	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	8.34	7.29	
Any Race Horse that is 2 years old or less at the time it is placed in service, any other horse that is 12 years old or less at the time it is placed in service but not a Breeding or Work Horse, Personal Property with No Class Life.	MACRS (GDS)	7	200DB	3.57	27.55	19.68	14.06	10.04	8.73	8.73	7.64						
	ST LINE (GDS)	7	S/L	1.79	14.29	14.28	14.29	14.28	14.29	14.28	12.50						
	Post '98 AMT (GDS)*	7	150DB	2.68	20.85	16.39	12.87	12.18	12.18	12.19	10.66						
	Pre '99 AMT (GDS)*	12	150DB	1.56	12.31	10.77	9.42	8.24	7.33	7.33	7.33	7.33	7.32	7.33	7.32	6.41	
	ADS S/L	12	S/L	1.04	8.33	8.33	8.33	8.33	8.34	8.33	8.34	8.33	8.34	8.33	8.34	7.29	

NOTE: This is not a complete depreciation schedule for all types of assets. For those assets not listed, please see complete MACRS tables in IRS Publication 946. Some examples of other assets: Tractor Units for use over the road (3/4), Buses (5/9), Vessels (10/18), Railroad Cars and Locomotives (7/15), and Real Property with no class life (7/40).

\* If AMT depreciation is elected for regular tax purposes it is reported in the GDS section of Form 4562 even if using the ADS class life for its Recovery Period.

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# Selected MACRS GDS and ADS Depreciation Rates

## GDS and ADS Depreciation for Real Estate

### MID-MONTH CONVENTION PERCENTAGES

MM

DESCRIPTION OF ASSET	RECOVERY YEAR	MONTH PLACED IN SERVICE IN THE FIRST YEAR											
		JAN	FEB	MA	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>GDS RESIDENTIAL RENTAL PROPERTY (27.5 Years, S/L):</b> This includes any real property that is a rental building or structure (including mobile homes) for which 80% or more of the gross rental income for the tax year is rental income from dwelling units. If any part of the building or structure is used by the taxpayer, the gross rental income includes the fair rental value of the part the taxpayer occupies.	1	3.485	3.182	2.879	2.576	2.273	1.970	1.667	1.364	1.061	0.758	0.455	0.152
	2 - 9	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636
	Even Yrs: 10 - 26	3.637	3.637	3.637	3.637	3.637	3.637	3.636	3.636	3.636	3.636	3.636	3.636
	Odd Yrs: 11 - 27	3.636	3.636	3.636	3.636	3.636	3.636	3.637	3.637	3.637	3.637	3.637	3.637
	28	1.970	2.273	2.576	2.879	3.182	3.485	3.636	3.636	3.636	3.636	3.636	3.636
	29							0.152	0.455	0.758	1.061	1.364	1.667
<b>GDS NONRESIDENTIAL REAL PROPERTY (31.5 Years, S/L) before 5/13/93:</b> This class includes any real property that is not residential rental property (defined above) and any real property that is section 1250 property with a class life of 27.5 years or more. Section 1250 property includes most real property. See "Section 1250 property" in IRS Publication 544 for more information. Note that this property does not have to be rental property.	1	3.042	2.778	2.513	2.249	1.984	1.720	1.455	1.190	0.926	0.661	0.397	0.132
	2 - 7	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175	3.175
	8	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.175	3.175	3.175	3.175	3.175
	Odd Yrs: 9 - 31	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175
	Even Yrs: 10 - 30	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174	3.175	3.174
	32	1.720	1.984	2.249	2.513	2.778	3.042	3.175	3.174	3.175	3.174	3.175	3.174
	33							0.132	0.397	0.661	0.926	1.190	1.455
<b>GDS NONRESIDENTIAL REAL PROPERTY (39 Years, S/L) after 5/12/93:</b> Used for the property as described above when placed in service after May 12, 1993	1	2.461	2.247	2.033	1.819	1.605	1.391	1.177	0.963	0.749	0.535	0.321	0.107
	2 - 39	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564
	40	0.107	0.321	0.535	0.749	0.963	1.177	1.391	1.605	1.819	2.033	2.247	2.461
<b>ADS DEPRECIATION FOR REAL PROPERTY (40 Years, S/L) before 1/1/99:</b> This depreciation is used for AMT purposes for property placed in service prior to 1999 when MACRS is used or may be elected for all Real Property placed in service after 1986 and prior to 1999.	1	2.396	2.188	1.979	1.771	1.563	1.354	1.146	0.938	0.729	0.521	0.313	0.104
	2 - 40	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500	2.500
	41	0.104	0.312	0.521	0.729	0.937	1.146	1.354	1.562	1.771	1.979	2.187	2.396

# Selected MACRS GDS and ADS Depreciation Rates

## Year of Disposal Factors

DEPRECIATION CONVENTION	MONTH OF DISPOSAL											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Pre-ACRS Depreciation												
Prorate based on Full Months (Full month is > 15	0.0833	0.1667	0.2500	0.3333	0.4167	0.5000	0.5833	0.6667	0.7500	0.8333	0.9167	1.0000
ACRS												
No deduction for 3-Year, 5-Year, or 10-Year Property												
15-Year and pre-6/23/84 18-Year Property		0.0833	0.1667	0.2500	0.3333	0.4167	0.5000	0.5833	0.6667	0.7500	0.8333	0.9167
Post-6/22/84 18-Year and 19-Year Property	0.0417	0.1250	0.2083	0.2917	0.3750	0.4583	0.5417	0.6250	0.7083	0.7917	0.8750	0.9583
MACRS												
Half-year Convention Property	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
Mid-quarter Convention Property	0.1250	0.1250	0.1250	0.3750	0.3750	0.3750	0.6250	0.6250	0.6250	0.8750	0.8750	0.8750
Mid-month Convention Property	0.0417	0.1250	0.2083	0.2917	0.3750	0.4583	0.5417	0.6250	0.7083	0.7917	0.8750	0.9583

Compute depreciation for the full year and multiply by the decimal shown above for the month in which the property was disposed.

## First-Year Special Depreciation Allowance

This election is available for new property with a MACRS recovery period of 20 years or less which is purchased after September 10, 2001 and before September 11, 2004 and placed in service prior to:

- January 1, 2005 if the MACRS recovery period is less than 10 years.

OR

- January 1, 2006 if the MACRS recovery period is 10 years or more.

Reduce the depreciable basis by 30% (multiply the depreciable basis by 70%) and use this reduced basis for ongoing depreciation.

The additional 30% Special Depreciation Allowance in the first year is reported separately on the applicable form.