

# MACRS Depreciation Allowances

## Property Class

| Year | 3-Year | 5-Year | 7-Year |
|------|--------|--------|--------|
| 1    | 33.33% | 20.00% | 14.29% |
| 2    | 44.45  | 32.00  | 24.49  |
| 3    | 14.81  | 19.20  | 17.49  |
| 4    | 7.41   | 11.52  | 12.49  |
| 5    |        | 11.52  | 8.93   |
| 6    |        | 5.76   | 8.92   |
| 7    |        |        | 8.93   |
| 8    |        |        | 4.46   |