

IRS MACRS Percentage Tables for Depreciation

MACRS 5-Year Property

Year	
1	20.00%
2	32.00%
3	19.20%
4	11.52%
5	11.52%
6	5.76%

MACRS 7-Year Property

Year	
1	14.29%
2	24.49%
3	17.49%
4	12.49%
5	8.93%
6	8.92%
7	8.93%

MACRS 15-Year Property

Year	
1	5.00%
2	9.50%
3	8.55%
4	7.70%
5	6.93%
6	6.23%
7	5.90%
8	5.90%

Residential Rental Property (27.5-Year)

Use the row for the Month of the taxable year placed into service

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Jan	3.485%	3.636%	3.636%	3.636%	3.636%	3.636%
Feb	3.182%	3.636%	3.636%	3.636%	3.636%	3.636%
March	2.879%	3.636%	3.636%	3.636%	3.636%	3.636%
April	2.576%	3.636%	3.636%	3.636%	3.636%	3.636%
May	2.273%	3.636%	3.636%	3.636%	3.636%	3.636%
June	1.970%	3.636%	3.636%	3.636%	3.636%	3.636%
July	1.667%	3.636%	3.636%	3.636%	3.636%	3.636%
Aug	1.364%	3.636%	3.636%	3.636%	3.636%	3.636%
Sept	1.061%	3.636%	3.636%	3.636%	3.636%	3.636%
Oct	0.758%	3.636%	3.636%	3.636%	3.636%	3.636%
Nov	0.455%	3.636%	3.636%	3.636%	3.636%	3.636%
Dec	0.152%	3.636%	3.636%	3.636%	3.636%	3.636%