

Figure 10-1

MACRS Recovery Periods - Personality

Recovery Life (Years)

Qualifying Property

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| 3 | Property with class lives of 4 years or less, with the exception of automobiles, lightweight trucks, and horses other than race horses more than 2 years old |
| 5 | Property with class lives of more than 4 but less than 10 years, and adding automobiles, lightweight trucks, computers and certain other technological equipment, and certain research and development equipment |
| 7 | Property with class lives of at least 10 but less than 16 years, and other personality having no class life given, and including railroad tracks and agricultural machinery and equipment |
| 10 | Property with class lives of at least 16 but less than 20 years, and adding single-purpose agricultural and horticultural facilities and any tree or vine bearing nuts or fruits |
| 15 | Property with class lives of at least 20 but less than 25 years, and adding waste-water treatment plants and certain telephone distribution equipment |
| 20 | Property with class lives of 25 or more years, including municipal sewers |