

Modified Accelerated Cost Recovery System (post 1986)

MACRS Method Usage			Regular MACRS (GDS)		Straight Line MACRS (GDS)		Straight Line MACRS (ADS)		Alternative Minimum Tax (AMT)	
Type of Property	Recovery Period	Convention	Method	Table	Method	Table	Method	Table	Method	Table
Personal Property	3, 5, 7, 10	HY	200 DB	1	SL	7	SL	7	150 DB	5
	3, 5, 7, 10	MQ	200 DB	2	SL	8	SL	8	150 DB	6
	15, 20	HY	150 DB	1	SL	7	SL	7	150 DB	5
	15, 20	MQ	150 DB	2	SL	8	SL	8	150 DB	6
Residential Rental Property	27.5	MM	SL	3	-	-	SL	4	SL	3 †
Non-Residential Real	31.5	MM	SL	3	-	-	SL	4	SL	3 †
	39	MM	SL	3	-	-	SL	4	SL	3 †

† (property placed in Service Prior to 1999 use Table 4)