

## MACRS – IRS TAX DEPRECIATION ACCOUNTS

<b>Account Classification</b>	<b>Tax Depreciation Life</b>	<b>Tax Depreciation Method</b>
<b>Building</b> <ul style="list-style-type: none"><li>•Industrial/Commercial</li><li>•Apartment</li></ul>	31.5 27.5	Straight Line
Land Improvement	15	150% Declining Balance
Personal Property	5 and 7	Double Declining Balance