

3, 5, 7, 10, 15, and 20-Year Property (Half-Year Convention)

Depreciation rate for recovery period

Year	3-year	5-year	7-year	10-year	15-year	20-year
1	33.33%	20.00%	14.29%	10.00%	5.00%	3.75%
2	44.45%	32.00%	24.49%	18.00%	9.50%	7.22%
3	14.81%	19.20%	17.49%	14.40%	8.55%	6.68%
4	7.41%	11.52%	12.49%	11.52%	7.70%	6.18%
5		11.52%	8.93%	9.22%	6.93%	5.71%
6		5.76%	8.92%	7.37%	6.23%	5.29%
7			8.93%	6.55%	5.90%	4.89%
8			4.46%	6.55%	5.90%	4.52%
9				6.56%	5.91%	4.46%
10				6.55%	5.90%	4.46%
11				3.28%	5.91%	4.46%
12					5.90%	4.46%
13					5.91%	4.46%
14					5.90%	4.46%
15					5.91%	4.46%
16					2.95%	4.46%
17						4.46%
18						4.46%
19						4.46%
20						4.46%
21						2.23%

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