

TABLE 12.4 Example MACRS Recovery Periods

Asset Description	MACRS <i>n</i> Value, Years	
	GDS	ADS Range
Special manufacturing and handling devices, tractors, racehorses	3	3–5
Computers and peripherals, oil and gas drilling equipment, construction assets, autos, trucks, buses, cargo containers, some manufacturing equipment	5	6–9.5
Office furniture; some manufacturing equipment; railroad cars, engines, tracks; agricultural machinery; petroleum and natural gas equipment; <i>all property not in another class</i>	7	10–15
Equipment for water transportation, petroleum refining, agriculture product processing, durable-goods manufacturing, ship building	10	15–19
Land improvements, docks, roads, drainage, bridges, landscaping, pipelines, nuclear power production equipment, telephone distribution	15	20–24
Municipal sewers, farm buildings, telephone switching buildings, power production equipment (steam and hydraulic), water utilities	20	25–50
Residential rental property (house, mobile home)	27.5	40
Nonresidential real property attached to the land, but not the land itself	39	40