

Internal Revenue Code Section 168(c)

Accelerated cost recovery system

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(c) Applicable recovery period.

For purposes of this section, the applicable recovery period shall be determined in accordance with the following table:

In the case of:

The applicable recovery period is:

3-year property	3 years
5-year property	5 years
7-year property	7 years
10-year property	10 years
15-year property	15 years
20-year property	20 years
Water utility property	25 years
Residential rental property	27.5 years
Nonresidential real property	39 years
Any railroad grading or tunnel bore	50 years

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