Table of Contents

Form 4562 Depreciation 1

Depreciation History 1

General Information 2

Basis 3

Timing 6

Conventions 7

Methods 7

Table 4-1 Depreciation Methods 8

Lives 9

Table A-1. Applicable convention and depreciation for determining proper depreciation 11

Special MACRS Depreciation Lives & Issues 13

Cost Segregation Studies 14

Cost Segregation using General Rule 16

Cost Segregation using Election Out 16

IRS Depreciation Information and Guides 17