



Table 7-8 Recovery periods for selected chemical-industry-related asset classes[†]

Type of assets	Recovery period, years	
	MACRS	Straight line
Heavy general-purpose trucks	5	5
Industrial steam and electric generation and/or distribution systems	15	22
Information systems (e.g., computers)	5	5
Manufacture of chemicals and allied products (including petrochemicals)	5	9.5
Manufacture of electronic components, products, and systems	5	5
Manufacture of finished plastic products	7	11
Manufacture of other (than grain, sugar, and vegetable oils) food and kindred products	7	12
Manufacture of pulp and paper	7	13
Manufacture of rubber products	7	14
Manufacture of semiconductors	5	5
Petroleum refining	10	16
Pipeline transportation	15	22
Gas utility synthetic natural gas (SNG)	7	14
SNG—coal gasification	10	18
Liquefied natural gas plant	15	22
Waste reduction and resource recovery plant	7	10
Alternative energy property	5	12

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