



## *Real Estate Investment Cost Recovery Allowances*

### **Residential Property Cost Recovery Table**

Month	1	2	3	4	5	6	7	8	9	10	11	12
Year of Acquisition	3.485	3.182	2.879	2.576	2.273	1.970	1.667	1.364	1.061	0.758	0.458	0.152
Years after Acquisition	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636	3.636
Year of Disposition	0.152	0.458	0.758	1.061	1.364	1.667	1.970	2.273	2.576	2.879	3.182	3.485

### **Commercial Property Cost Recovery Table**

Month	1	2	3	4	5	6	7	8	9	10	11	12
Year of Acquisition	2.457	2.244	2.030	1.816	1.603	1.389	1.175	0.962	0.748	0.534	0.321	0.107
Years after Acquisition	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564
Year of Disposition	0.107	0.321	0.534	0.748	0.962	1.175	1.389	1.603	1.816	2.030	2.244	2.457