



## Rental Property Renovation: Deduction vs. Depreciation Guide

### Summary Table

Type of Expense	Deduct (Same Year)	Depreciate / Amortize
Interior/exterior painting	✓	
Patch/repair part of roof	✓	
Entire roof replacement		✓
Repairing existing appliances	✓	
Replacing appliances (upgrades)		✓
Plumbing leak fix	✓	
New plumbing system		✓
HVAC servicing	✓	
HVAC replacement		✓
Floor patching (small area)	✓	
Entire flooring replacement		✓
Landscaping (trimming)	✓	
New landscaping design		✓
Repainting due to wear/tear	✓	
New additions (room, deck)		✓
Driveway/fence installation		✓

