

# 2014 - 2015 EQUIPMENT LIFE CATEGORIES

## 3 Year Life - PCs and Peripherals, Linens, Uniforms, Kitchen Small Wares, Video/DVD Rentals

Cardiac Laser Units	Glassware, Barware, Pots, Pans, Utensils	Software (except Comp Integrated Machinery)
Cell Phones & Handhelds	Linens (Bedding, Tablecloths, Etc.)	Telecommunications - Box Converters
Dies, Jigs, Molds	Motion Picture Prints	Tokens (Promotional, Chips, Dice, Car Wash)
Digital Cameras, Digital Projectors	Personal Computers & Peripherals	Video, DVD, Game Rentals
Formal Wear & Costume Rental	Printers (Small Inkjets/Laser/All-in-One)	

## 5 Year Life - Computer Servers, Copiers, Hi-Tech Medical Diagnostic, Telephone Equipment, TVs

Computer Servers	Medical Equipment: <i>High-Tech Diagnostic only</i>	Printing Equip (Digital or Non-impact)
Copy & Duplicating Machines	<i>(Diagnostic Ultrasound, Nuclear Medicine Cameras,</i>	Special Tools – Glass/Fab Metal Mfg.
Fax Machines	<i>Cardiac Ultrasonic, CAT, MRI, PET,</i>	Two-way and CB Radios
	<i>General Ultrasonic, OB/GYN Ultrasonic)</i>	Telephone, Telecom, Paging & Switching Equip
	Mfg Equip for Semiconductors	Televisions - Analog and Digital
		Video Cameras (not part of Security Systems)

## 7 Year Life - Digital and Electronic Equipment, Computer Mainframes, Security & Sound Systems

ATM Machines	Hand & Power Tools	Outdoor Patio Furniture
Animal Aquaculture	Heavy Use Washers (Accommodation, Food Svc & Laundry)	Point-of-Sale (POS) Systems
Auto Repair Diagnostic Equipment (Electronic)	Health & Spa Electronic Equipment	Professional & Scientific Equipment (Technical)
Blue Print Machines (Small Table Models Only)	Lawn Care Equipment & Snow Blowers	Radio/TV Production Equipment
Bowling / Scoring Machines (Electronic)	Mailing Machines	Rental & Rent-to-Own Merchandise
Chain Saws & Portable Saw Mills	Medical, & Dental Equip: <i>High Tech Electronic only</i>	Signs (Electronic) & Banner Signs
Cash Registers (Electronic)	<i>(Chart Recorders, Defibrillators, Oxygen Analyzers, Dopplers,</i>	Ski Area Cats, Packers & Equip Rentals
Closed Circuit Surveillance Camera Systems	<i>EEG, EKG machines, Heart rate Devices, Medical Laser Units,</i>	Sound Systems
Computer-Integrated Machinery & Software	<i>Oximeters, Spirometers, Ext Pacemakers, All Patient Mntrs)</i>	Special Tools for Plastic/Rubber/Primary Metal Mfg
Computer Mainframes	Mfg Equip for Computer/Electronic/Communication Equip	Typewriters and Calculators
Data Processing Equip	Mfg Equip for Navigational, Measuring, Medical Control Inst	Unlicensed Light Truck/Auto/Trailer
Electronic & Computerized Lab Equipment	Mobile or Heavy Use (7 Days per Wk, Multiple Shifts)	Video & Flipper Games
Electronic Gaming Devices, Player Tracking Sys	Motion Picture Production & Sound Recording	Water Coolers & Equipment
Golf Carts (Electric)	Musical Instrument Rentals	Windows Air Conditioners
GPS Surveying Equipment		

## 10 Year Life - Radio & TV Broadcasting, Satellite Equipment (except Towers)

Cable TV Industry FFE	Laser Sending & Receiving Equipment	Radio & Television Broadcasting FFE
Coaxial Cable (Located Outside of Building)	Mfg Equip for Audio & Video Equipment	Satellite Dish Relay Earth Station E&F
Cranes - Mobile Telescopic	Mfg Equip for Furniture & Related Product Mfg	Service Test & Repair Equipment (Radio/TV)
Daycare/Pre-School Equipment	Mfg - Electronic Portion of Line Equip	Subscriber Connection & Distribution Systems
Electronic Controlled Infra-Red Laser Instruments	Cable Microwave Systems & Station Equipment	Unlicensed Freight Trucks & Tractor-Trailers
Fertilizer Distribution	Motors, Engines, Drive Units (Oil & Gas Extract)	Waste Management & Remediation Services:
Food Production Line Equipment (Electronic)	Performing Arts, Spectator Sports & Related:	<i>(De-Contamination, Dumpsters, Port-a-Pots)</i>
	<i>(Projection Equip, Furniture &amp; Fixtures)</i>	

## 15 Year Life - General Commercial / Industrial FF&E, Construction, Signs, Leasehold Improvements

Air Conditioners (except for Structure or Window)	Health & Personal Care Service Equipment	Refrigeration Equipment (Walk-ins, Freezers)
Apartment Furnishings & Appliances (Non Built-in)	Hotel/Motel Furnishings	Repair & Maintenance Equipment
Automobile Repair & Maintenance (Non-Electronic)	Ice Machines (Non-Industrial)	Restaurant & Bar Equipment
Blue Print Machines (except Small Table-top)	Laundry & Dry Cleaning Equipment	Retail Store Fixtures
Boom/Scissor Lifts	Leasehold or Tenant Improvements: <i>Partitions, Trade Fixtures,</i>	Service Stations
Compressors	<i>Counters, Cabinets, Shelving, Pallet Racking, Grease Traps,</i>	Signs (other than Billboard or Electronic)
Construction & Earth Moving Equipment	<i>Drop Boxes, Specialty Electrical and/or HVAC for Equipment</i>	Surveying Equipment (not GPS)
Coaxial Cable (installed inside buildings)	Libraries (Law, Medical, Professional)	Tanks (Above Ground)
Currency Counters	Machinery	Tanning Beds
Coin Wrap Equipment	Manufacturing Equipment (with exceptions)	Theatre Equipment (except Sound Systems)
Decor	Mechanical Equipment	Truck-Mounted Equipment
Experimental Aircraft, Gliders, Kit-Built, Balloons	Medical, Dental & Lab Equip (except High-Tech)	Unlicensed Buses
Fiber Optic Cable	Office Equipment, Furniture & Appliances	Vending Machines
Fire Arms, Guns	Photography & Photo Finishing Equipment	Welding Equipment
Fire & Security Alarm Equipment	Publishing Equipment	Wholesale Distribution Equipment & Fixtures
Forklifts	Quarry Equip & Portable Ready Mix Plants	Wood Product Mfg Lathes & Shaping Tools
Gaming Equipment: Table Games, Mechanical Slots		

## 20 Year Life - Locksmith & Locking Equipment, Safes & Vaults, Aircraft

Aircraft & Rotorcraft (except Experimental & Kit-Built)	Generators	Coal and Petroleum products
Cereal Manufacturing, Grain Elevators	Locksmith & Locking Equipment (Inc. Electronic Locks)	Railroad Rolling Stock
Cold Storage & Ice Making Equipment	Production Equip used to Mfg Abrasive Products	Safes, Security Vaults
Cranes - Bridge & Job	<i>(Cement &amp; Concrete Products, Lime &amp; Gypsum)</i>	Shortline Railroads
Egg Packing Equipment	Primary Metal Mfg (Smelt/Refine)	

## 30 Year Life - Utilities, Power Generation & Distribution

Distribution Plant	Oil & Gas Transformers	Water, Sewage & Other Systems Equip:
Electric Power Transmission & Distribution	Steam & Air-conditioning Supply	<i>(Aqueducts, Pumping Stations, Dist Mains)</i>
Mechanical Portion of Packing & Sorting Line Equip		

## 50 Year to 20% Residual - Billboards