

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

A

Average For All

Year	Factor	Value
2025	1.000000	2309.7
2024	1.020000	2258.7
2023	1.030000	2244.2
2022	1.090000	2121.1
2021	1.300000	1773.4
2020	1.340000	1729.4
2019	1.350000	1716.2
2018	1.410000	1638.2
2017	1.450000	1593.7
2016	1.460000	1582.3
2015	1.450000	1598.1
2014	1.470000	1566.9
2013	1.490000	1552.8
2012	1.500000	1536.5
2011	1.560000	1476.7
2010	1.600000	1446.5
2009	1.550000	1487.2
2008	1.660000	1393.0
2007	1.710000	1353.8
2006	1.810000	1274.8
2005	1.900000	1218.0
2004	2.040000	1133.2
2003	2.080000	1113.1
2002	2.110000	1096.4
2001	2.110000	1094.5
2000	2.160000	1069.9
1999	2.170000	1062.3
1998	2.180000	1061.8
1997	2.190000	1052.7
1996	2.230000	1036.0
1995	2.260000	1020.4
1994	2.340000	985.0
1993	2.410000	958.0
1992	2.460000	939.8
1991	2.490000	928.5
1990	2.540000	910.2
1989	2.610000	886.5
1988	2.750000	841.4
1987	2.860000	806.9

# Inventory Index Factors

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1986	2.9000000	795.4
1985	2.9300000	787.9
1984	2.9700000	776.4
1983	3.0600000	755.8
1982	3.1100000	742.4
1981	3.2600000	709.2
1980	3.5900000	642.8
1979	3.9500000	584.4
1978	4.3200000	534.7
1977	4.6500000	497.1
1976	4.8900000	472.1
1975	5.2000000	444.3
1974	5.8000000	398.4
1973	6.7100000	344.1
1972	6.9500000	332.1
1971	7.1900000	321.3
1970	7.6200000	303.3

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## B Bank

Year	Factor	Value
2025	1.000000	1653.9
2024	1.010000	1629.8
2023	1.010000	1642.4
2022	1.070000	1548.1
2021	1.260000	1314.0
2020	1.300000	1270.0
2019	1.310000	1262.1
2018	1.370000	1208.0
2017	1.420000	1167.7
2016	1.420000	1164.8
2015	1.420000	1168.5
2014	1.450000	1144.0
2013	1.460000	1133.5
2012	1.470000	1121.4
2011	1.520000	1085.0
2010	1.550000	1065.3
2009	1.520000	1087.4
2008	1.600000	1030.8
2007	1.640000	1009.2
2006	1.720000	963.3
2005	1.780000	927.8
2004	1.900000	871.4
2003	1.930000	855.4
2002	1.960000	845.4
2001	1.960000	843.0
2000	2.000000	828.0
1999	2.010000	820.8
1998	2.010000	821.3
1997	2.030000	816.3
1996	2.060000	803.6
1995	2.080000	794.9
1994	2.140000	773.4
1993	2.210000	749.3
1992	2.260000	732.5
1991	2.290000	721.2
1990	2.330000	711.1
1989	2.380000	694.7
1988	2.500000	662.5
1987	2.600000	636.5
1986	2.640000	625.6

# Inventory Index Factors

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1985	2.6700000	619.8
1984	2.7000000	612.6
1983	2.7900000	593.6
1982	2.8600000	579.0
1981	2.9600000	558.7
1980	3.2200000	513.8
1979	3.4700000	476.5
1978	3.7800000	437.3
1977	4.0600000	406.9
1976	4.2500000	389.4
1975	4.5000000	367.3
1974	4.9700000	332.6
1973	5.7100000	289.9
1972	5.9400000	278.5
1971	6.1100000	270.9
1970	6.4400000	256.9

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## G

### Garage

Year	Factor	Value
2025	1.000000	2436.0
2024	1.020000	2384.0
2023	1.030000	2366.3
2022	1.080000	2248.1
2021	1.290000	1892.5
2020	1.320000	1847.4
2019	1.320000	1839.7
2018	1.380000	1762.1
2017	1.420000	1720.3
2016	1.430000	1706.2
2015	1.410000	1727.0
2014	1.430000	1698.5
2013	1.440000	1686.2
2012	1.460000	1671.2
2011	1.520000	1607.7
2010	1.540000	1577.2
2009	1.500000	1621.4
2008	1.600000	1520.5
2007	1.640000	1481.8
2006	1.730000	1404.3
2005	1.810000	1343.7
2004	1.940000	1257.1
2003	1.970000	1237.5
2002	2.000000	1219.6
2001	2.000000	1216.3
2000	2.050000	1188.7
1999	2.060000	1181.6
1998	2.060000	1180.8
1997	2.080000	1172.9
1996	2.100000	1157.5
1995	2.140000	1140.5
1994	2.210000	1102.0
1993	2.270000	1073.9
1992	2.310000	1054.2
1991	2.340000	1040.4
1990	2.390000	1018.2
1989	2.460000	991.5
1988	2.580000	943.9
1987	2.690000	906.5
1986	2.720000	894.0

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1985	2.7400000	888.4
1984	2.7900000	874.6
1983	2.8600000	851.4
1982	2.9200000	834.0
1981	3.0700000	794.7
1980	3.4000000	716.8
1979	3.7600000	648.6
1978	4.1100000	592.9
1977	4.4200000	551.0
1976	4.6400000	524.6
1975	4.9100000	496.2
1974	5.4900000	443.6
1973	6.3200000	385.2
1972	6.5300000	373.2
1971	6.7900000	358.9
1970	7.1900000	338.6

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

H

Medical-Dental

Year	Factor	Value
2025	1.000000	2115.3
2024	1.020000	2069.3
2023	1.030000	2050.7
2022	1.100000	1924.4
2021	1.280000	1648.8
2020	1.320000	1606.9
2019	1.330000	1586.1
2018	1.390000	1519.9
2017	1.440000	1473.0
2016	1.450000	1463.7
2015	1.430000	1475.2
2014	1.460000	1446.0
2013	1.480000	1434.0
2012	1.490000	1418.9
2011	1.550000	1363.0
2010	1.590000	1333.8
2009	1.560000	1360.2
2008	1.650000	1281.9
2007	1.700000	1246.1
2006	1.810000	1169.6
2005	1.890000	1118.4
2004	2.010000	1051.1
2003	2.050000	1032.2
2002	2.070000	1019.5
2001	2.090000	1014.3
2000	2.130000	991.6
1999	2.150000	983.5
1998	2.150000	983.2
1997	2.170000	974.4
1996	2.200000	960.2
1995	2.240000	944.0
1994	2.330000	908.8
1993	2.400000	883.1
1992	2.440000	866.8
1991	2.470000	855.4
1990	2.530000	836.6
1989	2.600000	813.4
1988	2.740000	770.7
1987	2.870000	737.1
1986	2.920000	723.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1985	2.9700000	713.2
1984	3.0200000	700.5
1983	3.1100000	680.0
1982	3.1800000	665.7
1981	3.3300000	635.0
1980	3.6600000	578.1
1979	4.0200000	526.3
1978	4.4000000	481.2
1977	4.7200000	448.5
1976	4.9500000	427.1
1975	5.2300000	404.8
1974	5.7800000	366.2
1973	6.6300000	319.0
1972	6.9100000	306.3
1971	7.1800000	294.6
1970	7.6700000	275.7



# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## L

### Laundry

Year	Factor	Value
2025	1.000000	1980.6
2024	1.020000	1947.0
2023	1.020000	1939.4
2022	1.070000	1843.5
2021	1.300000	1527.5
2020	1.330000	1492.1
2019	1.330000	1484.5
2018	1.400000	1414.0
2017	1.440000	1374.7
2016	1.450000	1365.4
2015	1.440000	1379.8
2014	1.460000	1352.7
2013	1.480000	1340.8
2012	1.490000	1327.9
2011	1.550000	1274.5
2010	1.590000	1248.3
2009	1.540000	1285.8
2008	1.660000	1196.6
2007	1.700000	1161.7
2006	1.770000	1118.0
2005	1.850000	1070.0
2004	2.000000	991.8
2003	2.070000	957.3
2002	2.110000	940.0
2001	2.120000	934.9
2000	2.140000	927.1
1999	2.180000	909.9
1998	2.180000	908.4
1997	2.200000	901.3
1996	2.260000	877.1
1995	2.270000	873.5
1994	2.350000	843.0
1993	2.410000	820.9
1992	2.460000	805.7
1991	2.480000	797.4
1990	2.540000	781.2
1989	2.610000	760.2
1988	2.740000	721.7
1987	2.860000	693.2
1986	2.900000	682.9

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1985	2.9300000	677.0
1984	2.9700000	667.1
1983	3.0600000	648.3
1982	3.1100000	637.4
1981	3.2500000	609.0
1980	3.5800000	553.0
1979	3.9300000	503.8
1978	4.2800000	462.6
1977	4.5900000	431.6
1976	4.8200000	411.0
1975	5.7100000	346.7
1974	5.7100000	346.7
1973	6.2400000	317.2
1972	6.8900000	287.6
1971	7.2000000	275.2
1970	7.5400000	262.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## M

### Hotel-Motel

Year	Factor	Value
2025	1.000000	1987.2
2024	1.020000	1942.8
2023	1.030000	1930.4
2022	1.110000	1783.4
2021	1.270000	1563.6
2020	1.310000	1518.3
2019	1.330000	1494.8
2018	1.390000	1433.0
2017	1.440000	1384.4
2016	1.440000	1381.1
2015	1.440000	1382.6
2014	1.470000	1353.6
2012	1.510000	1313.1
2011	1.560000	1271.0
2010	1.590000	1248.1
2009	1.570000	1261.9
2008	1.660000	1200.4
2007	1.700000	1170.1
2006	1.790000	1108.9
2005	1.870000	1064.7
2004	1.970000	1009.1
2003	2.000000	992.0
2002	2.020000	981.9
2001	2.040000	974.7
2000	2.080000	954.2
1999	2.110000	943.7
1998	2.110000	941.7
1997	2.130000	931.5
1996	2.170000	915.1
1995	2.210000	899.4
1994	2.280000	869.8
1993	2.360000	842.0
1992	2.420000	822.7
1991	2.460000	807.9
1990	2.520000	788.5
1989	2.600000	764.8
1988	2.740000	726.4
1987	2.850000	697.5
1986	2.910000	683.9
1985	2.960000	671.6

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1984	3.0200000	658.6
1983	3.1100000	640.0
1982	3.1700000	626.0
1981	3.3200000	597.7
1980	3.6600000	543.6
1979	3.9800000	498.9
1978	4.3600000	456.3
1977	4.6900000	423.7
1976	4.9300000	403.4
1975	5.2100000	381.2
1974	5.7300000	346.6
1973	6.4600000	307.6
1972	6.7400000	295.0
1971	6.9100000	287.6
1970	7.2200000	275.1

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## O Office

Year	Factor	Value
2025	1.000000	1761.0
2024	1.020000	1727.9
2023	1.030000	1716.3
2022	1.100000	1600.5
2021	1.270000	1391.9
2020	1.300000	1358.7
2019	1.310000	1340.6
2018	1.370000	1289.3
2017	1.410000	1252.4
2016	1.410000	1252.5
2015	1.410000	1252.5
2014	1.430000	1228.2
2013	1.440000	1222.6
2012	1.450000	1211.4
2011	1.500000	1171.6
2010	1.530000	1152.4
2009	1.500000	1170.4
2008	1.590000	1109.1
2007	1.620000	1084.9
2006	1.700000	1036.7
2005	1.770000	994.3
2004	1.860000	944.4
2003	1.900000	928.4
2002	1.910000	920.5
2001	1.920000	918.7
2000	1.960000	900.5
1999	1.970000	894.0
1998	1.970000	894.2
1997	1.990000	887.1
1996	2.010000	876.8
1995	2.040000	863.1
1994	2.100000	838.6
1993	2.150000	818.1
1992	2.190000	805.9
1991	2.200000	798.7
1990	2.240000	787.1
1989	2.290000	768.3
1988	2.400000	732.6
1987	2.500000	703.8
1986	2.550000	691.8

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1985	2.5800000	683.4
1984	2.6100000	674.3
1983	2.6900000	655.1
1982	2.7500000	641.4
1981	2.8500000	617.0
1980	3.1100000	565.8
1979	3.3600000	523.4
1978	3.6500000	482.6
1977	3.8800000	453.5
1976	4.0400000	436.2
1975	4.2700000	412.7
1974	4.7100000	373.9
1973	5.3800000	327.5
1972	5.6000000	314.6
1971	5.7500000	306.5
1970	6.0400000	291.7

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## R

### Restaurant

Year	Factor	Value
2025	1.000000	1889.7
2024	1.020000	1850.7
2023	1.030000	1835.9
2022	1.110000	1707.0
2021	1.270000	1484.3
2020	1.310000	1442.8
2019	1.330000	1421.7
2018	1.390000	1361.2
2017	1.440000	1314.3
2016	1.440000	1309.2
2015	1.440000	1313.4
2014	1.470000	1284.2
2013	1.490000	1267.8
2012	1.520000	1247.1
2011	1.570000	1205.2
2010	1.600000	1183.4
2009	1.570000	1202.2
2008	1.660000	1139.4
2007	1.710000	1108.0
2006	1.810000	1045.3
2005	1.880000	1003.8
2004	2.000000	946.0
2003	2.030000	929.0
2002	2.060000	918.8
2001	2.070000	912.5
2000	2.120000	892.6
1999	2.140000	882.7
1998	2.140000	881.5
1997	2.170000	871.8
1996	2.210000	855.5
1995	2.250000	840.8
1994	2.320000	812.8
1993	2.400000	786.7
1992	2.460000	769.0
1991	2.500000	755.2
1990	2.570000	736.2
1989	2.650000	713.6
1988	2.790000	677.0
1987	2.900000	650.5
1986	2.960000	638.0

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1985	3.0200000	625.7
1984	3.0800000	613.4
1983	3.1700000	595.9
1982	3.2400000	582.6
1981	3.4100000	554.9
1980	3.7500000	503.3
1979	4.1000000	460.6
1978	4.4900000	420.8
1977	4.8400000	390.1
1976	5.1000000	370.4
1975	5.4300000	348.3
1974	6.0000000	314.9
1973	6.9100000	273.4
1972	7.1700000	263.5
1971	7.3400000	257.4
1970	7.6500000	246.9



# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

## S Store

Year	Factor	Value
2025	1.0000000	2165.6
2024	1.0100000	2135.2
2023	1.0000000	2156.1
2022	1.0700000	2029.5
2021	1.2700000	1711.3
2020	1.3100000	1649.9
2019	1.3200000	1642.0
2018	1.3800000	1565.0
2017	1.4300000	1511.0
2016	1.4400000	1503.7
2015	1.4300000	1514.7
2014	1.4600000	1480.4
2013	1.4800000	1464.0
2012	1.5000000	1445.2
2011	1.5500000	1394.0
2010	1.5800000	1367.0
2009	1.5500000	1399.0
2008	1.6400000	1319.7
2007	1.6800000	1290.6
2006	1.7600000	1230.5
2005	1.8300000	1181.8
2004	1.9600000	1105.4
2003	2.0000000	1085.3
2002	2.0200000	1071.4
2001	2.0300000	1067.1
2000	2.0700000	1047.7
1999	2.0900000	1037.0
1998	2.0800000	1039.0
1997	2.1000000	1031.8
1996	2.1400000	1012.7
1995	2.1600000	1000.6
1994	2.2300000	970.9
1993	2.3100000	937.5
1992	2.3700000	914.3
1991	2.4100000	899.7
1990	2.4500000	884.1
1989	2.5100000	861.6
1988	2.6400000	819.2
1987	2.7600000	786.0
1986	2.8100000	771.9

# Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2025

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1985	2.8400000	762.9
1984	2.8700000	753.3
1983	2.9700000	728.9
1982	3.0400000	711.3
1981	3.1700000	683.5
1980	3.4600000	626.3
1979	3.7400000	579.6
1978	4.0900000	530.0
1977	4.4200000	490.4
1976	4.6500000	465.8
1975	4.9700000	436.1
1974	5.3900000	402.1
1973	6.2100000	348.9
1972	6.4600000	335.3
1971	6.6300000	326.6
1970	6.9700000	310.8



## Percent Good Tables for Computer Equipment

Age	2	5
CAMA Code	92	95
0	0.68	1
1	0.44	0.75
2	0.28	0.55
3	0.1	0.4
4	0.05	0.25
5	0.02	0.15
6		0.1
7		0.05
8		0.02

# Typical Equipment Service Life

*Estimated Service Life May be Adjusted Based on Quality and Use of Equipment*

Description	Service Life
A/C & Heating Equipment	10
A/C & Heating Service	8
Abrasive Products Manufacturing	15
Accounting & Bookkeeping	8
Adhesives & Sealants Manufacturing	12
Advertising - Outdoor - Bill Boards	30
Advertising Agencies	8
Advertising Photography	8
Aerospace Industry <i>mfg</i>	8
Agriculture, Machinery and Equipment	10
Air & Gas Compressor Manufacturing	10
Air Cargo Handling Companion	8
Aircraft	6
Aircraft - Commercial	15
Aircraft Engine & Part Manufacturing	10
Aircraft Part & Equipment, NEC	10
Aircraft, except commercial	5
Aircraft-Private	5
Airport Ramp Equipment	15
Airports, Terminals & Service	8
Alkali & Chlorine Manufacturing	10
Ambulance Service	8
Amusement & Recreation Miscellaneous	10
Amusement Parks	10
Amusement Parks	10
Animal Breeders	7
Animal Feed Manufacturing	15
Animal Specialty Service NEC	10
Animal, Cattle, breeding or dairy	7
Apartments	8
Apparel and Fabricated Textile <i>mfg</i>	8
Appliances - Retail Household	8
Architectural/Drafting Service	8
Armature Rewinding Shops	8
Asbestos Products	15

<b>Description</b>	<b>Service Life</b>
Asphalt Felts & Coatings Manufacturing	12
Asphalt Paving Manufacturing	12
Attorneys, Legal Services	8
Auto & Other Motor Vehicle	5
Auto Dealer - NEC	8
Auto Dealer - New & Used	8
Auto Dealer - Used	8
Auto Glass	10
Auto Paint & Body	10
Auto Parking	10
Auto Parts New - Wholesale	8
Auto Parts Used - Wholesale	8
Auto Repair - Brake/Muffler	10
Auto Repair - General	10
Auto Repair - NEC	10
Auto Services Except Repair and Car Washes	8
Auto Supply Stores - Retail	8
Auto Transmission Shops	10
Automobiles, including taxi	5
Automotive Repair Shops	10
Bakeries and Confectionery Production	12
Bakery - Retail Bake & Sell	8
Bank, Financial Institute	8
Bar	8
Barber and Beauty Shops	8
Barber Shops	8
Beauty, Hair Styling Salon	8
Beer Manufacturing	12
Beverages - Beer/Ale Wholesale	8
Beverages - Wine/Distilled	8
Bicycle Shop	8
Blinds Shades Drapes Hardware	8
Boat Dealers	8
Boats Building & Repairing	12
Bookbinding	12
Books Periodicals Newspaper	8
Bookstores - New	8
Bookstores - Used	8
Bottled Gas Sales	8

Decription	Service Life
Bowling Alleys	10
Bread and Other Bakery Products	10
Brewery Equipment <i>mfg</i>	12
Brick Manufacturing	12
Brick, Sand & Gravel	8
Brooms and Brushes	10
Burial Caskets	10
Bus - School	8
Bus Charter - Not Local	8
Bus Charter Service Local	8
Bus Terminal & Service	8
Buses	8
Business & Computer Form	10
Business Services - Miscellaneous	8
Business Type Unknown	8
Cabinet Shops, Manufacturing	8
Cable TV	6
Camera Stores - Retail	8
Camera/Photo Supply - Wholesale	8
Candy & Nut Stores	8
Candy Manufacturing	20
Canned Fruits, Vegetables, Preserve Jams & Jellies	12
Canneries and Frozen Food Production	12
Car Wash	10
Carbon Black Manufacturing	12
Cardboard Box Manufacturing	10
Cardboard Drum, Tubes, Cans and Similar Products	10
Carpet & Upholstery Cleaner	10
Cement Manufacturing	20
Cemetery	8
Cereal Manufacturing	15
Charitable Organizations Exempt Only	8
Check Cashing Service	8
Chemical & Allied Products Wholesale Distribution	11
Chemical and Allied Production	11
Chemical and Fertilizer Mineral Mining	12
Chemicals Agriculture Miscellaneous	8
Chemicals Manufacturing, Miscellaneous	12
Clay Products <i>mfg</i>	15

Description	Service Life
Clay Products, Structural	12
Clinics - General Medical	8
Clocks and Watches Manufacturing	12
Clocks, watches <i>mfg</i>	12
Clothing - Wholesale	8
Clothing Children/Infant	8
Clothing Family	8
Clothing Manufacturer	8
Clothing Mens & Boys	8
Clothing Miscellaneous (Western, etc.)	8
Clothing Womens	8
Clothing Womens Accessory	8
Clubs - Civic - Social - Assoc.	8
Clubs - Private Sports	10
Clubs - Professional Sports	10
Coating, Engraving, and Allied Service, NEC	10
Coffee Manufacturing	10
Cold Storage and ice making equipment	20
Cold Storage Warehousing	10
Collection Agencies	8
Commercial Aircraft	8
Commercial Equipment, NEC	8
Commercial Fishing- excluding boats	4
Commercial Laundry Equipment	8
Commercial Physical and Biological Research	12
Commercial Printing	10
Commercial Printing, Miscellaneous	10
Communication Equipment	8
Communication Services NEC	6
Computer & Software Stores	8
Computer Design, NEC	5
Computer Equipment	5
Computer Equipment	8
Computer Maintenance & Repair	5
Computer Manufacturing	8
Computer Programming Service	5
Computer Related Services, NEC	8
Computer Rental & Leasing	8
Computers & Software	8



Decription	Service Life
Concrete Batch Plants	20
Concrete Block and Brick	20
Concrete Products Manufacturing	20
Confectionery - Wholesale	12
Construction - Bridges, Tunnel and Elevated Highways	15
Construction - Commercial	12
Construction - general	12
Construction - Highway and Street	15
Construction - Water, Sewer	15
Construction Machinery & Equipment	10
Construction Materials NEC	8
Construction Residential	12
Contractor - Miscellaneous	12
Contractor Concrete Work	12
Contractor Glass and Glaze	12
Contractor Roofing-Siding Sheet Metal	12
Contractor Steel Erection	15
Contractors - Electrical	12
Contractors - Masonry	12
Contractors - Plumbing, Heating, Air Conditioning	12
Contractors Carpentry Work	12
Contractors Drywall - Insulation	12
Contractors Floor Laying	12
Contractors Paint and Paper Hanging	12
Convenience Store	8
Conveying Equipment Manufacturing	10
Cookies and Crackers	10
Correctional Institutions	8
Cosmetics & Toilet Preparation	10
Costume Jewelry	10
Courier Service - Air	15
Courier Service Except by Air	8
Credit Reporting Service	8
Credit Union	8
Crude Petroleum & Natural Gas	8
Crushed and Broken Granite	12
Crushed and Broken Limestone	12
Crushed and Broken Unclassified	12
Current - Carrying Wire Devices	8

Description	Service Life
Cutting Tools, Etc. Manufacturing	10
Dairy Products Except Dried or Canned	12
Dairy Products <i>mfg</i>	12
Dance Halls - Studios - School	10
Data Processing Services	5
Daycare Center	8
Deep Sea Transportation	20
Dentist	8
Department Stores - Retail	8
Dimensions Stone - Rough Blocks and Slabs	12
Direct Mail Advertising Service	8
Direct Selling Establishment	8
Discount Store - Retail	8
Disposable Diaper Manufacturing	15
Distilling - <i>mfg</i>	12
Doctor - Chiropractor	8
Doctor - Optometrist	8
Doctor - Podiatrist	8
Doctor Offices and Clinics	8
Drapery & Upholstery Stores	8
Drilling Rigs - Oil & Gas	14
Drinking Places - Alcoholic Beverages NEC	8
Drug Manufacturing	10
Drug Stores Retail	8
Drugs - Wholesale	8
Dry Cleaner - Pickup Station	10
Dry Cleaning - Full Plants	10
Durable Goods, NEC	8
Electric Box & Conduit Manufacturing	10
Electric Lamp Bulbs and Tubes	8
Electric Machinery & Equipment, NEC	8
Electric Meter Manufacturing	5
Electric Power Generation	50
Electrical Appliances	12
Electrical Equipment & Supplies Wholesale	12
Electrical Equipment <i>mfg</i>	12
Electrical Transmission & Distribution Facilities	30
Electrical Utilities Hydraulic Production	50
Electromedical Equipment	10

Decription	Service Life
Electronic Equipment <i>mfg</i>	8
Electronic Parts & Equipment NEC	12
Electroplating, Plating, Etc.	10
Employment Agency	8
Engine Internal Combustion	10
Engineering Services	8
Envelope Manufacturing	15
Environmental Controls	5
Equip Mounted on Vehicles	8
Equipment Professional NEC	8
Equipment Rental, NEC	8
Excavation Work	12
Excluding finishing and dyeing	14
Exploration, Drilling, and Production	14
Exterminator, Pest Control	8
Fabric products including finishing and dyeing <i>mfg</i>	12
Fabric Stores - Retail	8
Fabricated Metal Products <i>mfg</i>	12
Fabricated Textile Product	8
Fabrics Including Finishing & Dyeing	12
Farm and Ranch	8
Farm Equipment Sales	8
Farm Machinery and Equipment	10
Farm/Ranch Supplies	8
Farms - Dairy	7
Farms - General	10
Fertilizer Manufacturing	8
Fertilizer Mixing	8
Fish and Seafood	12
Fishing Equipment - Excluding Boats & Barges	4
Floor Covering Stores	8
Florists - Retail	8
Florists Supplies	8
Fluid Meter Manufacturing	10
Fluid Power Pump & Motor Manufacturing	10
Food Preparations - Miscellaneous	10
Food Product Machinery Manufacturing	10
Footwear	11
Footwear Wholesale	8

Decsription	Service Life
Forest Products	10
Forklift Manufacturing	10
Freight & Cargo Shipping Agent	8
Fruits and Vegetable	12
Fuel Dealers NEC	8
Fuel Oil Dealers	8
Funeral Home	8
Fur Processing	11
Fur Processing <i>mfg</i>	11
Furniture	8
Furniture & Fixtures NEC	8
Furniture Stores - Retail	8
Game Rooms	5
Gas Utilities, Distribution	35
Gaskets Packing & Sealing	12
Gasoline Service Station	8
General Con-Nonres Buildings, Other than Industrial Buildings and Warehouses	12
General Purpose Trucks, Light	5
Gift/Novelty Stores - Retail	8
Glass and glass products <i>mfg</i>	14
Glass Container Manufacturing	10
Glass Pressed & Blown NEC	10
Glass Products, Made of Purchased Glass	14
Government - Foreign Consulates	8
Government - General	8
Grain Elevators	15
Grass Farms	5
Greeting Card Publishing	10
Groceries & Related Products, NEC	12
Groceries, General Line	12
Grocery Store	8
Gypsum Board Manufacturing	15
Gypsum Products <i>mfg</i>	15
Handtool <i>mfg</i>	10
Hardware - Wholesale	8
Hardware Stores - Retail	8
Hardware, NEC	10
Hat Manufacturing	8
Health & Allied Services	8

Description	Service Life
Health Food Stores Retail	8
Health Practitioner, Miscellaneous	8
Heating & A/C Equipment & Supply	8
Heating Equipment Manufacturing, Exclude Electric & Warm Air	10
Heavy	8
Heavy Construction	15
Heavy Equipment - Wholesale	8
Help Supply Service	8
Hobby Shop, and Arts and Crafts	8
Home Furnishings	8
Home Furnishings - Miscellaneous	8
Home Supply Store - Retail	8
Hospital General	8
Hospital Psychiatric	8
Hotel	8
Hotels and motels equipment and furnishings	8
Household Furniture - Manufacturing	8
Hydraulic Cement Including Portland, Natural, Masonry and Pozzolana Cements	12
Ice - Manufactured	10
Ice Cream & Frozen Dessert	12
Income Tax Service	8
Industrial Gas Manufacturing	10
Industrial Inorganic Chemical, NEC	10
Industrial Instrument Manufacturing	5
Industrial Machinery & Equipment Dist. NEC	8
Industrial Machinery & Equipment, NEC	10
Industrial Machinery & Equipment, NEC	12
Industrial Organic Chemical, NEC	8
Industrial Supplies, NEC	8
Industrial Valve Manufacturing	10
Insurance Agents	8
Inventory Only	
Iron & Steel Forging Manufacturing	10
Janitorial & Cleaning Service	8
Jewelers' Materials	12
Jewelry - Costume Retail	8
Jewelry - Manufacturing	12
Jewelry - Wholesale	8
Jewelry Products <i>mfg</i>	12

Decsription	Service Life
Jewelry Stores - Retail	8
Kidney Dialysis Centers	8
Knitwear & Products	9
Knitwear and products <i>mfg</i>	10
Labor Unions	8
Laboratories - Testing	12
Laboratories Dental	8
Laboratories Medical	8
Land Subdividers	8
Laundry equipment	10
Lawn & Garden Equipment	10
Lawn and Garden Services	5
Leather goods <i>mfg</i>	11
Leather Goods, Miscellaneous	11
Libraries	8
Light Fixture Manufacturing	8
Lighting Equipment, NEC	8
Linen Supply	10
Liquor Store	8
Livestock	10
Local Trucking & Storage	8
Local Trucking W/O Storage	8
Locomotive Repair	12
Logging	5
Logging <i>mfg</i>	6
Luggage & Leather Goods	8
Lumber - Build Supply Wholesale	8
Lumber & Building Materials	8
Lumber, wood products and furniture <i>mfg</i>	10
M&E &/or F&F Only	8
Machine Tool - Metal Cutting Manufacturing	10
Machinery and Equipment	14
Machinery Manufacturing NEC	12
Mail Order and Catalog Houses	8
Management Services	8
Manufactured Gas Production	30
Manufactured Gas Production	30
Marinas	15
Marine Cargo Handling	15

Decription	Service Life
Marketing	15
Meat & Meat Products Wholesale	12
Meat and Fish Markets	8
Meat Packing <i>mfg</i>	12
Meat Packing Plants	12
Meat Processing	12
Medical & Hospital Equipment	8
Medical & Surgical Instrument	10
Membership Organizations Miscellaneous	8
Metal Can Manufacturing	10
Metal Doors, Sash, Frames	12
Metal Drum, Pail Manufacturing	10
Metal Heat Treating	14
Metal Processing - Manufacturing	20
Metal Products Fab, NEC	10
Metal Stampings	10
Metal Tool - Metal Forming Manufacturing	10
Metal Working Machinery, NEC	12
Metals Service Centers	8
Metalworking machinery <i>mfg</i>	12
Milk Processing	12
Minerals & Earths, Ground or Otherwise Treated	15
Mining and quarrying	12
Miscellaneous General Merchandise Stores	8
Miscellaneous Manufacturing Industrial, NEC	15
Miscellaneous Structural Metal Fab	12
Miscellaneous Wire Products Fab	10
Mobile Home Dealers	8
Mobile Home Park Operators	8
Mortgage Company	8
Motel	8
Motion Picture and Television production	8
Motor & Generator Manufacturing	10
Motor Transport, Freight	8
Motor Transport, passenger	8
Motor vehicle and parts <i>mfg</i>	12
Motor Vehicle Manufacturing or Assembly	12
Motor Vehicle Park Manufacturing	12
Motorcycle Dealer	8

Description	Service Life
Movie & Tape Distribution	8
Movie & Video Production	8
Museum & Art Galleries	8
Musical Instrument Stores	8
Natural Gas Production	15
Natural Gas Production	15
Natural Gas Transmission	35
Navigation Equipment Manufacturing	5
Network Equipment	6
News Syndicates	8
Newspaper Publishing	10
Newsstand & Magazine Store	8
Nightclub	8
Nonclassifiable Business	8
Nonclassifiable Establishment	8
Nondurable Goods NEC	8
Nonferrous Forging Manufacturing	10
Nonferrous Foundries, Exclude Cooper & Aluminum	14
Nonferrous Metal Recovery	14
Nonferrous Metal Roll, Etc. Exclude Cooper & Aluminum	14
Nuclear Power	30
Nuclear Production	30
Nurseries - Retail	8
Nursery Stock, Growing of	10
Nursing Home Intermediate Care	8
Nursing Home Skilled Care	8
Nuts, Bolts, Etc. Manufacturing	10
Office - General	8
Office Equipment	8
Office Furniture	8
Office Supply Store - Retail	8
Oil & Gas Field Exploration Service	12
Oil & Gas Field Machinery & Equipment	10
Oil & Gas Field Service, NEC	12
Ophthalmic Goods	10
Ophthalmic Goods	8
Optical Goods Stores	8
Optical Lenses	12
Optical lenses and instrument <i>mfg</i>	12



Description	Service Life
Overhead Crane Manufacturing	10
Packaging Machinery Manufacturing	10
Packing and Crating	8
Pagers	4
Paint Stores, Glass and Wallpaper Stores	8
Paints and Allied Products	11
Paints and varnishes <i>mfg</i>	11
Paints, Varnish & Supplies	8
Paper & Paper Products	8
Paper and pulp products <i>mfg</i>	15
Paper Finishing	12
Paper finishing and converting <i>mfg</i>	12
Paper Mills	10
Paper Products	15
Pawn Shop	8
Personal Credit Institutions	8
Personal Property Not Used for Production of Income	8
Personal Service - Miscellaneous	8
Petroleum and Coal Miscellaneous	12
Petroleum and Natural Gas Field Services	12
Petroleum Products Bulk Terminals	15
Petroleum Products NEC	15
Petroleum Refining	15
Petroleum refining <i>mfg</i>	15
Pharmacy - Retail	8
Photo & Portrait Studios	8
Photo Finishing Labs	5
Photocopying Service	8
Photographic Equipment/Supply	10
Physical Fitness Facilities	8
Piece Goods & Notions	8
Pigment Manufacturing	10
Pipe & Pipe Fittings Fab	10
Pipeline transportation	20
Pipelines	20
Pipelines and Related Storage	20
Pipelines, NEC	20
Plastic & Synthetic Resin Manufacturing	10
Plastic Bottle Manufacturing	11

Decsription	Service Life
Plastic Film & Sheet Manufacturing	11
Plastic Pipe Manufacturing	11
Plastic Products, Miscellaneous	11
Plastic Resin Compounding	11
Plastic Shapes Manufacturing	11
Plastics - Wholesale	11
Plastics <i>mfg</i>	11
Plate Work Fab	12
Plumbing Supplies Wholesale	8
portable	6
Postal Service - Private	8
Pottery Products, Miscellaneous	12
Poultry & Eggs NEC	10
Poultry and Poultry Products	12
Power Laundries	10
Prefab Metal Building Manufacturing	12
Prefab Wood Building Manufacturing	8
Primary metal production, ferrous <i>mfg</i>	20
Primary metal production, non-ferrous <i>mfg</i>	14
Printing - Book	10
Printing and Publishing <i>mfg</i>	10
Printing Ink Manufacturing	12
Produce Market	8
Professional and scientific instruments	12
Professional Organizations	8
Public Golf Courses	10
Public Scales	8
Publishing - Periodicals	10
Pulp Mills	10
Pump & Pumping Equipment Manufacturing	10
Race Track	10
Radio and Television Broadcasting	6
Radio and Television Equipment <i>mfg</i>	10
Radio Broadcast Station	6
Radio Communications, NEC	6
Radio, TV, Electric Stores	8
Radiophone Communications	5
Railroad Cars	12
Railroad Cars	12

Decription	Service Life
Railroad Switching	12
Railroad Transportation Equipment <i>mfg</i>	12
Real Estate Agents	8
Record & Tape Stores	8
Recreation and Amusement	10
Recreational Vehicle Dealer	8
Refined Products Pipeline	20
Refrigeration Equipment & Supply	20
Refrigerator Warehouse & Storage	10
Refuse Systems	10
Religious Organizations Taxable	8
Rental - Auto	5
Rental - Heavy Construction Equipment	12
Rental - Medical Equipment	8
Rental - Trailer	8
Rental - Truck	8
Rental of Railroad Cars	8
Repair - Electrical	8
Repair - Furniture & Reupholstery	8
Repair - Shoe Shop	8
Repair - TV & Radio	8
Repair Jewelry/Watch/Clock	8
Repair Service, NEC	8
Research Scientific Corporation Exempt Only	12
Restaurants	8
Restaurants - Cafe/Diner	8
Restaurants - Cafeterias	8
Restaurants - Fast Food	8
Restaurants - NEC	8
Restaurants - Theme	8
Retail - furniture and fixtures	8
Retail Stores Miscellaneous	8
Rice Milling	15
Roofing, Siding, Insulation Materials	8
Rubber Products	14
Rubber products <i>mfg</i>	14
Rubber Products, NEC	14
Sand and Gravel Pits	12
Savings Institution	8

Description	Service Life
Saw Mills & Planning Mills, General	8
Sawmills <i>mfg</i>	10
School - Bus & Secretarial	8
School - Educational NEC	8
School - Trade/Vocational	8
Schools - Data Processing	8
Schools Elementary/Second	8
Scrap Metal Reclamation	8
Screw Machine Products	10
Secretarial/Business Service	8
Securities Broker	8
Security & Private Investigator	8
Security System - Burglary & Fire	8
Service Establishment Equipment	8
Sheet Metal Fab	12
Ship and boat building <i>mfg</i>	12
Ship Building & Repairing	10
Shoes Athletic	8
Shoes Family	8
Shoes Men	8
Shoes Western Boots	8
Shoes Women	8
Signs & Advertising Special	10
Soap & Detergent Manufacturing	10
Social Service Individual/Family	8
Soft Drink Manufacturing	12
Soft drinks bottled or canned <i>mfg</i>	12
Space Research & Technology	8
Special Industrial Machinery, NEC	10
Special Vehicle Inventory	8
Special Warehouse & Storage	10
Specialty Cleaners Manufacturing	10
Sporting and Athletic Good	10
Sporting Goods Store	8
Sporting/Recreational Camp	8
Sporting/Recreational Goods	8
Stationary Supplies	8
Steam Power	30
Steam Production	30

Description	Service Life
Steam Production for distribution	30
Steam Production for Distribution	30
Steel - Cold Finishing	20
Steel Foundries, Miscellaneous	20
Steel Pipe & Tube Manufacturing	20
Steel Springs, Except Wire	10
Steel Works, Blast Furniture, Rolling Mills	20
Stereo & Television Centers	8
Stone & Stone Products - Cutting & Finishing Granite, Marble, Slate, Etc.	15
Stone Products <i>mfg</i>	15
Structural Metal Fab	12
Sugar products <i>mfg</i>	20
Supermarket	8
Surveying Services	8
Switchgear Manufacturing	10
Synthetic Rubber Manufacturing	10
Taxicab Service	8
Telegraph services	6
Telephone Communications	6
Telephone services	6
Telex & Message Communication	6
Terminal Facilities	8
Textile Goods Excluding Finishing & Dyeing	14
Theater - Except Motion Pictures	10
Theater equipment	10
Theatre - Indoor	10
Theatre - Outdoor	10
Tire Retreading and Repair	10
Tire Store - Retail	8
Tires and Tubes	8
Title company	8
Tobacco & Pipe Shops	8
Tobacco and Tobacco Products	8
Tobacco Products	15
Tobacco products <i>mfg</i>	15
Toy Store	8
Toys/Hobby Goods & Supplies	8
Tractor Units	8
Trailer Parks and Campsite	8

Description	Service Life
Trailers and Trailer mounted containers	8
Transmission and Distribution	30
Transmission Equipment	10
Transportation Equipment & Supply	8
Transportation Equipment, NEC	12
Transportation Service, NEC	8
Travel Agency	8
Travel Trailer	10
Truck and Bus Bodies	12
Truck Trailer Manufacturing	12
Trucking, Except Local	8
Turbine Steam, Gas and Hydraulic Turbines	10
TV Broadcast Station	6
Typesetting	10
Unique Business Type	8
Used Merchandise (furniture, etc.)	8
Valves & Pipe Fittings, NEC	10
Variety Store - Retail	8
Vegetable Oil Products	20
Vegetable oils <i>mfg</i>	20
Vehicle(s) Only	5
Vending Machines	6
Vessels - Fishing Boats	10
Vessels - Local Water	20
Vessels, Push, Tug, Tow	15
Veterinarians - Pets	8
Video Tape Rentals & Sales	10
Warehouse - General	10
Washaterias	8
Water Supply	20
Water Transport/Freight, NEC	15
Water Transportation domestic	20
Water Transportation foreign	20
Water Transportation Service	15
Water utilities	20
Water Well Drilling	12
Welding Repair & Service	8
Wire Spring Manufacturing	10
Wiredrawing, Nails & Spikes Manufacturing	20

<b>Decsription</b>	<b>Service Life</b>
Wood Office & Store Fixture	8
Wood Pallets and Skids	8
Wood Preserving	8
Wood Products NEC	8
Woodworking Machinery Manufacturing	10
Wrecking and Demolition Work	12
Writing Tablet Manufacturing	15