

Inventory Index Factors

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Index values as published by Marshall Swift Valuation Services 01/2026

A

Average For All

Year	Factor	Value
2026	1.0000000	2451.9
2025	1.0600000	2309.7
2024	1.0900000	2258.7
2023	1.0900000	2244.2
2022	1.1600000	2121.1
2021	1.3800000	1773.4
2020	1.4200000	1729.4
2019	1.4300000	1716.2
2018	1.5000000	1638.2
2017	1.5400000	1593.7
2016	1.5500000	1582.3
2015	1.5300000	1598.1
2014	1.5600000	1566.9
2013	1.5800000	1552.8
2012	1.6000000	1536.5
2011	1.6600000	1476.7
2010	1.7000000	1446.5
2009	1.6500000	1487.2
2008	1.7600000	1393.0
2007	1.8100000	1353.8
2006	1.9200000	1274.8
2005	2.0100000	1218.0
2004	2.1600000	1133.2
2003	2.2000000	1113.1
2002	2.2400000	1096.4
2001	2.2400000	1094.5
2000	2.2900000	1069.9
1999	2.3100000	1062.3
1998	2.3100000	1061.8
1997	2.3300000	1052.7
1996	2.3700000	1036.0
1995	2.4000000	1020.4
1994	2.4900000	985.0
1993	2.5600000	958.0
1992	2.6100000	939.8
1991	2.6400000	928.5
1990	2.6900000	910.2
1989	2.7700000	886.5
1988	2.9100000	841.4

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1987	3.0400000	806.9
1986	3.0800000	795.4
1985	3.1100000	787.9
1984	3.1600000	776.4
1983	3.2400000	755.8
1982	3.3000000	742.4
1981	3.4600000	709.2
1980	3.8100000	642.8
1979	4.2000000	584.4
1978	4.5900000	534.7
1977	4.9300000	497.1
1976	5.1900000	472.1
1975	5.5200000	444.3
1974	6.1500000	398.4
1973	7.1300000	344.1
1972	7.3800000	332.1
1971	7.6300000	321.3
1970	8.0800000	303.3

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B

Bank

Year	Factor	Value
2026	1.000000	1751.8
2025	1.060000	1653.9
2024	1.070000	1629.8
2023	1.070000	1642.4
2022	1.130000	1548.1
2021	1.330000	1314.0
2020	1.380000	1270.0
2019	1.390000	1262.1
2018	1.450000	1208.0
2017	1.500000	1167.7
2016	1.500000	1164.8
2015	1.500000	1168.5
2014	1.530000	1144.0
2013	1.550000	1133.5
2012	1.560000	1121.4
2011	1.610000	1085.0
2010	1.640000	1065.3
2009	1.610000	1087.4
2008	1.700000	1030.8
2007	1.740000	1009.2
2006	1.820000	963.3
2005	1.890000	927.8
2004	2.010000	871.4
2003	2.050000	855.4
2002	2.070000	845.4
2001	2.080000	843.0
2000	2.120000	828.0
1999	2.130000	820.8
1998	2.130000	821.3
1997	2.150000	816.3
1996	2.180000	803.6
1995	2.200000	794.9
1994	2.270000	773.4
1993	2.340000	749.3
1992	2.390000	732.5
1991	2.430000	721.2
1990	2.460000	711.1
1989	2.520000	694.7
1988	2.640000	662.5
1987	2.750000	636.5

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1986	2.8000000	625.6
1985	2.8300000	619.8
1984	2.8600000	612.6
1983	2.9500000	593.6
1982	3.0300000	579.0
1981	3.1400000	558.7
1980	3.4100000	513.8
1979	3.6800000	476.5
1978	4.0100000	437.3
1977	4.3100000	406.9
1976	4.5000000	389.4
1975	4.7700000	367.3
1974	5.2700000	332.6
1973	6.0400000	289.9
1972	6.2900000	278.5
1971	6.4700000	270.9
1970	6.8200000	256.9

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G

Garage

Year	Factor	Value
2026	1.000000	2597.4
2025	1.070000	2436.0
2024	1.090000	2384.0
2023	1.100000	2366.3
2022	1.160000	2248.1
2021	1.370000	1892.5
2020	1.410000	1847.4
2019	1.410000	1839.7
2018	1.470000	1762.1
2017	1.510000	1720.3
2016	1.520000	1706.2
2015	1.500000	1727.0
2014	1.530000	1698.5
2013	1.540000	1686.2
2012	1.550000	1671.2
2011	1.620000	1607.7
2010	1.650000	1577.2
2009	1.600000	1621.4
2008	1.710000	1520.5
2007	1.750000	1481.8
2006	1.850000	1404.3
2005	1.930000	1343.7
2004	2.070000	1257.1
2003	2.100000	1237.5
2002	2.130000	1219.6
2001	2.140000	1216.3
2000	2.190000	1188.7
1999	2.200000	1181.6
1998	2.200000	1180.8
1997	2.210000	1172.9
1996	2.240000	1157.5
1995	2.280000	1140.5
1994	2.360000	1102.0
1993	2.420000	1073.9
1992	2.460000	1054.2
1991	2.500000	1040.4
1990	2.550000	1018.2
1989	2.620000	991.5
1988	2.750000	943.9
1987	2.870000	906.5

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1986	2.9100000	894.0
1985	2.9200000	888.4
1984	2.9700000	874.6
1983	3.0500000	851.4
1982	3.1100000	834.0
1981	3.2700000	794.7
1980	3.6200000	716.8
1979	4.0000000	648.6
1978	4.3800000	592.9
1977	4.7100000	551.0
1976	4.9500000	524.6
1975	5.2300000	496.2
1974	5.8600000	443.6
1973	6.7400000	385.2
1972	6.9600000	373.2
1971	7.2400000	358.9
1970	7.6700000	338.6

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H

Medical-Dental

Year	Factor	Value
2026	1.000000	2246.6
2025	1.060000	2115.3
2024	1.090000	2069.3
2023	1.100000	2050.7
2022	1.170000	1924.4
2021	1.360000	1648.8
2020	1.400000	1606.9
2019	1.420000	1586.1
2018	1.480000	1519.9
2017	1.530000	1473.0
2016	1.530000	1463.7
2015	1.520000	1475.2
2014	1.550000	1446.0
2013	1.570000	1434.0
2012	1.580000	1418.9
2011	1.650000	1363.0
2010	1.680000	1333.8
2009	1.650000	1360.2
2008	1.750000	1281.9
2007	1.800000	1246.1
2006	1.920000	1169.6
2005	2.010000	1118.4
2004	2.140000	1051.1
2003	2.180000	1032.2
2002	2.200000	1019.5
2001	2.210000	1014.3
2000	2.270000	991.6
1999	2.280000	983.5
1998	2.280000	983.2
1997	2.310000	974.4
1996	2.340000	960.2
1995	2.380000	944.0
1994	2.470000	908.8
1993	2.540000	883.1
1992	2.590000	866.8
1991	2.630000	855.4
1990	2.690000	836.6
1989	2.760000	813.4
1988	2.920000	770.7
1987	3.050000	737.1

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1986	3.1000000	723.7
1985	3.1500000	713.2
1984	3.2100000	700.5
1983	3.3000000	680.0
1982	3.3700000	665.7
1981	3.5400000	635.0
1980	3.8900000	578.1
1979	4.2700000	526.3
1978	4.6700000	481.2
1977	5.0100000	448.5
1976	5.2600000	427.1
1975	5.5500000	404.8
1974	6.1300000	366.2
1973	7.0400000	319.0
1972	7.3300000	306.3
1971	7.6300000	294.6
1970	8.1500000	275.7

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L

Laundry

Year	Factor	Value
2026	1.000000	2114.4
2025	1.070000	1980.6
2024	1.090000	1947.0
2023	1.090000	1939.4
2022	1.150000	1843.5
2021	1.380000	1527.5
2020	1.420000	1492.1
2019	1.420000	1484.5
2018	1.500000	1414.0
2017	1.540000	1374.7
2016	1.550000	1365.4
2015	1.530000	1379.8
2014	1.560000	1352.7
2013	1.580000	1340.8
2012	1.590000	1327.9
2011	1.660000	1274.5
2010	1.690000	1248.3
2009	1.640000	1285.8
2008	1.770000	1196.6
2007	1.820000	1161.7
2006	1.890000	1118.0
2005	1.980000	1070.0
2004	2.130000	991.8
2003	2.210000	957.3
2002	2.250000	940.0
2001	2.260000	934.9
2000	2.280000	927.1
1999	2.320000	909.9
1998	2.330000	908.4
1997	2.350000	901.3
1996	2.410000	877.1
1995	2.420000	873.5
1994	2.510000	843.0
1993	2.580000	820.9
1992	2.620000	805.7
1991	2.650000	797.4
1990	2.710000	781.2
1989	2.780000	760.2
1988	2.930000	721.7
1987	3.050000	693.2

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1986	3.100000	682.9
1985	3.120000	677.0
1984	3.170000	667.1
1983	3.260000	648.3
1982	3.320000	637.4
1981	3.470000	609.0
1980	3.820000	553.0
1979	4.200000	503.8
1978	4.570000	462.6
1977	4.900000	431.6
1976	5.140000	411.0
1975	6.100000	346.7
1974	6.100000	346.7
1973	6.670000	317.2
1972	7.350000	287.6
1971	7.680000	275.2
1970	8.050000	262.7

Inventory Index Factors

Index values as published by Marshall Swift Valuation Services 01/2026

M

Hotel-Motel

Year	Factor	Value
2026	1.000000	2096.6
2025	1.060000	1987.2
2024	1.080000	1942.8
2023	1.090000	1930.4
2022	1.180000	1783.4
2021	1.340000	1563.6
2020	1.380000	1518.3
2019	1.400000	1494.8
2018	1.460000	1433.0
2017	1.510000	1384.4
2016	1.520000	1381.1
2015	1.520000	1382.6
2014	1.550000	1353.6
2012	1.600000	1313.1
2011	1.650000	1271.0
2010	1.680000	1248.1
2009	1.660000	1261.9
2008	1.750000	1200.4
2007	1.790000	1170.1
2006	1.890000	1108.9
2005	1.970000	1064.7
2004	2.080000	1009.1
2003	2.110000	992.0
2002	2.140000	981.9
2001	2.150000	974.7
2000	2.200000	954.2
1999	2.220000	943.7
1998	2.230000	941.7
1997	2.250000	931.5
1996	2.290000	915.1
1995	2.330000	899.4
1994	2.410000	869.8
1993	2.490000	842.0
1992	2.550000	822.7
1991	2.600000	807.9
1990	2.660000	788.5
1989	2.740000	764.8
1988	2.890000	726.4
1987	3.010000	697.5
1986	3.070000	683.9

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1985	3.1200000	671.6
1984	3.1800000	658.6
1983	3.2800000	640.0
1982	3.3500000	626.0
1981	3.5100000	597.7
1980	3.8600000	543.6
1979	4.2000000	498.9
1978	4.5900000	456.3
1977	4.9500000	423.7
1976	5.2000000	403.4
1975	5.5000000	381.2
1974	6.0500000	346.6
1973	6.8200000	307.6
1972	7.1100000	295.0
1971	7.2900000	287.6
1970	7.6200000	275.1

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O
Office

Year	Factor	Value
2026	1.000000	1873.2
2025	1.060000	1761.0
2024	1.080000	1727.9
2023	1.090000	1716.3
2022	1.170000	1600.5
2021	1.350000	1391.9
2020	1.380000	1358.7
2019	1.400000	1340.6
2018	1.450000	1289.3
2017	1.500000	1252.4
2016	1.500000	1252.5
2015	1.500000	1252.5
2014	1.530000	1228.2
2013	1.530000	1222.6
2012	1.550000	1211.4
2011	1.600000	1171.6
2010	1.630000	1152.4
2009	1.600000	1170.4
2008	1.690000	1109.1
2007	1.730000	1084.9
2006	1.810000	1036.7
2005	1.880000	994.3
2004	1.980000	944.4
2003	2.020000	928.4
2002	2.030000	920.5
2001	2.040000	918.7
2000	2.080000	900.5
1999	2.100000	894.0
1998	2.090000	894.2
1997	2.110000	887.1
1996	2.140000	876.8
1995	2.170000	863.1
1994	2.230000	838.6
1993	2.290000	818.1
1992	2.320000	805.9
1991	2.350000	798.7
1990	2.380000	787.1
1989	2.440000	768.3
1988	2.560000	732.6
1987	2.660000	703.8

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1986	2.7100000	691.8
1985	2.7400000	683.4
1984	2.7800000	674.3
1983	2.8600000	655.1
1982	2.9200000	641.4
1981	3.0400000	617.0
1980	3.3100000	565.8
1979	3.5800000	523.4
1978	3.8800000	482.6
1977	4.1300000	453.5
1976	4.2900000	436.2
1975	4.5400000	412.7
1974	5.0100000	373.9
1973	5.7200000	327.5
1972	5.9500000	314.6
1971	6.1100000	306.5
1970	6.4200000	291.7

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R

Restaurant

Year	Factor	Value
2026	1.000000	1997.3
2025	1.060000	1889.7
2024	1.080000	1850.7
2023	1.090000	1835.9
2022	1.170000	1707.0
2021	1.350000	1484.3
2020	1.380000	1442.8
2019	1.400000	1421.7
2018	1.470000	1361.2
2017	1.520000	1314.3
2016	1.530000	1309.2
2015	1.520000	1313.4
2014	1.560000	1284.2
2013	1.580000	1267.8
2012	1.600000	1247.1
2011	1.660000	1205.2
2010	1.690000	1183.4
2009	1.660000	1202.2
2008	1.750000	1139.4
2007	1.800000	1108.0
2006	1.910000	1045.3
2005	1.990000	1003.8
2004	2.110000	946.0
2003	2.150000	929.0
2002	2.170000	918.8
2001	2.190000	912.5
2000	2.240000	892.6
1999	2.260000	882.7
1998	2.270000	881.5
1997	2.290000	871.8
1996	2.330000	855.5
1995	2.380000	840.8
1994	2.460000	812.8
1993	2.540000	786.7
1992	2.600000	769.0
1991	2.640000	755.2
1990	2.710000	736.2
1989	2.800000	713.6
1988	2.950000	677.0
1987	3.070000	650.5

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1986	3.1300000	638.0
1985	3.1900000	625.7
1984	3.2600000	613.4
1983	3.3500000	595.9
1982	3.4300000	582.6
1981	3.6000000	554.9
1980	3.9700000	503.3
1979	4.3400000	460.6
1978	4.7500000	420.8
1977	5.1200000	390.1
1976	5.3900000	370.4
1975	5.7300000	348.3
1974	6.3400000	314.9
1973	7.3100000	273.4
1972	7.5800000	263.5
1971	7.7600000	257.4
1970	8.0900000	246.9

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S
Store

Year	Factor	Value
2026	1.000000	2298.7
2025	1.060000	2165.6
2024	1.080000	2135.2
2023	1.070000	2156.1
2022	1.130000	2029.5
2021	1.340000	1711.3
2020	1.390000	1649.9
2019	1.400000	1642.0
2018	1.470000	1565.0
2017	1.520000	1511.0
2016	1.530000	1503.7
2015	1.520000	1514.7
2014	1.550000	1480.4
2013	1.570000	1464.0
2012	1.590000	1445.2
2011	1.650000	1394.0
2010	1.680000	1367.0
2009	1.640000	1399.0
2008	1.740000	1319.7
2007	1.780000	1290.6
2006	1.870000	1230.5
2005	1.950000	1181.8
2004	2.080000	1105.4
2003	2.120000	1085.3
2002	2.150000	1071.4
2001	2.150000	1067.1
2000	2.190000	1047.7
1999	2.220000	1037.0
1998	2.210000	1039.0
1997	2.230000	1031.8
1996	2.270000	1012.7
1995	2.300000	1000.6
1994	2.370000	970.9
1993	2.450000	937.5
1992	2.510000	914.3
1991	2.550000	899.7
1990	2.600000	884.1
1989	2.670000	861.6
1988	2.810000	819.2
1987	2.920000	786.0

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1986	2.9800000	771.9
1985	3.0100000	762.9
1984	3.0500000	753.3
1983	3.1500000	728.9
1982	3.2300000	711.3
1981	3.3600000	683.5
1980	3.6700000	626.3
1979	3.9700000	579.6
1978	4.3400000	530.0
1977	4.6900000	490.4
1976	4.9300000	465.8
1975	5.2700000	436.1
1974	5.7200000	402.1
1973	6.5900000	348.9
1972	6.8600000	335.3
1971	7.0400000	326.6
1970	7.4000000	310.8

Percent Good Tables for Furniture - Fixtures - Equipment

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

Description	Service Life
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

Description	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

Description	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

Description	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

Description	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 mfg	12

Description	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

Description	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

Description	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

Description	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
Stationery 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

Description	Service Life
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