

## 2026 - 2027 EQUIPMENT LIFE CATEGORIES

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

Cable Box Converters	Formal Wear & Costume Rental	Printers (Small Inkjets/Laser/All-in-One)
Cardiac Laser Units	Glassware, Barware, Pots, Pans, Utensils	Software - except Comp-Integrated Machinery
Cell Phones, Handhelds & PDAs	Linens	Tokens, Chips, Dice
Dies, Jigs, Molds	Motion Picture Prints	Uniforms
Consumer Grade Digital Cameras	Personal Computers & Peripherals	Video, DVD, Game - Rentals

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

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

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

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

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

Child Day Care Equipment	Manufacturing for Audio & Video Equipment	Radio & Television Broadcasting FFE
Coaxial Cable (Located Outside of Building)	Manufacturing for Electrical, Appliance, Transportation Eq	Satellite Dish Relay Earth Station Equipment
Cranes - Mobile Telescopic	Manufacturing for Furniture & Related Products	Service Test & Repair Equipment (Radio/TV)
Electronic Controlled Infra-Red Laser Instruments	Manufacturing - Electronic Portion of Line Equip	Subscriber Connection & Distribution Systems
Fertilizer Distribution	Microwave Systems & Station Equipment-Cable/Telecom	Unlicensed Freight Trucks & Tractor-Trailers
Food Production Electronic Line Equipment	Motors, Engines, Drive Units (Oil & Gas Extract)	Waste Management & Remediation Services: <i>(De-Contamination, Dumpsters, Portable Toilets)</i>
Hotel/Motel Furnishings	Performing Arts, Spectator Sports & Related:	
Laser Sending & Receiving Equipment	<i>(Projection, Lighting &amp; Stage Equipment)</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	Retail Store Fixtures
Apartment Furnishings & Appliances (Not Built-in)	Ice Machines (Non-Industrial)	Service Station equipment
Blue Print Machines (except Small Table-top)	Laundry & Dry Cleaning Equipment	Signs (except Billboard or Electronic)
Booms & Scissor Lifts	Leasehold/Tenant Improvements: <i>Partitions, Trade Fixtures,</i>	Surveying Equipment (not GPS)
Compressors	<i>Counters, Cabinets, Shelving, Pallet Racking, Grease Traps,</i>	Tanks (Above Ground)
Construction & Earth Moving Equipment	<i>Drop Boxes, Specialty Electrical and HVAC for Equipment.</i>	Tanning Beds
Coaxial Cable (installed inside buildings)	Libraries	Theater Equipment
Coin Wrap Equipment & Currency Counters	Machinery Manufacturing	Truck-Mounted Equipment
Crop Production (tractors, combines, balers)	Medical, Dental & Lab Equip (except High-Tech)	Unlicensed Buses
Décor	Office Equipment, Furniture & Kitchen Appliances	Vending Machines
Display Cases & Racks	Photography & Photo Finishing Equipment	Welding Equipment
Experimental Aircraft, Gliders, Kit-Built, Balloons	Publishing Equipment	Warehousing & Wholesale Fixtures & Equipment
Fiber Optic Cable	Quarry Equip & Portable Ready Mix Plants	Wood Product Mfg (except furniture)
Fire & Security Alarm Equipment	Refrigeration Equipment	
Forklifts	Repair & Maintenance Equipment	
Gaming Tables, Mechanical Slots, Juke Boxes	Restaurant & Bar Equipment	

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

Aircraft & Rotorcraft (except Experimental & Kit)	Grain Elevators	Oxygen Generation
Cereal Manufacturing	Firearms	Petroleum and Coal Products Manufacturing
Cold Storage & Ice Making Equipment	Locksmith & Locking Equipment (Mechanical & Electronic)	Railroad Rolling Stock & Short Line Railroads
Cranes - Bridge & Jib	Production Equip used to Manufacture: <i>Abrasive Products,</i>	Safes, Security Vaults
Generators	<i>Cement &amp; Concrete Products, Lime &amp; Gypsum</i>	Water Transportation
	Primary Metal Manufacturing (Smelt/Refine)	

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

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

### 50 Year to 20% Residual - Billboards