

Category / Item	Annual Dep. %	Useful Years
APPLIANCES - MAJOR		
Air Conditioners - Central	6.7%	15
Air Conditioners - Window	10.0%	10
Dehumidifiers	10.0%	10
Dishwashers	12.5%	8
Dryer - Electric	8.3%	12
Dryer - Gas	7.7%	13
Fans - Attic	6.7%	15
Fans - Exhaust	5.0%	20
Floor Polisher - Electric	6.7%	15
Freezer - Chest Or Upright	5.0%	20
Garbage Disposal	10.0%	10
Heater - Gas or Electric	10.0%	10
Heater - Space	6.7%	15
Ironers Or Mangles	10.0%	10
Microwave Oven	10.0%	10
Phonograph - Hi-Fi Or Stereo	6.7%	15
Phonograph - Other	10.0%	10
Recorders - Tape Or Wire	10.0%	10
Refrigerator	6.7%	15
Sewing Machine	5.0%	20
Stereo Receivers	6.7%	15
Stereo Speakers	5.0%	20
Stereo - CD Player	20.0%	5
Stoves or Ranges - Electric	5.9%	17
Stoves or Ranges - Gas	5.3%	19
Television - Black & White	9.1%	11
Television - Color	8.3%	12
Television - Picture Tube Only	20.0%	5
Television Antenna	16.7%	6
Television Tower	Use replacement cost.	
Trash Compactor	10.0%	10
Vacuum Cleaner - Home	10.0%	10
Vacuum Cleaner - Office	16.7%	6
Vibrator Chair - Mechanism Only	10.0%	10
Video Tape Recorders	20.0%	5
Washer - Automatic	12.5%	8
Water Heater - Electric / Gas / Oil	10.0%	10
Water Pumps	10.0%	10
APPLIANCES - MINOR		
Barber Equipment	10.0%	10
Barometer	4.0%	25
Blender or Mixer - Electric	10.0%	10
Can Opener - Electric	10.0%	10

Category / Item	Annual Dep. %	Useful Years
APPLIANCES - MINOR (CONT.)		
CB Radio :: No depreciation if loss occurs within one year of purchase date, then not less than 1% per month from date of purchase to date of loss.		
Coffee Grinders	20.0%	5
Coffee Maker	10.0%	10
Electric Blankets	10.0%	10
Electric Clocks	6.7%	15
Fans - Electric	10.0%	10
Frying Pan - Electric	10.0%	10
Hair Dryer - Electric	10.0%	10
Hand Vibrator - Electric Massage	10.0%	10
Heating Pad - Electric	10.0%	10
Iron - Electric Including Steam	10.0%	10
Ironing Board	6.7%	15
Ironing Board Cover	50.0%	2
Knife - Electric	10.0%	10
Knife Sharpener - Electric	10.0%	10
Radio - Console / Portable / Table	10.0%	10
Roaster - Electric	10.0%	10
Scales - Bathroom	10.0%	10
Shaver - Electric	10.0%	10
Toaster - Electric	14.3%	7
Vaporizer	10.0%	10
Waffle Iron	10.0%	10
AUTOMOTIVE		
Batteries	33.3%	3
Convertible Tops	25.0%	4
Paint Jobs	14.3%	7
Radios & Accessories	10.0%	10
Seat & Floor Coverings	25.0%	4
Tires	33.3%	3
AWNINGS		
Awnings - Cloth	20.0%	5
BABY ITEMS		
Bassinets	10.0%	10
Carriages	10.0%	10
BASKETS & HAMPERS		
Metal	10.0%	10
Plastic	20.0%	5
Wicker	20.0%	5
BEDDING		
Blankets - Cotton	10.0%	10
Blankets - Electric	10.0%	10
Blankets - Wool	5.0%	20
Box Springs - Box - Double	5.0%	20

Category / Item	Annual Dep. %	Useful Years
BEDDING (CONT.)		
Box Springs - Box - King	5.0%	20
Box Springs - Box - Single	5.0%	20
Box Springs - Coil - Double	5.0%	20
Comforters	5.0%	20
Mattress Covers or Pads	20.0%	5
Mattress - Double	5.0%	20
Mattress - King	5.0%	20
Mattress - Single	5.0%	20
Pillow Cases	20.0%	5
Quilts	5.0%	20
Sheets	20.0%	5
Spreads	10.0%	10
BOOKS		
Fiction & Non-fiction	Use 60% of replacement cost.	
Paperbacks	Use 50% of replacement cost.	
Reference - General Knowledge	4.0%	25
Reference - Science/Engineering	20.0%	5
BOXES		
Boxes - Cigarette, Collar, Jewel	5.0%	20
CAMERAS		
Over \$50	5.0%	20
Under \$50	10.0%	10
CARPETS & RUGS		
\$1296 - \$2095 Per Yard Cost New	6.7%	15
\$2096 Per Yard & Above Cost New	5.9%	17
\$595 Per Yard or Less Cost New	14.3%	7
\$596 - \$995 Per Yard Cost New	10.0%	10
\$996 - \$1295 Per Yard Cost New	8.3%	12
Genuine Orientals	4.0%	25
CHINA & GLASSWARE		
China & Glassware	Use actual value or 90% of replacement cost, whichever is less.	
CLOCKS		
Grandfather (Type)	3.3%	30
Over \$25 Cost New	5.0%	20
Under \$25 Cost New	10.0%	10
CLOTHING - CHILDREN'S		
All Except Coats	50.0%	2
Coats	33.3%	3
Dresses	50.0%	2
Hats / Bonnets	100.0%	1
Jackets	33.3%	3
Play Clothes	100.0%	1
Shoes	100.0%	1
Snow Suits	50.0%	2

Category / Item	Annual Dep. %	Useful Years
CLOTHING - CHILDREN'S (CONT.)		
Suits	50.0%	2
Undergarments	100.0%	1
CLOTHING - MEN'S		
Bathing Suits	50.0%	2
Caps	20.0%	5
Coats / Fur	10.0%	10
Formal Wear	20.0%	5
Gloves	20.0%	5
Handkerchiefs	33.3%	3
Hats	20.0%	5
Leather Jackets	20.0%	5
Miscellaneous Items	33.3%	3
Neckties	100.0%	1
Overcoats	20.0%	5
Pajamas	33.3%	3
Raincoats	20.0%	5
Robes	50.0%	2
Shirts	33.3%	3
Shoes	33.3%	3
Slacks	20.0%	5
Sleepwear	50.0%	2
Sneakers	100.0%	1
Socks	33.3%	3
Sport Coats	20.0%	5
Suits	20.0%	5
Sweaters	20.0%	5
Top Coats	20.0%	5
Underwear	33.3%	3
Uniforms	Use 50% of replacement cost.	
Vests	50.0%	2
Working Clothes	50.0%	2
CLOTHING - WOMEN'S		
Aprons	100.0%	1
Blouses	33.3%	3
Cloth Coats	20.0%	5
Dresses	20.0%	5
Evening Gowns	20.0%	5
Fabric Pocketbooks	50.0%	2
Fur Coats	6.7%	15
Gloves	100.0%	1
Handkerchiefs	33.3%	3
Hats	50.0%	2
Jackets	20.0%	5
Jackets & Stoles	6.7%	15
Leather / Suede Coats & Jackets	6.7%	15

Category / Item	Annual Dep. %	Useful Years
CLOTHING - WOMEN'S (CONT.)		
Leather Pocketbooks	33.3%	3
Lingerie	100.0%	1
Night Clothes	33.3%	3
Raincoats	10.0%	10
Robes - Cotton	100.0%	1
Robes - Quilted	33.3%	3
Scarves	50.0%	2
Shawls	20.0%	5
Shoes	33.3%	3
Skirts	33.3%	3
Slacks	33.3%	3
Sleepwear	50.0%	2
Sneakers	100.0%	1
Socks	100.0%	1
Suits	20.0%	5
Sweaters	33.3%	3
Swim Wear	50.0%	2
Uniforms	100.0%	1
Wedding Gowns	Use 50% of replacement cost.	
Work Clothing	50.0%	2
DECORATIVE ITEMS		
Artificial Flowers & Fruits	Use 25% of replacement cost.	
Decorating (Interior & Exterior)	20.0%	5
Decorations (Christmas / Birthday / Etc.)	Use 10% of replacement cost.	
Lithograph Prints	Use 10% of replacement cost.	
Oil Paintings	Use commercial value.	
Ornaments & Decorations	Use %75 of replacement cost.	
Vases	Use commercial value.	
DRAPERIES & CURTAINS		
Curtains	20.0%	5
Draperies	10.0%	10
Shades	10.0%	10
Traverse Rods	5.0%	20
Venetian Blinds	5.0%	20
FLASHLIGHTS		
Flashlights	Use actual value or 90% of replacement cost, whichever is less.	
FOOD SUPPLIES		
Beverages & Staples	Use replacement cost.	
Canned - Commercial or Home	Use replacement cost or equivalent commercial value, whichever is less.	
FURNACES INCL. COMPRESSORS OR MOTORS (COAL / GAS / OIL)		
Furnaces Incl. Compressors or Motors (Coal / Gas / Oil)	50.0%	20
FURNITURE		
Bentwood Chairs - Rattan or Wicker	20.0%	5
Bookcases	5.0%	20

Category / Item	Annual Dep. %	Useful Years
FURNITURE (CONT.)		
Bookends	Use 10% of replacement cost.	
Camel Saddles (Footstools)	5.0%	20
Card Tables / Chairs (Heavy / Chrome / Plastic)	10.0%	10
Children's	20.0%	5
Clothes Hamper	20.0%	5
Desks & Tables	5.0%	20
Lawn - Aluminum or Steel	20.0%	5
Lawn - Fabric	33.3%	3
Lawn - Redwood	10.0%	10
Lawn - Umbrella	33.3%	3
Lawn - Wrought Iron	5.0%	20
Miscellaneous Office Furniture	5.0%	20
Office Cabinets	5.0%	20
Office Filing Cases & Files	5.0%	20
Office Fixtures	5.0%	20
Slipcovers	20.0%	5
Solid Wood (Expensive)	2.0%	50
Upholstered Furniture	10.0%	10
HOBBIES & SPORTING GOODS		
Archery Equipment	6.7%	15
Athletic Equipment (Gloves / Etc.)	20.0%	5
Badminton Equipment	20.0%	5
Baseball Equipment	10.0%	10
Basketball Equipment	20.0%	5
Bicycles	10.0%	10
Billiard Balls	10.0%	10
Billiard Cue Sticks	20.0%	5
Billiard tables	2.0%	50
Binoculars	5.0%	20
Boating Equipment & Supplies (Outboard Motors)	20.0%	5
Boats	10.0%	10
Bowling Balls	10.0%	10
Camping Equipment	10.0%	10
Cards - Playing	Use 25% of replacement cost.	
Chess Sets	Use 25% of replacement cost.	
Coin Collection	Face value or actual numismatic value if.	
Firearms	5.0%	20
Fishing Equipment	5.0%	20
Football Equipment	25.0%	4
Golf Clubs & Equipment	10.0%	10
Hunting Gear	6.7%	15
Ice Skates	16.7%	6
Karate Gear	33.3%	3
Outboard Motors	10.0%	10
Racquet Ball Equipment	33.3%	3

Category / Item	Annual Dep. %	Useful Years
HOBBIES & SPORTING GOODS (CONT.)		
Roller Skates	14.3%	7
Running Gear	33.3%	3
Scuba Gear	10.0%	10
Skiing Equipment	20.0%	5
Soccer Equipment	20.0%	5
Stamp Collections	Use full replacement cost.	
Surfboard	16.7%	6
Swimming Gear	33.3%	3
Table Tennis Equipment	33.3%	3
Tennis Rackets	20.0%	5
Tennis Table	16.7%	6
Volley Ball Equipment	20.0%	5
Walking Gear	33.3%	3
Wrestling Gear	33.3%	3
JEWELRY		
Bracelets	5.0%	20
Broaches	5.0%	20
Costume Jewelry	20.0%	5
Cuff Links	5.0%	20
Earrings	5.0%	20
Necklaces	5.0%	20
Other Jeweled or Precious Metal Items	5.0%	20
Pins	5.0%	20
Rings	5.0%	20
Studs	5.0%	20
Watches - \$50 or Less	10.0%	10
Watches - More Than \$50	5.0%	20
KITCHEN EQUIPMENT		
Cast Iron	5.0%	20
Chests (Ice / Picnic / Etc.)	10.0%	10
Copper	5.0%	20
Everyday Dishware	20.0%	5
Good Cutlery	5.0%	20
Heavy Aluminum	5.0%	20
Miscellaneous Utensils	20.0%	5
Stainless Steel	5.0%	20
LAMPS		
Bulbs - Sun Lamps Only	33.3%	3
Desk & Floor	10.0%	10
Infrared or Sun	6.7%	15
Lighting Supplies (Chandeliers / Etc.)	5.0%	20
Shades	20.0%	5
LAWN EQUIPMENT		
Lawn Rollers	5.0%	20

Category / Item	Annual Dep. %	Useful Years
LAWN EQUIPMENT (CONT.)		
Power Mower	20.0%	5
Push Type Mower	10.0%	10
Riding Mower	14.3%	7
LINENS		
Doilies	5.0%	20
Irish Types	5.0%	20
Luncheon Sets	5.0%	20
Miscellaneous Other	20.0%	5
Napkins	5.0%	20
Table Clothes	5.0%	20
LUGGAGE		
Briefcases	5.0%	20
Suitcases	5.0%	20
Trunks	5.0%	20
MISCELLANEOUS ITEMS		
Aquariums	5.0%	20
Bric-A-Brac	Use 75% of replacement cost.	
Crockery / Crystal / Plastic / Pottery	Use actual value or 90% of replacement cost, whichever is less.	
Drawing, Mapping, Sketching & Professional Equipment	5.0%	20
Figurines	Use actual value or 90% of replacement cost, whichever is less.	
Mirrors	5.0%	20
Painting (Interior & Exterior)	20.0%	5
Photograph Albums & Pictures	Use cost of materials only.	
Professional Equipment	Use commercial value.	
Scrapbooks	Use cost of materials only.	
Slide Rule	4.0%	25
Stationary	Use 90% of replacement cost.	
MUSIC BOXES		
Music Boxes	10.0%	10
MUSICAL INSTRUMENTS		
\$50 - \$250 Cost New	10.0%	10
Over \$250 Cost New, Including Pianos	4.0%	25
Under \$50 Cost New	20.0%	5
OFFICE EQUIPMENT		
Adding Machines	10.0%	10
Addressing & Mailing Machines	6.7%	15
Billing Machines	12.5%	8
Binders, Loose-leaf	5.0%	20
Blueprint Machines	6.7%	15
Bookkeeping Machines	12.5%	8
Calculator	10.0%	10
Cases - Book & Display	5.0%	20
Check Perforators	10.0%	10
Check Writers	12.5%	5

Category / Item	Annual Dep. %	Useful Years
OFFICE EQUIPMENT (CONT.)		
Dictation Machines	10.0%	10
Duplicating Machines	10.0%	10
Folding & Sealing Machines	10.0%	10
Hospital Equipment	6.7%	15
Lockers	4.0%	25
Lunch Room Equipment	6.7%	15
Mechanical Equipment	12.5%	8
Money Changing Machines	10.0%	10
Personal Computers	25.0%	4
Photocopiers	8.3%	12
Printers - Ink Jet	20.0%	5
Printers - Laser Jet	10.0%	10
Safes & Vaults	2.0%	50
Scales - Counter & Mail	10.0%	10
Telephones - Land Lines	6.7%	15
Telephones - Cell Line	20.0%	5
Typewriter - Home	5.0%	20
Typewriter - Office	20.0%	5
Water Coolers	10.0%	10
PERSONAL ITEMS		
Billfold	20.0%	5
Brushes (Clothes / Hair)	5.0%	20
Cards - Greeting	Use 50% of replacement cost.	
Cigarette Lighter	10.0%	10
Cosmetics	Use 90% of replacement cost.	
Dentures	5.0%	20
Desk & Writing Implements	10.0%	10
Eye Glasses	10.0%	10
Medicines	33.3%	3
Pen & Pencil Set	10.0%	10
Pocket Knife	5.0%	20
Smoking Pipes	10.0%	10
Toiletries	Use 90% of replacement cost.	
Toothbrush - Electric	20.0%	5
Trophies & Awards	4.0%	25
PHONOGRAPHIC RECORDS		
33 RPM & 45 RPM Stereo	Use 75% of replacement cost.	
78 RPM	Use 33% of replacement cost.	
PHOTOGRAPHIC EQUIPMENT & SUPPLIES		
\$50 or Less Cost New	10.0%	10
Over \$50 Cost New	5.0%	20
Photographic Supplies	Use 75% of replacement cost.	
PICTURE FRAMES		
Picture Frames	5.0%	20

Category / Item	Annual Dep. %	Useful Years
PLAYGROUND EQUIPMENT		
Playground Equipment	20.0%	5
Swing Sets & Other Playground Equipment	10.0%	10
ROOFING		
Asphalt Composition Shingles	5.0%	20
Flat or Built-up	10.0%	10
Metal	5.0%	20
Wood Shingles		20 to 30
SILVERWARE		
Plated	4.0%	25
Stainless Steel	5.0%	20
Sterling	Use 90% of replacement cost.	
STEREO TAPES		
<p>Stereo Tapes :: Two factors are involved in depreciation of stereo tapes. Obsolescence is the greatest factor in value reduction as music passes its popularity peak. Dealers advise that a stereo tape reduces 50% in value immediately after it is purchased and the seal is broken. The other factor is deterioration resulting from temperature changes and stretching of the tape after a reasonable playing period. If loss occurs within first three months after purchase date, use 75% of replacement cost. Fourth month and each month thereafter up to 14 months, subtract an additional 5% per month e.g. use 70% for fourth month, 65% for fifth month, use 20% for 14th month and thereafter.</p>		
SUMP PUMPS		
Sump Pumps	10.0%	10
TOOLS		
Manual	5.0%	20
Power	5.0%	20
TOYS		
Electric Trains	10.0%	10
Games	10.0%	10
Miscellaneous Toys	50.0%	2
Scooter or Tricycle	10.0%	10
WASTEBASKETS		
Leather	20.0%	5
Metal	10.0%	10
Plastic	20.0%	5
WIGS (HAIRPIECES)		
\$100 - \$250	10.0%	10
Over \$250	5.0%	20
Under \$100	20.0%	5
YARD EQUIPMENT		
Barbecue Grills & Sets	12.5%	8
Edger	10.0%	10
Hedge Clippers & Trimmers - Electric	14.3%	7
Hoe	10.0%	10
Hose	10.0%	10
Ladders	5.0%	20
Lawn Edger	14.3%	7

Category / Item	Annual Dep. %	Useful Years
YARD EQUIPMENT (CONT.)		
Rake	10.0%	10
Redwood	10.0%	10
Shovel	10.0%	10
Sprinkler	10.0%	10
Umbrella	20.0%	5
Wheelbarrow	10.0%	10
YARD GOODS		
Cloth Yard Goods	Use 90% of replacement cost.	