

Personal Property Depreciation Guide  
Furniture, Fixtures, Machinery, and Equipment  
2025

| Effective Age | Index | Year | Economic Life<br>Percent Good Table |             |             |    |    |    |    |    |    |    |
|---------------|-------|------|-------------------------------------|-------------|-------------|----|----|----|----|----|----|----|
|               |       |      | 2                                   | Comp<\$100K | Comp>\$100K | 5  | 8  | 10 | 12 | 15 | 20 | 30 |
| 1             | 1.000 | 2024 | 40                                  | 68          | 75          | 85 | 90 | 91 | 93 | 95 | 96 | 97 |
| 2             | 1.016 | 2023 | 20                                  | 44          | 55          | 70 | 80 | 82 | 86 | 90 | 92 | 94 |
| 3             | 1.032 | 2022 | 10                                  | 28          | 40          | 55 | 70 | 73 | 79 | 85 | 88 | 91 |
| 4             | 1.069 | 2021 |                                     | 10          | 25          | 40 | 60 | 64 | 72 | 80 | 84 | 88 |
| 5             | 1.099 | 2020 |                                     | 5           | 15          | 25 | 50 | 55 | 65 | 75 | 80 | 85 |
| 6             | 1.120 | 2019 |                                     | 2           | 10          | 10 | 40 | 46 | 58 | 70 | 76 | 83 |
| 7             | 1.134 | 2018 |                                     |             | 5           |    | 30 | 37 | 51 | 65 | 72 | 81 |
| 8             | 1.157 | 2017 |                                     |             | 2           |    | 20 | 28 | 44 | 60 | 68 | 79 |
| 9             | 1.187 | 2016 |                                     |             |             |    | 10 | 19 | 37 | 55 | 64 | 77 |
| 10            | 1.252 | 2015 |                                     |             |             |    |    | 10 | 30 | 50 | 60 | 75 |
| 11            | 1.260 | 2014 |                                     |             |             |    |    |    | 23 | 45 | 56 | 73 |
| 12            |       | 2013 |                                     |             |             |    |    |    | 16 | 40 | 52 | 71 |
| 13            |       | 2012 |                                     |             |             |    |    |    | 10 | 35 | 48 | 69 |
| 14            |       | 2011 |                                     |             |             |    |    |    |    | 30 | 44 | 67 |
| 15            |       | 2010 |                                     |             |             |    |    |    |    | 25 | 40 | 65 |
| 16            |       | 2009 |                                     |             |             |    |    |    |    | 20 | 36 | 63 |
| 17            |       | 2008 |                                     |             |             |    |    |    |    |    | 32 | 61 |
| 18            |       | 2007 |                                     |             |             |    |    |    |    |    | 28 | 59 |
| 19            |       | 2006 |                                     |             |             |    |    |    |    |    | 27 | 57 |
| 20            |       | 2005 |                                     |             |             |    |    |    |    |    | 26 | 55 |
| 21            |       | 2004 |                                     |             |             |    |    |    |    |    | 25 | 53 |
| 22            |       | 2003 |                                     |             |             |    |    |    |    |    |    | 51 |
| 23            |       | 2002 |                                     |             |             |    |    |    |    |    |    | 49 |
| 24            |       | 2001 |                                     |             |             |    |    |    |    |    |    | 47 |
| 25            |       | 2000 |                                     |             |             |    |    |    |    |    |    | 45 |
| 26            |       | 1999 |                                     |             |             |    |    |    |    |    |    | 43 |
| 27            |       | 1998 |                                     |             |             |    |    |    |    |    |    | 41 |
| 28            |       | 1997 |                                     |             |             |    |    |    |    |    |    | 39 |
| 29            |       | 1996 |                                     |             |             |    |    |    |    |    |    | 37 |
| 30            |       | 1995 |                                     |             |             |    |    |    |    |    |    | 35 |
| 31            |       | 1994 |                                     |             |             |    |    |    |    |    |    | 33 |

Economic Life for Example Property Types

- 2 - Video Tapes, DVD's, Players
- 5 - Electronic Equipment, Security Equipment, Electric Gas Pumps
- 8 - Office Equipment, Fastfood Resturant FFE, Convenience Store FFE, Most Retail FFE
- 10 - Mechanical Gas Equip, Carwash Equip, Some Retail FFE
- 12 - Forklifts, Warehouse Equip, Construction Equip
- 15 - Industrial Equip, Excavation Equip, Heavy Equip
- 20 - Tanks, Piping
- 30 - Sign Poles, Billboards, Vaults, Safes