

# Depreciation Guide

Category/Item	Ann Dep %	Useful Years
<b>APPLIANCES MAJOR</b>		
Air Conditioners - Central	6.7 %	15
Air Conditioners - Window	10.0 %	10
Dehumidifier	10.0 %	10
Dishwasher	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 - BandW	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

**Category/Item****Ann Dep %****Useful Years****APPLIANCES MAJOR**

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
CB Radios		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
Hot Plates	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

Category/Item	Ann Dep %	Useful Years
<b>AUTOMOTIVE</b>		
Batteries	33.3 %	3
Convertible tops	25.0 %	4
Paint Jobs	14.3 %	7
Radios and Accessories	10.0 %	10
Seat and Floor Coverings	25.0 %	4
Tires	33.3 %	3
<b>AWNINGS</b>		
Awnings - Cloth	20.0 %	5
<b>BABY ITEMS</b>		
Bassinets	10.0 %	10
Carriages	10.0 %	10
<b>BASKETS AND HAMPERS</b>		
Metal	10.0 %	10
Plastic	20.0 %	5
Wicker	20.0 %	5
<b>BEDDING</b>		
Blankets - Cotton	10.0 %	10
Blankets - Electric	10.0 %	10
Blankets - Wool	5.0 %	20
Box Springs - Box-double	5.0 %	20
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
Mattresses - Double	5.0 %	20
Mattresses - King	5.0 %	20
Mattresses - Single	5.0 %	20
Pillow Cases	20.0 %	5
Quilts	5.0 %	20
Sheets	20.0 %	5
Spreads	10.0 %	10
<b>BOOKS</b>		
Fiction and Non-Fiction		Use 60 % of replacement cost

<b>Category/Item</b>	<b>Ann Dep %</b>	<b>Useful Years</b>
<b>BOOKS</b>		
Paperbacks		Use 50 % of replacement cost
Reference - General Knowledge	4.0 %	25
Reference - Science/Engineering	20.0 %	5
<b>BOXES</b>		
Boxes - Cigarette, Collar, Jewel	5.0 %	20
<b>CAMERAS</b>		
Over \$50	5.0 %	20
Under \$50	10.0 %	10
<b>CARPETS and RUGS</b>		
\$1296-\$2095 Per Yard Cost New	6.7 %	15
\$2096 Per Yard and 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
<b>CHINA and GLASSWARE</b>		
China and Glassware		Use actual value or 90 % of replacement cost, whichever is less
<b>CLOCKS</b>		
Grandfather (Type)	3.3 %	30
Over \$25 Cost New	5.0 %	20
Under \$25 Cost New	10.0 %	10
<b>CLOTHING CHILDREN`S</b>		
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
Suits	50.0 %	2
Undergarments	100.0 %	1
<b>CLOTHING MEN`S</b>		
Bathing Suits	50.0 %	2

Category/Item	Ann Dep %	Useful Years
<b>CLOTHING MEN`S</b>		
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
Topcoats	20.0 %	5
Underwear	33.3 %	3
Uniforms		Use 50 % of replacement cost
Vests	50.0 %	2
Work Clothing	50.0 %	2
<b>CLOTHING WOMEN`S</b>		
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

Category/Item	Ann Dep %	Useful Years
<b>CLOTHING WOMEN`S</b>		
Gloves	100.0 %	1
Handkerchiefs	33.3 %	3
Hats	50.0 %	2
Jackets	20.0 %	5
Jackets and Stoles	6.7 %	15
Leather and Suede Coats and Jackets	6.7 %	15
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
<b>DECORATIVE ITEMS</b>		
Artificial Flowers and Fruits		Use 25 % of replacement cost
Decorating (Interior and 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 and Decoration		Use 75 % of replacement cost
Vases		Use commercial value
<b>DRAPERIES and CURTAINS</b>		

<b>Category/Item</b>	<b>Ann Dep %</b>	<b>Useful Years</b>
<b>DRAPERIES and CURTAINS</b>		
Curtains	20.0 %	5
Draperies	10.0 %	10
Shades	10.0 %	10
Traverse Rods	5.0 %	20
Venetian Blinds	5.0 %	20
<b>FLASHLIGHTS</b>		
Flashlights		Use actual value or 90 % of replacement cost, whichever is less
<b>FOOD SUPPLIES</b>		
Beverages and Staples		Use replacement cost
Canned - Commercial Or Home		Use replacement cost or equivalent commercial value, whichever is less
<b>FURNACES INCL. COMPRESSORS OR MOTORS (Coal Gas Oil)</b>		
Furnaces Incl. Compressors Or Motors (Coal, Gas, Oil)	5.0 %	20
<b>FURNITURE</b>		
Bentwood Chairs - Rattan Or Wicker	20.0 %	5
Bookcases	5.0 %	20
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 and 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 and Files	5.0 %	20
Office Fixtures	5.0 %	20
Ordinary Wood (chrome, plastic)	6.7 %	15
Slipcovers	20.0 %	5
Solid Wood (expensive)	2.0 %	50

Category/Item	Ann Dep %	Useful Years
<b>FURNITURE</b>		
Upholstered Furniture	10.0 %	10
<b>HOBBIES and SPORTING GOODS</b>		
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 and 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 and 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
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



Category/Item	Ann Dep %	Useful Years
<b>HOBBIES and SPORTING GOODS</b>		
Surf Board	16.7 %	6
Swimming Gear	33.3 %	3
Table Tennis Equipment	33.3 %	3
Tennis Rackets	20.0 %	5
Tennis Table	16.7 %	6
Valley Ball Equipment	20.0 %	5
Walking Gear	33.3 %	3
Wrestling Gear	33.3 %	3
<b>JEWELRY</b>		
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
<b>KITCHEN EQUIPMENT</b>		
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
<b>LAMPS</b>		
Bulbs - Sun Lamp Only	33.3 %	3
Desk and Floor	10.0 %	10
Infrared Or Sun	6.7 %	15
Lighting Supplies (chandeliers, etc)	5.0 %	20

Category/Item	Ann Dep %	Useful Years
<b>LAMPS</b>		
Shades	20.0 %	5
<b>LAWN EQUIPMENT</b>		
Lawn Rollers	5.0 %	20
Power Mower	20.0 %	5
Push Type Mower	10.0 %	10
Riding Mower	14.3 %	7
<b>LINENS</b>		
Doilies	5.0 %	20
Irish Types	5.0 %	20
Luncheon Sets	5.0 %	20
Miscellaneous Other	20.0 %	5
Napkins	5.0 %	20
Table Cloths	5.0 %	20
<b>LUGGAGE</b>		
Briefcases	5.0 %	20
Suitcases	5.0 %	20
Trunks	5.0 %	20
<b>MISCELLANEOUS ITEMS</b>		
Aquariums	5.0 %	20
Brick-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 and professional equipment	5.0 %	20
Figurines		Use actual value or 90 % of replacement cost, whichever is less
Mirrors	5.0 %	20
Painting (Interior and Exterior)	20.0 %	5
Photograph Albums and Pictures		Use cost of materials only
Professional Equipment		Use commercial value
Scrapbooks		Use cost of materials only
Slide Rule	4.0 %	25
Stationery		Use 90 % of replacement cost
<b>MUSIC BOXES</b>		
Music Boxes	10.0 %	10
<b>MUSICAL INSTRUMENTS</b>		

<b>Category/Item</b>	<b>Ann Dep %</b>	<b>Useful Years</b>
<b>MUSICAL INSTRUMENTS</b>		
\$50-\$250 Cost New	10.0 %	10
Over \$250 Cost New, Including Pianos	4.0 %	25
Under \$50 Cost New	20.0 %	5
<b>OFFICE EQUIPMENT</b>		
Adding Machines	10.0 %	10
Addressing and 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 and Display	5.0 %	20
Check Perforators	10.0 %	10
Check Writers	12.5 %	8
Dictation Machines	16.7 %	6
Duplicating Machines	10.0 %	10
Folding and 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 and Vaults	2.0 %	50
Scales - Counter and Mail	10.0 %	10
Telephones – Land Line	6.7 %	15
Telephones – Cell Line	20 %	5
Typewriter - Home	5.0 %	20
Typewriter - Office	20.0 %	5
Water Coolers	10.0 %	10
<b>PERSONAL ITEMS</b>		
Billfold	20.0 %	5
Brushes (Clothes, Hair)	5.0 %	20

<b>Category/Item</b>	<b>Ann Dep %</b>	<b>Useful Years</b>
<b>PERSONAL ITEMS</b>		
Cards-Greeting		Use 50 % of replacement cost
Cigarette Lighter	10.0 %	10
Cosmetics		Use 90 % of replacement cost
Dentures	5.0 %	20
Desk and Writing Implements	10.0 %	10
Eye Glasses	10.0 %	10
Medicines	33.3 %	3
Pen and 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 and Awards	4.0 %	25
<b>PHONOGRAPH RECORDS</b>		
33RPM and 45RPM Stereo		Use 75 % of replacement cost
78 Rpm		Use 33 % of replacement cost
<b>PHOTOGRAPHIC EQUIPMENT and SUPPLIES</b>		
\$50 Or Less Cost New	10.0 %	10
Over \$50 Cost New	5.0 %	20
Photographic Supplies		Use 75 % of replacement cost
<b>PICTURE FRAMES</b>		
Picture Frames	5.0 %	20
<b>PLAYGROUND EQUIPMENT</b>		
Playground Equipment	20.0 %	5
Swing Sets and Other Playground Equipment	10.0 %	10
<b>ROOFING</b>		
Asphalt Composition Shingles	5.0 %	20
Flat Or Built-Up	10.0 %	10
Metal	5.0 %	20
Wood Shingles		20 to 30
<b>SILVERWARE</b>		
Plated	4.0 %	25
Stainless Steel	5.0 %	20
Sterling		Use 90 % of replacement cost

**Category/Item****Ann Dep % Useful Years****STEREO TAPES**

Stereo Tapes

Two factors are involved in depreciation of stereo tapes. Obsolence 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 & 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 & each month thereafter up to 14 months, subtract an additional 5% per month. eg use 70% for fourth month, 65% for fifth month, 20% for 14th month & thereafter.

**SUMP PUMPS**

Sump Pumps	10.0 %	10
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**TOOLS**

Manual	5.0 %	20
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Power	5.0 %	20
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**TOYS**

Electric Trains	10.0 %	10
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Games	10.0 %	10
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Miscellaneous Toys	50.0 %	2
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Scooter Or Tricycle	10.0 %	10
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**WASTEBASKETS**

Leather	20.0 %	5
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Metal	10.0 %	10
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Plastic	20.0 %	5
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**WIGS (HAIRPIECES)**

\$100-\$250	10.0 %	10
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Over \$250	5.0 %	20
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Under \$100	20.0 %	5
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**YARD EQUIPMENT**

Barbeque Grills and Sets	12.5 %	8
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Edger	10.0 %	10
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Hedge Clippers and Trimmers - Electric	14.3 %	7
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Hoe	10.0 %	10
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Hose	10.0 %	10
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Ladders	5.0 %	20
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Lawn Edgers	14.3 %	7
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Rake	10.0 %	10
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<b>Category/Item</b>	<b>Ann Dep %</b>	<b>Useful Years</b>
<b>YARD EQUIPMENT</b>		
Redwood	10.0 %	10
Shovel	10.0 %	10
Sprinkler	10.0 %	10
Umbrella	20.0 %	5
Wheelbarrow	10.0 %	10
<b>YARD GOODS</b>		
Cloth Yard Goods		Use 90 % of replacement cost