

2017 DEPRECIATION SCHEDULE

BUSINESS PERSONAL PROPERTY

| AGE IN YEARS | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
|-----------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| LIFE EXPECTANCY | 16 | 15 | 14 | 13 | 12 | 11 | 10 | 09 | 08 | 07 | 06 | 05 | 04 | 03 | 02 | 01 | 00 | 99 | 98 | 97 | 96 | 95 | 94 | 93 | 92 | 91 | 90 | 89 | 88 | 87 |
| 3 YEARS | 81 | 63 | 42 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 YEARS | 83 | 68 | 47 | 31 | 20 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 YEARS | 85 | 69 | 52 | 34 | 23 | 20 | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 YEARS | 87 | 72 | 57 | 37 | 30 | 23 | 20 | | | | | | | | | | | | | | | | | | | | | | | |
| 7 YEARS | 88 | 76 | 62 | 41 | 36 | 28 | 22 | 20 | | | | | | | | | | | | | | | | | | | | | | |
| 8 YEARS | 90 | 79 | 67 | 54 | 43 | 33 | 26 | 22 | 20 | | | | | | | | | | | | | | | | | | | | | |
| 9 YEARS | 91 | 81 | 71 | 60 | 50 | 41 | 32 | 26 | 22 | 20 | | | | | | | | | | | | | | | | | | | | |
| 10 YEARS | 92 | 84 | 76 | 67 | 58 | 49 | 39 | 30 | 24 | 22 | 20 | | | | | | | | | | | | | | | | | | | |
| 11 YEARS | 93 | 85 | 78 | 70 | 62 | 53 | 44 | 36 | 30 | 25 | 22 | 20 | | | | | | | | | | | | | | | | | | |
| 12 YEARS | 94 | 87 | 80 | 73 | 66 | 58 | 50 | 43 | 36 | 29 | 24 | 22 | 20 | | | | | | | | | | | | | | | | | |
| 13 YEARS | 94 | 88 | 82 | 75 | 68 | 61 | 54 | 47 | 40 | 34 | 28 | 25 | 22 | 20 | | | | | | | | | | | | | | | | |
| 14 YEARS | 95 | 89 | 83 | 77 | 71 | 65 | 58 | 51 | 45 | 38 | 33 | 28 | 24 | 20 | | | | | | | | | | | | | | | | |
| 15 YEARS | 95 | 90 | 85 | 79 | 73 | 68 | 62 | 55 | 49 | 43 | 37 | 31 | 26 | 23 | 20 | | | | | | | | | | | | | | | |
| 16 YEARS | 95 | 91 | 86 | 80 | 75 | 70 | 63 | 58 | 52 | 46 | 41 | 35 | 30 | 26 | 24 | 22 | 20 | | | | | | | | | | | | | |
| 17 YEARS | 96 | 91 | 87 | 82 | 77 | 72 | 67 | 61 | 55 | 50 | 44 | 39 | 34 | 30 | 27 | 24 | 20 | | | | | | | | | | | | | |
| 18 YEARS | 96 | 92 | 88 | 83 | 78 | 74 | 69 | 64 | 59 | 53 | 48 | 42 | 37 | 33 | 29 | 27 | 22 | 21 | | | | | | | | | | | | |
| 19 YEARS | 97 | 92 | 89 | 85 | 80 | 76 | 72 | 67 | 62 | 57 | 51 | 46 | 41 | 37 | 32 | 29 | 24 | 22 | 20 | | | | | | | | | | | |
| 20 YEARS | 97 | 93 | 90 | 86 | 82 | 78 | 74 | 70 | 65 | 60 | 55 | 50 | 45 | 40 | 35 | 31 | 27 | 24 | 22 | 21 | | | | | | | | | | |
| 21 YEARS | 97 | 93 | 91 | 87 | 83 | 79 | 75 | 72 | 67 | 62 | 58 | 53 | 48 | 43 | 38 | 34 | 30 | 27 | 24 | 23 | 20 | | | | | | | | | |
| 22 YEARS | 97 | 94 | 91 | 88 | 84 | 80 | 77 | 73 | 69 | 64 | 60 | 56 | 51 | 46 | 42 | 38 | 34 | 30 | 27 | 25 | 22 | 20 | | | | | | | | |
| 23 YEARS | 98 | 94 | 92 | 88 | 85 | 82 | 78 | 75 | 71 | 67 | 63 | 58 | 54 | 50 | 45 | 41 | 37 | 33 | 29 | 26 | 24 | 22 | 20 | | | | | | | |
| 24 YEARS | 98 | 95 | 92 | 89 | 86 | 83 | 80 | 76 | 73 | 69 | 65 | 61 | 57 | 53 | 49 | 45 | 41 | 36 | 32 | 28 | 26 | 23 | 22 | 20 | | | | | | |
| 25 YEARS | 98 | 95 | 93 | 90 | 87 | 84 | 81 | 78 | 75 | 71 | 68 | 64 | 60 | 56 | 52 | 48 | 44 | 39 | 33 | 30 | 28 | 26 | 24 | 23 | 21 | | | | | |
| 26 YEARS | 98 | 95 | 93 | 91 | 88 | 85 | 82 | 79 | 76 | 73 | 70 | 66 | 62 | 58 | 55 | 51 | 47 | 42 | 37 | 33 | 31 | 29 | 27 | 25 | 24 | 22 | | | | |
| 27 YEARS | 98 | 96 | 94 | 91 | 89 | 86 | 83 | 80 | 78 | 74 | 71 | 68 | 64 | 61 | 57 | 53 | 50 | 45 | 41 | 37 | 34 | 32 | 30 | 27 | 26 | 24 | 20 | | | |
| 28 YEARS | 98 | 96 | 94 | 92 | 89 | 87 | 84 | 82 | 79 | 76 | 73 | 70 | 67 | 63 | 60 | 56 | 52 | 48 | 44 | 40 | 38 | 34 | 32 | 30 | 27 | 25 | 22 | 20 | | |
| 29 YEARS | 98 | 97 | 95 | 92 | 90 | 88 | 85 | 83 | 81 | 77 | 74 | 72 | 69 | 66 | 62 | 58 | 55 | 51 | 48 | 44 | 41 | 37 | 35 | 32 | 29 | 27 | 24 | 21 | 20 | |
| 30 YEARS | 98 | 97 | 95 | 93 | 91 | 89 | 86 | 84 | 82 | 79 | 76 | 74 | 71 | 68 | 65 | 61 | 58 | 54 | 51 | 47 | 44 | 40 | 37 | 34 | 31 | 28 | 26 | 23 | 22 | 21 |

COMPUTER & SPECIAL EQUIPMENT

| YEAR | 16 | 15 | 14 | 13 | PRIOR |
|--------|----|----|----|----|-------|
| % GOOD | 65 | 39 | 26 | 13 | 10 |