

Personal Property Depreciation Guide
 Furniture, Fixtures, Machinery, and Equipment
 2026

Effective Age	Index	Year	Economic Life Percent Good Table									
			2	Comp<\$100K	Comp>\$100K	5	8	10	12	15	20	30
1	1.000	2025	40	68	75	85	90	91	93	95	96	97
2	1.016	2024	20	44	55	70	80	82	86	90	92	94
3	1.032	2023	10	28	40	55	70	73	79	85	88	91
4	1.069	2022		10	25	40	60	64	72	80	84	88
5	1.099	2021		5	15	25	50	55	65	75	80	85
6	1.120	2020		2	10	10	40	46	58	70	76	83
7	1.134	2019			5		30	37	51	65	72	81
8	1.157	2018			2		20	28	44	60	68	79
9	1.187	2017					10	19	37	55	64	77
10	1.252	2016						10	30	50	60	75
11	1.260	2015							23	45	56	73
12		2014							16	40	52	71
13		2013							10	35	48	69
14		2012								30	44	67
15		2011								25	40	65
16		2010								20	36	63
17		2009									32	61
18		2008									28	59
19		2007									27	57
20		2006									26	55
21		2005									25	53
22		2004										51
23		2003										49
24		2002										47
25		2001										45
26		2000										43
27		1999										41
28		1998										39
29		1997										37
30		1996										35
31		1995										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