

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
Accessories - Personal					
	Barber Equipment	4 - 15	5	30	
	Binoculars - High Quality	5 - 20	4	33	
	Binoculars - Standard	3 - 12	7	30	
	Briefcase - Designer	5 - 20	4	33	
	Briefcase - Standard	4 - 15	5	30	
	Camera Equipment - Deluxe	6 - 30	3	35	
	Camera Equipment - Standard	3 - 12	7	30	
	Charms and Trinkets	2 - 8	9	30	
	Chrystal	7 - 50+	2	35	
	Dentures				At Comparative RCV Price
	Flash Light - Metallic	3 - 12	7	30	
	Flash Light - non-Metallic	2 - 8	9	30	
	Glasses - Prescription	3 - 12	7	30	
	Glasses - Reading	1 - 6	15	25	
	Glasses - Safety	2 - 8	9	30	
	Glasses - Standard	3 - 12	7	30	
	Gloves	1 - 6	15	25	
	Hair Piece - Wigs - Toupee'	5 - 20	4	33	
	Handkerchief	1 - 5	15	25	
	Hearing Aid				At Comparative RCV Price
	Luggage - Designer	5 - 20	4	33	
	Luggage - Standard - Hard Cover	4 - 15	5	30	
	Luggage - Standard - Soft Cover	2 - 8	9	30	
	Make up and Cosmetics				Percent of usage remaining
	Music - Documents - Sheet - Book	1 - 6	15	25	
	Music - Instrument - Collector	7 - 50+	2	35	
	Music - Instrument - Deluxe	6 - 30	3	33	
	Music - Instrument - Standard	5 - 20	4	33	
	Music - Piano - Grand - Deluxe	7 - 50+	2	35	
	Music - Piano - Upright	6 - 30	3	33	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Music - Piano - Upright Deluxe	7 - 50+	2	35	
	Projector	6 - 30	3	35	
	Razors - Electric	4 - 15	5	30	
	Razors - Manual	3 - 12	7	30	
	Shampoo				By percent of usage
	Soap				By percent of usage
	Sunglasses - Designer	3 - 10	7.5	30	
	Sunglasses - Prescription	4 - 15	5	30	
	Sunglasses - Standard	1 - 5	15	25	
	Toiletries				By percent of usage
	Trophy - Personal	6-30	3	33	
	Umbrella -	1 - 6	15	30	
Accessories - Household					
	Baskets - Metal	4 - 15	5	30	
	Baskets - Plastic	1 - 5	15	25	
	Baskets - Wicker	2 - 7	10	30	
	Baskets- Designer - Crafted	5 - 20	4	33	
	Candles - Unused				At Comparative RCV Price
	Candles - Used				By percent of usage
	Ceramics - Pottery - Designer	5 - 20	4	33	
	Ceramics - Pottery-Standard - Clay	3 -12	7	30	
	Clock - Alarm - Electrical	4 - 15	5	30	
	Clock - Alarm - Manual	5 - 20	4	33	
	Clock - Grand Father	7 - 50	2	35	
	Clock - Wall - Designer	5 - 20	4	33	
	Clock - Wall - Standard	4 - 15	5	30	
	Clock - Wall Collectable				At Comparative RCV Price
	Fire Place Items	5 - 20	4	33	
	Flowers and Plants - Artificial	2 - 7	10	30	
	Flowers and Plants- Indoor - Live				Not Depreciable
	Games - Board	3 - 10	7.5	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Games - Full Sized	6 - 30	3	35	
	Games - Tabletop	4 - 15	5	30	
	House Keeping Tools - Manual	1 - 4	20	20	
	Lamp or Shade - Collectable				At Comparative RCV Price
	Lamp - Designer	5 - 20	4	30	
	Lamp - Standard	3 - 12	7	30	
	Photo - Album	6 - 30	3	35	
	Photo - Frame	6 - 30	3	35	
	Scale - Bathroom - Designer	4 - 15	5	30	
	Scale - Bathroom - Traditional	3 - 10	7.5	30	
	Vacuum - Deluxe	5 - 20	4	33	
	Vacuum - Standard	3 - 12	7	30	
	Vase - Designer - Collector	6 - 30	3	35	
	Vase - Flower	5 - 20	4	33	
	Wall Picture - Artistic with Frame	7 - 50+	2	35	
	Wall Picture - Deluxe w/ Frame	6 - 30	3	35	
	Wall Picture - Standard w/ Frame	5 - 20	4	33	
	Fan - Standard	3 - 12	7	30	
	Fan - Deluxe	5 - 20	4	33	
	Dehumidifier	4 - 15	5	30	
	Fan - Large - Area - Whole House	5 - 20	4	33	
Animal and Pet					
	Aquarium - High Quality	5 - 20	4	33	
	Aquarium - Standard Glass	3 - 12	7	30	
	Bed - Pet	1 - 6	15	25	
	Cage - Bird - High Quality	4 - 15	5	30	
	Cage - Bird - Standard	3 - 12	7	30	
	Cage - Mammal - Indoor	4 - 15	5	30	
	Cage - Mammal - Outdoor	2 - 8	9	30	
	Carrier- Pet	3 - 12	7	30	
	Clothing - Animal	1 - 4	20	20	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Leash	1 - 5	15	25	
	Pole -Feline	1 - 5	15	25	
	Bowl - Plastic	1 - 4	20	20	
	Bowl - Metallic	2 - 8	9	30	
Antiques	Antiques				At Comparative RCV Price
Apparel - Men's	Bathing Suit	1 - 6	15	25	
	Cap	1 - 6	15	25	
	Coat - Weather Outer wear	1 - 6	15	30	
	Coat - Rain	2 - 8	9	30	
	Coat - Over	3 - 12	7	30	
	Hat - Formal	2 - 8	9	30	
	Hat - Sports	1 - 4	20	20	
	Jacket - Sports	4 - 15	5	30	
	Jeans - Denim	1 - 6	15	25	
	Jeans - Leisure	2 - 8	9	30	
	Necktie	2 - 8	9	30	
	Outfit - School - informal	1 - 4	20	20	
	Overalls	1 - 6	15	25	
	Pants - Formal	2 - 8	9	30	
	Pants - Work	1 - 4	20	20	
	Robe	1 - 6	15	25	
	Shirt - Aloha	1 - 6	15	25	
	Shirt - Dress	3 - 12	7	30	
	Shirt - Leisure	2 - 8	9	30	
	Shirt - Tee - Printed	1 - 6	15	25	
	Shirt -Tee - under	1 - 4	20	20	
	Shoes - Dress	3 - 12	7	30	
	Shoes - Leisure	1 - 6	15	25	
	Shoes - Slippers	2 - 8	9	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Shoes - Sports	1 - 6	15	25	
	Sleepwear	1 - 6	15	25	
	Sox - Crew	1 - 4	20	20	
	Sox - Formal	1 - 6	15	25	
	Sox - Leisure	1 - 4	20	20	
	Sportswear	1 - 6	15	25	
	Suit - Tuxedo	5 - 20	4	33	
	Suit- Formal	4 - 15	5	30	
	Suit- Leisure	3 - 12	7	30	
	Sweater	3 - 12	7	30	
	Underwear	1 - 4	20	20	
	Uniform - Armed Services - Active				At Comparative RCV Price
	Uniform - Armed Services - InAct	5 - 20	4	33	
Apparel - Women's	Apron				
	Bathing Suit	1 - 4	20	20	
	Blouse - Casual	2 - 8	9	30	
	Blouse - Dress	3 - 12	7	30	
	Bra - Work out	1 - 4	20	20	
	Bra - Formal	2 - 8	9	30	
	Bra - Daywear	1 - 6	15	25	
	Cap	1 - 6	15	25	
	Coat - Weather Outer wear	1 - 6	15	30	
	Coat - Rain	2 - 8	9	30	
	Coat - Over	3 - 12	7	30	
	Coat - Fur	5 - 20	4	33	
	Dress - Casual - Leisure	2 - 8	9	30	
	Dress - Evening Gown	3 - 12	7	30	
	Dress - Wedding Gown	1 - 4	20	20	
	Gloves	1 - 6	15	25	
	Hat - Formal	2 - 8	9	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Hat - Sports	1 - 4	20	20	
	Jacket - Sports	4 - 15	5	30	
	Jeans - Denim	1 - 6	15	25	
	Jeans - Leisure	2 - 8	9	30	
	Outfit - School - Work- Formal	1 - 6	15	25	
	Outfit - School - Work- Informal	1 - 4	20	20	
	Pants - Formal	2 - 8	9	30	
	Pants - Work	1 - 4	20	20	
	Purse - Casual	1 - 6	15	25	
	Purse - Luxury	2 - 8	9	30	
	Purse - Pocket Book	1 - 6	15	25	
	Robe	1 - 4	20	20	
	Scarf	1 - 6	15	25	
	Shirt - Aloha	1 - 6	15	25	
	Shirt - Dress	3 - 12	7	30	
	Shirt - Leisure	2 - 8	9	30	
	Shirt - Tee - Printed	1 - 6	15	25	
	Shirt - Tee - under	1 - 4	20	20	
	Shoes - Dress	3 - 12	7	30	
	Shoes - Leisure	1 - 6	15	25	
	Shoes - Slippers	2 - 8	9	30	
	Shoes - Sports	1 - 6	15	25	
	Sleepwear	1 - 6	15	25	
	Sox - Nylon	1 - 4	20	20	
	Sox - Formal	1 - 6	15	25	
	Sox - Leisure	1 - 4	20	20	
	Sportswear	1 - 4	20	20	
	Suit- Formal	3 - 12	7	30	
	Suit- Leisure	2 - 8	9	30	
	Sweater	2 - 8	9	30	
	Swim Wear	1 - 4	20	20	
	Underwear	1 - 4	20	20	
	Underwear - Lingerie	1 - 6	15	25	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Uniform - Armed Services - Active				At Comparative RCV Price
	Uniform - Armed Services - InAct	5 - 20	4	33	
Apparel - Youth					
	Bathing Suit	1 - 4	20	20	
	Cap	1 - 4	20	20	
	Coat	1 - 4	20	20	
	Dress - Casual	1 - 4	20	20	
	Dress - Formal	1 - 6	15	25	
	Mittens	1 - 4	20	20	
	Jacket - Weather	1 - 4	20	20	
	Jacket - Sports	1 - 4	20	20	
	Jacket - Formal	1 - 6	15	25	
	Jeans - Denim	1 - 4	20	20	
	Jeans - Leisure	1 - 4	20	20	
	Outfit - School - Formal	1 - 6	15	25	
	Outfit - School - informal	1 - 4	20	20	
	Pants - Formal	1 - 6	15	25	
	Pants - Play - Yard	1 - 4	20	20	
	Shirt - Aloha	1 - 6	15	25	
	Shirt - Dress	1 - 4	20	20	
	Shirt - Leisure	1 - 4	20	20	
	Shirt - Tee - Printed	1 - 4	20	20	
	Shirt - Tee - under	1 - 4	20	20	
	Shoes - Dress	1 - 6	15	25	
	Shoes - Leisure	1 - 4	20	20	
	Shoes - Slippers	1 - 4	20	20	
	Shoes - Sports	1 - 4	20	20	
	Sleepwear	1 - 4	20	20	
	Sox - Crew	1 - 4	20	20	
	Sox - Formal	1 - 4	20	20	
	Sox - Leisure	1 - 4	20	20	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Sport Clothes	1 - 4	20	20	
	Suit - Jumper	1 - 4	20	20	
	Suit- Formal	1 - 6	15	25	
	Suit- Leisure	1 - 4	20	20	
	Sweater	1 - 6	15	25	
	Swim Wear	1 - 4	20	20	
	Tie	1 - 6	15	25	
	Underwear	1 - 4	20	20	
Appliance Major					
	Air Conditioner - Portable	4 - 15	5	30	
	Air Conditioner - Window	3 - 12	7	30	
	Char broiler - Gas - Chef's Style	6 - 30	3	35	
	Dehumidifier - Portable	3 - 12	7	30	
	Dishwasher - Designer Style	5 - 20	4	33	
	Dishwasher - Portable	3 - 12	7	30	
	Dishwasher - Traditional	4 - 15	5	30	
	Dryer- Central Unit	5 - 20	4	33	
	Dryer- Electric - Front Loader	3 - 12	7	30	
	Dryer- Gas -Front Loader	4 - 15	5	30	
	Freezer - Built in	5 - 20	4	33	
	Freezer - Freestanding - Chest	5 - 20	4	33	
	Freezer - Freestanding - Upright	4 - 15	5	30	
	Griddle - Gas - Chef's Style	6 - 30	3	35	
	Kitchen Hood - Chef's Style	6 - 30	3	35	
	Kitchen Hood - Traditional	3 - 12	7	30	
	Microwave Oven - Built in	4 - 15	5	30	
	Range- Electric - Built in	5 - 20	4	33	
	Range- Electric - Free Standing	3 - 12	7	30	
	Range- Gas - Built in	5 - 20	4	33	
	Range- Gas - Chef's Style	6 - 30	3	35	
	Range- Gas - Free Standing	4 - 15	5	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Refrigerator - Built in	5 - 20	4	33	
	Refrigerator - Freestanding	4 - 15	5	30	
	Refrigerator - Undercounter	3 - 12	7	30	
	Sauté' Station - Gas - Chef's Style	6 - 30	3	35	
	Wall Oven - Built in	5 - 20	4	33	
	Washer/Dryer Combo - Electric	3 - 12	7	30	
	Washer/Dryer Combo - Gas	3 - 12	7	30	
	Washing Machine - Frontloading	4 - 15	5	30	
	Washing Machine - Standard	3 - 12	7	30	
	Wine Cooler - Designer - Upright	5 - 20	4	33	
	Wine Cooler - Undercounter	4 - 15	5	30	
Appliance- Minor					
	Blender - Chef's Style	3 - 12	7	30	
	Blender - Traditional	2 - 8	9	30	
	Can Opener - Electric	2 - 8	9	30	
	Cappuccino Station - Chef's Style	4 - 15	5	30	
	Cappuccino Station - Traditional	3 - 12	7	30	
	Cart - Cutting Board - Prep Station	2 - 8	9	30	
	Cart - Stand - Equipment	4 - 15	5	30	
	Coffee Grinder	1 - 6	15	25	
	Coffee Maker	1 - 6	15	25	
	Coffee Station	2 - 8	9	30	
	Cooler - Water	2 - 8	9	30	
	Counter Top Burners - Electric	3 - 12	7	30	
	Counter Top Burners - Porta Gas	2 - 8	9	30	
	Counter Top Oven	3 - 12	7	30	
	Crock Pot	1 - 6	15	25	
	Electric Skillet	2 - 8	9	30	
	Griddle - Countertop	2 - 8	9	30	
	Iron	1 - 6	15	25	
	Ironing Board	3 - 12	7	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Mixer	2 - 8	9	30	
	Mixer Bowl Station - Chef's Style	4 - 15	5	30	
	Popcorn Popper	2 - 8	9	30	
	Rice Cooker	2 - 8	9	30	
	Toaster - Traditional	1 - 6	15	25	
	Toaster - Oven Countertop	2 - 8	9	30	
Cash					
	US Currency				100 % subject to sub-limit
	Foreign Currency				Subject to exchange rate
Collectable					
	Collectable - Actual				At Comparative RCV Price
	Collectable - Hobby				At Hobby depreciation rate
Electronics					
	Video Electronic Game System	1 - 6	15	25	
	Video Player -Portable Hand Held	1 - 4	20	20	
	Television - Standard	2 - 8	9	30	
	Television - Projector Type	3 - 12	7	30	
	Television - High Definition	4 - 15	5	30	
	Television - 3 Dimensional	4 - 15	5	30	
	Sound System - Standard	3 - 12	7	30	
	Sound System - High Performance	3 - 12	7	30	
	Sound System - Home Theatre	4 - 15	5	30	
	Security Camera - Standard	3 - 12	7	30	
	Security Camera - High Quality	5 - 20	4	33	
	Compact Disc (CD) - Player	1 - 4	20	20	
	Telephone - Standard Household	1 - 4	20	20	
	Telephone - Multiple Station	1 - 6	15	25	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Telephone - Cellular	1 - 4	20	20	
	Telephone - Multimedia	1 - 4	20	20	
	Compact Disc (CD)	1 - 4	20	20	
	Global Positioning System (GPS)	3 - 12	7	30	
	Palm Players	1 - 6	15	25	
	Gaming Console	1 - 6	15	25	
	Camera Equipment - Standard	3 - 12	7	30	
	Camera Equipment - Deluxe	4 - 15	5	30	
	Camera Equipment - Professional	5 - 20	4	33	
	Photo Equipment - Standard	3 - 12	7	30	
	Photo Equipment - Deluxe	4 - 15	5	30	

Food and Perishables

New Products

At Comparative RCV Price

Opened or Used Products

By percent of usage

Furniture Items

Bed - Box & Mattress - Premium	5 - 20	4	33
Bed - Box & Mattress - Standard	4 - 15	5	30
Bed - Bunk - Solid Wood	5 - 20	4	33
Bed - Bunk - Standard	3 - 12	7	30
Bed - Hospital	5 - 20	4	33
Bed - Water	4 - 15	5	30
Case - Book - Solid Wood	5 - 20	4	33
Case - Book - Standard	3 - 12	7	30
Case - Book- Particleboard	2 - 8	9	30
Case - Display - Glass - Iron	6 - 30	3	35
Chair - Dining - Collector			
Chair - Dining - Designer	5 - 20	4	33
Chair - Dining - Formal	4 - 15	5	30

At Comparative RCV Price

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Chair - Dining - Standard	3 - 12	7	30	
	Chair - Vibrating - Massage	3 - 12	7	30	
	Chair - Wheel - Powered	4 - 15	5	30	
	Chair - Wheel - Standard	6 - 30	3	35	
	Couch Sets - Designer - Cloth	4 - 15	5	30	
	Couch Sets - Designer - Leather	6 - 30	3	35	
	Couch Sets - Standard - Cloth	3 - 12	7	30	
	Couch Sets - Standard - Leather	5 - 20	4	33	
	Desk - Collector				At Comparative RCV Price
	Desk - Deluxe	4 - 15	5	30	
	Desk - Particle Board	2 - 8	9	30	
	Dresser - Collector				At Comparative RCV Price
	Dresser - Designer	5 - 20	4	33	
	Dresser - Particle Board	3 - 12	7	30	
	Dresser - Standard	4 - 15	5	30	
	Futon - Designer	5 - 20	4	33	
	Futon - Standard	4 - 15	5	30	
	Head Board - Collector				At Comparative RCV Price
	Head Board - Designer	5 - 20	4	33	
	Head Board - Particle Board	3 - 12	7	30	
	Hutch - Collector				At Comparative RCV Price
	Hutch - Designer	5 - 20	4	33	
	Hutch - Particle Board	3 - 12	7	30	
	Mirror - Designer	5 - 20	4	33	
	Mirror - Standard	4 - 15	5	30	
	Night Stand - Collector				At Comparative RCV Price
	Night Stand - Designer	5 - 20	4	33	
	Night Stand - Particle Board	3 - 12	7	30	
	Night Stand - Standard	4 - 15	5	30	
	Shelving - Metal	6 - 30	3	35	
	Shelving - Plastic	2 - 8	9	30	
	Shelving - Press- Particleboard	1 - 6	15	25	
	Shelving - Solid Wood	5 - 20	4	33	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Table - Card - Folding - Deluxe	2 - 8	9	30	
	Table - Card - Folding - Standard	1 - 6	15	25	
	Table - Dining - Collector				At Comparative RCV Price
	Table - Dining - Designer - Glass	6 - 30	3	35	
	Table - Dining - Designer - Solid	5 - 20	4	33	
	Table - Dining - Standard	4 - 15	5	30	
	Table - Living - Collector				At Comparative RCV Price
	Table - Living - Designer	5 - 20	4	33	
	Table - Living - Particle Board	2 - 8	9	30	
	Table - Living - Standard	4 - 15	5	30	
	Wicker - Rattan - Indoor	4 - 15	5	30	
	Wicker - Rattan - Outdoor	2 - 8	9	30	
Infant - Child care					
	Bassinet - Designer	4 - 15	5	30	
	Bassinet - Standard	2 - 8	9	30	
	Car Carrier - Seat	1 - 6	15	25	
	Carriage - Designer	3 - 12	7	30	
	Carriage - Standard	1 - 6	15	25	
	Crib - Designer	3 - 12	7	30	
	Crib - Particle Board	1 - 6	15	25	
	Crib - Standard	2 - 8	9	30	
	High Chair	2 - 8	9	30	
	Playpen - Designer	4 - 15	5	30	
	Playpen - Standard	2 - 8	9	30	
	Stroller - Designer - Jogger	1 - 6	15	25	
	Stroller - Mini Portable	1 - 4	20	20	
	Stroller - Standard	3 - 12	7	30	
Jewelry					
	Jewelry - Fine - Precious				At Comparative RCV Price

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Jewelry - Semi -Precious	4 - 15	5	30	
	Watch - Collector				At Comparative RCV Price
	Watch -Standard	4 - 15	5	30	
	Watch-Designer	6 - 30	3	35	
Kitchen					
	Cutlery - Deluxe - Chef Grade	4 - 15	5	30	
	Cooking Utensils - Plastic	1 - 4	20	20	
	Cooking Utensils - Standard	2 - 8	9	30	
	Cutlery - Standard	3 - 12	7	30	
	Dishes - Display	6 - 30	3	35	
	Dishes - Fine China				At Comparative RCV Price
	Dishes - Premium	6 - 30	3	35	
	Dishes - Seasonal	4 - 15	5	30	
	Dishes - Standard	2 - 8	9	30	
	Dishes - Day Ware	1 - 6	15	25	
	Glassware - Designer	6 - 30	3	35	
	Glassware - Chrystal	6 - 30	3	35	
	Glassware - Standard - Day Ware	1 - 6	15	25	
	Pot Pan - Commercial Style	5 - 20	4	33	
	Pot Pan - Designer - Copper	6 - 30	3	35	
	Pot Pan - Designer - St. Steel	6 - 30	3	35	
	Pot Pan - Standard - Aluminum	5 - 20	4	33	
	Pot Pan - Standard - Cast Iron	4 - 15	5	30	
	Pot Pan - Standard - Steel	3 - 12	7	30	
	Pot Pan - Glass	5 - 20	4	33	
	Scale - Electronic	4 - 15	5	30	
	Scale - Mechanical - Spring Type	3 - 12	7	30	
	Gadgetry - Smallware Metallic	3 - 12	7	30	
	Gadgetry - Small - Non-metallic	2 - 8	9	30	
	Flatware - Metal - Designer	3 - 12	7	30	
	Flatware - Metal Dayware	2 - 8	9	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Flatware - Silverware- Collector				At Comparative RCV Price
	Flatware - Silverware	6 - 30	3	35	
Linens and Coverings					
	Bedspread - Designer	4 - 15	5	30	
	Bedspread - Designer - Duvet'	5 - 20	4	33	
	Bedspread - Traditional	3 - 12	7	30	
	Blanket - Electric	3 - 12	7	30	
	Blanket - Throw	4 - 15	5	30	
	Blanket - Wool	5 - 20	4	33	
	Mattress Pad	4 - 15	5	30	
	Mattress Skirt	5 - 20	4	33	
	Napkin - Designer - Cloth	2 - 8	9	30	
	Napkin - Traditional - Cloth	1 - 6	15	25	
	Pillow - Down	5 - 20	4	33	
	Pillow - Throw	4 - 15	5	30	
	Pillow - Traditional	3 - 12	7	30	
	Pillow Case - < 500 Thread Count	3 - 12	7	30	
	Pillow Case- > 200 Thread Count	1 - 6	15	25	
	Pillow Case- > 500 Thread Count	2 - 8	9	30	
	Place Mat - Designer	3 - 12	7	30	
	Place Mat - Standard	1 - 6	15	25	
	Sheets - < 500 Thread Count	3 - 12	7	30	
	Sheets - > 200 Thread Count	1 - 6	15	25	
	Sheets - > 500 Thread Count	2 - 8	9	30	
	Table Cloth - Holiday Runner	5 - 20	4	33	
	Table Cloth - Designer	3 - 12	7	30	
	Table Cloth - Traditional	1 - 6	15	25	
	Comforter - Standard	3 - 12	7	30	
	Comforter - Designer	4 - 15	5	30	

Office and Library Items

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Adding Machine- Mechanical tape	5 - 20	4	33	
	Calculator - Battery or Solar	3 - 12	7	30	
	Calculator - Powered tape	4 - 15	5	30	
	Computer - Laptop	1 - 6	15	25	
	Computer - Server	3 - 12	7	30	
	Computer -Standard Home Office	2 - 8	9	30	
	Fax machine	2 - 8	9	30	
	Shredder - Multimedia	2 - 8	9	30	
	Shredder - paper	1 - 6	15	25	
	All in One Copying Machine	2 - 8	9	30	
	Pen and Stationary Set - Designer	6 - 30	3	35	
	Photo printers	2 - 8	9	30	
	Printers - Ink-Jet	2 - 8	9	30	
	Printers - Laser-Jet	3 - 12	7	30	
	Pens and Pencils				By percent of usage
	Typewriter - Manual	6 - 30	3	35	
	Typewriter - Electric	5 - 20	4	33	
	Book - Paperback	1 - 4	20	20	
	Book - Hard Cover	3 - 12	7	30	
	Book - Technical Reference	5 - 20	4	33	
	Magazine	1 - 4	20	20	
	Book - Family Heirloom - Bible				At Comparative RCV Price
	Book - Hard Cover Bound - Classic	6 - 30	3	35	
	Drafting Equipment	1 - 6	15	25	
	Software - Current - New				At Comparative RCV Price
	Software - Used	1 - 4	20	20	
	Cards - Greeting or Holiday Opened	1 - 4	20	20	
	Cards - Greeting or Holiday -Sealed				At Comparative RCV Price
	Filing Cabinet - Particle Board	1 - 6	15	25	
	Filing Cabinet - Standard	3 - 12	7	30	
	Filing Cabinet - Deluxe	5 - 20	4	33	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
Rugs and Floor Covering					
	Carpet - Outdoor	1 - 6	15	25	
	Carpet - Runner	1 - 6	15	25	
	Mat - Entry	1 - 4	20	20	
	Mat - Kitchen - Work areas	1 - 4	20	20	
	Mat - Bathroom	1 - 6	15	25	
	Mat - Seasonal - Holiday	1 - 6	15	25	
	Rug- Area - Designer	3 - 12	7	30	
	Rug- Area - Standard	1 - 6	15	25	
	Rug- Collectable				At Comparative RCV Price
	Rug- Throw	1 - 4	20	20	
Sporting Goods - Hobby					
	Archery - Bow - Hunting	3 - 12	7	30	
	Archery - Professional Targetry	5 - 20	4	33	
	Badminton Set	1 - 6	15	25	
	Baseball Equipment	2 - 8	9	30	
	Basketball Board - Permanent	4 - 15	5	30	
	Basketball Board - Portable	3 - 12	7	30	
	Bicycle- Adult - Traditional	4 - 15	5	30	
	Bicycle- Child - Traditional	3 - 12	7	30	
	Bicycle- Professional Style	5 - 20	4	33	
	Billiard and Pool Balls	5 - 20	4	33	
	Billiard and Pool Cue Stick	3 - 12	7	30	
	Billiard and Pool Table	6 - 30	3	35	
	Boat- Canoe	6 - 30	3	35	
	Boat- Kayak	6 - 30	3	35	
	Boat- Power	4 - 15	5	30	
	Boat- Power Outboard Motor	3 - 12	7	30	
	Boat- Row	6 - 30	3	35	
	Boat- Sailing	6 - 30	3	35	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Bowling Ball	5 - 20	4	33	
	Boxing Equipment	4 - 15	5	30	
	Camping Equipment - Cooking	3 - 12	7	30	
	Camping Equipment - Sleeping	2 - 8	9	30	
	Camping Equipment - Tent	3 - 12	7	30	
	Chest - Ice - Metal - Plastic	4 - 15	5	30	
	Chest - Ice - Styrofoam	1 - 4	20	20	
	Firearm - High Grade				At Comparative RCV Price
	Firearm - Standard Grade	6 - 30	3	35	
	Fishing Equipt - Gear - Deluxe	4 - 15	5	30	
	Fishing Equipt - Gear - Standard	2 - 8	9	30	
	Gloves - Ball	5 - 20	4	33	
	Gloves - Golf	1 - 4	20	20	
	Gloves - Heavy - Outdoors	2 - 8	9	30	
	Golf Club Set - Deluxe	5 - 20	4	33	
	Golf Club Set - Standard	4 - 15	5	30	
	Racquet Ball Equipment	2 - 8	9	30	
	Roller Skates	2 - 8	9	30	
	Scuba Gear	3 - 12	7	30	
	Skiing Equipt. - Water	2 - 8	9	30	
	Skiing Equipt. - Snow	3 - 12	7	30	
	Snorkeling Gear	1 - 6	15	25	
	Surfboard - Deluxe	4 - 15	5	30	
	Surfboard - Stand up	3 - 12	7	30	
	Surfboard - Standard	3 - 12	7	30	
	Surfboard - Wind Surfing	4 - 15	5	30	
	Tennis Rackets	4 - 15	5	30	
	Tennis Table	4 - 15	5	30	
	Valley Ball Equipment	1 - 6	15	25	
	Weight Lifting Equipt. - Deluxe	4 - 15	5	30	
	Weight Lifting Equipt. - Standard	3 - 12	7	30	
	Work out Equipt. - non powered	5 - 20	4	33	
	Work out Equipt. - powered	4 - 15	5	30	

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Telescope - Hand	3 - 12	7	30	
	Telescope - Standard	4 - 15	5	30	
	Telescope - Celestial - Tracking	5 - 20	4	33	
	Telescope - Collector				At Comparative RCV Price
	Sewing- Machine	5 - 20	4	33	
	Sewing- Accessories	2 - 8	9	30	
	Sewing- Materials				By percent of usage
	Sewing- Patterns - Unopened				At Comparative RCV Price
	Taxidermy - Mounted Item	2 - 8	9	30	
Stamps					
	Stamps - Current - US				At the Full dollar Amount
	Stamps - Current - Other then US				At the Full Exchange Price
	Stamps - Collection				At Comparative RCV Price
Tools					
	Air Compressor- Portable	3 - 12	7	30	
	Air Compressor- Affixed - Deluxe	5 - 20	4	33	
	Tools - Manual or Hand	6 - 30	3	35	
	Tools - Powered	4 - 15	5	30	
	Tools - Battery Operated - > 12 v	2 - 8	9	30	
	Tools - Battery Operated - > 20 v	3 - 12	7	30	
	Tools - Battery Operated - < 20 v	4 - 15	5	30	
	Chest - Tool - Standard	5 - 20	4	33	
	Chest - Tool - Deluxe	6 - 30	3	35	
	Tool Box	5 - 20	4	33	
	Tools - Diagnostic - Electronic	5 - 20	4	33	
Garage and Yard Items					

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Art - Lawn or Exterior - Stone	6 - 30	3	35	
	Art - Lawn or Exterior - metal	4 - 15	5	30	
	BBQ- Charcoal	2 - 8	9	30	
	BBQ- Gas	3 - 12	7	30	
	Hose	1 - 6	15	25	
	Ice Chest - Designer	4 - 15	5	30	
	Ice Chest - Plastic	3 - 12	7	30	
	Implements - Hand Tools	5 - 20	4	33	
	Ladder - Aluminum	6 - 30	3	35	
	Ladder - Fiberglass	5 - 20	4	33	
	Ladder - Wood	4 - 15	5	30	
	Lawn Equipment - Gas > 7 HP	3 - 12	7	30	
	Lawn Equipment - Electric	3 - 12	7	30	
	Lawn Equipment - Gas < 7 HP	4 - 15	5	30	
	Materials - Construction - Unused				no depreciation
	Outdoor Container - Storage	5 - 20	4	33	
	Outdoor Shed - Metal	4 - 15	5	30	
	Outdoor Shed - Non-Metal	5 - 20	4	33	
	Patio - Lawn Furniture- Hard	4 - 15	5	30	
	Patio - Lawn Furniture- Soft	2 - 8	9	30	
	Patio Furniture - Designer	5 - 20	4	33	
	Tire - New				no depreciation
	Tire - Used				By % of usable tread
	Vehicle Accessories - Exterior	3 - 12	7	30	
	Vehicle Accessories - Interior	5 - 20	4	33	
	Vehicle Spare Parts - New				no depreciation
	Vehicle Spare Parts - Rebuilt	3 - 12	7	30	
	Yard Play Equipt - Fort/Gym	4 - 15	5	30	
	Yard Play Equipt - Swing Set	3 - 12	7	30	

Toys

General Description	Specific Description	Life Range -Years	Avg % per yr.	% Residual - Max	NOTES
	Cards-Playing	1 - 4	20	20	
	Dolls- Display - Collectable				At Comparative RCV Price
	Dolls -Small Figurine Type	1 - 6	15	25	
	Stuffed Animal - Show - Display	5 - 20	4	33	
	Stuffed Animal - Standard Play	1 - 6	15	25	
	Toy - Plastic	1 - 6	15	25	
	Toy - Metal or Wood	2 - 8	9	30	
	Toddler - preschool - Rigid Toy	1 - 6	15	25	
	Toddler - preschool - Soft Toy	1 - 4	20	20	
	Wheeled Riding - Plastic - Wood	1 - 4	20	20	
	Wheeled Riding- Metal	2 - 8	9	30	

Window Coverings

Blinds - Designer	4 - 15	5	30
Blinds - Full Blade - Cloth	2 - 8	9	30
Blinds - Mini - Custom Deluxe	5 - 20	4	33
Blinds - Mini - Standard - Plastic	3 - 12	7	30
Drapery - Deluxe	4 - 15	5	30
Drapery - Designer - Custom	5 - 20	4	33
Drapery - Rods and Hardware	5 - 20	4	33
Drapery - Standard	3 - 12	7	30
Shade - Roll up	2 - 8	9	30