



Personal Property Depreciation

The following are “useful life” estimates for common household items:

| ITEM | DEPRECIATION | ITEM | DEPRECIATION |
|-------------------------|-----------------|--------------------------|-----------------|
| Antiques & Collectibles | no depreciation | Hobbies, arts & crafts | 10 years |
| Apparel | 4 years | Housewares – misc. | 5 years |
| Underwear/socks | 2 years | Turn over items | No depreciation |
| Leather jackets | 7 years | Jewelry – fine | No depreciation |
| Ball gowns | 7 years | Jewelry – costume | 10 years |
| Appliances | 10 years | Kitchenware | 20 years |
| Auto supplies | 5 years | Kitchen utensils | 10 years |
| Basic baby gear | 5 years | Luggage | 20 years |
| Baby clothes | 1 year | DVD Movie | 6 years |
| Beauty & Health | no depreciation | VHS Movie | 6 years |
| Books, hardback | 10 years | Music CD | 6 years |
| Books, softback | 2 years | Music cassette | 2 years |
| Books, Reference | 25 years | 33 LP record | 2 years |
| Magazines | 2 years | Musical Instruments | 20 years |
| Cameras & Accessories | 20 years | Piano | 25 years |
| Cash and Stamps | No depreciation | Office supplies & Equip. | 20 years |
| China –fine | No depreciation | Pet supplies | 10 years |
| Computing | 5 years | Sporting goods | 10 years |
| Crystal | No depreciation | Sunglasses/eyewear | 10 years |
| Electronics | 10 years | Hand tools | 20 years |
| Food & Beverage | no depreciation | Power tools | 10 years |
| Footwear, Adults | 3 years | Toys | 2 years |
| Footwear, Children | 1 year | Video game players, etc. | 5 years |
| Furniture, Fine | 20 years | | |
| Furniture, Good | 15 years | | |
| Furniture, Average | 10 years | | |
| Games | 5 years | | |

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