## Personal Property Depreciation

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

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