

**COMMERCIAL PERSONAL PROPERTY
DEPRECIATION SCHEDULES
RETAIL & MANUFACTURING BUSINESS**

**SCHEDULE 3 FURNITURE/MACHINERY
12 YEAR LIFE**

YEAR %GOOD DEPRECIATION

2014	100%	0%
2013	91%	9%
2012	85%	15%
2011	79%	21%
2010	73%	27%
2009	67%	33%
2008	61%	39%
2007	55%	45%
2006	49%	51%
2005	43%	57%
2004	37%	63%
2003	31%	69%
2002	25%	75%

**SCHEDULE 6 COMMUNICATIONS
6 YEAR LIFE**

YEAR %GOOD DEPRECIATION

2014	100%	0%
2013	78%	22%
2012	60%	40%
2011	48%	52%
2010	35%	65%
2009	23%	77%
2008	10%	90%

**SCHEDULE 5 COPIERS/MEDICAL EQUIP
8 YEAR LIFE**

YEAR %GOOD DEPRECIATION

2014	100%	0%
2013	87%	13%
2012	71%	29%
2011	59%	41%
2010	50%	50%
2009	42%	58%
2008	33%	67%
2007	24%	76%
2006	15%	85%

**SCHEDULE 7 CELLULAR/COMPUTERS
5 YEAR LIFE**

YEAR %GOOD DEPRECIATION

2014	100%	0%
2013	73%	27%
2012	53%	47%
2011	39%	61%
2010	24%	76%
2009	10%	90%