

**Composite Useful Lives Recommended
for Use on Equipment Used by
Retailers, wholesalers, and Service Organization
Alphabetic Listing**

The cross reference of the NAICS and SIC Codes is for general reference only. The assessor must investigate and determine the appropriate NAICS or SIC Code.

NAICS Code	SIC Code	Use	Estimated Life (In Years)
541211	8721	Accounting	10
32552	2891	Adhesives	10
54185, 54189	5199, 7312	Advertising	10
42382, 44421	5083	Agricultural Equipment	10
42373, 443111	5075, 5722, 7623	Air Conditioning	10
42386	5088	Air Craft	10
423, 45331	5021, 5932	Antiques	10
42362, 443111	5064, 5722	Appliances	10
53132, 54199	6531, 7389	Appraisal Service	10
54131	8712	Architect	10
45392	5999	Art Dealer	10
54143	7336	Artist – Commercial	10
54111	8111	Attorney	10
561990	7389	Auctioneer	10
811121	7532	Auto Body shop	10
811192	7542	Auto Wash	8
42311, 44111, 44112	5012, 5511	Automobile Dealer	10
42312, 44131	5013, 5531	Automobile Parts	10
311811, 445291	5149, 5461	Baker	10
812111	7241	Barber	10
332991, 333613, 336312, 423840	3562, 5085	Bearings	10
44612	5999	Beauty Aids	10
812112, 812113	7231	Beauty Shop	10
445310	5921	Beer	10
312111, 312112, 445310	2086, 5149, 5921	Beverages (Alcohol & Non)	10
45111	5941, 7699	Bicycle Shop	10
71399	7999	Billiard Parlor	10
72131	7021	Boarding House	10
42391, 71399	5091, 7997, 7999	Boats	20
811121	7532	Body Shop	10
451211	5942	Book Stores	10
541211	8721	Bookkeeping	10
45111	5941	Bowling Equipment	10
515111, 515112	4832	Broadcasting – Radio	10
51512	4833	Broadcasting – Television	10
44411, 44419	5039, 5211	Building Materials	10
453998	5999	Burial Monuments	10

NAICS Code	SIC Code	Use	Estimated Life (In Years)
42342, 42343, 42344, 44312, 45321, 811212, 811213, 811219	5044, 5045, 5046, 5943, 7629	Business Machines	10
42341, 44313, 811211	5043, 5946, 7699	Cameras	10
42311, 44111, 44112	5012, 5511	Car Dealer	10
42312, 44131, 44132, 45299	5013, 5331	Car Parts	10
811192	7542	Car Wash	8
23813, 23835	1751	Carpenter	10
56174	7217	Carpet Cleaner	10
44221	5023, 5713	Carpeting	10
48851, 541614	4731	Cartage	10
72232	5812	Catering Service	10
42339, 44411, 44419	5039, 5211	Cement	10
453998	5999	Cemetery Monuments	10
42469	5169	Chemicals	10
56179	7699	Chimney Repair	10
62131	8041	Chiropractor	10
621399	8049	Christian Science Practitioner	10
423490	5049	Church Goods	10
453991	5993	Cigarettes	10
56174	7217	Cleaners – Carpet	10
81232	7216	Cleaners – Dry	10
42469	5169	Cleaning Compounds	10
42432, 44811, 44815	5136, 5611	Clothing – Men's	10
42433, 44812	5137, 5621	Clothing – Women's	10
81341	8699	Clubs	10
42352, 454319	5052, 5989	Coal	10
453998	5999	Coin & Stamp Dealer	10
56144	7322, 7323	Collection Agency	10
54143	7336	Commercial Artist	10
334611, 51121	7372	Computer Software (prepackaged)	4
334111	3571	Computers	4
31133, 31134, 42445, 445292	5145, 5441	Confectioner	10
44419	5039	Construction Materials	10
541330	8711, 8748	Consulting Engineer	10
42393	5093	Containers – Garbage	15
423510, 42393	5093	Containers – Tanks	20
42393	5093	Containers – Cylinders	20
44411, 44419	5039, 5211	Contracting Material	10
23821	1731	Contractor – Electrical	10
238220	1711	Contractor – Heating	10
238220	1711	Contractor – Plumbing	10
236115, 236118, 238910	1521, 1711	Contractor – Construction	10
62311, 623311	8059	Convalescent Homes	10
42343, 42344, 44312, 45321	5044, 7389	Copiers	6
42421, 44612	5122, 5999	Cosmetics	10
52213	6061, 6062	Credit Unions	10
314121, 42322, 442291, 45113	5023, 5714	Curtains	10

NAICS Code	SIC Code	Use	Estimated Life (In Years)
311520, 722211, 722213	2024, 5812	Custard – Frozen	10
71399	7911	Dance Halls	10
611610, 71399	7911	Dance Schools	10
51821	7374	Data Processing – Electronic	6
51821	7379	Data Processing – Tab	10
541410	7389	Decorator	10
492210	7389	Delivery	10
339116	8072	Dental Laboratories	10
62121	8021	Dentist	10
452111, 452112	5311	Department Store	10
452990, 452112	5311, 5399	Discount Store	10
541340	7389	Draftsmen	10
314121, 42322, 442291, 45113	5023, 5714	Drapery	10
315212, 315233, 44812, 81299	7299	Dressmaker	10
44611	5912	Drug Store	10
81232	7216	Dry Cleaner	10
332116	3469	Dumpsters	15
611699	8299	Education & Supplies	10
42362, 443111, 811412	5064, 5722, 7629	Electrical Appliance	10
23821	1731	Electrical Contractor	10
71312, 71329, 71399	7993	Electronic Amusement Games	3
334111	3571	Electronic Computers	4
42369	5065	Electronics	10
541612, 561310	7361	Employment Agency	10
541330	8711, 8748	Engineering Consulting	10
42383	5084	Engines	10
332812, 339911, 339912, 339914	3479	Engraving	10
51229, 53249, 56131, 561599, 71111, 71112, 71132, 71141, 71151	7922	Entertaining	10
56171	7342	Exterminator	10
33421	3661	Facsimile Equipment	6
44422	5153	Feed & Grain	10
238990, 321999, 332323, 332618, 423310, 423390, 44411, 44419	1799, 2499, 3315, 3446, 3496, 5031, 5039, 5211	Fence	10
44711, 44719	5541	Filling Stations	10
523930, 541611	6282, 8742	Financial Management	10
311612, 42446, 42447, 44521, 44522, 45439	5147, 5421	Fish & Meat	10
42322, 44221, 44419	5023, 5713	Floor Covering	10
453110	5992	Florist	10
42241, 44511, 44512, 44711, 45291	5141, 5411	Food	10
621391	8043	Foot Doctor	10
42383	5084	Fork Lift	8
42248, 44523	5148, 5431	Fruit & Vegetable Markets	10
454311, 454319	5983, 5989	Fuel	10

NAICS Code	SIC Code	Use	Estimated Life (In Years)
42373, 56179	5075, 7699	Furnace	10
72131	7021	Furnished Apartment	10
337121, 337122, 44211, 71151, 81142	5021, 5712, 7641	Furniture	10
42433, 44819, 44815	5137, 5632	Furs	10
44711, 44719	5541	Gas Stations	10
42499, 45322, 54189	5199, 5947	Gift Stores	10
42339, 44419	5039, 5231	Glass	10
713990	7999	Golf Driving Range	10
42451	5153	Grain	10
111411, 111419, 111421, 111422	0181, 0182	Green House	10
42441, 44511, 44512, 44711, 45291	5141, 5411	Grocers	10
713940	7991, 7997, 7999	Gymnasiums	10
713290, 7139940, 72232	7997, 7999	Halls	10
72211, 722211, 722212, 722213	5812	Hamburger Stands	10
44413	5251	Hardware	10
713940, 81299	7299, 7991	Health Studios & Appliances	10
23811	1711	Heating Contractor	10
42392, 45112	5092, 5945	Hobby Shop	10
42322, 44221, 442291, 442299	5719	Home Furnishings	10
72111, 72112, 721191, 721199	7011	Hotel	10
42362, 443111	5064, 5722	Household Appliances	10
42321, 42322, 44211, 44221, 442291	5021, 5719	Household Goods	10
45421	5962	Ice Vending	10
42443, 445299, 722	5143, 5451, 5812	Ice Cream	10
42383	5084	Industrial Supplies	10
44411, 44419	5039, 5211	Insulation	10
5242	6411	Insurance	10
51410	7389	Interior Decorator	10
56172, 56179	7349	Janitorial Service	10
42394, 44831, 81149	5094, 5944, 7631	Jewelry	10
711219, 812910	0732, 7948	Kennels	10
42322, 442299	5023, 5719	Lamps	10
54132, 54169, 56173	0781, 0782	Landscaper	8
81231	7215	Laundromat – Coin Operated	8
51912	8231	Law Libraries	10
54111	8111	Lawyer	10
42499, 44832, 54189, 81143	5199, 5948, 7699	Leather	10
54111	8111	Legal Reporting	10
42361, 442299, 44419, 561790	5063, 5719	Lighting	10
42322, 442291, 442299	5023, 5719	Linen Supplies	10
42322, 44221	5023, 5713	Linoleum	10
42482, 44531	5182, 5921	Liquor	10
52222	6141	Loan Companies	10
561622	7699	Locksmith	10
42472	5172	Lubricant & Equipment	10

NAICS Code	SIC Code	Use	Estimated Life (In Years)
42331, 44411, 44419	5031, 5211	Lumber	10
42383	5084	Machine Parts	10
32311, 451212, 511120, 54189	5199, 5994	Magazines	10
49111, 561431	7389	Mailing Service	10
56172, 56179	7349	Maintenance Service	10
561110	8741	Management	10
23814, 44419	1741	Masonry	10
812199	7299	Masseurs	10
311612, 424497, 42442, 44521, 45439	5147, 5421	Meat	10
811121	7532	Mechanic	10
621111, 621491, 621493	8011	Medical Specialist	10
42144, 42345, 42346, 42349, 42421, 44611, 446191, 446199	5046, 5047, 5048, 5049, 5122, 5912	Medical Supplies & Aids	10
42431, 42433	5131, 5137	Millinery	10
327991, 423990, 453998	3281, 5099, 5999	Monument – Burial	10
812210, 81299	7261	Mortuary	10
72111, 72112, 721191, 721199	7011	Motel	10
333996, 335312, 423910	3594, 3621	Motors	10
48851	4731	Moving	10
45114, 45122, 611610	5735, 5736, 8299	Music Stores – Teaching & Instruments	10
451212, 511110	2711, 5994	Newspapers	10
111421, 111422, 44422	0181, 5261	Nursery – Plants	10
62441	8351	Nursery – Day Care – Children	10
623311	8051	Nursing Home	10
42343, 42344, 45321, 811212	5044, 5045, 5046, 7629	Office Equipment	10
62132	8042	Optometrist	10
621111, 621112	8031	Osteopath	10
54185	7312	Outdoor Advertising Structures	10
33422	3663	Pagers – One-Way	6
23731, 23832, 711510	1721	Painter	10
42495, 44412	5198, 5231	Paints & Varnishes	10
322211	2653	Pallets – Corrugated & Fiberboard	10*
332999	3537	Pallets – Metal	10*
321920, 423830	2448	Pallets – Wood	10*
42411	5111	Paper Products	10
522298	5932	Pawn Shops	10
45439, 72233	5963	Peddlers	10
423490, 453910, 541940	0742, 5999	Pet Shop – Hospital Vet & Supplies	10
44611	5912	Pharmacies	10
42362, 443112	5064, 5731	Phonographs	10
42342, 42343, 42344, 44312, 45321	5044, 5045, 5046, 7389	Photocopy Machines	10
541921	7221	Photographer	10

NAICS Code	SIC Code	Use	Estimated Life (In Years)
621111, 621112, 621491, 621493	8011	Physician	10
42339, 44419	5039	Plaster Products	10
42461, 42469	5162, 5169	Plastics	10
42372, 44419	5074	Plumbing & Heating	10
31134, 42445, 445292	5145, 5441	Popcorn	10
42342, 42343, 45321	5044, 5045, 5046	Postage Meters	10
42445	5145	Potato Chips	10
334611, 51121	7372	Prepackaged Computer Software	4
62133, 621399	8049	Psychologist	10
541820	8743	Public Relations	10
42362, 443112	5064, 5731	Radio, Records & TV	10
53121	6531	Real Estate	10
42362, 443112, 45122	5731, 5735	Records	10
71391, 71394, 71399	7997	Recreation Hall	10
443111, 81131, 811412	7623	Refrigeration	10
339911, 45321, 453998	3911, 5049, 5999	Religious Articles	10
45331, 522298	5932	Resale Shop	10
54171	8731	Research Laboratories	10
72211, 722211, 722212, 722213, 72231, 72232	5812	Restaurant	10
42444	5046	Restaurant Supplies	10
71399	7999	Roller Skating	10
44411, 44419	5211	Roofing	10
72131	7021	Rooming House	10
326291, 42384	3061, 5085	Rubber & Rubber Products	10
56174	7217	Rug Cleaner	10
45439, 72233	5963	Salesman	10
56199	7389	Salvage	10
52212	6035, 6036	Savings & Loan Association	10
811411	7699	Saw - Sharpening	10
42393	5093	Scrap Metal	10
315, 81299	7299	Seamstress	10
453310, 522298	5932	Second Hand Store	10
44711, 44719	5541	Service Station	10
22132	4952	Sewer Cleaner	10
811411	7699	Sharpening - Saws, etc.	10
44821	5661	Shoes	10
23551, 42331, 44411, 44419	1751, 5031, 5211	Siding	10
42344, 42399, 54185	5099, 7312	Signs	10
42421, 42469	5122	Soap	10
42449	5149	Soda Water	10
42391, 45111	5091, 5941	Sporting Goods	10
453998	5999	Stamp Dealer	10
42351	5051	Steel & Steel Products	10
56141, 561492	7338	Stenographic	10
523999	6211	Stocks	10
49311, 53113	4225	Storage	10
541430, 541921	7221, 7922	Studios	10

NAICS Code	SIC Code	Use	Estimated Life (In Years)
44511	5411	Super Market	10
54136, 54137	8713	Surveyor	10
315, 811490	7219	Tailor	10
72241	5813	Tavern	10
42344	5046	Tavern Supplies	10
33421	3661	Telephone Apparatus	6
42362, 443112	5064, 5731	Television	10
71111, 71112, 71131	7922	Theater	10
53249	7922	Theater Supplies	10
42333, 44419	5032	Tile	10
424940, 453991	5159, 5194, 5993	Tobacco	10
42371, 44413	5072, 5251	Tools – Hand	5
42392, 45112	5092, 5945	Toys	10
48851, 541614	4731	Transportation	10
56151	4724	Travel agency	10
42311, 44111, 44112	5012, 5511, 5521	Truck Dealer	10
42512, 44131, 447110 447190	5013, 5541	Truck Parts	10
44832	5948	Trunk & Luggage	10
81221, 81222	7261	Undertaking Parlors	10
45113	5714	Upholstery Shop	10
45299	5331	Variety Store	10
44412, 44419	5231	Varnish	10
44523	5431	Vegetable Market	10
71311, 71312, 713990	7993	Vending – Mechanical Amusement	10
54194	0741, 0742	Veterinarian	10
42399, 45122, 51211, 51212	5735, 7812, 7822	Videotapes	3
49311, 53113	4225	Warehouse	10
42372, 44419,	5074, 7389	Water Softeners	10
81131	7692	Welding	10
42384, 81131	5085, 7692	Welding Tanks	10
424990, 448150	5199, 5699	Wigs	10
56172	7349	Window Washers	10
42482, 44531	5182, 5921	Wine	10
42331	5031	Wood Products	10
238350	1751	Wood Worker	10
42412, 45321	5112	Wrapping	10

*Manufacturing forms use a 6 year life for pallets.