

TPP ASSET LIFE CODES

REVISED 2/2023

CODE	SUMMARY LINE DESCRIPTION	LIFE
10 OFFICE FURNITURE & OFFICE MACHINES & LIBRARY		
135	FIN - BANK VAULT DOORS	20
136	FIN - BANKS	10
198	OFFICE - COPIER	6
218	OFFICE - FAX	6
244	OFFICE - FURNITURE	10
245	OFFICE - SUPPORT EQUIPMENT	10
213	OFFICE - TELEPHONE DEVICES	6
626	P&P - LIBRARY	10
11 EDP COMPUTERS, PRINTERS, POS, PERIPHERALS (NON LEASE)		
209	ATM	4
203	LAPTOP/TABLET	4
225	MAINFRAMES AND SERVERS	6
398	MONITORS, MODEMS, NETWORK EQUIP, POWER SUPPLIES, SCANNERS	6
207	OTHER	4
202	PERSONAL COMPUTER/PDA/SMART PHONE	4
205	POS	4
199	PRINTER	4

12 STORE, BAR & LOUNGE, AND RESTAURANT FURNITURE & EQUIP ETC.

503	ALL - COOLERS, REFRIG, FREEZERS, ICE MACHINES	10
587	ALL - REFIGERATION UNITS	10
211	ALL - SAFES	20
126	AUTO - AUTO DEALERS	10
128	AUTO - AUTO PARTS RETAIL	9
370	AUTO - MOTORCYCLE DEALERS	10
127	AUTO - PC ASSISTED EQUIPMENT	8
132	AUTO - RENTAL	10
582	AUTO - TRACTOR DEALERS	10
150	BOAT - BOATS SALES/SERVICE	10
334	BOAT - MARINE PRODUCTS RETAIL	9
286	LAUN - SELF SERVE	10
215	REC - AMUSEMENT PARKS	10
215	REC - BILLIARD PARLORS	10
215	REC - BOWLING LANES	10
215	REC - CAMPGROUNDS	10
215	REC - EQUIPMENT	10
215	REC - HEALTH SPAS (GYM)	10
215	REC - MINIATURE GOLF	10
215	REC - POOL HALLS	10
215	REC - RACETRACKS	10
215	REC - RECREATIONAL & AMUSEMENT EQUIPMENT	10
215	REC - ROLLER RINKS	10
215	REC - THEATER EQUIPMENT	10
215	REC - TOURIST ATTRACTIONS	10
504 OR 505	REST - BAR NIGHT CLUB	7
504 OR 505	REST - CAFE	7
504 OR 505	REST - CAFETERIA	7

12 STORE, BAR & LOUNGE, AND RESTAURANT FURNITURE & EQUIP ETC. CONT.		
507	REST - COMMERCIAL OVENS	10
505	REST - CUSTOMER FURNITURE	7
513	REST - FAST FOOD FURNITURE	7
512	REST - FAST FOOD PROCESSING	7
504	REST - FOOD PROCESSING EQUIPMENT	7
504 OR 505	REST - LUNCHEONETTES	7
584	STOR - APPLIANCE SALES & REPAIR	7
584	STOR - CLOTHING STORE	7
584	STOR - CONVENIENCE STORE	7
584	STOR - DEPARTMENT STORE	7
584	STOR - DISCOUNT STORE	7
223	STOR - DISPLAY CABINETS	7
231	STOR - DISPLAY COOLERS	10
255	STOR - DISPLAY FURNISHINGS & FIXTURES	9
584	STOR - DRUG STORE	7
584	STOR - FABRIC STORE	7
584	STOR - FLORIST STORE	7
584	STOR - GROCERY STORE	7
584	STOR - HARDWARE STORE	7
584	STOR - JEWELRY RETAIL	7
584	STOR - MERCHANDISE RETAIL	7
584	STOR - MUSIC STORE	7
584	STOR - NOVELTY STORE	7
584	STOR - OFFICE SUPPLY STORE	7
584	STOR - PACKAGE/LIQUOR STORE	7
584	STOR - PAINT STORE	7
584	STOR - PET SHOP	7

12 STORE, BAR & LOUNGE, AND RESTAURANT FURNITURE & EQUIP ETC. CONT.		
584	STOR - PHARMACY	7
584	STOR - RADIO/TV RETAIL	7
584	STOR - RETAIL FIXTURE	7
584	STOR - RETAIL TRADE FIXTURES	7
584	STOR - SPORTING GOODS STORE	7
584	STOR - TIRES STORE	7
585	STOR - VENDOR DISPLAY	7
13 MACHINERY AND MANUFACTURING EQUIPMENT		
602	BOAT - WATER TRANSPORTATION EQUIP	15
156	BREW - BREWERIES & DISTILLERIES	10
192	CMNT - CEMENT PLANT	20
194	CNST - CONSTRUCTION EQUIPMENT GEN	6
196	CNST - CONSTRUCTION EQUIPMENT HEAVY	8
248	CNST - GENERAL CONTRACTORS	6
328	CNST - MACHINERY - CONST	6
416	CNST - PAVING CONTRACTOR	8
506	CNST - ROAD BUILDER EQ	8
952	FF&E - WAREHOUSE CONVEYORS	9
951	FF&E - WAREHOUSE RACKING	9
284	LAWN - LANDSCAPING - LARGE MACHINERY	10
282	LAWN - LANDSCAPING - SMALL MACHINERY	5
320	LUMB - LOGGING	6
322	LUMB - LUMBER/WOOD PROD	10
107	MANU - AEROSPACE	10
103	MANU - APPAREL MFG	8
115	MANU - BAKERIES	12

13 MACHINERY AND MANUFACTURING EQUIPMENT CONT.

131	MANU - BOAT BLDG MACH & EQUIP	14
115	MANU - BOTTLING EQUIPMENT	12
107	MANU - CABINET SHOP	10
115	MANU - CANNERIES	12
145	MANU - CEMENT MFG EQUIP	20
125	MANU - CEREAL MFG	12
107	MANU - CHEMICAL MFG	10
107	MANU - CIGAR FACTORIES	10
115	MANU - CITRUS JUICE PLANT EQUIP	12
115	MANU - CITRUS PACKING PLANE	12
105	MANU - CLOTHING MANUFACTURING	9
101	MANU - ELECTRICAL EQUIP MFG	6
107	MANU - ELECTRONIC EQUIP MFG	10
107	MANU - FABRICATOR METAL	10
107	MANU - FURNITURE MANUFACTURING	10
121	MANU - GLASS & GLASS PRODUCTS	14
115	MANU - JEWELRY PRODUCTS MFG	12
107	MANU - MACHINE SHOPS	10
107	MANU - MACHINERY - GENERAL	10
115	MANU - MARINE PRODUCTS MFG	12
115	MANU - MEAT PACKING PLANTS	12
107	MANU - METAL WORKING MACH MFG	10
107	MANU - MINING & QUARRYING	10
115	MANU - MOBILE HOME MFG	12
115	MANU - MOTION PICTURE PRODUCTION	12
125	MANU - OXYGEN MFG	12
107	MANU - PAINT MFG	10

13 MACHINERY AND MANUFACTURING EQUIPMENT CONT.

107	MANU - PHARMACEUTICAL MFG	10
115	MANU - PIPE CONCRETE MFG	12
115	MANU - PIPE METAL MFG	12
107	MANU - PLASTICS MFG	10
111	MANU - PLASTICS PROD MFG	11
121	MANU - PLATE GLASS MFG	14
107	MANU - PLYWOOD MFG	10
121	MANU - RUBBER PROD MFG	14
107	MANU - SAWMILLS - PERMANENT	10
101	MANU - SAWMILLS - PORTABLE	6
115	MANU - SEAFOOD PROCESSORS	12
121	MANU - STEEL MFG & FAB	14
125	MANU - STONE PRODUCTS MFG	12
131	MANU - SUGAR MFG	14
105	MANU - TEXTILE FINISHING & DYEING	9
105	MANU - TEXTILE PROD	9
121	MANU - TIRE MFG & RECAPPING	14
125	MANU - TOBACCO PROD	12
107	MANU - WOOD PRODUCTS MFG	10
101	MFG - PROCESSING EQUIPMENT	6
103	MFG - PROCESSING EQUIPMENT	8
105	MFG - PROCESSING EQUIPMENT	9
107	MFG - PROCESSING EQUIPMENT	10
111	MFG - PROCESSING EQUIPMENT	11
115	MFG - PROCESSING EQUIPMENT	12
121	MFG - PROCESSING EQUIPMENT	14

13 MACHINERY AND MANUFACTURING EQUIPMENT CONT.

125	MFG - PROCESSING EQUIPMENT	12
131	MFG - PROCESSING EQUIPMENT	14
145	MFG - PROCESSING EQUIPMENT	20
356	MINE - MINING - LONG LIVED EQUIP	12
354	MINE - MINING - SHORT LIVED EQUIP	8
468	MINE - QUARRYING	10
382	P&P - NEWSPAPER PRINTING & PUBLISH	11
412	P&P - PAPER & PULP PROD	13
414	P&P - PAPER FINISHING & CONVERTED	10
460	P&P - PRINTING & PUBLISHING	11
516	SANI - DUMPSTERS & COLLECTION	9
518	SANI - PORTABLE TOILETS	9
256	TOOL - HAND TOOLS	5
400	TOOL - POWER TOOLS	8

14 FARM, GROVE, AND DAIRY EQUIPMENT

106	AG - AGRI EQUIPMENT	8
200	AG - DAIRY EQUIPMENT	10
224	AG - FARM & GROVE EQUIP	8
270	AG - IRRIGATION EQUIP	8
350	AG - MILL GRAIN	15
388	AG - NURSERY	9
458	AG - POULTRY PROCESSORS	9
592	AG - VEG PROCESSORS	9

15 PROFESSIONAL, MEDICAL, DENTAL & LAB EQUIPMENT

238	FUNL - FUNERAL HOMES & EQUIP	8
288	LAUN - DRY CLEANERS	10
308	LAUN - LINEN SUPPLY	10
184	MED - CLINICS	10
206	MED - DENTAL EQUIP & LABS	10
262	MED - HOSPITAL	10
405	MED - LAB EQUIPMENT	10
339	MED - MEDICAL COMPUTERIZED EQUIP	5
341	MED - MEDICAL EQUIP 6 YR	6
343	MED - MEDICAL EQUIP 8 YR	8
340	MED - MEDICAL EQUIP SHORT LIVED	8
342	MED - MEDICAL EQUIP LONG LIVED	10
390	MED - NURSING HOMES FURN & EQUIP	10
502	MED - REST HOMES	10
337	MED - X-RAY EQUIPMENT	7
401	PROF - ABSTRACT COMPANY	10
401	PROF - ACCOUNTING / BOOKKEEPING	10
401	PROF - ARCHITECTS	10
401	PROF - ATTORNEYS	10
401	PROF - BARBER SHOP	10
401	PROF - BEAUTY SHOP	10
401	PROF - EDUCATIONAL	10
401	PROF - INSURANCE COMPANIES	10
401	PROF - LAW OFFICES	10
368	PROF - MOTION PICTURE & TV EQUIP	10
401	PROF - OPTICAL EQUIPMENT	10
401	PROF - PEST CONTROL	10

15 PROFESSIONAL, MEDICAL, DENTAL & LAB EQUIPMENT CONT.		
401	PROF - PHOTOGRAPHY	10
401	PROF - PHYSICIANS	10
401	PROF - PLUMBING CONTRACTORS	10
401	PROF - PROFESSIONAL EQUIP	10
401	PROF - RADIO/TV REPAIR	10
401	PROF - REAL ESTATE AGENTS	10
401	PROF - SCIENTIFIC EQUIPMENT	10
401	PROF - SHOE REPAIR	10
401	PROF - TELEVISION REPAIR	10
401	PROF - TRUCK LINES EQUIP	10
596	PROF - VETERINARY EQUIP	10
401	PROF - WAREHOUSE EQUIP	10
401	PROF - WELL DRILLING	10
16 HOTEL, MOTEL & APT COMPLEX		
242	ACCO - FURNISHING(S) RESIDENTIAL	10
264	ACCO - HOTEL, MOTEL, APARTMENTS	10
165	ACCO - RENTAL SINGLE FAMILY HOME	10
265	FF&E - NURSING HOMES	10
112	RENT - FURN ITURE COMMERCIAL	10
17 MOBILE HOME ATTACHMENTS		
360	MOBILE HOME ATTACHMENTS	20

18 SERVICE STATIONS & BULK PLANT EQUIP, UNDERGROUND TANKS, LIFTS, TOOLS		
130	AUTO - AUTO REPAIR	9
170	AUTO - CAR WASH	10
246	AUTO - GARAGES/EQUIP	10
528	AUTO - SERVICE STATION EQUIP	10
529	AUTO - TANK UNDERGROUND	20
372	LAWN - MOWER REPAIR	10
640	TANK - DBL UNDERGROUND	20
644	TANK - DISPENSERS & PUMPS	10
642	TANK - SNGL UNDERGROUND	18
376	UTIL - NATURAL GAS MARKETING	14
378	UTIL - NATURAL GAS PIPELINE & TRANSPORTATION	20
310	UTIL - NATURAL GAS PRODUCTION	14
380	UTIL - NATURAL GAS UTILITY & DIST	20
424	UTIL - PETROLEUM BULK PLANT TANKS	20
422	UTIL - PETROLEUM DISTRIBUTORS	20
428	UTIL - PETROLEUM PIPELINE TRANSPORTATION	20
430	UTIL - PETROLEUM REFINING	16
426	UTIL - PETROLEUM SERVICE STATION EQ	10
312	UTIL - PIPELINES STORAGE PETRO, ETC	20

19 SIGNS - BILLBOARD, POLE, WALL, PORTABLE, DIRECTIONAL, ETC.		
142	SIGN - BILLBOARD (STRAIGHT LINE)	30
144	SIGN - BILLBOARD UNTRENDED	30
544	SIGN - CUSTOM	4
536	SIGN - METAL	10
540	SIGN - NEON	10
542	SIGN - PLASTIC ILLUMINATED	10
535	SIGN - SMALL REAL EST - MISC	3
538	SIGN - WOOD	7
20 LEASEHOLD IMPROVEMENTS		
620	LHI - A/C	5
610	LHI - BLDG - TRENDED	30
616	LHI - ELEC FIXTURES	10
609	LHI - IMPROVEMENTS	15
614	LHI - PLUMBING FIXTURES/FIRE SYSTEM	12
618	LHI - SECURITY SYSTEM	6
612	LHI - TRADE FIXTURES	10
501	LHI - WALL PARTITIONS	10
21 POLLUTION CONTROL EQUIPMENT		
624	UTIL - POLLUTION CONTROL	10% OF ORIGINAL COST
625	UTIL - POLLUTION CONTROL - NO CLASS	10% OF ORIGINAL COST

22 EQUIP OWNED BY YOU BUT RENTED, LEASED OR HELD BY OTHERS

303	LEASE - 12 YR LIFE	12
307	LEASE - 5 YR LIFE	5
313	LEASE - 6 YR LIFE	6
295	LEASE - 8 YR LIFE	8
302	LEASE - 9 YR LIFE	9
357	LEASE - ATM & LOTTERY TERMINAL	4
296	LEASE - COMPUTER PC'S	4
297	LEASE - COMPUTERS - MONITORS, MODEMS, NETWORK EQUIP, POWER SUPPLIES	6
292	LEASE - CONTRACTORS EQUIP	6
294	LEASE - COPY MACHINES	6
301	LEASE - FIBER OPTIC CABLE	20
306	LEASE - GENERAL ITEMS	10
298	LEASE - HOUSEHOLD FURNITURE	10
349	LEASE - LAPTOP	4
359	LEASE - MAINFRAMES AND SERVERS	6
299	LEASE - MODULAR STRUCTURES	15
300	LEASE - OFFICE FURNITURE & EQUIPMENT	10
305	LEASE - PC/PERIPHERAL COMBINED	4
311	LEASE - POS	4
304	LEASE - POSTAGE MACHINES	10
333	LEASE - PRINTER	4
291	LEASE - PROPANE TANKS	30
313	LEASE - RENTAL FURNITURE	6
293	LEASE - TELEPHONE SYSTEMS & EQUIPMENT	6
594	LEASE - VENDING MACHINES	8
492	RENT - COMPUTER MAINFRAME & PERIPHERALS	6
488	RENT - CONTRACTORS EQUIPMENT	6
498	RENT - OFFICE FURN & EQUIP	10

22 EQUIP OWNED BY YOU BUT RENTED, LEASED OR HELD BY OTHERS CONT.		
494	RENT - PCS/SMART PHONES	4
598	RENTAL - DVDS	4
597	RENTAL - VHS TAPES	4
599	RENTAL - VIDEO GAMES	4
23 SUPPLIES - NOT FOR RESALE		
556	OFFICE SUPPLIES	4
24 RENEWABLE ENERGY SOURCE DEVICE		
701	UTIL - RENEWABLE ENERGY SOURCE	20% OF ORIGINAL COST
25 OTHER		
628	AVG - GENERAL/AVERAGE OF ALL	10
532	BOAT - SHIPYARDS	12
171	COMM - BLDG PREFAB	20
169	COMM - CELLULAR PHONES	3
195	COMM - COMM POWER EQUIP	12
191	COMM - COMM TOWER & FIBER	30
193	COMM - COMMUNICATIONS ANTENNAE	10
217	COMM - ELECTRONICS	6
680	COMM - TELECOMMUNICATIONS EQUIPMENT	4
219	COMM - TELECOMMUNICATIONS TRANSMISSION EQUIP	8
953	OTHER - YARD DOG TRUCKS	10% OF ORIGINAL COST
700	PEN - PENALTY - BACK ASSESSMENT	9
514	SANI - SEWER PLANT	30
108	TRAN - AIRLINES	10
636	UNCL - CLASS LIFE 3 YR	3
634	UNCL - CLASS LIFE 5 YR	5

25 OTHER CONT.

632	UNCL - CLASS LIFE 6 YR	6
630	UNCL - CLASS LIFE 8 YR	8
565	UTIL - CABLE CONNECTION & DISTRIBUTION	10
566	UTIL - CABLE CONVERTERS	6
564	UTIL - CABLE HEADEND FACILITIES	11
160	UTIL - CABLE TV	10
375	UTIL - ELECTRIC PLANT	20
476	UTIL - RADIO STATION	10
558	UTIL - TELEVISION BROADCAST	5
638	UTIL - UTILITIES	4
588	UTIL - WATER & SEWER SYSTEM	30
604	UTIL - WATER TREATMENT	30