

2012 TRENDING FACTORS AND GUIDELINES

BIOPHARMACEUTICAL INDUSTRY

AH 581, TABLE 9		SCHEDULE A			SCHEDULE B
		(SCHEDULE A-1) MACHINERY AND EQUIPMENT	(SCHEDULE A-3) OTHER EQUIPMENT	(SCHEDULE A-4) TOOLS, MOLDS DIES, JIGS	(SCHEDULE B-2) FIXTURES
Year of Acq.	Age	PP TYPE 59 Valuation Factor	PP TYPE 60 Valuation Factor	PP TYPE 61 Valuation Factor	PP TYPE 62 Valuation Factor
2011	1	85	92	89	92
2010	2	71	85	80	85
2009	3	56	77	69	77
2008	4	42	69	58	69
2007	5	30	62	49	62
2006	6	20	54	39	54
2005	7	13	46	30	46
2004	8	12	39	23	39
2003	9	12	32	16	32
2002	10	12	25	12	25
2001	11	12	18	12	18
2000	12	12	14	12	14
1999	13	12	13	12	13
1998	14	12	12	12	12
1997	15	12	12	12	12
1996	16	12	12	12	12
1995	17	12	12	12	12
1994	18	12	12	12	12
1993	19	12	12	12	12
1992	20	12	12	12	12
1991	21	12	12	12	12
1990	22	12	12	12	12
1989	23	12	12	12	12
1988	24	12	12	12	12
1987	25	12	12	12	12
1986	26	12	12	12	12
1985	27	12	12	12	12
1984	28	12	12	12	12
1983	29	12	12	12	12
1982	30	12	12	12	12
1981	31	12	12	12	12
1980	32	12	12	12	12
1979	33	12	12	12	12
1978	34	12	12	12	12
1977	35	12	12	12	12
1976	36	12	12	12	12
1975	37	12	12	12	12
1974	38	12	12	12	12
1973	39	12	12	12	12

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

Please refer to Handbook Memo 5430-1 for Marshall Valuation Service's salvage value percentages.