

## 2017 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
2016	1	85	92	89	92
2015	2	70	84	79	84
2014	3	55	76	68	76
2013	4	41	68	58	68
2012	5	29	59	47	59
2011	6	19	51	37	51
2010	7	12	43	28	43
2009	8	11	36	21	36
2008	9	11	28	14	28
2007	10	11	23	12	23
2006	11	11	17	12	17
2005	12	11	13	12	13
2004	13	11	12	12	12
2003	14	11	12	12	12
2002	15	11	12	12	12
2001	16	11	12	12	12
2000	17	11	12	12	12
1999	18	11	12	12	12
1998	19	11	12	12	12
1997	20	11	12	12	12
1996	21	11	12	12	12
1995	22	11	12	12	12
1994 & Prior	23	11	12	12	12

**NO MANDATORY MINIMUM PERCENT GOOD INTENDED**

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