

2018 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
2017	1	85	92	89	92
2016	2	70	84	79	84
2015	3	55	77	68	77
2014	4	41	68	58	68
2013	5	29	59	47	59
2012	6	19	51	37	51
2011	7	12	42	28	42
2010	8	11	36	21	36
2009	9	11	28	14	28
2008	10	11	22	11	22
2007	11	11	17	11	17
2006	12	11	13	11	13
2005	13	11	12	11	12
2004	14	11	12	11	12
2003	15	11	12	11	12
2002	16	11	12	11	12
2001	17	11	12	11	12
2000	18	11	12	11	12
1999	19	11	12	11	12
1998	20	11	12	11	12
1997	21	11	12	11	12
1996	22	11	12	11	12
1995 & Prior	23	11	12	11	12

NO MANDATORY MINIMUM PERCENT GOOD INTENDED

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