

2018 VALUATION FACTORS

OFFSET LITHOGRAPHIC PRINTING PRESSES Valuation Factors per BOE AH581, Table 11

Year of Acq.	PP Type 04	
	AGE	FACTOR
2017	1	91
2016	2	82
2015	3	74
2014	4	66
2013	5	58
2012	6	50
2011	7	43
2010	8	37
2009	9	31
2008	10	23
2007	11	20
2006	12	17
2005	13	13
2004 & Prior	14	10

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Offset lithography is a printing process in which the image area and the non-image area co-exist on the same plane, in contrast to those in which the image is either raised (as in the letterpress process) or etched (as in the gravure process). The two basic varieties of offset lithography are sheet fed offset lithography and web offset lithography. **The valuation factors in this table are intended to be applied to sheet fed offset lithography printing presses.** [For a description of an offset lithographic unit, see AH 581].

These valuation factors are **NOT** intended to be applied to plateless or non-impact printing presses (i.e., digital printing or quick printing) or web fed (continuous fed) printing presses. Additionally, the valuation factors are **NOT** intended to be applied to other equipment used in print production, such as "prepress" equipment (used to transform an original into a state that is ready for reproduction for printing, and "postpress" equipment (equipment used to finish or bind the printed material).