

2020 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
2019	1	85	92	89	92
2018	2	71	85	80	85
2017	3	57	80	71	80
2016	4	43	71	60	71
2015	5	30	61	48	61
2014	6	19	53	38	53
2013	7	12	44	28	44
2012	8	11	36	21	36
2011	9	11	29	15	29
2010	10	11	23	12	23
2009	11	11	17	12	17
2008	12	11	13	12	13
2007	13	11	12	12	12
2006	14	11	12	12	12
2005	15	11	12	12	12
2004	16	11	12	12	12
2003	17	11	12	12	12
2002	18	11	12	12	12
2001	19	11	12	12	12
2000	20	11	12	12	12
1999	21	11	12	12	12
1998	22	11	12	12	12
1997 & 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.