

NOTE: The listings below are abbreviated versions of the more detailed descriptions found in Publication 946. That publication must be consulted to accurately determine recovery periods.

ALPHABETICAL LISTING **OF BUSINESS PERSONAL PROPERTY GROUPS**

Aerospace Products (Asset Class 37.2) —7 years

Air Transport, assets used in (Asset Class 45.0) —7 years

Apparel and Other Finished Products, assets used in the manufacture of, (Asset Class 23.0) —
5 years

Athletic Goods, Jewelry, and Other Goods (Asset Class 39.0) —7 years

Broadcasting--Radio and Television Broadcastings—See section 137.078, RSMo for
assessment of broadcasting equipment.

CATV – Headend (Asset Class 48.41) —7 years

CATV – Microwave Systems (Asset Class 48.45) —5 years

CATV – Program Origination (Asset Class 48.43) —5 years

CATV – Service and Test (Asset Class 48.44) —5 years

CATV – Subscriber Connection and Distribution Systems (Asset Class 48.42) —7 years

CATV-- Support and Service Equipment – Cable Television (Asset Class 48.39) —7 years

Cement, assets used in the manufacture of (Asset Class 32.2) —15 years

Chemicals and Allied Products, assets used in the manufacture of (Asset Class 28.0) —5 years

Computers--Information Systems and Data Handling Equipment used in all business
activities for administering normal business transactions and the maintenance of business
records (Asset Class 00.12 & 00.13)—5 years

Construction, assets used in (Asset Class 15.0) —5 years

Converted Paper, Paperboard and Pulp Products, assets used in the manufacture of (Asset
Class 26.2) —7 years

Cotton Ginning Assets (Asset Class 1.11) —7 years

Distributive Trades and Services (Asset Class 57.0) —5 years

Electric Utility Nuclear Fuel Assemblies (Asset Class 49.121) —5 years

Electric Utility—See, **Utilities**

Electrical and Non-electrical Machinery and Other Mechanical Products (Asset Class 35.0)
—7 years

Electronic Components, Products, and Systems, assets used in the manufacture of (Asset
Class 36.0) —5 years

Fabricated Metal Products – Special Tools (Asset Class 34.01)—3 years

Fabricated Metal Products, assets used in the manufacture of (Asset Class 34.0) —7 years

Finished Plastic Products – Special Tools (Asset Class 30.21)—3 years

Finished Plastic Products, assets used in the manufacture of (Asset Class 30.2) —7 years
Food and Beverages – Special Handling Devices (Asset Class 20.5) 3 years
Food and Kindred Products, assets used in the manufacture of (Asset Class 20.4) —7 years
Foundry Products (Asset Class 33.3) —7 years

Gas Utility Substitute Natural Gas (SNG) Production Plant (Asset Class 49.222) —7 years
Gas Utility—See, Utilities

Glass Products – Special Tools (Asset Class 32.11)—3 years
Glass Products, assets used in the manufacture of (Asset Class 32.1) —7 years
Grain and Grain Mill Products, assets used in the manufacture of (Asset Class 20.1) —10 years

Information Systems and Data Handling Equipment used in all business activities for administering normal business transactions and the maintenance of business records (Asset Class 00.12 & 00.13)—5 years

Knitted Goods, assets used in the manufacture of (Asset Class 22.1)—5 years

Leather and Leather Products, assets used in the manufacture of (Asset Class 31.0) —7 years
Locomotives (Asset Class 37.41) —7 years

Metals--Fabricated Metal Products – Special Tools (Asset Class 34.01)—3 years
Metals--Fabricated Metal Products, assets used in the manufacture of (Asset Class 34.0) —7 years

Metals--Primary Nonferrous Metals, special tools, such as dies jigs, molds, etc., used in the manufacture of (Asset Class 33.21) —5 years

Metals—Primary Nonferrous Metals, assets used in the smelting and refining of (Asset Class 33.2) —7 years

Mining assets used in the mining and quarrying of metallic and nonmetallic minerals (Asset Class 10)

Motor Vehicles – Special Tools such as jigs, dies, molds, etc., used in the manufacture of motor vehicles (Asset Class 37.2)

Motor Vehicles, assets used in the manufacture of (Asset Class 37.11)

Natural Gas Production Plant (Asset Class 49.23) —7 years

Non-woven Fabrics, assets used in the manufacture of (Asset Class 22.5) —7 years

Office Furniture, Fixtures and Equipment used in all business activities such as desks, files, safes and communications equipment, does not include communications equipment in other classes (Asset Class 00.11)—7 years

Paper--Converted Paper, Paperboard and Pulp Products, assets used in the manufacture of (Asset Class 26.2) —7 years

Parks--Theme and Amusement Parks (Asset Class 80.0) —7 years

Petroleum Refining (Asset Class 13.3) —10 years

Plastics--Finished Plastic Products – Special Tools (Asset Class 30.21)—3 years

Plastics--Finished Plastic Products, assets used in the manufacture of (Asset Class 30.2) —7 years

Primary Nonferrous Metals, special tools, such as dies jigs, molds, etc., used in the manufacture of (Asset Class 33.21) —5 years

Primary Nonferrous Metals, assets used in the smelting and refining of (Asset Class 33.2) —7 years

Primary Steel Mill Products (Asset Class 33.4) —7 years

Printing, Publishing, and Allied Industries, assets used in (Asset Class 27.0) —7 years

Production Plant; Electric Utility Steam Production Plant; Electric Utility Transmission and Distribution Plant; Gas Utility Distribution Facilities; Gas Utility Manufactured Gas Production Plants; Water Utilities & Central Steam Utility Production and Distribution (Asset Classes 49.11, 49.13, 49.14 49.21, 49.221, 49.3, 49.4 & 51) —20 years

Pulp and Paper, assets used in the manufacture of (Asset Class 26.1) —7 years

Railroad Cars (Asset Class 37.42) —7 years

Railroad Hydraulic Electric Generating Equipment (Asset Class 40.51) —20 years

Railroad Machinery and Equipment (Asset Class 40.1) —7 years

Railroad Nuclear electric Generating Equipment, assets used in the manufacture of (Asset Class 40.52) —15 years

Railroad Steam Electric Generating Equipment (Asset Class 40.53) —20 years

Railroad Steam, Compressed Air and Other Power Plan Equipment (Asset Class 40.54) —20 years

Railroad Track (Asset Class 40.4) —7 years

Railroads-- Locomotives (Asset Class 37.41) —7 years

Recreation (Asset Class 79) —7 years

Rubber Products – Special Tools and Devices (Asset Class 30.11) 3 years

Rubber Products, assets used in the manufacture of (Asset Class 30.1) —7 years

Satellite Space Segment Property (TOCSC) (Asset Class 48.37) —5 years

Sawing of Dimensional Stock from Logs, assets used in permanent or well-established sawmills (Asset Class 24.2) —7 years

Sawing of Dimensional Stock from Logs, assets used in sawmill on temporary foundation (Asset Class 24.3)—5 years

Semiconductor Manufacturing Equipment (Asset Class 36.1) —5 years

Ship and Boat Building Dry Docks and Land Improvements, assets used in the manufacture of (Asset Class 37.32) —10 years

Ship and Boat Building – Special Tools (Asset Class 37.33) —5 years

Ship and Boat Building Machinery and Equipment, assets used in (Asset Class 37.31) —7 years

Steel-Primary Steel Mill Products (Asset Class 33.4) —7 years

Stone and Clay Products, assets used in the manufacture of (Asset Class 32.3) —7 years

Substitute Natural Gas – Coal Gasification, assets used in the manufacture of (Asset Class 49.223) —10 years

Sugar and Sugar Products, assets used in the manufacture of (Asset Class 20.2) —10 years

Telegraph, Ocean Cable, and Satellite Communications, See, TOCSC

Telephone Central Office Equipment (Asset Class 48.12) —10 years

Telephone Station Equipment (Asset Class 48.13) —7 years

Telephone--Computer-based Telephone Central Office Switching Equipment (Asset Class 48.121) —5 years

Textile Yarns, assets used in the manufacture of (Asset Class 22.4) —5 years

Textiles-- Yarn, Thread and Woven Fabric, assets used in the manufacture of (Asset Class 22.2) —7 years

Textiles--Carpets and Dyeing, Finishing, and Packaging of Textile Products and Manufacture of Medical and Dental Supplies, assets used in the manufacture of (Asset Class 22.3) —5 years

Textiles—Non-woven Fabrics, assets used in the manufacture of (Asset Class 22.5) —7 years

Theme and Amusement Parks (Asset Class 80.0) —7 years

Timber, Assets used in **Cutting of Timber** (Asset Class 24.1) —5 years

Tobacco and Tobacco Products, assets used in the manufacture of (Asset Class 21.0) —7 years

TOCSC – Broadcasting Equipment (Asset Class 48.2) —5 years

TOCSC – Cable and Long Line Systems (Asset Class 48.33) —20 years

TOCSC – Central Office Control Equipment (Asset Class 48.34) —10 years

TOCSC – Electric Power Generating and Distribution Systems (Asset Class 48.31) —10 years

TOCSC – High Frequency Radio and Microwave Systems (Asset Class 48.32) —7 years

TOCSC-- Satellite Space Segment Property (TOCSC) (Asset Class 48.37) —5 years

TOCSC--Computerized Switching, Channeling, and Associated Control Equipment (Asset Class 48.35) —7 years

TOCSC--Equipment Installed on Customer’s Premises (Asset Class 48.38) —7 years

TOCSC--Telegraph, Ocean Cable, and Satellite Communications (Asset Class 48.36)—7 years

Trailers and Trailer-Mounted Containers (Asset Class 00.27) —5 years

Utilities--Production Plant; Electric Utility Steam Production Plant; Electric Utility Transmission and Distribution Plant; Gas Utility Distribution Facilities; Gas Utility Manufactured Gas Production Plants; Water Utilities & Central Steam Utility Production and Distribution (Asset Classes 49.11, 49.13, 49.14, 49.21, 49.221, 49.3, 49.4 & 51) —20 years

Vegetable Oils and Vegetable Oil Products, assets used in the manufacture of (Asset Class 20.3)

Vessels, Barges, Tugs, and Similar Water Transportation Equipment, except those used in marine construction (Asset Class 00.28) —10 years

Waste Reduction and Resource Recovery Plants (Asset Class 49.5) —7 years

Water Transportation (Asset Class 44.0) —15 years

Water Utilities—See, Utilities

Wood Products, and Furniture, assets used in the manufacture of (Asset Class 24.4)—7 years

Yarn, Thread and Woven Fabric, assets used in the manufacture of (Asset Class 22.2) —7 years