ID CODE	TYPE OF BUSINESS	ECO. LIFE
7623	A/C & HEAT REPAIR	10
5722	A/C & HEAT SALES - RETAIL	10
6541	ABSTRACT & TITLE	10
8720	ACCOUNTING & BOOKKEEPING OFFICE	10
8721	ACCOUNTING & BOOKKEEPING OFFICE	10
8722	ACCOUNTING & BOOKKEEPING OFFICE	10
8723	ACCOUNTING & BOOKKEEPING OFFICE	10
8724	ACCOUNTING & BOOKKEEPING OFFICE	10
8725	ACCOUNTING & BOOKKEEPING OFFICE	10
6410	AGENCIES - MISCELLANEOUS	10
7311	ADVERTISING AND PUBLIC RELATIONS	10
0110	AGRICULTURE	10
5599	AIRCRAFT DEALERS - RETAIL	10
4550	AIRCRAFT	10
4500	AIRLINES	10
5180	ALCOHOLIC BEVERAGES - WHOLESALE TRADE	10
7996	AMUSEMENT PARKS	10
7999	AMUSEMENT & RECREATION - MISCELLANEOUS	10
7020	APARTMENTS	10
2300	APPAREL - MANUFACTURING	8
5130	APPAREL -WHOLESALE	10
7620	APPLIANCE REPAIR	10
5720	APPLIANCE STORES - RETAIL	10
7993	ARCADES - INCL. BINGO MACHINES	3
8712	ARCHITECTS	10
5996	ART DEALERS & GALLERIES - RETAIL	10
8100	ATTORNEY	10
8101	ATTORNEY	10
8102	ATTORNEY	10
8103	ATTORNEY	10
8104	ATTORNEY	10
8105	ATTORNEY	10
5510	AUTO DEALERS, NEW (INCL. TRUCKS & RV'S) - RETAIL	10
5520	AUTO DEALERS, USED (INCL. TRUCKS & RV'S) - RETAIL	10
3711	AUTO & TRUCK - MANUFACTURING	12
5530	AUTO PARTS - RETAIL	10
7549	AUTO QUICK SERVICE	10
7530	AUTO REPAIR	10
3720	AVIATION, AEROSPACE & RELATED INDUSTRY - MFG.	8
6351	BAIL BONDS	10
2050	BAKERIES	12

ID CODE	TYPE OF BUSINESS	ECO. LIFE
6020	BANK	10
7240	BARBER SHOPS	10
5800	BARS & TAVERNS	10
7230	BEAUTY SHOPS	10
5580	BICYCLE SHOPS - RETAIL	10
5550	BOAT DEALERS - RETAIL	10
5942	BOOK STORES - NEW - RETAIL	10
5994	BOOK STORES - USED - RETAIL	10
2730	BOOK, PERIODICALS & MISC. PUBLISHING - MFG.	10
2080	BOTTLING PLANTS; BREWERIES; DISTILLERIES	12
7933	BOWLING ALLEY	10
5210	BUILDING MATERIALS - RETAIL	10
1700	BUILDING TRADES	<u>8</u> 5
4100	BUS LINES & TAXIS	
4840	CABLE & SATELLITE TRANSMISSIONS	10
	BOXES/REMOTE CONTROLS (RENTED)	3
5860	CAFETERIAS	10
5946	CAMERA STORES - RETAIL	10
5441	CANDY & NUT STORE - RETAIL	10
7542	CAR WASH	10
5908	CARD & GIFT SHOPS - RETAIL	10
7217	CARPET AND UPHOLSTERY CLEANING	10
5390	CATALOG SHOWROOMS - RETAIL	10
4812	CELLULAR PHONE, PAGING & LIKE BUSINESSES	3
4815	CELLULAR TOWERS (not to include antennas)	20
2000	MODULAR BUILDINGS	10/25
3200	CEMENT, CLAY & STONE - MANUFACTURING	15
7992	CHARTER FISHING AND PLEASURE BOATS	10
2800	CHEMICALS - MANUFACTURING	10
5160	CHEMICALS - WHOLESALE	10
8041	CHIROPRACTORS	12
5640	CLOTHING STORES - CHILDREN'S	10
5650	CLOTHING STORES - FAMILY	10
5600	CLOTHING STORES - GENERAL CLOTHING STORES - MEN'S	10
5610		10 10
5620	CLOTHING STORES - WOMEN'S COFFEE SERVICE	
5964		10
3333	COMMERCIAL DRINTING MANUFACTURING	12
2750	COMMERCIAL PRINTING - MANUFACTURING COMMUNICATIONS - MISCELLANEOUS	<u>10</u> 5
4890		
5914	COMPUTER & ELECTRONIC PRODUCTS - RETAIL	10

ID CODE	TYPE OF BUSINESS	ECO. LIFE
3577	COMPUTER AND PERIPHERAL EQUIPMENT MANUFACTURING	8
7373	COMPUTER SYSTEMS DESIGN	5
1600	CONSTRUCTION - HEAVY	8
1800	CONSTRUCTION - MISCELLANEOUS	8
8230	CONVENTION AND TRADE SHOW ORGANIZERS	10
5910	COSMETIC SHOPS - RETAIL	10
2840	COSMETICS - MANUFACTURING	10
7997	COUNTRY CLUBS	10
	GOLF CARTS	5
7320	COURIER AND EXPRESS MAIL SERVICES	10
6060	CREDIT UNIONS	10
5714	CURTAIN & DRAPE SHOPS - RETAIL	10
0240	DAIRIES	10
2020	DAIRY PRODUCTS - MANUFACTURING	12
7374	DATA CENTERS	3 5
8351	DAY CARE CENTERS	
5990	DEALERS & SUPPLIERS - MISCELLANEOUS - RETAIL	10
8021	DENTISTS	12
5300	DEPARTMENT STORES - RETAIL	10
5310	DISCOUNT STORES - RETAIL	10
8011	DOCTORS	12
5912	DRUG STORES - RETAIL	10
5120	DRUGS - WHOLESALE	10
7216	DRY CLEANERS	12
5890	EATING & DRINKING ESTABLISHMENTS - MISCELLANEOUS	
8200	EDUCATIONAL SERVICES	8
4911	ELECTRIC CO-GENERATION FACILITIES	25
4910	ELECTRIC TRANSMISSION COMPANIES (PUBLIC UTILITY)	30
5060	ELECTRICAL PRODUCTS - WHOLE SALE	10
5913 7622	ELECTRICAL SUPPLY STORES - RETAIL	10
	ELECTRONIC & TV REPAIR ELECTRONIC MFG & FABRICATING	10
3600 8711	ENGINEERING SERVICES	10
7359 1794	EVENT VENUES EXCAVATION WORK	10 8
5949	FABRIC STORES - RETAIL	10
3400	FABRICATED METAL PRODUCTS - MANUFACTURING	12
5391	FARM & RANCH SUPPLY STORES - RETAIL	10
2090	FEED MILLS	12
6160	FINANCE COMPANIES	10
	FINANCIAL INSTITUTIONS - MISCELLANEOUS	
6161	FINANCIAL INSTITUTIONS - MISCELLANEUUS	10

ID CODE	TYPE OF BUSINESS	ECO. LIFE
5420	FISH & SEAFOOD MARKETS - RETAIL	10
5713	FLOOR COVERING STORES - RETAIL	10
5992	FLORISTS - RETAIL	10
5140	FOOD - WHOLESALE	10
2099	FOOD MANUFACTURING - MISCELLANEOUS	12
5963	FOOD TRUCKS	10
7297	FORMALWEAR, UNIFORM, AND LINEN RENTAL	10
	RENTAL INVENTORY	3
5997	FRAME & PRINT SHOP - RETAIL	10
5430	FRUIT & VEGETABLE - PUBLIC OR MUNICIPAL MKT.	10
5431	FRUIT & VEGETABLE - ROADSIDE STANDS	5
7261	FUNERAL HOMES	12
5632	FUR SHOPS - RETAIL	10
3110	FURNITURE MANUFACTURING	12
5715	FURNITURE STORES - ANTIQUE - RETAIL	10
5716	FURNITURE STORES - BEDDING - RETAIL	10
5712	FURNITURE STORES - NEW - RETAIL	10
5717	FURNITURE STORES - USED - RETAIL	10
5020	FURNITURE - WHOLESALE	10
5260	GARDEN SUPPLIES & NURSERIES - RETAIL	10
4920	GAS COMPANIES (PUBLIC UTILITY)	30
1500	GENERAL CONTRACTORS	8
5231	GLASS & MIRROR STORES - RETAIL	10
3220	GLASS PRODUCTS - MANUFACTURING	12
1400	GRAVEL PITS	5
5410	GROCERY STORES - RETAIL	8
5411	GROCERY STORES - CONVENIENCE	10
5250	HARDWARE STORES - RETAIL	10
0254	HATCHERIES - POULTRY	10
5490	HEALTH & SPECIALTY FOOD SHOPS - RETAIL	10
7991	HEALTH CLUBS	12
5940	HOBBY SHOPS - RETAIL	10
5719	HOME FURNISHINGS - MISCELLANEOUS	10
8060	HOSPITALS	10
7000	HOTELS	10
6300	INSURANCE AGENCY	10
6399	INSURANCE COMPANIES AND CARRIERS	10
7389	INTERIOR DESIGN SERVICES	10
7348	JANITORIAL/CLEANING SERVICE	10
3910	JEWELRY - MANUFACTURING	12
5944	JEWELRY STORES - RETAIL	10

ID CODE	TYPE OF BUSINESS	ECO. LIFE
7340	LANDSCAPE AND LAWN SERVICES	10
7215	LAUNDROMATS	8
9900	LEASED EQUIPMENT	3-20*
	LEASE INVENTORY - COMPUTER EQUIPMENT	3
	LEASE INVENTORY - ELECTRONIC EQUIPMENT	3 5 8
	LEASE INVENTORY - HI-TECH MEDICAL EQUIP	5
	LEASE INVENTORY - MEDICAL EQUIPMENT	
5948	LEATHER GOODS STORES - RETAIL	10
3100	LEATHER PRODUCTS - MANUFACTURING	10
5921	LIQUOR STORES - RETAIL	10
7698	LOCKSMITHS	10
7016	LONG TERM RENTAL HOMES	10
5960	LUGGAGE STORES - RETAIL	10
5030	LUMBER & CONSTRUCTION MATERIALS - WHOLESALE	10
2400	LUMBER & WOOD - MANUFACTURING	10
3599	MACHINE SHOPS - MANUFACTURING	10
5000	MACHINERY & EQUIPMENT - WHOLESALE	10
7018	MANUFACTURED HOME RENTAL PARK	10
3900	MANUFACTURING - MISCELLANEOUS	10
4493	MARINAS	10
5421	MEAT MARKETS - RETAIL	10
2010	MEAT PROCESSING - MANUFACTURING	12
8071	MEDICAL LABORATORIES & CLINICS	12
8099	MEDICAL - MISCELLANEOUS	12
3300	METAL PRODUCTS MANUFACTURING	12
5050	METAL PRODUCTS - WHOLESALE	10
7998	MINIATURE GOLF COURSES	10
1000	MINING AND EXCAVATION COMPANIES	5
5270	MOBILE HOME DEALERS - RETAIL	10
7010	MOTELS	10
7833	MOTION PICTURES - DRIVE-IN	10
7812	MOTION PICTURE PRODUCTION	8
7832	MOTION PICTURE THEATERS	10
5570	MOTORCYCLE DEALERS - RETAIL	10
5735	MUSIC STORES (RECORDED MEDIA) - RETAIL	10
5736	MUSIC STORES (INSTRUMENTS) - RETAIL	10
7235	NAIL SALONS	10
2710	NEWSPAPERS - PUBLISHING - MANUFACTURING	10
5810	NIGHTCLUBS & LOUNGES	10
9999	NON-CLASSIFIABLE ESTABLISHMENTS	3-20**
5947	NOVELTY STORES - RETAIL	10

ID CODE	TYPE OF BUSINESS	ECO. LIFE
8050	NURSING & RETIREMENT HOMES	10
5112	OFFICE SUPPLY - WHOLESALE	10
8900	OFFICES - MISCELLANEOUS	10
1381	OIL & GAS DRILLING COMPANIES	5
2900	OIL AND GAS REFINERIES	15
1300	OIL & NATURAL GAS WELLS	5
5961	ONLINE RETAILERS	10
5995	OPTICAL STORES - RETAIL	10
8042	OPTOMETRISTS	12
5230	PAINT & WALLPAPER STORES - RETAIL	10
2600	PAPER PRODUCTS - MANUFACTURING	10
2670	PULP AND PAPER PROCESSING	12
5110	PAPER PRODUCTS - WHOLESALE	10
5932	PAWN SHOPS - RETAIL	10
7290	PERSONAL SERVICES - MISCELLANEOUS	10
7342	PEST CONTROL SERVICES	10
0752	PET GROOMERS	10
5998	PET SHOPS - RETAIL	10
4930	PETROLEUM BULK STORAGE FACILITIES	20
4925	PETROLEUM DISTRIBUTION - LIQUEFIED FUELS	5
4923	PETROLEUM PIPELINES (PUBLIC UTILITY)	20
5170	PETROLEUM PRODUCTS - WHOLESALE	10
8080	PHARMACIES	10
7335	PHOTOGRAPHY TO INCLUDE DEVELOPING	10
3080	PLASTIC PRODUCTS - MANUFACTURING	10
7624	PLUMBERS	10
5074	PLUMBING SUPPLY - WHOLESALE	10
8742	PROFESSIONAL CONSULTING SERVICES	10
5984	PROPANE DEALERS - RETAIL	20
4830	RADIO STATIONS	5
	TOWERS (not to include antennas)	20
4000	RAILROADS	15
6500	REAL ESTATE OFFICE	10
6501	REAL ESTATE OFFICE	10
6502	REAL ESTATE OFFICE	10
6503	REAL ESTATE OFFICE	10
6504	REAL ESTATE OFFICE	10
6505	REAL ESTATE OFFICE	10
6531	REAL ESTATE PROPERTY MANAGEMENT	10
7929	RECORDING STUDIOS	5
5094	RECYCLING FACILITIES	10

ID CODE	TYPE OF BUSINESS	ECO. LIFE
8093	REHABILITATION CENTERS	8
7350	RENTAL COMPANIES - RENT TO OWN	5 3 8
	COMPUTERS AND ELECTRONIC EQUIPMENT	3
7353	RENTAL COMPANIES - HEAVY CONSTRUCTION	
4700	RENTAL VEHICLE COMPANIES	10
7699	REPAIR SERVICES - MISCELLANEOUS	10
5820	RESTAURANTS	10
5840	RESTAURANTS -FAST FOOD	8
5830	RESTAURANTS -THEME OR SPECIALTY	10
5999	RETAIL - MISCELLANEOUS	10
3010	RUBBER PRODUCTS - MANUFACTURING	12
7017	RV PARKS AND RECREATION CAMPS	10
5850	SANDWICH & SPECIALTY SHOPS - RETAIL	10
4950	SANITARY SERVICES	8
	REFUSE CONTAINERS - SEE ECONOMIC LIFE GUIDE	
6036	SAVINGS & LOANS	10
5943	SCHOOL & ART SUPPLY STORES - RETAIL	10
3800	SCIENTIFIC EQUIPMENT & CONTROLLING DEVICES - MFG.	12
5093	SCRAP & SALVAGE - WHOLESALE	10
2759	SCREENPRINTING	10
7382	SECURITY SYSTEM SERVICES	5
5540	SERVICE STATIONS	10
	FUEL TANKS	20
7299	SERVICES - MISCELLANEOUS	10
3730	SHIP BUILDING AND DRY DOCKING - MANUFACTURING	12
7251	SHOE REPAIR	10
5663	SHOE STORES - CHILDREN'S	10
5662	SHOE STORES - FAMILY	10
5660	SHOE STORES - MEN'S	10
5661	SHOE STORES - WOMEN'S	10
7015	SHORT TERM VACATION RENTALS	10
7312	SIGNS & BILLBOARDS	10
4912	SOLAR POWER GENERATION (not sold to end user)	20
5941	SPORTING GOODS STORES - RETAIL	10
5040	SPORTS & RECREATION EQUIPMENT - WHOLESALE	10
7941	SPORTS TEAMS AND CLUBS	10
5730	STEREO, RADIO & TV CENTERS - RETAIL	10
6200	STOCK BROKERS & DEALERS	10
5154	STOCK YARDS - WHOLESALE	10
7349	SWIMMING POOL INSTALLATION AND MAINTENANCE	10
7219	TAILORING/ALTERATIONS/MONOGRAMMING	10

ID CODE	TYPE OF BUSINESS	ECO. LIFE
7298	TANNING SALONS	10
4820	TELEGRAPH COMPANIES (PUBLIC UTILITY)	20
4810	TELEPHONE COMPANIES (PUBLIC UTILITY)	20
4833	TELEVISION STATIONS	5
	TOWERS (not to include antennas)	20
2200	TEXTILE - MANUFACTURING	8
5531	TIRE & RUBBER STORES - RETAIL	10
5993	TOBACCO/VAPE SHOPS	10
7548	TOWING SERVICES	10
5945	TOY STORES - RETAIL	10
4780	TRANSPORTATION - MISCELLANEOUS	10
4724	TRAVEL AGENCIES	10
5938	TROPHY SHOPS - RETAIL	10
4200	TRUCKING & MOVING COMPANIES	10
4492	TUGBOAT SERVICES	12
5330	VARIETY STORES	10
5962	VENDING MACHINES	5
0742	VETERINARIANS	12
7841	VIDEO TAPE, DVD & GAME RENTAL	10
	TAPE, DVD & GAME RENTAL INVENTORY	3
	ELECTRONIC EQUIPMENT RENTAL INVENTORY	3
4225	WAREHOUSES/STORAGE	10
4940	WATER SYSTEMS - PRIVATE	20
4449	WATER TRANSPORTATION OF FREIGHT	20
4481	WATER TRANSPORTATION OF PASSENGERS	20
5190	WHOLESALE - MISCELLANEOUS	10

^{*}see Manual for further explanation of economic life

^{**} BASED ON TYPE OF EQUIPMENT