New Hampshire Department of Revenue Administration

Telecommunications Poles and Conduits (RSA 72:8-c)

DEPRECIATION SCHEDULE

Economic Life (Years) = **40** **Residual % = 20.0%**
Annual Depreciation = 100% minus 20% residual percentage = 80%;
then 80% divided by 40 years = 2.0% annual depreciation rate

Year(s) In Place	Depreciation
0	0.0%
1	2.0%
2	4.0%
3	6.0%
4	8.0%
5	10.0%
6	12.0%
7	14.0%
8	16.0%
9	18.0%
10	20.0%
11	22.0%
12	24.0%
13	26.0%
14	28.0%
15	30.0%
16	32.0%
17	34.0%
18	36.0%
19	38.0%
20	40.0%
21	42.0%
22	44.0%
23	46.0%
24	48.0%
25	50.0%
26	52.0%
27	54.0%
28	56.0%
29	58.0%
30	60.0%
31	62.0%
32	64.0%
33	66.0%
34	68.0%
35	70.0%
36	72.0%
37	74.0%
38	76.0%
39	78.0%
40 and above	80.0%