



**FACT SHEET**  
**Broadband Technology Opportunities Program**  
**Useful Life Schedule**

Category	Type	Estimated Useful life
<b>Buildings</b>	■ Construction of new buildings, prefabricated buildings, or concrete pads	■ 20 years
	■ Modification, rehabilitation, or outfitting of existing buildings	■ 15 years
<b>Outside Plant</b>	■ Aerial coaxial plant, aerial copper plant, aerial fiber plant, buried copper plant, buried coaxial plant, buried fiber plant, underground plant, taps, amplifiers, drops, NIDs, etc.	■ 20 years
<b>Towers and Poles</b>	■ Construction of new towers or poles or modifications of existing towers or poles	■ 20 years
	■ Emergency power generation equipment at tower site	■ 10 years
<b>Network and Access Equipment</b>	■ Broadband switching equipment, broadband routing equipment, broadband transport equipment, network broadband access equipment (e.g., CMTSSs, DSLAMs, Radio Network Controllers, etc.), wireless base stations, antennas, emergency power supply equipment	■ 10 years
<b>Operating Equipment</b>	■ Billing/Operations systems	■ 10 years
	■ Office furniture and fixtures	■ 10 years
	■ Work equipment and vehicles	■ Five years for non-construction related motor vehicles; 10 years for work-related motor vehicles
<b>Customer Premise Equipment</b>	■ Customer broadband access equipment (e.g., cable modems, DSL modems, wireless modems, etc.), general purpose computers and peripheral equipment, office machinery	■ Five years

