

## Business Assessment Factors for Lien Date 2023

Commercial Composite Factors									
Table	C05	C6T	C08	C10	C12	C15	C20	C25	C40
Year	C-05	C-06	C-08	C-10	C-12	C-15	C-20	C-25	C-40
2022	80	83	88	90	92	94	96	97	98
2021	69	77	86	93	97	101	106	108	112
2020	54	64	79	89	95	103	109	113	119
2019	35	47	66	78	87	96	105	110	118
2018	21	34	53	69	79	91	101	109	120
2017	14	22	43	59	73	86	100	108	122
2016	14	14	33	50	63	80	97	106	121
2015	14	14	23	40	55	71	89	101	119
2014	14	14	17	32	46	63	84	97	117
2013	14	14	14	24	38	57	78	94	116
2012	14	14	14	18	31	50	74	89	115
2011	14	14	14	15	26	45	70	87	115
2010	14	14	14	15	21	39	66	83	115
2009	14	14	14	15	16	33	60	79	112
2008	14	14	14	15	15	29	55	77	112
2007	14	14	14	15	15	24	51	73	112
2006	14	14	14	15	15	22	48	71	115
2005	14	14	14	15	15	19	45	69	116
2004	14	14	14	15	15	19	43	68	120
2003	14	14	14	15	15	19	38	65	120
2002	14	14	14	15	15	19	33	60	118
2001	14	14	14	15	15	19	29	55	115
2000	14	14	14	15	15	19	25	51	112
1999	14	14	14	15	15	19	24	46	110
1998	14	14	14	15	15	19	20	42	106
1997	14	14	14	15	15	19	20	38	103
1996	14	14	14	15	15	19	20	35	100
1995	14	14	14	15	15	19	20	31	98
1994	14	14	14	15	15	19	20	30	97
1993	14	14	14	15	15	19	20	27	95
1992	14	14	14	15	15	19	20	25	93
1991	14	14	14	15	15	19	20	23	89
1990	14	14	14	15	15	19	20	23	87
1989	14	14	14	15	15	19	20	23	84
1988	14	14	14	15	15	19	20	23	83
1987	14	14	14	15	15	19	20	23	84
1986	14	14	14	15	15	19	20	23	80
1985	14	14	14	15	15	19	20	23	76
1984	14	14	14	15	15	19	20	23	72
1983	14	14	14	15	15	19	20	23	71

## Business Assessment Factors for Lien Date 2023

Industrial Composite Factors									
Table	I08	I10	I12	I15	I17	I20	I25	I30	I40
Year	I-08	I-10	I-12	I-15	I-17	I-20	I-25	I-30	I-40
2022	88	90	92	94	95	96	97	98	98
2021	84	91	94	99	101	103	105	106	109
2020	76	86	92	99	102	105	109	113	115
2019	63	76	84	93	96	101	106	110	115
2018	51	66	76	88	93	98	105	109	115
2017	41	56	69	82	87	95	102	109	115
2016	31	47	60	75	82	91	100	107	114
2015	22	38	52	68	75	85	96	103	113
2014	16	30	43	60	69	80	92	101	111
2013	12	23	36	55	64	74	89	98	110
2012	12	17	29	47	58	70	84	95	109
2011	12	14	24	42	52	65	82	92	107
2010	12	13	20	36	48	62	78	91	108
2009	12	13	15	31	42	56	74	88	105
2008	12	13	13	27	37	51	71	85	103
2007	12	13	13	22	32	47	68	84	104
2006	12	13	13	20	29	44	65	82	104
2005	12	13	13	17	25	41	62	81	105
2004	12	13	13	15	23	37	60	79	105
2003	12	13	13	15	19	34	57	78	106
2002	12	13	13	15	17	29	52	73	103
2001	12	13	13	15	15	25	47	69	100
2000	12	13	13	15	15	22	44	65	97
1999	12	13	13	15	15	21	40	62	95
1998	12	13	13	15	15	17	36	57	92
1997	12	13	13	15	15	16	33	54	89
1996	12	13	13	15	15	16	30	52	87
1995	12	13	13	15	15	16	27	47	86
1994	12	13	13	15	15	16	26	45	85
1993	12	13	13	15	15	16	23	42	82
1992	12	13	13	15	15	16	21	41	80
1991	12	13	13	15	15	16	20	38	77
1990	12	13	13	15	15	16	18	35	75
1989	12	13	13	15	15	16	18	33	73
1988	12	13	13	15	15	16	18	31	72
1987	12	13	13	15	15	16	18	30	73
1986	12	13	13	15	15	16	18	28	70
1985	12	13	13	15	15	16	18	26	66
1984	12	13	13	15	15	16	18	24	63
1983	12	13	13	15	15	16	18	21	62

### Business Assessment Factors for Lien Date 2023

<b>Equipt Type</b>	<b>Personal Comp.</b>	<b>LAN/Main-frame</b>	<b>Document Processor</b>	<b>Offset Printing Press</b>	<b>Set Top Box</b>	<b>Electr. Slot Machines</b>	<b>Mech. Slot &amp; Other</b>	<b>Untrended 6 Yr</b>	<b>Untrended 8 Yr</b>
<b>Table</b>	C06	C16	NEW	C26	C07	SE	SG	U06	U08
<b>2022</b>	54	73	58	91	68	80	97	83	88
<b>2021</b>	39	47	47	82	47	59	86	67	75
<b>2020</b>	24	30	32	74	31	42	75	51	63
<b>2019</b>	15	19	28	66	19	31	66	37	52
<b>2018</b>	10	12	23	58	11	23	60	26	41
<b>2017</b>	6	8	19	50	6	15	52	16	32
<b>2016</b>	4	5	15	43	2	6	47	10	24
<b>2015</b>	2	3	13	37	2	6	41	10	17
<b>2014</b>	2	2	10	31	2	6	36	10	12
<b>2013</b>	2	2	10	23	2	6	31	10	10
<b>2012</b>	2	2	10	20	2	6	26	10	10
<b>2011</b>	2	2	10	17	2	6	22	10	10
<b>2010</b>	2	2	10	13	2	6	18	10	10
<b>2009</b>	2	2	10	10	2	6	13	10	10
<b>2008</b>	2	2	10	10	2	6	7	10	10

### Business Assessment Factors for Lien Date 2023

Agriculture Mobile EQ: Except Harvesters				Agriculture Mobile Equip: Harvesters				Ag Composite	
Table	A14	A15	A16	Table	A21	A22	A23	Table	AF
Year	New	Average	Used	Year	New	Average	Used	Year	Age: 15
2022	78	85	92	2022	74	82	90	2022	94
2021	80	87	93	2021	73	81	89	2021	100
2020	77	85	91	2020	69	76	83	2020	99
2019	72	78	84	2019	62	68	74	2019	94
2018	66	72	79	2018	55	61	67	2018	89
2017	61	67	72	2017	49	54	59	2017	83
2016	55	60	66	2016	43	48	52	2016	76
2015	50	55	59	2015	38	42	46	2015	69
2014	45	49	53	2014	33	37	40	2014	61
2013	41	45	49	2013	29	33	35	2013	56
2012	37	41	44	2012	26	29	32	2012	48
2011	35	39	42	2011	24	27	29	2011	43
2010	33	37	40	2010	22	24	26	2010	37
2009	32	35	38	2009	22	24	24	2009	32
2008	30	33	35	2008	22	24	21	2008	29
2007	29	32	33	2007	22	24	22	2007	24
2006	29	32	31	2006	22	24	22	2006	21
2005	29	32	29	2005	22	24	22	2005	18
2004	29	32	29	2004	22	24	22	2004	19

### Business Assessment Factors for Lien Date 2023

<b>Biopharmaceutical Industry Equipment &amp; Fixtures</b>				
<b>Table</b>	<b>PH1</b>	<b>PH2</b>	<b>PH3</b>	<b>PH4</b>
<b>Year</b>	<b>M &amp; E</b>	<b>Other EQ</b>	<b>Tools</b>	<b>Fixtures</b>
<b>2022</b>	83	90	88	90
<b>2021</b>	75	91	84	91
<b>2020</b>	62	86	76	86
<b>2019</b>	45	76	63	76
<b>2018</b>	33	66	51	66
<b>2017</b>	20	56	41	56
<b>2016</b>	13	47	31	47
<b>2015</b>	13	38	22	38
<b>2014</b>	13	30	16	30
<b>2013</b>	13	23	13	23
<b>2012</b>	13	17	13	17
<b>2011</b>	13	14	13	14
<b>2009</b>	13	14	13	14
<b>Prior</b>	13	14	13	14

<b>Mobile Construction Equipment</b>			
<b>Table</b>	<b>B09</b>	<b>B10</b>	<b>B11</b>
<b>Year</b>	<b>New</b>	<b>Average</b>	<b>Used</b>
<b>2022</b>	74	83	91
<b>2021</b>	71	80	87
<b>2020</b>	68	76	84
<b>2019</b>	63	71	78
<b>2018</b>	61	68	74
<b>2017</b>	57	65	71
<b>2016</b>	52	58	64
<b>2015</b>	47	53	58
<b>2014</b>	44	49	54
<b>2013</b>	39	44	48
<b>2012</b>	37	41	45
<b>2011</b>	35	39	44
<b>2010</b>	34	38	41
<b>2009</b>	31	35	38
<b>2008</b>	29	33	36
<b>2007</b>	28	31	34
<b>2006</b>	24	28	31
<b>2005</b>	21	24	27
<b>2004</b>	20	22	22
<b>2003</b>	19	19	19
<b>2002</b>	19	19	16