

# FACT SHEET: Useful Life Schedule

## For the Public Wireless Supply Chain Innovation Fund Grant Program

*National Telecommunications & Information Administration (NTIA)*

### Overview

In accordance with [2 C.F.R. § 200.316](#) (Property trust relationship), real property, equipment, and intangible property, that are acquired or improved with a Federal award must be held in trust by the non-Federal entity as trustee for the beneficiaries of the project or program under which the property was acquired or improved. This trust relationship exists throughout the duration of the property's estimated useful life, as determined by the Grants Officer in consultation with the Program Office, during which time the Federal Government retains an undivided, equitable reversionary interest in the property.

Please refer to the Notices of Funding Opportunities (NOFOs) for program-specific guidance on allowable activities and expenditures. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements. In all cases, statutory and regulatory mandates, and the requirements set forth in the NOFOs, shall prevail over any inconsistencies contained in this document.

Asset Category	Types of Assets	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>	▪ <i>Active:</i> Powered equipment, such as amplifiers, NIDs, etc.	▪ 10 years
	▪ <i>Passive:</i> Unpowered equipment, including aerial coaxial plant, aerial copper plant, aerial fiber plant, buried copper plant, buried coaxial plant, buried fiber plant, underground plant, taps, drops	▪ 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	▪ 7 years



Asset Category	Types of Assets	Estimated Useful Life
	base stations, antennas, emergency power supply equipment	
<b>Operating Equipment</b>	▪ Billing/Operations systems	▪ 10 years
	▪ Office furniture and fixtures	▪ 7 years
	▪ Work equipment and vehicles	▪ 5 years for non-construction related motor vehicles; ▪ 10 years for work-related motor vehicles
<b>Customer Premises Equipment</b>	▪ Customer broadband access equipment (e.g., cable modems, wireless modems, routers, etc.),	▪ 3 years
<b>Automatic Data Processing Equipment and Supplies</b>	▪ Laptop computer and tablets	▪ 3 years
	▪ Desktop computer and monitors	▪ 3 years
	▪ Computer peripheral equipment	▪ 3 years
	▪ Digital Duplicator, Printer, Scanner, and Multi-Function Device (Fax/Printer/Scanner)	▪ 5 years

## References

- OMB Uniform Guidance, Federal Property Standards, 2 C.F.R. §§ 200.310 – 200.316
- Department of Commerce Federal Financial Assistance Manual, October 2024
- Department of Commerce Financial Assistance General Terms and Conditions, October 2024
- Internal Revenue Service, Internal Revenue Manual Part One, Organization, Finance, and Management, Chapter 35, Financial Accounting, Section 6, Property and Equipment Accounting, April 2021
- Internal Revenue Service, Publication 946, How to Depreciate Property, 2023
- ASA – Machinery & Technical Specialties Committee, Normal Useful Life Study, 2024
- Service Network, Know When It's Time to Replace Enterprise Network Equipment, 2016
- Federal Form SF-428, Tangible Personal Property Reports