

FACT SHEET

Broadband Infrastructure Program

Infrastructure Assets Useful Life Schedule

This document is intended solely to assist recipients in better understanding the Broadband Infrastructure Program (BIP) the requirements set forth in the Notice of Funding Opportunity (NOFO) for this program. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, or the specific application requirements set forth in the NOFO. In all cases, statutory and regulatory mandates, and the requirements set forth in the NOFO, shall prevail over any inconsistencies contained in this document.

Category	Type	Estimated Useful Life
Buildings	<ul style="list-style-type: none"> Construction of new buildings, prefabricated buildings, or concrete pads 	<ul style="list-style-type: none"> 20 years
	<ul style="list-style-type: none"> Modification, rehabilitation, or outfitting of existing buildings 	<ul style="list-style-type: none"> 15 years
Outside Plant	<ul style="list-style-type: none"> Active: Powered equipment, such as amplifiers, NIDs, etc. 	<ul style="list-style-type: none"> 20 years
	<ul style="list-style-type: none"> Passive: 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 	
Towers and Poles	<ul style="list-style-type: none"> Construction of new towers or poles or modifications of existing towers or poles 	<ul style="list-style-type: none"> 20 years
	<ul style="list-style-type: none"> Emergency power generation equipment at tower site 	<ul style="list-style-type: none"> 10 years
Network and Access Equipment	<ul style="list-style-type: none"> Broadband switching equipment, broadband routing equipment, broadband transport equipment, network broadband access equipment (e.g., CMTSs, DSLAMs, Radio Network Controllers, etc.), wireless base stations, antennas, emergency power supply equipment 	<ul style="list-style-type: none"> 10 years
Operating Equipment	<ul style="list-style-type: none"> Billing/Operations systems 	<ul style="list-style-type: none"> 10 years
	<ul style="list-style-type: none"> Office furniture and fixtures 	<ul style="list-style-type: none"> 10 years

	<ul style="list-style-type: none"> ■ Work equipment and vehicles 	<ul style="list-style-type: none"> ■ Five years for non-construction related motor vehicles; 10 years for work-related motor vehicles
Customer Premises Equipment	<ul style="list-style-type: none"> ■ Customer broadband access equipment (e.g., cable modems, DSL modems, wireless modems, etc.), general purpose computers and peripheral equipment, office machinery 	<ul style="list-style-type: none"> ■ Five years