

FACT SHEET: Useful Life Schedule

For BIP, CMC, DE, Middle Mile and TBCP Grant Programs

National Telecommunications & Information Administration (NTIA)

Overview

In accordance with [2 CFR § 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 recipient or subrecipient 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.

This document is intended solely to assist NTIA broadband grant recipients in better understanding the Department of Commerce's useful life requirements for real and tangible personal property assets. The schedule below is applicable to recipients of the Broadband Infrastructure Program (BIP), the Connecting Minority Communities Pilot Program (CMC), the Tribal Broadband Connectivity Programs (TBCP), the Enabling Middle Mile Broadband Infrastructure Program (MM), and Digital Equity Programs (DE). All assets listed may not be applicable or allowable for every grant program. 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, or the specific application requirements set forth in Consolidated Appropriations Act (CAA) and Bipartisan Infrastructure Law (BIL) grant programs. In all cases, statutory and regulatory mandates, and the requirements set forth in the terms and conditions of specific awards, shall prevail over any inconsistencies contained in this document.

Useful Life Criteria

Table 1 – Useful Life Criteria

Asset Category	Types of Assets	Estimated Useful Life ¹
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"> <i>Active</i>: Powered equipment (e.g., amplifiers, NIDs, etc.) 	<ul style="list-style-type: none"> 10 years
	<ul style="list-style-type: none"> <i>Passive</i>: Unpowered equipment, including aerial coaxial plant, aerial fiber plant, buried coaxial plant, buried fiber plant, underground plant, taps, and drops 	<ul style="list-style-type: none"> 20 years
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, and antennas 	<ul style="list-style-type: none"> 7 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"> 7 years
	<ul style="list-style-type: none"> Construction equipment (e.g., directional boring machines, fiber splicers/test equipment, plows, backhoes, bulldozers) 	<ul style="list-style-type: none"> 10 years
	<ul style="list-style-type: none"> Construction-related motor vehicles (e.g., bucket trucks, dump trucks, trailers) 	<ul style="list-style-type: none"> 10 years
	<ul style="list-style-type: none"> Non-construction-related motor vehicles (i.e., used for transportation to construction sites or for maintenance purposes), (e.g., passenger vehicles, such as trucks or SUVs) 	<ul style="list-style-type: none"> 5 years
Customer Premises Equipment	<ul style="list-style-type: none"> Customer broadband access equipment (e.g., cable modems, wireless modems, routers, etc.) 	<ul style="list-style-type: none"> 3 years
Automatic Data Processing	<ul style="list-style-type: none"> Laptop computer and tablets 	<ul style="list-style-type: none"> 3 years
	<ul style="list-style-type: none"> Desktop computer and monitors 	<ul style="list-style-type: none"> 3 years

¹ The estimated useful life commences when the subject property is placed into service.

Table 1 – Useful Life Criteria

Asset Category	Types of Assets	Estimated Useful Life ¹
Equipment and Supplies	▪ Computer peripheral equipment	▪ 3 years
	▪ Digital Duplicator, Printer, Scanner, and Multi-Function Device (e.g., Fax/Printer/Scanner)	▪ 5 years

References

- Office of Management and Budget (OMB) Uniform Guidance (Federal Property Standards), [2 CFR §§ 200.310 – 200.316](#)
- [Department of Commerce Federal Financial Assistance Manual, October 2024](#)
- [Department of Commerce General Terms and Conditions, October 2024](#)
- Internal Revenue Service (IRS) [Internal Revenue Manual Part 1.35.6 \(Property and Equipment Accounting\), June 2024](#)
- [Internal Revenue Service, Publication 946, How to Depreciate Property, 2023](#)
- ASA – Machinery & Technical Specialties Committee, [Estimated Normal Useful Life Study, 2024](#)
- Gartner Research via Service Industry Association, [Know When It's Time to Replace Enterprise Network Equipment, 2016](#)
- Federal Form SF-428, [Tangible Personal Property Reports](#) (and attachments)
- Federal Form SF-429, [Real Property Status Reports](#) (and attachments)