



Field Directive on the Planning and Examination of Cost Segregation Issues in the Retail Industry

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MEMORANDUM FOR:
INDUSTRY DIRECTORS, LMSB
DIRECTORS, FIELD OPERATIONS
DIRECTOR, FIELD SPECIALISTS
DIRECTOR, PRE-FILING AND TECHNICAL GUIDANCE
AREA DIRECTORS, SBSE

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SUBJECT: Field Directive on the Planning and Examination of Cost Segregation Issues in the Retail Industry

Introduction

This memorandum is intended to provide direction to effectively utilize resources in the classification and examination of a taxpayer who is recovering costs through depreciation of tangible property used in the operation of a retail business. This Directive is not an official pronouncement of the law or the position of the Service and cannot be used, cited or relied upon as such.

Background

The crux of cost segregation is determining whether an asset is I.R.C. §1245 property (shorter cost recovery period property, 5 or 7 years) or §1250 property (longer cost recovery period property, 39, 31.5 or 15 years). The most common example of §1245 property is depreciable personal property, such as equipment. The most common examples of §1250 property are buildings and building components, which generally are not §1245 property.[1]

The difference in recovery periods has placed the Internal Revenue Service and taxpayers in adversarial positions in determining whether an asset is §1245 or §1250 property. Frequently, this causes the excessive expenditure of examination resources. The Director for the Retailers, Food, Pharmaceuticals and Healthcare Industry chartered a working group to address the most efficient way to approach cost segregation issues specific to the retail industry. The group produced the attached matrix and related definitions as a tool to reduce unnecessary disputes and foster consistent audit treatment.

Planning and Examination Guidance

Attached Retail Exhibit A is a matrix recommending the categorization and general depreciation system recovery period of various retail assets. (For recovery periods under IRC §168(g) alternative depreciation system, see Revenue Procedure 87-56, 1987-2 CB 674). If the taxpayer's tax return position for these assets is consistent with the recommendations in Retail Exhibit A, examiners should not make adjustments to categorization and lives. If the taxpayer reports assets differently, then adjustments should be considered. The Industry intends to update Retail Exhibit A regularly.

Attachments: Exhibit A

This matrix, which is part of the Cost Segregation Audit Techniques Guide, is intended to provide direction to effectively utilize resources in the classification and examination of property used in the operation of a retail

business such as a department or grocery store. General fact patterns specific to this industry have been considered in the classification of these assets and may not be applicable to other industries. Similarly, asset classification guidance issued for other industries is based on the general fact pattern for that industry and may not be applicable to a retail business situation. For example, for asset classification of restaurants located within a retail store, refer to the industry directive for restaurants. For examination techniques and historical background related to this issue, refer to the Cost Segregation Audit Techniques Guide.

NOTE: In the case of certain leasehold improvement property, the classifications in this directive are superseded to the extent that the American Jobs Creation Act of 2004 modifies IRC Section 168. Thus, a 15-year straight line recovery period should replace the recovery period shown in the following matrix if the asset is "qualified leasehold improvement property" (as defined in IRC Section 168(e)(6)) placed in service by the taxpayer after 10/22/04 and before 1/1/06.

Asset	Description	Property Type	Recovery Period
Awnings & Canopies	Readily removable overhang or covering, often of canvas or plastic, used to provide shade or cover over a storefront, window, or door; or used inside a structure to identify a particular department or selling area. Examples include applications over an exterior door or window, or attached to interior walls or suspended from ceilings for bakery, deli, floral, meat, or produce departments. Also includes canopies designed to protect customers and gasoline fueling equipment from weather conditions and to act as advertising displays that are anchored with bolts and are not attached to buildings or other structures. Does not include canopies that are an integral part of a building's structural shell, such as in the casino industry, or over docks. See also Concrete Foundations & Footings and Loading Docks .	1245	57.0 Distributive Trades and Services -- 5 Years
Beverage Equipment	Equipment for storage and preparation of beverages and beverage delivery systems. Beverage equipment includes the refrigerators, coolers, dispensing systems, and the dedicated electrical, tubing or piping for such equipment. The dispensing system may be gravity, pump or gas driven. See also Refrigerated Structures .	1245	57.0 Distributive Trades and Services -- 5 Years
Ceilings	Includes all interior ceilings regardless of finish or décor; e.g. drywall or plaster ceilings, acoustic ceilings, suspended ceilings (including hangers, frames, grids and tiles or panels), decorative metal or tin finishes, plastic panels, decorative panels, etc. See also Awnings & Canopies, Millwork - Decorative and Millwork - General Building or Structural .	1250	Building or Building Component -- 39 Years
Computers	Processors (CPU), direct access storage device (DASD), tape drives, desktop and laptop computers, CRT, terminals, monitors, printers, and other peripheral equipment. Excludes Point of Sale (POS) systems and computers that are an integral part of other equipment (e.g. fire detection, heating, cooling, or energy management systems, etc.).	1245	00.12 Information Systems -- 5 Years
Concrete Foundations & Footings	Includes formwork, reinforcement, concrete block, and pre-cast or cast-in-place work related to foundations and footings necessary for the proper setting of the building.	1250	Building or Building Component -- 39 Years
	Foundations or footings for signs, light poles, and other land improvements (except buildings).	1250	00.3 Land Improvements -- 15 Years
	The supporting concrete footings used to anchor gasoline pump canopies are inherently permanent structures and are classified as land improvements.	1250	57.1 Distributive Trades and Services -- 15 years
Data Handling	Includes adding and accounting machines, calculators, copiers, and duplicating machines. Excludes computers and computer peripheral	1245	00.13 Data Handling

Equipment	equipment, see Computers .		Equipment, except Computers – 5 Years
Doors	Interior and exterior doors, regardless of decoration, including but not limited to, double opening doors, overhead doors, revolving doors, mall entrance security gates, roll-up or sliding wire mesh or steel grills and gates, and door hardware (such as doorknobs, closers, kick plates, hinges, locks, automatic openers, etc.).	1250	Building or Building Component – 39 Years
	Special lightweight, double action doors installed to prevent accidents in a heavily trafficked area. For example, flexible doors, or clear or strip curtains used between stock and selling areas.	1245	57.0 Distributive Trades and Services – 5 Years
Doors - Air Curtains	Air doors or curtains are air systems located above doors and windows that circulate air to stabilize environments and save energy by minimizing the heated/air conditioned air loss through open doorways and windows. They also effectively repel flying insects, dust, and pollutants.	1250	Building or Building Component – 39 Years
Drive-Through Equipment	Drive-through equipment includes order taking, merchandise delivery, and payment processing systems whether mechanical or electronic. Excludes building elements such as doors, bays, or windows. See also Walls – Exterior , and Windows for drive-through bays and windows.	1245	57.0 Distributive Trades and Services -- 5 Years
Electrical	Includes all components of the building electrical system used in the operation or maintenance of the building or necessary to provide general building services such as electrical outlets of general applicability and accessibility, lighting, heating, ventilation, air conditioning, and electrical wiring.	1250	Building or Building Component – 39 Years
	Special electrical connections which are necessary to and used directly with a specific item of machinery or equipment or connections between specific items of individual machinery or equipment; such as dedicated electrical outlets, wiring, conduit, and circuit breakers by which machinery and equipment is connected to the electrical distribution system. Does not include electrical outlets of general applicability and accessibility. See Chapter 5 of the Cost Segregation Audit Techniques Guide for allocation examples.	1245	57.0 Distributive Trades and Services -- 5 Years
Elevators and Escalators	Elevators and escalators, which include handrails and smoke baffles, are permanently affixed to the building and intended to remain in place. They relate to the operation or maintenance of the building and are structural components.	1250	Building or Building Component – 39 Years
Energy Management Systems	Energy management systems control all energy-using systems in a building, automatically checking occupancy schedules, reading temperatures, and re-circuiting light levels, causing all heating, cooling and lighting equipment to operate so as to minimize energy costs. Includes, for example, detection devices such as smoke, motion and infrared devices, photocells, foil and contact switches, pressure switches, proximity alarms, sensors, alarm transmitting controls, data gathering panels, demand controllers, thermostats, computer controls, outside air economizers, occupancy sensors, electronic ballasts, and all related wiring and conduit. May also provide for fire and burglary protection.	1250	Building or Building Component – 39 Years
Exit Signs	Signs posted along exit routes that indicate the direction of travel to the nearest exit. These signs typically read "EXIT" and may have distinctive colors, illumination, or arrows indicating the direction to the exit.	1250	Building or Building Component – 39 Years
Fire Protection &	Includes sensing devices, computer controls, sprinkler heads, piping or plumbing, pumps, visual and audible alarms, alarm control panels, heat	1250	Building or Building

Alarm Systems	and smoke detection devices, fire escapes, fire doors, emergency exit lighting and signage, and wall mounted fire extinguishers necessary for the protection of the building.		Component – 39 Years
Fire Protection Equipment	Includes special fire detection or suppression systems directly associated with a piece of equipment. For example a fire extinguisher designed and used for protection against a particular hazard created by the business activity.	1245	57.0 Distributive Trades and Services -- 5 Years
Floor Coverings	Floor covering affixed with permanent adhesive, nailed, or screwed in place. Examples include ceramic or quarry tile, marble, paving brick, and other coverings cemented, mudded, or grouted to the floor; epoxy or sealers; and wood flooring.	1250	Building or Building Component – 39 Years
	Floor covering that is installed by means of strippable adhesives. For the retail industry, all vinyl composition tile (VCT), sheet vinyl, and carpeting will be treated as not permanently attached and not intended to be permanent. Also includes flooring that is frequently moved and reused to create a department theme or seasonal display.	1245	57.0 Distributive Trades and Services -- 5 Years
Floors	Includes concrete slabs and other floor systems. Floors include special treatments applied to or otherwise a permanent part of the floor. For example "super flat" finish, sloped drainage basins, raised perimeter, serving line curb, or cooler, freezer and garbage room floors.	1250	Building or Building Component – 39 Years
Heating, Ventilating & Air Conditioning (HVAC)	Includes all components of a central heating, ventilating and air conditioning system not specifically identified elsewhere. HVAC systems that are installed not only to meet the temperature and humidity requirements of machinery, but are also installed for additional significant purposes, such as customer comfort and ventilation, are building components.	1250	Building or Building Component – 39 Years
	Only separate HVAC units that meet the sole justification test are included (i.e., machinery the sole justification for the installation of which is the fact that such machinery is required to meet temperature or humidity requirements which are essential for the operation of other machinery or the processing of materials or foodstuffs.) HVAC may meet the sole justification test even though it incidentally provides for the comfort of employees, or serves, to an insubstantial degree, areas where such temperature or humidity requirements are not essential. Includes refrigeration units, condensers, compressors, accumulators, coolers, pumps, connecting pipes, and wiring for the mechanical equipment for climate controlled rooms, walk-in freezers, coolers, humidors and ripening rooms. Allocation of HVAC is not appropriate. See also Refrigerated Structures, Refrigeration Equipment, and Ripening Rooms.	1245	57.0 Distributive Trades and Services -- 5 Years
Kiosks	A small retail outlet, often prefabricated, which acts like a fixed retail outlet yet is not permanent. Kiosks may be used to retail merchandise such as newspapers and magazines, film and digital images, and food and beverages. Kiosks are also present in shopping centers or malls where they function as temporary or portable retail outlets for a variety of merchandise.	1245	57.0 Distributive Trades and Services - 5 Years
Light Fixtures - Interior	Includes lighting such as recessed and lay-in lighting, night lighting, and exit lighting, as well as decorative lighting fixtures that provide substantially all the artificial illumination in the building or along building walkways. For emergency and exit lighting, see Fire Protection & Alarm Systems.	1250	Building or Building Component – 39 Years
	Decorative light fixtures are light fixtures, such as neon lights or track lighting, which are decorative in nature and not necessary for the operation of the building. In other words, if the decorative lighting were turned off, the other sources of lighting would provide sufficient light for operation of the building. If the decorative lighting is the <i>primary</i> source of lighting, then it is section 1250 property.	1245	57.0 Distributive Trades and Services - 5 Years

Light Fixtures - Exterior	Exterior lighting whether decorative or not is considered section 1250 property to the extent that the lighting relates to the maintenance or operation of the building. This category includes building mounted lighting to illuminate walkways, entrances, parking, etc.	1250	Building or Building Component – 39 Years
	Pole mounted or freestanding outdoor lighting system to illuminate sidewalks, parking or recreation areas. See also Poles & Pylons . Note* asset class 00.3 Land improvements includes both section 1245 and 1250 property per Rev. Proc. 87-56.	See Note*	00.3 Land Improvements – 15 Years
	Plant grow lights or lighting that highlights <i>only</i> the landscaping or building exterior (but not parking areas or walkways) does not relate to the maintenance or operation of the building.	1245	57.0 Distributive Trades and Services -- 5 Years
Loading Docks	Includes bumpers, permanently installed dock levelers, plates, seals, lights, canopies, and overhead doors used in the receiving and shipping of merchandise.	1250	Building or Building Component – 39 Years
	Includes items such as compactors, conveyors, hoists and balers.	1245	57.0 Distributive Trades and Services -- 5 Years
Millwork - Decorative	Decorative millwork is the decorative finish carpentry in a retail selling area. Examples include detailed crown moldings, lattice work placed over finished walls or ceilings, cabinets, cashwraps, counters and toppers. The decorative millwork serves to enhance the overall décor of the retail store and is not related to the operation of the building. Cabinets and counters in a restroom are excluded from this category; see Restroom Accessories .	1245	57.0 Distributive Trades and Services -- 5 Years
Millwork - General Building or Structural	General millwork is all building materials made of finished wood (e.g., doors and frames, window frames, sashes, porch work, mantels, panel work, stairways, and special woodworking). Includes pre-built wooden items brought to the site for installation and items constructed on site such as restroom cabinets, door jambs, moldings, trim, etc.	1250	Building or Building Component – 39 Years
Office Furnishings	Includes desk, chair, credenza, file cabinet, table or other furniture such as workstations. Also includes telephone equipment, fax machines, and other communications equipment. Does not include communications equipment included in other asset classes in Rev. Proc. 87-56.	1245	00.11 Office Furniture, Fixtures, and Equipment – 7 Years
Parking Lots	Grade level surface parking area usually constructed of asphalt, brick, concrete, stone or similar material. Category includes bumper blocks, curb cuts, curb work, striping, landscape islands, perimeter fences, and sidewalks.	1250	00.3 Land Improvements – 15 Years
Parking Structures	Any structure or edifice the purpose of which is to provide parking space. Includes, for example, garages, parking ramps, or other parking structures.	1250	Building or Building Component – 39 Years
Plumbing	All piping, drains, sprinkler mains, valves, sprinkler heads, water flow switches, restroom plumbing fixtures (e.g. toilets) and piping, kitchen	1250	Building or Building

	hand sinks, electric water coolers, and all other components of a building plumbing system (water or gas) not specifically identified elsewhere.		Component – 39 Years
	Includes water, gas, or refrigerant hook-ups directly connected to appliances or equipment, eyewash stations, kitchen drainage, and kitchen hot water heater. For example, a hair salon in a retail outlet would require special hair washing sinks and water hook-up for the sinks.	1245	57.0 Distributive Trades and Services -- 5 Years
Point of Sale (POS) Systems	A register or terminal based data collection system used to control and record all sales (cash, charge, COD, gift cards, layaway, etc.) at the point of sale. Includes cash registers, computerized sales systems and related peripheral equipment, satellite systems, scanners, and wands. See also Electrical for hook-ups.	1245	57.0 Distributive Trades and Services -- 5 Years
Poles & Pylons	Light poles for parking areas and other poles poured in concrete footings or bolt-mounted for signage, flags, etc. Note* asset class 00.3 Land improvements includes both section 1245 and 1250 property per Rev. Proc. 87-56. See also Signs and Light Fixtures – Exterior .	See Note*	00.3 Land Improvements – 15 Years
Refrigeration Equipment	Includes refrigeration units, condensers, compressors, accumulators, coolers, pumps, connecting pipes, and associated wiring. Refrigeration equipment is commonly found in climate controlled rooms, walk-in freezers, coolers, humidors, and ripening rooms.	1245	57.0 Distributive Trades and Services -- 5 Years
Refrigerated Structures	Includes structural components such as walls, floors, ceilings, and insulation to construct a climate controlled structure, room or facility such as a cold storage warehouse, walk-in freezer, cooler, garbage room, or humidor. See also Refrigeration Equipment .	1250	Building or Building Component – 39 Years
	A portable structure installed inside the building, consisting of prefabricated panels mounted on a movable framework. Portable structures are designed to be able to be disassembled and moved. See also Refrigeration Equipment .	1245	57.0 Distributive Trades and Services -- 5 Years
Restaurant – In Store	See Restaurant Industry Directive. For retail situations that include a restaurant or other food preparation property within a store, such as a deli or snack bar, the facts are similar to those considered in the industry directive on restaurants and that directive may be relied upon for asset classification.		
Restroom Accessories	Includes paper towel dispensers, electric hand dryers, towel racks or holders, cup dispensers, purse shelves, toilet paper holders, soap dispensers or holders, lotion dispensers, sanitary napkin dispensers and waste receptacles, coat hooks, handrails, grab bars, mirrors, shelves, vanity cabinets, counters, ashtrays, baby changing stations, and other items generally found in public restrooms that are built into or mounted on walls or partitions.	1250	Building or Building Component – 39 Years
Restroom Partitions	Includes shop made and standard manufacture toilet partitions, typically metal, but may be plastic or other materials.	1250	Building or Building Component – 39 Years
Retail Accessories	Accessories used to better display merchandise that are not held for sale. Includes assets such as audio/video display devices, artwork (if depreciable), holiday decorations, lamps, mirrors, pictures, plaques, potted plants, and decorative mobile props (such as coat of arms, sporting equipment or memorabilia, etc., excluding non-depreciable art, antiques or collectibles).	1245	57.0 Distributive Trades and Services -- 5 Years

Retail Conveying Equipment	Includes assets such as belt or roller conveyors and pneumatic tube systems used to distribute retail merchandise.	1245	57.0 Distributive Trades and Services -- 5 Years
Retail Equipment	Includes assets such as sewing machines, tackers, ironing equipment, pressing tables, steam presses, pinning machines, price mark guns, marking machines, work benches, power tools, check writers, endorsing machines, paper cutters, perforators, postage meters, money sorters, coin counting and dispensing equipment, and shopping carts.	1245	57.0 Distributive Trades and Services -- 5 Years
Retail Fixtures	Includes assets such as back cases or islands, cabinets, cubes, deli cases, end caps, floor stands, garment racks, gondolas, grid systems, mannequins, refrigerator/freezer cases, shelving, sign holders or stands, show cases, wall display units and other retail fixtures (such as dressing or fitting room partitions) needed in the business operation that are not a building component.	1245	57.0 Distributive Trades and Services -- 5 Years
Retail Furniture	Includes furniture unique to retail stores and distinguishable from office furniture. For example, a high stool in a cosmetic department, a shoe department footstool, a hair salon barber chair, or a bench outside a dressing room. See also Office Furnishings .	1245	57.0 Distributive Trades and Services -- 5 Years
Ripening Rooms	Special enclosed equipment boxes used to ripen produce by circulating special gases. The rooms are large boxes with special doors and large airplane-type propellers, which circulate the gases used to ripen the produce. The boxes are housed within a distribution center warehouse. These specialized facilities are considered to be part of the retail distribution equipment because they have a special retail purpose and can not be used for any other purpose. The boxes are not a part of the building structure.	1245	57.0 Distributive Trades and Services -- 5 Years
Roof	All elements of the roof including but not limited to joists, rafters, deck, shingles, vapor barrier, skylights, trusses, girders, and gutters. Determination of whether decorative elements of a roof (e.g. false dormers, mansard) constitute structural building components depends on their integration with the overall roof, not their load bearing capacity. If removal of the decorative element results in the direct exposure of building components to water, snow, wind, or moisture damage, or if the decorative element houses lighting fixtures, wiring, or other structural components, then the decorative elements are part of the overall roof system and are structural components of the building.	1250	Building or Building Component -- 39 Years
Security Systems	Includes security equipment for the protection of the building (and its contents) from burglary or vandalism and protection of employees from assault. Examples include window and door locks; card key access systems; keyless entry systems; security cameras, recorders, monitors and related equipment; perimeter and interior building motion detectors; security lighting; alarm systems; and security system wiring and conduit.	1250	Building or Building Component -- 39 Years
	Electronic article surveillance systems including electronic gates, surveillance cameras, recorders, monitors and related equipment, the primary purpose of which is to minimize merchandise shrinkage due to theft. Also includes teller-style pass-through windows, security booths, and bulletproof enclosures generally located in the cash office and customer service areas.	1245	57.0 Distributive Trades and Services -- 5 Years
Signs	Exit signs, restroom identifiers, room numbers, and other signs relating to the operation or maintenance of a building.	1250	Building or Building Component -- 39 Years
	Interior and exterior signs used for display or theme identity. For example, interior signs to identify departments or exterior signs to display trade	1245	57.0 Distributive Trades and

	names or trade symbols.		Services --
	For pylon signs, includes only sign face. See also Poles & Pylons .		5 Years
Site Preparation, Grading & Excavation	In general, land preparation costs include the one time cost of clearing and grubbing, site stripping, fill or excavation, and grading to allow development of land. Clearing and grubbing is the removal of debris, brush, trees, etc. from the site. Stripping is the removal of the topsoil to provide a stable surface for site and building improvements. The grading of land involves moving soil for the purpose of producing a more level surface to allow development of the land.		Land
	Clearing, grading, excavating and removal costs directly associated with the construction of buildings and building components are part of the cost of construction of the building and depreciated over the life of the building.	1250	Building or Building Component – 39 Years
	Clearing, grading, excavating and removal costs directly associated with the construction of sidewalks, parking areas, roadways and other depreciable land improvements are part of the cost of construction of the improvements and depreciated over the life of the associated asset.	1250	00.3 Land Improvements – 15 Years
Site Utilities	Site utilities are the systems that are used to distribute utility services from the property line to the retail building. Includes water, sanitary sewer, gas and electrical services.	1250	Building or Building Component – 39 Years
Site Work	Site work includes curbing, paving, general site improvements, fencing, landscaping, roads, sewers, sidewalks, site drainage and all other site improvements not directly related to the building. For sanitary sewers, see Site Utilities .	1250	00.3 Land Improvements – 15 Years
Sound Systems	Equipment and apparatus, including wiring, used to provide amplified sound or music. For example, public address by way of paging a customer or background music. Excludes applications linked to fire protection and alarm systems.	1245	57.0 Distributive Trades and Services -- 5 Years
Trash Enclosures	Enclosures for waste receptacles that are attached to the building. Typically constructed of the same materials as the building shell with either interior or exterior access. These trash enclosures are an integral part of the building shell and cannot be moved without damage to the underlying building.	1250	Building or Building Component – 39 Years
	Freestanding enclosures for waste receptacles, typically constructed on a concrete pad with its posts set in the concrete. Serves both safety and decorative functions.	1250	00.3 Land Improvements – 15 Years
Wall Coverings	Includes interior and exterior paint; ceramic or quarry tile, marble, stone, brick and other finishes affixed with mortar, cement or grout; paneling, wainscoting and other wood finishes affixed with nails, screws or permanent adhesives; and sanitary kitchen wall panels such as fiberglass, stainless steel and plastic wall panels.	1250	Building or Building Component – 39 Years
	Strippable wallpaper that causes no damage to the underlying wall or wall surface.	1245	57.0 Distributive Trades and Services -- 5 Years
Walls - Exterior	Includes all exterior walls and building support regardless of construction materials. Exterior walls may include columns, posts, beams, girders, curtain walls, tilt up panels, studs, framing, sheetrock, insulation, windows,	1250	Building or Building

	doors, exterior façade, brick, masonry, etc. Also includes drive-through bay, windows, and doors.		Component – 39 Years
Walls - Interior Partitions	Includes all load bearing interior partitions regardless of construction. Also includes non-load bearing partitions regardless of height (typically constructed of studs and sheetrock or other materials) that divide or create rooms or provide traffic control. Includes rough carpentry and plaster, dry wall or gypsum board, and other finishes.	1250	Building or Building Component – 39 Years
	Interior walls for merchandise display where the partition can be 1) readily removed and remain in substantially the same condition after removal as before, or 2) moved and reused, stored, or sold in their entirety.	1245	57.0 Distributive Trades and Services -- 5 Years
Windows	Exterior windows, including store front windows, drive-through service and carousel windows, and vestibule.	1250	Building or Building Component – 39 Years
Window Treatments	Window treatments such as drapes, curtains, louver, blinds, post construction tinting and interior decorative theme décor which are readily removable.	1245	57.0 Distributive Trades and Services -- 5 Years