

**WAC 388-835-0530 What depreciation methods are approved by DSHS?**

(1) Buildings, building improvements, land improvements, leasehold improvements, and fixed equipment must be depreciated using the straight-line method.

(2) Equipment must be depreciated using the straight-line method, the sum-of-the-years digits method, or the declining balance method at a rate not to exceed one hundred fifty percent of the straight-line rate. Providers electing to use either the sum-of-the-years digits method or the declining balance method may change to the straight-line method without permission of the department.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0530, filed 4/20/01, effective 5/21/01.]