

## Personal Property Codes

Code #10 Machinery & Equipment	Code #13 Manufacturing Machinery & Equipment	Code #17 Farm Machinery
<p>Industrial manufacturing machinery &amp; equipment</p> <p>Examples: tools, dies, jigs, patterns etc.</p> <p><b>Not eligible for an exemption under CGS 12-81 (76) - Code #13</b></p>	<p>Manufacturing machinery &amp; equipment used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products.</p> <p><b>Eligible for an exemption under CGS 12-81 (76).</b></p>	<p>Farm machinery used in the operation of a farm</p> <p>Examples: tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.</p>

Code #18 Farming Tools	Code #19 Mechanics Tools	Code #9 UNREGISTERED Motor Vehicles
<p>Examples: hoes, rakes, pitch forks, shovels, hoses, brooms, etc.</p>	<p>Examples: wrenches, air hammers, jack sockets, etc.</p>	<p>Examples: campers, rv's, snowmobiles, trailers, trucks, passenger cars, tractors, off road construction vehicles, etc. <b>INCLUDES</b> any car registered in another state but garaged in Connecticut.</p>

Code #16 Furniture, Fixtures and Equipment	Code #20 Electronic Data Processing Equipment
<p>Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions.</p> <p>Examples: desks, chairs, tables, file cabinets, calculators, copy machines, telephones (including mobile phones), answering machines, postage meters, cash registers, moveable air conditioners, partitions, display racks, refrigerators, freezer, kitchen equipment, etc.</p>	<p>Examples: computers, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986. <b>Bundled software IS taxable and must be included.</b></p>

Code #24 All Other Goods, Chattels & Effects	Code #23 Average Supplies
<p>Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories.</p> <p>Examples: video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, <b>leasehold improvements (other than realty)</b>, etc.</p>	<p>The average monthly quantity of supplies normally consumed in the course of a business.</p> <p>Examples: stationary, post-it notes, toner, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies, maintenance supplies, etc.</p> <p><b>This code does NOT need to be broken down by year - it is a monthly/yearly total.</b></p>

