

Personal Property Codes

Code #10 Machinery & Equipment	Code #13 Manufacturing Machinery & Equipment	Code #17 Farm Machinery
Industrial manufacturing machinery & equipment Examples: tools, dies, jigs, patterns etc. Not eligible for an exemption under CGS 12-81 (76) - Code #13	Manufacturing machinery & equipment used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products. Eligible for an exemption under CGS 12-81 (76).	Farm machinery used in the operation of a farm 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.
Code #18 Farming Tools	Code #19 Mechanics Tools	Code #9 UNREGISTERED Motor Vehicles
Examples: hoes, rakes, pitch forks, shovels, hoses, brooms, etc.	Examples: wrenches, air hammers, jack sockets, etc.	Examples: campers, rv's, snowmobiles, trailers, trucks, passenger cars, tractors, off road construction vehicles, etc. INCLUDES any car registered in another state but garaged in Connecticut.
Code #16 Furniture, Fixtures and Equipment	Code #20 Electronic Data Processing Equipment	
Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupations and professions. 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.	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. Bundled software IS taxable and must be included.	
Code #24 All Other Goods, Chattels & Effects	Code #23 Average Supplies	
Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. Examples: video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements (other than realty) , etc.	The average monthly quantity of supplies normally consumed in the course of a business. Examples: stationary, post-it notes, toner, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies, maintenance supplies, etc. This code does NOT need to be broken down by year - it is a monthly/yearly total.	

