

Basic Notes:

- * **The purpose of this list is to standardize what funds can be used to pay for items.**
 - * **PIP = Capital project bond funds associated with the design and construction of a public improvement project, typically itemized in Section 3 of a Capital Budget bill.**
 - * **FFE = Bond funds associated with the procurement of movable furniture, fixtures, and equipment, typically itemized in Section 4 of a Capital Budget bill.**
 - * **GGO = Any organizational funds outside of bond proceeds used to support a public improvement project.**
- * **FFE \$ must be spent within 2 years of Fin. Insp. of a Capital project; beyond 2 years, must use GGO.**
- * **X O in two columns means = X must pay from PIP on a new project but O means you can pay from FFE in renovation project that doesn't have any PIP \$.**
- * **Base warranty (3 yrs.) may be PIP or FFE; extended warranty must be GGO.**
- * **Maintenance costs must be paid from GGO.**
- * **This list will be in effect from July 2017 through June 2018. No changes will be made on the list.**

Description	PIP	FFE	GGO
"Attic Stock" extras to be used in future			X
ABS plastic pipe repair clamp			X
Accommodation furniture		X	
Acidizing equipment			X
Acids			X
Acoustical ceiling suspension system	X		
Activated carbon equipment		X	
Acupuncture equipment		X	
ADA hearing assist system		X	
ADA Lift/Accessible chair lift	X	O	
Adhesive label cartridges			X
Adhesive tape, medical			X
Adhesives and sealants			X
Adobe bricks	X		
Aerobic training equipment		X	
Agricultural machinery and equipment		X	
Agricultural processing machinery and equipment		X	
Air classification equipment or parts or screens		X	
Air compressor	X	O	
Air conditioning	X		
Air conditioning - air to air heat exchangers	X		
Air conditioning - chilled beams	X		
Air conditioning - dampers	X		
Air conditioning - ductwork	X		
Air conditioning - fans	X		
Air conditioning - grilles	X		
Air conditioning - heat pumps	X		
Air conditioning - packaged rooftop units	X		
Air conditioning - packaged terminal air conditioning units	X		
Air conditioning - split system units	X		
Air conditioning - terminal units	X		

Description	PIP	FFE	GGO
Air conditioning - variable refrigerant flow	X		
Air conditioning - air handling units	X		
Air conditioning - make-up air units	X		
Air conditioning - window unit		X	
Air drilling equipment		X	
Air flotation equipment		X	
Air freshners			X
Air hockey tables		X	
Air purification equipment, portable		X	
Air system balancing and testing	X		
Air tables		X	
Air vent	X		
Aircraft cargo handling equipment		X	
Aircraft de-icing equipment		X	
Aircraft tie down strap assemblies (except leather)		X	
Airwave shielding installation for computer room			X
Alarm apparatus	X		
Alcohol, industrial			X
Allergy examining equipment		X	
Alumina fused refractories		X	
Alumina porcelain insulators			X
Aluminous refractory cement			X
Aluminum freezer foil			X
Aluminum ladders			X
AM/FM antenna		X	
AM/FM tuner		X	
Amino acid analyzer accessories			X
Ammonia (except fertilizer material)			X
Ammonia removal equipment			X
Ammonia, household-type,			X
Ammunition (except sporting)			X
Ampoule filling equipment			X
Analytical instruments (e.g., photometers, spectrographs)		X	
Ancillary display		X	
Andirons		X	
Angle irons			X
Animal husbandry equipment		X	
Animal identification supplies			X
Animal laboratory equipment			X
Animal shearing or clipping equipment			X
Animal testing equipment		X	
Animal traps			X
Antibiotic detection equipment			X
Antifreeze			X
Antique furniture			X

Description	PIP	FFE	GGO
Antiscald bath and shower valves, plumbing,	X		
Appliances (see specific name, <i>i.e. dishwasher</i>)			
Appliances, surgical			X
Applicators, wood			X
Aquaculture equipment			X
Aquaria equipment		X	
Aquarium accessories			X
Aquariums			X
Arc lamp		X	
Arc lighting fixtures (except electrotherapeutic), electric			X
Architect's equipment and supplies			X
Architectural decorative trim			X
Architectural salvage	X		
Architectural sculptures, clay			X
Architectural sculptures, stone			X
Architectural terra cotta	X		
Architectural wall panels, precast concrete	X		
Architectural woodwork and fixtures (<i>i.e.</i> , custom interiors)	X		
Area and sports luminaries (<i>e.g.</i> , stadium lights), electric	X		
Arm traction supplies			X
Aromatic chemicals			X
Art student bench			X
Arts and crafts equipment and accessories and supplies			X
Ashtrays			X
Assembly fixtures			X
Atomic and nuclear energy machinery and equipment		X	
Auditorium or stadium or special use seating - classroom seating bolted to floor	X		
Auditorium or stadium or special use seating - classroom seating not bolted to floor		X	
Auditorium or stadium or special use seating - expandable (pull out) stadium seats in gym attached to wall	X		
Auditorium or stadium or special use seating - upholstered seats in tiered rows	X		
Auditorium or stadium or special use seating (see also bleacher)			
Autoclaves, laboratory-type (except dental)	X		
Automated Building Control - cabling	X		
Automated Building Control - carbon monoxide monitors	X		
Automated Building Control - control air components	X		
Automated Building Control - control wiring	X		
Automated Building Control - dampers & actuators	X		
Automated Building Control - hydronic units	X		
Automated Building Control - initial setup/programming	X		
Automated Building Control - nitrogen dioxide monitors	X		
Automated Building Control - sensors	X		
Automated Building Control - servers	X		
Automated Building Control - software	X		
Automated Building Control - thermostats	X		

Description	PIP	FFE	GGO
Automated Building Control - wiring diagrams	X		
Automated cover slipping equipment		X	
Automated microscope slide labeler		X	
Automated tissue cassette labeler			X
Automobile polishes and cleaners			X
Automobile suspension spring			X
Automotive chemicals (except lubricating greases, lubrication oils)			X
Autopsy equipment		X	
Autopsy furniture		X	
Autopsy sinks	X		
Autopsy supplies			X
Autopsy tables, affixed to floor	X		
Autopsy tables, not affixed to floor		X	
Autoradiography film		X	
AV - Audio/Video editing/recording/post production workstations			X
AV - Audio/Video encoder/decoder/transcoder hardware		X	
AV - Audio/Video installation		X	
AV - Audio/Video maintenance/support (after first year term)			X
AV - Audio/Video maintenance/support with initial install (first year term)		X	
AV - Audio/Video mounts/racks/mounting Hardware	X	O	
AV - Audio/Video processing/mixing/switching/routing/amplification/distribution		X	
AV - Audio/Video recording media			X
AV - Installed antennas (external to building)	X	O	
AV - Installed antennas (internal to building)		X	
AV - Installed audio/video control/monitoring/automation systems		X	
AV - Installed audio/video recorders/playback devices		X	
AV - Installed CATV audio/video modulators/encoders		X	
AV - Installed CCTV/surveillance cameras/displays/recorders/controllers/systems		X	
AV - Installed CCTV/surveillance mounting hardware	X	O	
AV - Installed ceiling projection screen - permanent into building structure	X	O	
AV - Installed commercial grade TVs/displays/projection systems		X	
AV - Installed commercial/professional video cameras		X	
AV - Installed consumer grade TVs/displays/projection systems		X	
AV - Installed microphones/speakers/hearing assistance systems		X	
AV - Installed rack power distribution		X	
AV - Installed RF CATV building distribution system	X	O	
AV - Movable audio/video mounting hardware/stands			X
AV - Non-installed/portable audio			X
AV - Non-installed/portable commercial grade TVs/displays/projection systems			X
AV - Non-installed/portable video systems			X
AV - Portable/mobile CATV audio/video modulators/encoders			X
AV - Portable/mobile CCTV/surveillance systems			X
AV - Projector - Wall mounted electronic smart board with short throw projector			X
AV - Projector - Wall mounted flat panel display			X
AV - Projector bulbs/display replacement parts			X

Description	PIP	FFE	GGO
AV - Television access equipment			X
Awnings, rigid plastics or fiberglass	X		
Baby and toddler furniture		X	
Baby changing table		X	
Back stroke pennants			X
Backflow preventors, plumbing	X		
Badges			X
Bag sealing tools			X
Bag tag printer		X	
Bagel case			X
Bags, sleeping			X
Balance or gross motor equipment		X	
Balances and scales (except laboratory)		X	
Balances and scales, laboratory		X	
Balancing equipment			X
Balcony railings	X		
Ball transfer tables			X
Balloons, plastics,			X
Balls, used for exercise/athletics			X
Balmer lamp		X	
Band printers		X	
Band saw tables			X
Bandage scissors			X
Bandages and dressings, surgical and orthopedic			X
Bank chests	X		
Bank fixtures	X		
Banners			X
Bannisters	X		
Bar code printer		X	
Bar code reader equipment		X	
Bar stools		X	
Barn stanchions and standards			X
Barricades			X
Base exchange equipment		X	
Basic exam table		X	
Basketball floor covering	X		
Basketball hoops, portable		X	
Bath fans	X		O
Bath fans with integral lighting fixture	X		
Bath tub refinishing on site			X
Bathroom accessories (not fixed to wall, ceiling, floor)			X
Bathroom and bathing aids for the physically challenged	X		
Bathroom fixtures	X		
Bathroom mirror	X		
Bathroom plumbing fixture and sanitary ware	X		

Description	PIP	FFE	GGO
Bathroom vanity	X		
Bathroom wall treatments	X		
Bathtubs	X		
Batteries (except automotive)			X
Battery cabinets or covers or doors		X	
Batting cages/netting			X
Batts and batting (except nonwoven fabrics)	X		
Bauxite brick	X		
Beam clamps	X		
Bed frames		X	
Bedclothes and table and kitchen linen and towels			X
Bedcoverings, electric,			X
Bedroom furniture		X	
Beds (except hospital),		X	
Beds (including cabinet and folding), (except hospital)		X	
Beds, dormitory-type,		X	
Beds, hospital,		X	
Bedside clinical cabinet accessories			X
Bedside clinical cabinets		X	
Beekeeping equipment			X
Beeswax polishes and waxes			X
Bellows, hand,			X
Bench clamp			X
Bench grinder		X	
Bench protectors or liners		X	
Bench refractometers or polarimeters		X	
Bench sander		X	
Bench scales		X	
Bench vises		X	
Benches, park-type		X	
Benches, public building-type		X	
Benches, work,		X	
Benchtop centrifuges		X	
Benchtop ice bucket or chilling container			X
Benchtop reagent storage rack			X
Bentwood (steam bent) products (except furniture)			X
Beryllia porcelain insulators	X	O	
Bicycle			X
Bidets	X		
Bike Racks	X		
Billiard tables			X
Binders, looseleaf			X
Biohazard protective clothing and accessories			X
Biological safety cabinet		X	
Biometric identification equipment		X	

Description	PIP	FFE	GGO
Bipolar darlington or radio frequency RF transistors		X	
Bipolar or radio frequency bipolar transistor		X	
Blackboards	X		
Blanket or solution warmer cabinets			X
Blankets (except electric)			X
Blankets, electric,			X
Bleach			X
Bleacher seating, exterior movable		X	
Bleachers attached to wall, stationary or expandable	X		
Bleachers, tip and roll		X	
Blinds and shades, see Window Treatments			
Blocks, fire clay	X		
Blocks, glass	X		
Blocks, tackle			X
Blood administration or transfusion tubing clamps			X
Blood bank test kits or supplies			X
Blood drawing or phlebotomy chairs		X	
Blood gas analyzer accessories			X
Blood testing apparatus, laboratory-type			X
Blow dryers, household-type electric	X		
Blower or fan, cooling and dry heating		X	
Blu-Ray player	X	O	
Boards, wood (e.g., clip, ironing, meat, pastry)			X
Body feature measuring equipment			X
Boiler chipping, cleaning and scaling			X
Boilers (e.g., heating, hot water, power, steam)	X		
Bolts, nuts, and rivets	X		
Bone china		X	
Book and general storage units for classrooms		X	
Book cart			X
Book ends		X	
Bookcase		X	
Bookcases, household-type		X	
Bookcases, office-type		X	
Books, sales or receipt			X
Booster heater		X	
Boring or sinking machinery			X
Bottle caps and lids			X
Bottle corks			X
Bottle warmers, household-type electric		X	
Bowling center furniture		X	
Bowling equipment			X
Bowling supplies and accessories			X
Bowls and bowl covers, plastics			X
Bowls, wood, turned and shaped		X	

Description	PIP	FFE	GGO
Brackets (i.e., builder's hardware-type)	X		
Brass goods, plumbers'	X		
Brass polishes			X
Brasswork, ornamental	X		
Bread machines, household-type electric		X	
Bread rack			X
Bricks (i.e., common, face, glazed, hollow, vitrified), clay	X		
Bricks, adobe	X		
Bricks, clay refractory	X		
Bricks, glass	X		
Bricks, nonclay refractory	X		
Broadband or narrowband digital cross connect DCX equipment			X
Brooms and brushes, household-type,			X
Brush blocks, wood, turned and shaped			X
Bubble packaging materials, plastics			X
Buffets (furniture)		X	
Buffing compounds			X
Builder's hardware	X	O	
Building demolition machinery and equipment			X
Building fixture and fitting (except mechanical equipment)	X		
Building materials (e.g., fascia, panels, siding, soffit), plastics	X		
Building panels, corrugated and flat, plastics	X		
Building tile	X		
Built-in storage cabinets	X		
Bulk liquid acid equipment		X	
Bulk liquid cement equipment		X	
Bulk liquid fracturing equipment		X	
Bulletin boards, wood and cork	X		
Bulletproof vests			X
Bungs, wood			X
Bunsen burners			X
Buoys, cork,			X
Burners, fuel oil and distillate oil			X
Bushings			X
Business card holders			X
Cabinet accessories			X
Cabinet hardware	X		
Cabinet, desiccators		X	
Cabinets (i.e., stand alone and movable, i.e. stereo, television)		X	
Cabinets, built in	X		
Cabinets, built-in, clinical, laboratory or classroom	X		
Cabinets, built-in, kitchen or bathroom, stock or custom	X		
Cabinets, for sinks	X		
Cabinets, kitchen, free standing and movable, (islands)		X	
Cable clamp and staple		X	

Description	PIP	FFE	GGO
Cable head end equipment	X		
Cache engine equipment		X	
Cadaver transport and storage equipment		X	
Cafeteria and lunchroom furnishings		X	
Cafeteria fixtures		X	
Cafeteria furniture		X	
Cafeteria tables and benches		X	
Calculator, See Office Machinery			
Calibrated resistance measuring equipment			X
Camera or television pickup tubes			X
Camp furniture		X	
Camping and outdoor equipment			X
Camping equipment for the physically challenged			X
Can openers, household-type electric		X	
Canning or bottling labels			X
Cants, resawed (lumber)			X
Canvas imprimables			X
Car seats, infant			X
Carbon brick		X	
Carbon filtration equipment		X	
Card tables		X	
Cardex vertical file		X	
Cardiac catheterization lab equipment		X	
Cards, greeting,			X
Cargo handling equipment		X	
Carpentry equipment			X
Carpet	X		
Carpet and rug cleaning equipment			X
Carpet cleaning			X
Carpets, area			X
Carriages, baby			X
Cartridge toner			X
Carts for stage storage		X	
Casegood or non modular desk		X	
Cash register		X	
Cashier stand			X
Casseroles, household-type electric			X
Cassette disposal equipment			X
Cassettes, prerecorded audio and video			X
Cast iron pipe repair clamp			X
Cast stone, concrete (except structural)	X		
Castable refractories, clay			X
Castable refractories, nonclay			X
Castables		X	
Casters, furniture		X	

Description	PIP	FFE	GGO
Casters, industrial			X
Casting and splinting supplies			X
Casting equipment and parts			X
Catering Equipment			X
Caulking (i.e., waterproofing)	X		O
Caulking materials			X
Caustic soda			X
Cedar chests		X	
Ceiling concealed trapdoor projection screen	X		
Ceiling fan with or w/o lighting fixture	X		
Ceiling lighting fixtures	X		
Ceiling, lay in panel	X		
Cell - bunk	X		
Cell - desk	X		
Cell - shelf	X		
Cell - stool	X		
Cell - storage cabinet	X		
Cellophane tape			X
Cellular telephone services			X
Cement bulk material equipment			X
Cement floating equipment stage tools			X
Cement floating equipment wiper plugs			X
Cement, clay refractory			X
Cementing equipment			X
Central air-conditioning equipment	X		
Central controller	X		
Central cooling equipment and piping	X		
Central heating equipment and piping	X		
Central vacuum - vacuum equipment	X		
Central vacuum - ductwork	X		
Central vacuum - hoses and attachments		X	
Centrifugal separation equipment or parts or screens		X	
Ceramic tiles, floor and wall	X		
Cervical collars			X
Chafing dishes, household-type electric			X
Chain fittings		X	
Chain ladders		X	
Chair, executive, swivel, stacking		X	
Chairs, portable folding, auditorium-type		X	
Chairs, stacking, auditorium-type		X	
Chalkboard	X		
Chandeliers	X		
Changing tables		X	
Channels, furring	X		
Char-broiler			X

Description	PIP	FFE	GGO
Checkers and checkerboards			X
Chemical additives (e.g., concrete, food, fuel, oil)			X
Chemical based equipment cleaning service			X
Chemical biological control equipment and accessories			X
Chemical biological control supplies			X
Chemical gases			X
Chemical stoneware (i.e., pottery products)			X
Chemical toilets, plastics			X
Chemicals (e.g., automotive, household, industrial, photographic)			X
Chemistry analyzer accessories or supplies			X
Chemistry test kits or supplies			X
Chemotherapy biological safety cabinets		X	
Chemotherapy bladder instillation equipment		X	
Chemotherapy equipment		X	
Chemotherapy personal protective equipment			X
Chests, fire or burglary resistive		X	
Chests, money		X	
Chests, safe deposit		X	
Chilled water - chemical treatment, initial setup	X		
Chilled water - chillers	X		
Chilled water - controls	X		
Chilled water - cooling towers	X		O
Chilled water - glycol, initial setup	X		
Chilled water - piping	X		
Chilled water - pumps	X		
Chilled water - sump tanks	X		
Chilled water - valves	X		
Chimney caps, concrete	X		
Chimney liner	X		
China closets			X
China cooking ware			X
China tableware, vitreous			X
Chinaware			X
Chlorine handling equipment			X
Christmas tree lighting sets, electric			X
Christmas tree ornaments			X
Church furniture		X	
Church supplies			X
Cigar and cigarette holders			X
Circuit assemblies and radio frequency RF components	X		O
Circuit breakers	X		
Circuit switchboard equipment	X	O	
Circulation or librarian desks or components			X
Circumcision clamps or bells			X
Clamp coupling			X

Description	PIP	FFE	GGO
Clamp tester			X
Clamped diaphragm seal			X
Clamping hub			X
Clamps			X
Classroom activity books			X
Classroom awards			X
Classroom banners			X
Classroom benches		X	
Classroom chairs, not bolted		X	
Classroom charts			X
Classroom Charts or classroom posters			X
Classroom decorative kits			X
Classroom decoratives and supplies			X
Classroom fine art paint, mediums and applicators			X
Classroom headers			X
Classroom posters or sets			X
Classroom ribbons or rosettes		X	
Classroom stools		X	
Classroom student seating charts			X
Classroom tables		X	
Clay and ceramic statuary			X
Clay and ceramics equipment		X	
Clay refractories (e.g., mortar, brick, tile, block)			X
Clean benches		X	
Clean dish shelving	X		
Clean room light fixture	X		
Clean room suits and accessories			X
Cleaners, household-type electric vacuum			X
Cleaning , carpet and rug			X
Cleaning and janitorial supplies			X
Cleaning compounds and preparations			X
Cleaning equipment			X
Cleaning Equipment and Supplies			X
Cleaning solutions for office equipment			X
Cleaning wipes for diagnostic equipment			X
Cleaning wipes for office machines			X
Clinical examination chairs		X	
Clinical forensics equipment		X	
Clinical procedure and examination tables		X	
Clinical seating and stools		X	
Clipboards			X
Clock oscillators			X
Clock radios			X
Clock timers		X	
Clocks	X	O	

Description	PIP	FFE	GGO
Closed circuit television CCTV system	X		
Closed circuit television installation	X		
Closed circuit television services			X
Closet organizer system		X	
Closet organizer system - shelves	X	O	
Closet organizer system - clothes rod/shelf			X
Clothes drying racks			X
Clothes hangers			X
Clothes poles		X	
Clothespins			X
Cloths, dusting and polishing, chemically treated			X
CO 60 radiography examination equipment		X	
Coagulation test kits or supplies			X
Coal tar products, primary and intermediate			X
Coating concrete structures with plastics	X		
Coaxial cable	X		
Cocks, drain, plumbing	X		
Coffee makers, household-type electric		X	
Coffee roasting equipment		X	
Coffee tables		X	
Coin-operated game machines			X
Coin-operated laundry equipment			X
Coin-operated merchandising machine			X
Coin-operated phonographs and vending machines			X
Cold plunge pool		X	
Cold testing equipment station		X	
Collaborative games			X
Color coding labels			X
Color matching system			X
Colostomy appliances			X
Comb or clamp type binding			X
Combination step wedges and spin tops for radiographic units		X	
Combination television VHS and DVD recorder		X	
Combination towel dispenser / waste receptacle	X		
Combs			X
Compact fluorescent CFL lamps	X		
Compressed gases (except LP gas)			X
Compressor, air and gas,	X		
Computer - Computer (Desktop, Laptop, Tablet)			X
Computer - Computer monitor			X
Computer - Computer Peripherals (keyboard, mouse, docking station etc.)			X
Computer - Server			X
Computer accessories			X
Computer accessory kits			X
Computer printers, See Office Machinery			

Description	PIP	FFE	GGO
Computer science teaching aids or materials			X
Computer software licensing service			X
Computerized medication dispensing cabinets		X	
Concrete additives	X		
Concrete coating, glazing or sealing	X		
Concrete furniture (e.g., benches, tables)	X		
Concrete products, precast (except block, brick and pipe)	X		
Concrete tanks	X		
Conductor casing running equipment	X		
Conduit, vitrified clay			X
Cones, pyrometric, earthenware		X	
Conference Room Furniture		X	
Conferencing tables		X	
Confined space rescue equipment			X
Consecutively numbered labels			X
Console mounted 3" full range loudspeaker (alarms)	X		
Containers, foil (except bags),		X	
Convertible sofas (except futons)		X	
Conveyor	X		
Cooking appliances (except ovens), electric portable			X
Cooking utensils			X
Cooking ware			X
Cooking ware (e.g., stoneware, coarse earthenware, pottery)			X
Cookware and kitchen tools			X
Coolers or ice chests			X
Cooling equipment and parts and accessories	X		
Cooling tower	X		
Coping, wall, clay	X		
Copings, concrete	X		
Copper cleaners			X
Copper foil			X
Copy/Fax/Printers/Scanners, see Office Machinery			
Coring equipment			X
Cork products (except gaskets)			X
Corks, bottle			X
Corn poppers, household-type electric			X
Corner clamps			X
Corrosion control equipment			X
Cotton and cotton balls, absorbent			X
Cotton battings (except nonwoven batting)			X
Cotton imprintables			X
Cotton tipped applicators			X
Couches, upholstered,		X	
Countersink tool or counterbore tool			X
Countersinks	X		

Description	PIP	FFE	GGO
Countertops	X		
Craft and hobby kits and sets			X
Creative play and rest time furnishings for daycare		X	
Credenza		X	
Credit and identification card stock, plastics			X
Cribs (i.e., baby beds)		X	
Crock pots, household-type electric			X
Crockery		X	
Crowd control equipment			X
Crucibles, fire clay,			X
Crucibles, graphite, magnesite, chrome, silica, or other nonclay materials			X
Crutches and walkers			X
Cryogenic label			X
Cryogenic tube or vial permanent marker or label		X	
CS 137 radiography examination equipment			X
Cuffs, leg, iron,			X
Cultured marble plumbing fixtures	X	O	
Cultured stone products (except plumbing fixtures)			X
Cup dispensers			X
Cups, plastics			X
Curbing, granite and stone,			X
Curling irons, household-type electric			X
Currency recognition equipment		X	
Current transformer and potential transformer test equipment	X		
Current-carrying wiring devices		X	
Curtain or drapery fixtures (e.g., poles, rods, rollers)		X	
Curtain rods and fittings		X	
Curtain stretchers, wood		X	
Curtain wall	X		
Curtains (see Window treatment)		X	
Cushion sets for radiosurgical helmets			X
Custom architectural millwork and fixtures	X		
Custom Base, cladding and side screen	X		
Cut and engraved glassware			X
Cut stone products (e.g., blocks, statuary)	X		
Cutting dies			X
Cutting equipment			X
Cutting, engraving, etching, painting or polishing purchased glass			X
Cyclic crudes and intermediates			X
Cylinder diameter measuring equipment			X
Cytology test kits or supplies			X
Dampproofing	X		
Darkroom supplies			X
Darts and dart games			X
Data logger for clinical temperature controlled equipment		X	

Description	PIP	FFE	GGO
Dayroom / cafeteria combination table / stools for secure facility	X		
Dead bolts	X		
Decontamination aids and safety cleaning equipment		X	
Decontamination tables			X
Decorated glassware			X
Decorative area lighting fixtures	X		
Decorative ceiling or flush mount fixture	X		
Deep-fat fryers, household-type electric,		X	
Defense and Law Enforcement and Security and Safety Equipment			X
Degreasing preparations, household-type			X
Dehumidifiers, portable electric		X	
Dental cabinet accessories			X
Dental equipment		X	
Dental examination chairs		X	
Dental hygiene and preventive care equipment		X	
Dental imaging equipment		X	
Dental impression and forming equipment		X	
Dental laboratory equipment		X	
Dental procedure combination furniture or sets		X	
Dental tables			X
Dentists' professional supplies			X
Deoxyribonucleic sequence analyzer and/or accessories			X
Depressors, tongue,			X
Desalination equipment		X	
Desanding equipment		X	
Desk fans, electric			X
Desk fixtures		X	
Desk lamp		X	
Desk organizer			X
Desk pad			X
Desk stand alone, see also workstation		X	
Desk storage components			X
Desk supplies			X
Desking organizational components (inbox, pencil holder)			X
Desking system - base		X	
Desking system - desktop		X	
Desking system - drawer group		X	
Desking system - low panel		X	
Desking system - shelf		X	
Desking system - shelf with door		X	
Desking system - tall cabinet		X	
Desking system - tall or wall panel		X	
Desking system - undershelf light		X	
Desktop organizer hutches			X
Desktop trays or organizers			X

Description	PIP	FFE	GGO
Detention Equipment	X		
Detergents			X
Dewatering equipment	X		
Dialysis equipment			X
Dietary - kitchen hood	X		
Dietary - measurements of solids or liquids			X
Dietary - spatulas			X
Dietary - utensils (potato masher, corers, peelers, etc.)			X
Dietary - beverage and ice dispensing equipment	X		
Dietary - blender/juicer		X	
Dietary - cabinet, built-in	X		
Dietary - coffee maker		X	
Dietary - coffee urn			X
Dietary - cold pan			X
Dietary - cooking and warming equipment	X		
Dietary - cooking equipment	X		
Dietary - cooler shelving	X		
Dietary - degreasing and cleaning preparations			X
Dietary - dishes/tableware			X
Dietary - dishwasher	X		
Dietary - dishwashing equipment, conveyor type	X		
Dietary - disposable kitchenware			X
Dietary - disposer	X		
Dietary - drop-in food trays	X	O	
Dietary - food shield	X		
Dietary - food test kits or supplies			X
Dietary - food warmer display units/hot plates	X		
Dietary - freezer, countertop		X	
Dietary - freezer, reach-in	X		
Dietary - freezer, shelving	X		
Dietary - freezer, ultra cold or ultralow upright cabinets	X		
Dietary - freezer, under counter cabinet freezer	X		
Dietary - freezer, upright cabinet freezer	X		
Dietary - freezer, walk-in	X		
Dietary - fry filter	X		
Dietary - fryer assembly	X		
Dietary - fume hoods	X		
Dietary - garbage disposal units, -type	X		
Dietary - Glasses/Stemware			X
Dietary - griddle	X		
Dietary - heated cabinet - mobile		X	
Dietary - hot food wells	X		
Dietary - Ice, dry			X
Dietary - Ice, ice bin (no electric, storage only)	X	O	
Dietary - Ice, ice buckets			X

Description	PIP	FFE	GGO
Dietary - Ice, ice crushers, household-type electric			X
Dietary - Ice, ice machine (with water line)	X		
Dietary - induction cooker	X		
Dietary - juice extractors		X	
Dietary - misc. equipment (except refrigerated)	X		
Dietary - mixer	X		
Dietary - mixer stand	X		
Dietary - oven, combi oven	X		
Dietary - oven, convection oven - double	X		
Dietary - oven, conveyor oven	X		
Dietary - oven, microwave		X	
Dietary - oven, pizza / bake oven	X		
Dietary - pre-rinse unit	X		
Dietary - range hoods	X		
Dietary - range with oven	X		
Dietary - refrigerated base	X		
Dietary - refrigerator case	X		
Dietary - refrigerator, built-in commercial	X		
Dietary - refrigerator, stand alone, no water line		X	
Dietary - safety or sanitation instructional signs/posters	X		
Dietary - scales		X	
Dietary - serving counter	X		
Dietary - silverware			X
Dietary - sink and hardware	X		
Dietary - slicer		X	
Dietary - soup counter	X		
Dietary - soup wells	X		
Dietary - stainless Steel Commercial Kitchen Sinks	X		
Dietary - stainless steel countertop with legs	X		
Dietary - stainless Steel Kitchen Dishwashing Tables	X		
Dietary - stainless Steel Kitchen Work Tables		X	
Dietary - stream tables	X		
Dietary - thermometers		X	
Dietary - tilt braising pan - 30 gal.	X		
Dietary - timers			X
Dietary - toaster/toaster ovens		X	
Dietary - tongs			X
Dietary - trash compactor	X		
Dietary - warming cabinets		X	
Dietary - warming trays		X	
Digital Analyzer controllers		X	
Digital imaging communications in medicine DICOM equipment		X	
Digital Signage	X		
Digital voice recorders			X
Digital x ray imaging systems	X		

Description	PIP	FFE	GGO
Dimension lumber, hardwood	X		
Dimension lumber, softwood	X		
Dimension stone dressing and	X		
Dimension stone for buildings	X		
Dinnerware, plastics		X	
Dip molding equipment			X
Directional drilling equipment	X		
Dish carts			X
Dishes			X
Disinfectants, household-type and industrial			X
Disinfecting or presterilization cleaning equipment			X
Display cases (except refrigerated)		X	
Display cases and fixtures (except refrigerated)		X	
Display wall controler			X
Dissection kits or supplies			X
Dissolution or disintegration verification equipment		X	
Distillate hydroprocessing equipment			X
Distribution equipment, electrical			X
Distribution or control board fixtures			X
Dock Bumpers, Levelers	X		
Dock equipment			X
Door locks	X		
Door opening and closing devices	X		
Doormats, plastics,			X
Doors and door frames	X		
Doors, safe and vault	X		
Doors, unframed glass	X		
Downlighting fixtures	X		
Drafting instruments			X
Drafting tables		X	
Drain cocks, plumbing,	X		
Drain or pipe cleaning equipment		X	
Drain pipe cleaners			X
Drain plugs, magnetic	X		
Drain tile, clay	X		
Drain, waste and vent system	X		
Drain, waste and vent system - backwater valves	X		
Drain, waste and vent system - cleanouts	X		
Drain, waste and vent system - floor drains	X		
Drain, waste and vent system - floor sinks	X		
Drain, waste and vent system - grease interceptors	X		
Drain, waste and vent system - manholes	X		
Drain, waste and vent system - oil-water separators	X		
Drain, waste and vent system - sewage ejectors	X		
Drain, waste and vent system - sump pumps	X		

Description	PIP	FFE	GGO
Drainboards		X	
Drapes, surgical, disposable			X
Drawing tables and boards, artist's		X	
Dressers		X	
Dressing tables		X	
Dressings, medical			X
Dressings, surgical			X
Drill clamp		X	
Drill floor equipment		X	
Drill rig rotary tables		X	
Drill stands			X
Drilling and exploration equipment			X
Drilling and workover rigs and equipment			X
Drinking fountain	X		
Drums, plastics (i.e., containers)			X
Dry cleaning equipment		X	
Dry ice			X
Dry shavers (i.e., electric razors)			X
Drycleaning preparations			X
Dryers		X	
Drying cabinets or ovens		X	
DSP expander			X
Duct work	X		
Ductile iron pipe repair clamp			X
Dump station		X	
Dunnage rack		X	
Dust cloths			X
Dust collecting and bag house equipment			X
DVD - Digital video disk players or recorders			X
Dye sublimation printers			X
Dyes, industrial			X
Dyestuffs			X
Ear clamps			X
Earthenware table and kitchen articles, coarse			X
Earthenware, and household, semivitreous			X
Ecaussine or alabaster			X
Edge blending projector			X
Electric blankets			X
Electric light fixtures	X		
Electric space heaters, portable			X
Electric Type Drivable Lift			X
Electrical - Installed AC electrical power/distribution systems	X	O	
Electrical - Installed alternative energy generation gear (solar/wind)	X	O	
Electrical - Installed DC power/distribution systems	X	O	
Electrical - Installed electrical grounding system	X	O	

Description	PIP	FFE	GGO
Electrical - Installed electrical power generators/backup power generators	X	O	
Electrical - Installed electrical power switchgear	X	O	
Electrical - Installed fuel tanks for generators	X	O	
Electrical - Installed uninterruptable power supplies (UPS)/surge suppression (direct wire into building)	X	O	
Electrical - Installed uninterruptable power supplies (UPS)/surge suppression (rack or standalone)		X	
Electrical - Portable AC electrical power/distribution systems			X
Electrical - Portable electrical power switchgear			X
Electrical - Portable/mobile alternative energy generation gear (solar/wind)			X
Electrical - Portable/mobile DC power/distribution systems			X
Electrical - Portable/mobile electrical power generators			X
Electrical - Portable/mobile uninterruptable power supplies (UPS)/surge suppression			X
Electrical - Utility poles	X		
Electrical fixture brackets	X		
Electrical signs	X		
Electromagnetic interference EMI shielding equipment		X	
Electronic equipment insurance			X
Electronic funds transfer point of sale equipment		X	
Electronic master clock	X		
Electronic toys and games			X
Electronic voting or vote-counting equipment		X	
Elevator guide rails	X		
Embalming equipment		X	
Embalming sink accessories			X
Embalming sinks	X		
Embalming supplies			X
Emergency lighting (i.e., battery backup)	X		
Encoder decoder equipment		X	
End tables		X	
Endoscopic equipment		X	
Engineers' equipment			X
Engineers' supplies			X
Entertainment - CD/DVD Player or recorder			X
Entertainment - CD/DVD Supplies (discs, labeling supplies etc.)			X
Entertainment - Library DVD, CD, or cassette shelving display unit		X	
Entertainment - Portable computer gaming console			X
Entertainment - Prerecorded audio and video tapes and discs			X
Envelopes			X
Equipment dust covers			X
Equipment inspection service			X
Equipment rack		X	
Equipment rack enclosure		X	
Equipment stand			X
Equipment test calibration or repair			X

Description	PIP	FFE	GGO
Equipment transportation case			X
Equipment usage fee			X
Exhaust hood with make-up air	X		
Exhaust system - ductwork	X		
Exhaust system - fire dampers	X		
Exhaust system - fire suppression	X		
Exhaust system - kitchen exhaust hood	X		
Exhaust system - upblast centrifugal exhaust fans	X		
Exhaust system - workshop exhaust hood	X		
Expandable downhole equipment			X
Explosives (except ammunition, fireworks)			X
Extending clamp			X
Extension ladders, wood			X
Extension planks, wood			X
Exterior lighting fixtures and accessories	X		
Extinguishers, fire	X		
Extra Patch Panels		X	
Eye care supplies			X
Face clock / lap counters / timers		X	
Facsimile machine, see Office Machinery			
Fall protection and rescue equipment			X
Fans (except attic), household-type electric			X
Fans, floor standing			X
Farm tractor			X
Faucet handles, vitreous china and earthenware	X		
Faucets, plumbing	X		
Fax machine, see Office Machinery			
Fences and gates	X		
Fencing	X		
Field sports equipment			X
Field strength measuring equipment			X
File cards and folders			X
Filing - cabinets, free standing		X	
Filing - high density filing system cabinets		X	
Filing - High density filing system floor imbed tracks	X		
Fingerprint equipment		X	
Fire escape equipment	X		
Fire escapes	X		
Fire Extinguishers	X		
Fire fighting equipment (non-vehicular)		X	
Fire sprinkler system - dry pipe valve	X		
Fire sprinkler system - fire department connection	X		
Fire sprinkler system - flow switches	X		
Fire sprinkler system - piping	X		
Fire sprinkler system - sprinkler heads	X		

Description	PIP	FFE	GGO
Fire sprinkler system - valves	X		
Fire sprinkler system - water	X		
Fire sprinkler system - wet pipe valve	X		
Fire suppression system - activation devices	X		
Fire suppression system - chemical tanks	X		
Fire suppression system - chemicals	X		
Fire suppression system - distribution heads	X		
Fire suppression system - flow switches	X		
Fire suppression system - piping	X		
Fire suppression system - pumps	X		
Fire suppression system - software/controls	X		
Fire suppression system - valves	X	O	
Fire suppression system (other than water)	X		
Firearms (except sporting)			X
Firebrick, clay refractories	X		
Firefighting suits and accessories			X
Fireplace fixtures and equipment	X		
Fireplace logs, electric	X		
Fireplace, natural gas	X		
First aid kit			X
Fitness equipment		X	
Fittings and valves, plumbers'	X		
Fixture wire	X		
Fixtures (e.g., poles, rods, rollers), curtain and drapery			X
Fixtures, electric lighting,	X		
Fixtures, store display,		X	
Flagpoles	X		
Flags			X
Flashlights			X
Flatbed Hand Trucks			X
Flatware		X	
Flexible metal hose and tubing	X		
Floodlights (i.e., lighting fixtures)	X		
Floor box	X		
Floor covering cart			X
Floor coverings, linoleum	X		
Floor coverings, resilient	X		
Floor coverings, rubber	X		
Floor coverings, rugs			X
Floor coverings, vinyl	X		
Floor lamp fixture		X	
Floor machines - sanding			X
Floor machines - Shampooing/Scrubbing			X
Floor machines - Waxers/Polishers			X
Floor polishes and waxes			X

Description	PIP	FFE	GGO
Floor tile, ceramic,	X		
Flooring, open steel (i.e., grating)	X		
Flow computers or totalizers			X
Flow cytometry test kits or supplies			X
Flow injection analysis equipment			X
Flow measurement equipment			X
Flue lining, clay,	X		
Fluid mechanics equipment			X
Fluorescent fixtures	X		
Fluorescent high bay fixture	X		
Fluorescent lamps	X		
Fluorescent lighting fixtures	X		
Fluoridation equipment	X		
Flush ceiling speaker	X		
Flush tanks	X		
Flush valves, plumbing,	X		
Flytraps, electrical			X
Focal distance measuring equipment			X
Foil			X
Foil containers (except bags)			X
Folders, file			X
Folding chairs		X	
Folding tables		X	
Food drying equipment		X	
Foot stools		X	
Fork lift			X
Forms, paper (e.g., business, office, sales)			X
Foundation dampproofing	X		
Fountain lighting fixtures	X		
Fountains (except drinking)	X		
Frames and pictures			X
Fuel oil burner	X		
Fuel storage tank	X		
Furnace	X		
Furnace conversion (i.e., from one fuel to another)	X		
Furnace humidifier	X		
Furnace, forced air	X		
Furnaces, (except forced air), heating		X	
Furniture - Computerized medication dispensing cabinets	X		
Furniture cleaning material			X
Furniture equipment rack			X
Furniture polish or waxes			X
Furniture polishes and waxes			X
Furniture refinishing			X
Furniture repair			X

Description	PIP	FFE	GGO
Fuse cabinet			X
Fuses, electric,	X		
Futon frames		X	
Gambling or wagering equipment			X
Gambling tables and games			X
Gamma ray radiography examination equipment	X		
Garage door	X		
Garage or canopy lighting fixture	X		
Garbage incinerators, precast concrete	X		
Garden furniture		X	
Garden pottery			X
Garden tractor (including lawn mowers and gators)			X
Gas hot water heaters	X		
Gas lift equipment			X
Gas lighting fixtures	X		
Gas masks			X
Gates	X		
Gavels, wood			X
Gel partition equipment			X
Generator	X		
Generators, electrical (except motor vehicle)	X		
Glassware for industrial, scientific, and technical use			X
Glassware, art decorative and novelty			X
Glassware, cutting and engraving			X
Glassware, household-type			X
Glassware, medical			X
Gloves, plastics			X
Glues			X
Gratings (i.e., open steel flooring)	X		
Greenhouse equipment	X		
Greenhouse irrigation equipment	X		
Greenhouse isolation equipment	X		
Greenhouse ventilation equipment	X		
Grillwork, ornamental	X		
Grow light fixtures, residential, electric			X
Guards, bannisters, and railings	X		
Gun trigger locks			X
Gutters and down spouts	X		
Gym divider curtain		X	
Gymnastic Equipment - bars or beams		X	
Gymnastic Equipment - pommel horse		X	
Gymnastic Equipment - ropes or rings		X	
Gymnastic Equipment - trampolines		X	
Gymnastic Equipment - vault springboard or beatboard		X	
Gymnastic Equipment - vaulting box/vaulting equipment		X	

Description	PIP	FFE	GGO
Hair clippers, electric			X
Hair curlers			X
Hair curlers, household-type electric			X
Hair driers, electric (for beauty parlor use)			X
Halide detector lamp			X
Hammers, wood			X
Hammocks, fabric		X	
Hampers, laundry			X
Hand blowing glass			X
Hand clamps			X
Hand dryers, bathroom built in	X		
Hand or finger traction supplies			X
Hand screw clamp			X
Handcuffs			X
Handheld digital microscope			X
Handicraft equipment for the physically challenged			X
Handicraft tools or materials-for the physically challenged			X
Handsink	X		
Hangers, wooden, garment,			X
Hard hats			X
Hardware, plastics,	X		
Hardware, transmission pole and line,	X		
Hardwood dimension lumber and stock	X		
Hardwood flooring	X		
Harness parts			X
Hassock fans, electric,		X	
Hazardous materials cabinets		X	
HDPE plastic pipe repair clamp			X
Heat pump	X		
Heat sinks			X
Heat tracing equipment	X		
Heating and ventilation system component - air blenders	X		
Heating and ventilation system component - air filters	X		
Heating and ventilation system component - diffusers	X		
Heating and ventilation system component - duct access doors	X		
Heating and ventilation system component - duct accessories	X		
Heating and ventilation system component - duct insulation	X		
Heating and ventilation system component - duct silencers	X		
Heating and ventilation system component - ductwork	X		
Heating and ventilation system component - fire dampers	X		
Heating and ventilation system component - flexible connections	X		
Heating and ventilation system component - flexible ductwork	X		
Heating and ventilation system component - grilles	X		
Heating and ventilation system component - louvers	X		
Heating and ventilation system component - registers	X		

Description	PIP	FFE	GGO
Heating and ventilation system component - sir straighteners	X		
Heating and ventilation system component - test connections	X		
Heating and ventilation system component - turning vanes	X		
Heating and ventilation system component - volume dampers	X		
Heating and ventilation system component (e.g., air registers, diffusers, filters, grilles, sound attenuators)	X		
Heating boilers, steam and hot water,	X		
Heating equipment, hot water,	X		
Heating pads, electric,			X
Heating units for electric appliances (repair parts)			X
Heavy duty universal ceiling mount for video projector	X		
Helmets (except athletic), safety			X
High density file system See Filing			
High end digital signal processor DSP	X		
High intensity discharge HID fixture	X		
High pressure sodium lamp dry capacitor			X
High pressure sodium lamp ignitor		X	
High vacuum equipment		X	
Home/visiting chairs (not bleachers) for athletic events			X
Hood control cabinet	X		
Hoods, range, household-type,	X		
Hose or pipe clamps	X		
Hose reel assembly	X		
Hose reel control cabinet	X		
Hose, flexible metal,	X		
Hospital beds		X	
Hospital bedspreads or duvet covers			X
Hospital bio-hazard bags			X
Hospital blankets or duvets or quilts			X
Hospital blockade or hamper or laundry bags			X
Hospital cleanup or room turnover kits			X
Hospital diaper or dressing tables		X	
Hospital intercom systems	X		
Hospital pillow covers or pillowcases			X
Hospital pillows		X	
Hospital recliner accessories			X
Hospital recliners		X	
Hospital robes			X
Hospital towels			X
Hospital underpads			X
Hospital utility tables		X	
Hot cell remote handling equipment		X	
Hot cell sample processing equipment		X	
Hot dog roller		X	
Hot holding cabinet		X	

Description	PIP	FFE	GGO
Hot tubs, plastics or fiberglass,	X		
Hot water heating - air purger	X		
Hot water heating - air separator	X		
Hot water heating - backflow preventers	X		
Hot water heating - balancing valves	X		
Hot water heating - boiler	X		
Hot water heating - chemical treatment	X		
Hot water heating - expansion tanks	X		
Hot water heating - flexible connectors	X		
Hot water heating - glycol	X		
Hot water heating - pressure reducing valves	X		
Hot water heating - pumps	X		
Hot water heating - relief valves	X		
Hot water heating - shutoff valves	X		
Hot water heating - suction diffusers	X		
Hot water heating - triple duty valves	X		
Hot water heating system	X		
Hot water tank	X		
Hula hoops or hoop equipment			X
Humidifiers, portable electric,			X
Hydronic heating - boiler	X		
Hydronic heating - chemical treatment	X		
Hydronic heating - controls	X		
Hydronic heating - expansion tanks	X		
Hydronic heating - heat exchanger	X		
Hydronic heating - piping	X		
Hydronic heating - pumps	X		
Hydronic heating - valves	X		
Hydronic heating equipment	X		
Hydronic heating supplies			X
Hydrotherapy bath chairs		X	
Hydrotherapy equipment		X	
Hydrotherapy hydromassage beds or tables		X	
Hydrothermal testing equipment			X
Hygiene monitoring and testing equipment		X	
Hyperhidrosis control supplies			X
Hyperhidrosis control equipment			X
Identification plates (See signage)			
Illuminated indoor lighting fixtures (e.g., directional, exit)	X		
Immersion heaters, household-type electric,			X
Incandescent fixture	X		
Incinerators, precast concrete,	X		
Incubators, infant,		X	
Incubators, laboratory-type,		X	
Induction lamp		X	

Description	PIP	FFE	GGO
Infant incubators		X	
Infrared lamp fixtures			X
Infrared lamps			X
Infrastructure - Circuit breakers	X		
Infrastructure - Circuit switchboard equipment	X		
Infrastructure - PoE ethernet control surface mount	X		
Infrastructure - Power Distribution Unit	X		
Infrastructure - Rack for electronic equipment	X		X
Infrastructure - Track leveler needed to service equipment rack	X		
Ink eradicators			X
Insect lamps, electric,			X
Instruments, musical,		X	
Insulating castables	X		
Insulating firebrick and shapes, clay,	X		
Insulators, electrical,	X		
Integrated gas vacuum system	X		
Integrated gas vacuum system - controls	X		
Integrated gas vacuum system - piping	X		
Integrated gas vacuum system - vacuum pumps	X		
Integrated gas vacuum system - valves	X		
Integrated services digital network ISDN access devices	X		
Interactive voice recognition equipment	X		
Intercoms	X		
Ironing boards			X
Irons, household-type electric,			X
IT Service - Cable installation service	X		X
IT Service - Computer graphics service			X
IT Service - Computer hardware maintenance support service			X
IT Service - Computer hardware rental			X
IT Service - Computer installation services	X		X
IT Service - Computer programmers or software configuration services			X
IT Service - Computer software licensing subscription service			X
IT Service - Computer software rental or leasing service			X
IT Service - Data communication equipment leasing service			X
IT Service - Internet access service			X
IT Service - IT consulting services	X		X
IT Service - Mobile telephone service			X
IT Service - Network design services	X		X
IT Service - Radio services			X
IT Service - Radio studio or equipment services			X
IT Service - Telephone service (Local or Long Distance)			X
IT Service - Television production service			X
IT Service - Video systems installation services			X
Janitor equipment			X
Janitorial chemicals			X

Description	PIP	FFE	GGO
Jaw exercise equipments			X
Key blanks			X
Key seating machine		X	
Kick boards			X
Kiln - drying lumber			X
Kitchen - see Dietary			
Kites			X
Knickknack shelves			X
Knife clamp			X
Lab coats			X
Lab glassware cleaning brush			X
Label dispensers			X
Label making machines			X
Label making software			X
Label making tapes			X
Label papers			X
Label removing kits			X
Labeled nucleic acid purification kits			X
Labels			X
Labetalol			X
Laboratory air filtration system - diffusers	X		
Laboratory air filtration system - ductwork	X		
Laboratory air filtration system - fans	X		
Laboratory air filtration system - filters	X		
Laboratory air filtration system - grilles	X		
Laboratory air filtration system - HEPA filters	X		
Laboratory air filtration system - registers	X		
Laboratory air filtration systems			X
Laboratory ampoules		X	
Laboratory and Measuring and Observing and Testing Equipment		X	
Laboratory baths			X
Laboratory beakers			X
Laboratory bench protectors and liners		X	
Laboratory benches		X	
Laboratory blending and dispersing and homogenizing equipment		X	
Laboratory bone marrow biopsy trays		X	
Laboratory boring and grinding and cutting and crushing and pressing equipment		X	
Laboratory bottle carrier		X	
Laboratory bottle receiver		X	
Laboratory cages for small animals			X
Laboratory carboy or spout			X
Laboratory cartridge element filters			X
Laboratory cell disruptor		X	
Laboratory centrifugal pumps		X	
Laboratory chemical / sample storage cabinet		X	

Description	PIP	FFE	GGO
Laboratory clamps			X
Laboratory cooling equipment		X	
Laboratory cooling equipment accessories			X
Laboratory cork borers			X
Laboratory corks			X
Laboratory crushers or pulverizers		X	
Laboratory cupboard		X	
Laboratory desiccators and desiccants		X	
Laboratory dewar flask			X
Laboratory dialysis supplies			X
Laboratory diluters			X
Laboratory dishes			X
Laboratory dropper bottle and dropper cap		X	
Laboratory drum pumps		X	
Laboratory electron and solid state physics equipment		X	
Laboratory electrophoresis and blotting supplies			X
Laboratory electrophoresis and blotting equipment		X	
Laboratory enclosures accessories			X
Laboratory enclosures and accessories		X	
Laboratory entomological equipment		X	
Laboratory environmental conditioning equipment & accessories		X	
Laboratory evaporating and extracting equipment		X	
Laboratory evaporators			X
Laboratory filter holders or cyclones			X
Laboratory filter papers			X
Laboratory filtering equipment			X
Laboratory filtration hardware or accessories			X
Laboratory flash point testers			X
Laboratory flasks		X	
Laboratory fractional distillation apparatus		X	
Laboratory freeze dryers and lyophilizers and accessories			X
Laboratory freezer or refrigerator thermometers	X		
Laboratory fume hood	X		
Laboratory funnels			X
Laboratory furnace hearthplates			X
Laboratory furnace replacement insulation			X
Laboratory furnaces	X		
Laboratory furnaces accessories			X
Laboratory furniture		X	
Laboratory general purpose tubing			X
Laboratory glass filters			X
Laboratory glass tube			X
Laboratory glassware (e.g., beakers, test tubes, vials)			X
Laboratory heat exchange condensers		X	
Laboratory heating and drying equipment		X	

Description	PIP	FFE	GGO
Laboratory hot press		X	
Laboratory incinerators		X	
Laboratory ionic equipment			X
Laboratory knives			X
Laboratory lids or covers or coverslips			X
Laboratory line filters			X
Laboratory membrane filters			X
Laboratory microchemistry kits			X
Laboratory microscope replacement bulbs			X
Laboratory microscope slides and supplies			X
Laboratory mixing and stirring and shaking equipment		X	
Laboratory mobile cabinet with resin top		X	
Laboratory or sampling syringes			X
Laboratory oven accessories			X
Laboratory oven thermometer		X	
Laboratory plate freezers		X	
Laboratory pumps and tubing			X
Laboratory quartz oven pots		X	
Laboratory reactor		X	
Laboratory safety furnaces		X	
Laboratory safety ovens		X	
Laboratory scalpels			X
Laboratory scoop			X
Laboratory sealing film			X
Laboratory separators		X	
Laboratory sifting equipment		X	
Laboratory slide stainer equipment			X
Laboratory slide stainer equipment accessories			X
Laboratory spatulas			X
Laboratory spinning system			X
Laboratory sprayers		X	
Laboratory staining rack and tray		X	
Laboratory stands and racks and trays		X	
Laboratory steam generator		X	
Laboratory stoppers			X
Laboratory storage units or accessories			X
Laboratory supplies			X
Laboratory surface and glassware decontaminant			X
Laboratory tall cabinet - door		X	
Laboratory tall cabinet - open shelves		X	
Laboratory tapes and labels			X
Laboratory task light			X
Laboratory timers or watches			X
Laboratory tongs			X
Laboratory tools		X	

Description	PIP	FFE	GGO
Laboratory touch mixers			X
Laboratory tube sealants		X	
Laboratory ultraviolet ray lamp		X	
Laboratory ultraviolet UV sterilizers		X	
Laboratory vials		X	
Laboratory vibrators		X	
Laboratory wall cabinet - door		X	
Laboratory wall cabinet - open shelves		X	
Laboratory wash bottles			X
Laboratory washing and cleaning equipment		X	
Laboratory washing detergents			X
Laboratory washing machines	X		
Laboratory wastewater treatment equipment		X	
Laboratory watch glasses			X
Laboratory water purification equipment		X	
Laboratory wave generator		X	
Laboratory workstations		X	
Laboratory X ray equipment controller		X	
Laboratory-type evaporation apparatus		X	
Laboratory-type sample preparation apparatus		X	
Ladder jacks			X
Ladder rounds or rungs		X	
Ladders, extension		X	
Ladders, permanently installed	X		
Laminated glass			X
Laminating supplies			X
Lamp and lamp fixture guard			X
Lamp mounting accessory			X
Lamp reflector			X
Lamp safety fitting			X
Lamp shade			X
Lamp starter			X
Lamps (i.e., lighting fixtures)	X		
Lamps (not fixture) and lightbulbs			X
Lamps, insect, electric fixture			X
Lanterns (e.g., carbide, electric, gas, gasoline, kerosene)		X	
Laundry bin	X	O	
Laundry equipment - conveyor	X	O	
Laundry equipment - dryer	X	O	
Laundry equipment - sorting table	X	O	
Laundry equipment - tunnel washer	X	O	
Laundry equipment - washer	X	O	
Laundry equipment stands			X
Laundry hampers, rattan, reed, wicker or willow,			X
Laundry nets			X

Description	PIP	FFE	GGO
Laundry soap, chips, and powder			X
Laundry tubs			X
Laundry tubs, plastics			X
Lavatories	X		
Lavatories, vitreous china		X	
Lawn furniture		X	
Lawn sprinklers - controls	X		
Lawn sprinklers - piping	X		
Lawn sprinklers - sprinkler heads	X		
Lawn sprinklers - valves	X		
Lawnmower			X
Lead Lined Vest for x-ray protection			X
Lead lining walls for x-ray room	X		
Leatherworking machinery and equipment		X	
Leg traction supplies			X
Lens measuring equipment		X	
Lens polishing equipment		X	
Lens testing equipment		X	
Lettering equipment		X	
Letterpress equipment		X	
Library book shelves		X	
Library card catalog cabinet		X	
Library compact disc or audio cassette displays		X	
Library periodicals display		X	
Life jacket			X
Life preservers			X
Life Safety and ADA Signage	X		
Lifelines or lifeline equipment		X	
Lifting equipment and accessories (non-athletic)			X
Light and wave generating and measuring equipment			X
Light bulbs	X		
Light emitting diode LED fixture	X		
Light emitting diode LED lamp		X	
Light scattering equipment			X
Lighting fixtures, electric, halogen	X		
Linens (e.g., bath, bed, table)			X
Liner brick and plates, vitrified clay,	X		
Lintels, concrete,	X		
Liquefied gases (except LP)		X	
Liquid penetrant examination equipment		X	
Lithographic equipment			X
Live leucospermum glabrum			X
Livestock stables	X		
Living room furniture (except upholstered)		X	
Living room furniture, upholstered,		X	

Description	PIP	FFE	GGO
Loading equipment			X
Lockers (except refrigerated)	X		
Locks			X
Long distance telephone services			X
Looseleaf binders			X
Loud speaker stand	X	O	
Loudspeakers		X	
Lounge seating		X	
Low cement castables		X	
Low end digital signal processor DSP		X	
Low energy medical x ray equipment			X
Low pressure sodium lamp HID	X		
Low voltage lighting equipment, residential, electric,	X		
Lubricants for food processing equipment			X
Luggage			X
Lugs and connectors, electrical,	X		
Lumber, hardwood dimension			X
Lumber, kiln drying			X
Lumber, softwood dimension			X
Lumbering equipment			X
Luminous panel ceilings, electric,			X
Lye, household-type,			X
Machine bases			X
Machining equipment rebuild and refurbishment service			X
Magazine racks			X
Magnesia refractory cement			X
Magnetic particle examination equipment			X
Magnetic Tickets			X
Magnets, permanent			X
Magnifying lamp		X	
Mail carrier cases and tables		X	
Mailbox lighting fixture		X	
Mailing equipment	X		
Main floor speaker cluster	X		
Main multisport video / scoreboard			X
Malacca furniture (except upholstered), household-type,			X
Mallets, wood,			X
Managed lease line network MLLN equipment			X
Mannequins			X
Mantel or table clocks			X
Manually operated projection screen - ceiling mounted			X
Marbles			X
Marbling supplies and accessories			X
Marine hardware			X
Marine horns, compressed air or steam			X

Description	PIP	FFE	GGO
Marine location fixture			X
Market research telephone surveys			X
Marking devices			X
Marquetry			X
Masking equipment			X
Masonry (e.g., block, brick, stone)	X		
Massage machines, electric			X
Mastics (except construction)			X
Masts, wood,		X	
Material handling Hyster Electric			X
Material handling machinery and equipment			X
Material lifting clamp			X
Mattresses			X
Mattresses, air, plastics,			X
Mauls			X
Measuring tables		X	
Medical air pressure control cabinets	X		
Medical capital equipment maintenance or repair			X
Medical cart		X	
Medical computed tomography CT or CAT tables or stands or chairs			X
Medical dressings			X
Medical equipment - bag or case accessories			X
Medical equipment - bulbs or lamps			X
Medical equipment - covers			X
Medical equipment - exam or procedure tables			X
Medical equipment - instrument disinfectant washing equipment			X
Medical equipment - maintenance and repair tool kit chests			X
Medical equipment - surgical headlights or headlamp and accessories			X
Medical gas control panel	X		
Medical gas control panel	X		
Medical gas disconnect	X		
Medical gas gauge	X		
Medical gas headwall, console or rail system	X		
Medical gas manifold	X		
Medical gas pump	X		
Medical gas zone valve and valve box	X		
Medical glassware		X	
Medical heat lamp accessories			X
Medical heat lamps		X	
Medical imaging printers		X	
Medical imaging processing equipment			X
Medical instruments			X
Medical lamps		X	
Medical magnetic resonance imaging MRI tables		X	
Medical minor equipment maintenance or repair			X

Description	PIP	FFE	GGO
Medical monitor cabinets		X	
Medical or surgical equipment or implant rental and shipping fee			X
Medical or surgical equipment service agreement			X
Medical or surgical instrument storage cabinets or chests		X	
Medical positron emission tomography PET equipment		X	
Medical radiographic equipment grids		X	
Medical radiographic x ray apparatus rectifier assemblies		X	
Medical radioisotope scanners		X	
Medical radiological diagnostic systems		X	
Medical radiological dose calibrator shields			X
Medical radiological lung ventilation system accessories			X
Medical radiological lung ventilation systems		X	
Medical radiological material handling devices and instruments			X
Medical radiological needle or syringe or vial dippers			X
Medical radiological nip-tongs			X
Medical radiological positioning aids			X
Medical radiological positioning aids for general radiological use			X
Medical radiological rings			X
Medical radiological rulers			X
Medical radiological shielding and protection products			X
Medical radiological shielding apron racks			X
Medical radiological shielding aprons or masks or drapes			X
Medical radiological shielding bench-tops or workspaces		X	
Medical radiological shielding chambers/rooms			X
Medical radiological shielding earplugs			X
Medical radiological shielding eyewears			X
Medical radiological shielding freestanding/portable screens/curtains			X
Medical radiological shielding gloves			X
Medical radiological shielding portable containers for radioactive materials			X
Medical radiological shielding wall or ceiling or floor installed panels		X	
Medical radiological source simulators			X
Medical radiological syringe or vial shield or holders or carriers		X	
Medical radiological thyroid uptake system accessories			X
Medical radiological thyroid uptake systems	X		
Medical radiological translucent lead window panes	X		
Medical radiological wipe test counters		X	
Medical radiological xenon trap monitors		X	
Medical radiology and fluoroscopy RF units		X	
Medical SPECT equipment		X	
Medical stool or chair accessories			X
Medical stools or chairs		X	
Medical supplies			X
Medical table		X	
Medical x ray equipment case or cover accessories			X
Medical x ray equipment cases or covers in a medical setting		X	

Description	PIP	FFE	GGO
Medical x ray film illuminators and viewing equipment		X	
Medical x ray table or stand or chair or cabinet		X	
Medical xeroradiography units	X		
Merchandising furniture and accessories			X
Merchandising machines, coin-operated			X
Mercury vapor lamp HID			X
Metal cleaning machinery and supplies			X
Metal container manufacturing machinery and equipment			X
Metal cyanides			X
Metal Detector		X	
Metal fabric and mesh safety gloves			X
Metal foil containers (except bags)			X
Metal halide lamp HID			X
Metal polishes (i.e., tarnish removers)			X
Metalworking machinery and equipment			X
Meters, electrical,	X	O	
Microbiological aircontrol equipment		X	
Microbiology analyzer		X	
Microbiology fermentation equipment			X
Microbiology or bacteriology test kits or supplies			X
Microfilm equipment			X
Microfilm film supplies			X
Microfilm production equipment			X
Microorganism propagation and transformation equipment			X
Microorganism propagation and transformation media			X
Microphone, flexible cardioid gooseneck			X
Microscope differential interference contrast equipment		X	
Microslide making equipment		X	
Microwave access equipment			X
Microwave core equipment		X	
Microwave Ovens, see Dietary			
Microwaveware, plastics,			X
Military insignia			X
Military weapon and ammunition equipment			X
Millwork, custom architectural,	X		
Mine self neutralization equipment			X
Miner's lamps			X
Miniature clamp			X
Miniblinds, see Window Treatments			
Minimally invasive breast biopsy instruments/equipment		X	
Mirrors on walls			X
Mirrors, bathroom needed by code	X		
Mirrors, framed			X
Miter clamp			X
Mobile bench tables		X	

Description	PIP	FFE	GGO
Mobile core network equipment and components - 2,5G GPRS		X	
Mobile core network equipment and components - 2G GSM		X	
mobile core network equipment and components - 3G UMTS		X	
Mobile laboratory			X
Mobile stool tables		X	
Mobile storage shelving		X	
Mobile tables		X	
Mobile Telephone Administration Service			X
Mobile telephone base station			X
Model kits			X
Modular clerical office packages		X	
Modular counter office packages		X	
Modular furniture connectors		X	
Modular furniture system - drawer group		X	
Modular furniture system - panel		X	
Modular furniture system - pencil drawer		X	
Modular furniture system - shelf		X	
Modular furniture system - shelf with door		X	
Modular furniture system - undershelf light		X	
Modular furniture system - work surface		X	
Modular managerial office packages		X	
Modular office furniture system		X	
Modular reception office packages		X	
Modular staff office packages		X	
Modular technical office packages		X	
Moist steam cabinets		X	
Molecular filtration equipment		X	
Money chests			X
Monuments and grave markers			X
Mop / broom rack		X	
Morgue cabinet refrigerators	X		
Mortar, nonclay refractory,	X		
Mortars, clay refractory,	X		
Mortuary equipment	X		
Mosaic tile, ceramic,	X		
Motion picture equipment			X
Motion pictures on digital video disk DVD			X
Motor controls, electric	X	O	
Motors, electric,			X
Moving Expenses, any item			X
Mud cleaning equipment			X
Multi bank or flocculation equipment	X	O	
Multi channel amplifier	X	O	
Multi channel line-level output card	X	O	
Multi channel mic level input card	X	O	

Description	PIP	FFE	GGO
Multi channel mic/line input card	X	O	
Multi channel mic/line input card w/acoustic echo cancellation per channel	X	O	
Multi channel mic/line output card	X	O	
Multi channel one-level input card		X	
Multi function digital relay		X	
Multi function printer, See Office Machinery			
Multi line VoIP card		X	
Multi module connection port		X	
Multi screen computer		X	
Multifunction Device (printer/fax/scan), See Office Machinery			
Multilateral equipment		X	
Multimedia lectern		X	
Multipurpose labels			X
Multi-slot enclosure for fiber optic & twisted pair extenders			X
Musical instruments, accessories and supplies			X
Musical recordings (e.g., compact discs, records, tapes)			X
Musician seating		X	
Name plate blanks			X
Napkins			X
Narcotic cabinets or safes	X		
Natural gas piping	X		
Navigational equipment and instruments			X
Necropsy tables		X	
Needlework art / Novelty stitching on apparel			X
Neon lamps			X
Nets			X
Nets / goal			X
Networking - Network cabling	X		
Networking - Network fiber cabling	X		
Networking - Network fiber media converters	X		
Networking - Network Firewall or similar security device	X		X
Networking - Network jacks	X		
Networking - Network management or monitoring software			X
Networking - Network Routing and Management Equipment (router, switch, wireless controller etc.)			X
Networking - PoE injector	X		X
Networking - Servers performing network services (DNS, DHCP etc.)	X		O
Networking - Wire labeling tool and printer			X
Networking - Wireless networking equipment (ie. Access point)			X
Neutron radiography examination equipment			X
Newborn umbilical cord clamps or cutters or clamp cutters			X
Night stands		X	
Night vision equipment			X
Noise protectors, personal			X
Non adhesive labels			X

Description	PIP	FFE	GGO
Nonclay refractories (to make block, brick, mortar, tile)			X
Nonupholstered, household-type, custom furniture,		X	
Nose and ear plugs			X
Novelties			X
Nozzles, aerosol spray, plastics,			X
Nuclear fuel equipment		X	
Nuclear medicine hot lab equipment and related products		X	
Nuclear reactor equipment		X	
Nucleic acid detection systems			X
Nucleic acid non radioactive labeling kits			X
Nucleic acid radioactive labeling kits			X
Number desk tapes			X
Nursery furniture		X	
Oars/Paddles			X
Obstetrical or gynecological exam tables		X	
Ocean floor equipment		X	
Odor control equipment			X
Office and desk accessories			X
Office furniture installation		X	
Office furniture lease and maintenance service			X
Office furniture, padded, upholstered, or plain		X	
Office machine accessories and supplies			X
Office machine trays or feeders			X
Office machinery and equipment - 3-hole punch			X
Office machinery and equipment - binding machine			X
Office machinery and equipment - calculator, handheld or electrical			X
Office machinery and equipment - copier, stand alone			X
Office machinery and equipment - desktop computer printer			X
Office machinery and equipment - fax machine, stand alone			X
Office machinery and equipment - multi-function device (copier/scanner/printer/fax)			X
Office machinery and equipment - pencil sharpener, electric or manual			X
Office machinery and equipment - printer, scanner and multifunctional device			X
maintenance or repair			X
Office machinery and equipment - printer, stand alone, laser, inkjet, line matrix or dot			X
matrix, etc			X
Office machinery and equipment - receipt printer			X
Office machinery and equipment - scanner, stand alone			X
Office machinery and equipment - shredder			X
Office machinery and equipment - stapler, manual or electric			X
Office machinery and equipment - time recording machines, electric		X	
Office supplies			X
Offset darkroom equipment			X
Oil additives			X
Oil and gas drilling and exploration equipment			X
Oil and gas operating and production equipment			X

Description	PIP	FFE	GGO
Oil burner	X		
Oil burners, heating,			X
Oil drilling muds			X
Oil well production gas treating equipment			X
Open shelving units		X	
Operating room patient fracture tables or orthopedic tables		X	
Operating room patient procedure tables		X	
Operating room tables		X	
Operational or instructional videos for medical equipment			X
Ophthalmic instrument tables			X
Ophthalmic irrigation or aspiration supplies			X
Ophthalmic laboratory tables		X	
Optical cross connects equipment		X	
Ordnance and accessories			X
Organic chemicals			X
Organizers for closets, drawers, and shelves, plastics,			X
Ornamental and statuary precast concrete products	X		
Ornamental work, not art	X		
Ornaments, Christmas tree			X
Orthodontic and prosthodontic equipment		X	
Orthopedic canes			X
Orthopedic devices			X
Orthopedic equipment		X	
Orthopedic extension shoes			X
Orthopedic hosiery, elastic			X
Orthopedic traction supplies and accessories			X
Ottomans, upholstered		X	
Outdoor benches		X	
Outdoor chairs		X	
Outdoor furniture		X	
Outdoor tables or picnic tables		X	
Outrigger and dynamic splinting supplies			X
Oven cleaners			X
Ovens, see Dietary			
Overbed tables			X
Overhead distributed audio	X	O	
Overhead sound reinforcement audio system	X	O	
Overlaminated label			X
Oxygen equipment (i.e. home use)		X	
Oxygen uptake computers		X	
Ozone water treatment equipment			X
Packaging equipment maintenance and repair service			X
Packaging tubes and cores and labels and accessories			X
Packaging, plastics (e.g., blister, bubble),			X
Packing supplies			X

Description	PIP	FFE	GGO
Padlocks			X
Pads, excelsior			X
Pads, soap impregnated scouring,			X
Pads, table, rattan, reed, and willow,			X
Pager access equipment			X
Pager core equipment			X
Pails			X
Paint coating test equipment			X
Paint fixture or mask			X
Paint sticks			X
Pallet			X
Pallet Jack			X
Panelboards, electric power distribution,	X		
Paper making and paper processing machinery and equipment			X
Paper, office (e.g., carbon, computer, copier, typewriter),			X
Parabolic fixture	X		
Parachute equipment			X
Parachutes			X
Parasitology or mycology test kits or supplies			X
Parking facility equipment	X		
Parking Management System (revenue generating)			X
Partition, moveable and/or demountable		X	
Partitions		X	
Partitions for floor attachment, prefabricated		X	
Partitions, freestanding, prefabricated		X	
Partitions, ornamental		X	
Party (i.e., banquet) equipment			X
Party supplies			X
Passivation equipment			X
Pastry boards			X
Patch Cables	X		
Pathology room or laboratory	X		
Patient care and treatment products and supplies			X
Patient chairs		X	
Patient cubicle curtain track hardware	X		
Patient cubicle curtains or screens			X
Patient monitoring equipment		X	
Patient point of care testing equipment	X		
Paving bricks	X		
Paving equipment			X
Pedestrian Barrier		X	
Pediatric examination tables		X	
Pelvis or back traction supplies			X
Pencil slats, wood,			X
Pencils			X

Description	PIP	FFE	GGO
Pendant lamps fixtures, electric	X	O	
Pens, writing			X
Perforating equipment			X
Perforating positioning equipment			X
Perfusion heater or cooler or dual heater and cooler equipment		X	
Periodontal equipment		X	
Peripherals - Barcode scanner or reader equipment			X
Peripherals - Business card scanner			X
Peripherals - Computer accessory kits			X
Peripherals - Computer bags			X
Peripherals - Computer cables and cable adapters			X
Peripherals - Computer or office equipment cleaning supplies			X
Peripherals - Computer paper supplies			X
Peripherals - Computer tool kits			X
Peripherals - Digital film reader			X
Peripherals - Digital pen			X
Peripherals - Digital photo printing kiosk			X
Peripherals - Digital picture frame			X
Peripherals - Microfilm supplies			X
Peripherals - POS - Electronic funds transfer point of sale equipment			X
Peritoneal and equilibrium dialysis equipment			X
Peritoneal dialysis catheter adapters or clamps or connectors			X
Personal protective equipment fee			X
Personal safety devices, not specified elsewhere,			X
Personnel access cards for security system			X
Pesticides (except agricultural)			X
Pet food bowls or equipment			X
Pet-waste management equipment			X
Petroleum distilling and processing machinery and equipment			X
Petroleum testing equipment			X
Pews, church,		X	
Photo albums			X
Photocopy supplies			X
Photoelectric measuring equipment			X
Photographic filmmaking supplies			X
Photographic or filming or video equipment		X	
Photomask blanks, glass			X
Physical education classroom equipment		X	
Physical education equipment storage		X	
Physical therapy massage tables		X	
Piano		X	
Picnic jugs			X
Picture frame clamp			X
Pipe bannisters	X		
Pipe fitting	X		

Description	PIP	FFE	GGO
Pipe guards	X		
Pipe handling equipment			X
Pipe handling equipment parts and accessories			X
Pipe hangers and supports	X		
Pipe railings	X		
Pipe repair clamps			X
Pipeline service equipment			X
Pipettes and liquid handling equipment		X	
Pitching machine		X	
Planing mills (except millwork)			X
Plant growth cabinet or chamber		X	
Plant samples analysis equipment			X
Plants			X
Plate lifting clamp			X
Plated ware (e.g., ecclesiastical ware, hollowware, toilet ware)	X	O	
Player bench	X		
Playground construction and equipment installation	X		
Playground equipment	X		
Playground rocking equipment		X	
Playpens, children's wood			X
Plugs			X
Plugs, drain	X		
Plumbers' brass goods	X		
Plumbing	X		
Plumbing and heating valves	X		
Plumbing equipment	X		
Plumbing fittings and couplings (e.g., compression fittings,-elbows, unions)	X		
Plumbing fixture fittings and trim, all materials,	X		
Plumbing fixtures (e.g., shower stalls, toilets, urinals)	X		
Plumbing supplies			X
Plunger lift equipment			X
Pneumatic countersink		X	
Pneumatic machinery and equipment		X	
Pneumatic shaft sinking jumbos		X	
Pneumatic vacuum equipment		X	
Pole line hardware	X		
Poles, concrete,			X
Polishes (e.g., automobile, furniture, etc.)			X
Polishing preparations			X
Pollination equipment		X	
Pool deck dry equipment		X	
Popcorn maker			X
Popcorn poppers, household-type electric			X
Porcelain parts, electrical and electronic device, molded			X
Porch furniture		X	

Description	PIP	FFE	GGO
Porch shades		X	
Porch swings		X	
Porta pit		X	
Portable basketball goal		X	
Portable box office		X	
Portable chemical toilets			X
Portable cooking appliances			X
Portable electric space heaters			X
Portable hair dryers, electric			X
Portable hand lamp			X
Portable humidifiers and dehumidifiers			X
Portable kitchen unit			X
Portable toilets, plastics		X	
Positioning chairs	X		
Post office	X		
Postal service lock boxes			X
Postcards			X
Postmortem and mortuary equipment		X	
Postmortem animal dissection tables		X	
Postmortem blood detection kits or supplies			X
Posts, concrete,		X	
Pot sink	X		
Pots, glass-house, clay refractory,			X
Pottery products			X
Poultry and livestock equipment			X
Power conditioning equipment	X		
Power generation monitoring or detecting equipment	X		
Power transmission equipment, electrical		X	
Power washer	X		
Precast concrete products (except brick, block, pipe)	X		
Precision fastening or torque equipment			X
Prefabricated building	X		
Prerecorded audio and video tapes and discs			X
Preserved specimens and supplies			X
Press tables / chairs			X
Pressed logs			X
Prestressed concrete products (except blocks, bricks, pipes)	X		
Pre-wired camera locations, not cameras	X		
Prewired poles, brackets, and accessories for electric lighting,			X
Printer and facsimile machine, See Office Machinery			
Printing equipment maintenance			X
Printing laboratory equipment and accessories			X
Printing paper (except bulk)			X
Printmaking supplies and accessories			X
Prison bed	X		

Description	PIP	FFE	GGO
Prison officer uniform			X
Private branch exchange PBX equipment			X
Process piping	X		
Programmable logic controller distributed in cabinet I/O subsystem			X
Prosthetic devices or accessories and supplies			X
Protective netting at glass			X
Protein analyzer accessories or supplies			X
Proximity Cards			X
Psychological examination medical equipment	X		
Public or outdoor artwork			X
Public telephone			X
Pulleys, wood,			X
Pull-up bars			X
Pulpwood			X
Pump efficiency testing equipment	X		
Pumping system, water - filters	X		
Pumping system, water - pump	X		
Pumping system, water - expansion tanks	X		
Pumping system, water - piping	X		
Pumping system, water - valves	X		
Punches for use with machine tools			X
PVC plastic pipe repair clamp			X
Pyrometer tubes			X
Pyrometric cones, earthenware,			X
Pyrotechnic materials for theater or television			X
Quarry tiles, clay,	X		
Quick action clamp			X
Racing lane rope reel		X	
Radiant floor heating equipment	X		
Radiation shielding aprons, gloves, and sheeting			X
Radiators, portable electric,			X
Radio - Digital radio			X
Radio - Installed data modems		X	
Radio - Installed fiber media converters		X	
Radio - Installed guyed towers	X	O	
Radio - Installed microwave radios		X	
Radio - Installed radio alarm monitoring equipment		X	
Radio - Installed radio antenna H-frames	X		
Radio - Installed radio antennas (external to building)	X	O	
Radio - Installed radio antennas (internal to building)		X	
Radio - Installed radio base stations		X	
Radio - Installed radio broadcast/transmission equipment		X	
Radio - Installed radio coax lines/cabling	X	O	
Radio - Installed radio cores/site controllers		X	
Radio - Installed radio masts	X	O	

Description	PIP	FFE	GGO
Radio - Installed radio repeater/distribution system		X	
Radio - Installed radio repeaters		X	
Radio - Installed radio signal boosters		X	
Radio - Installed radio site routers		X	
Radio - Installed radio towers	X	O	
Radio - Installed radio/communications shelters	X		
Radio - Installed RF links		X	
Radio - Installed tower lights	X	O	
Radio - Installed VSAT/satellite terminals		X	
Radio - Installed waveguide	X	O	
Radio - Non-penetrating roof antenna mounts	X	O	
Radio - Portable/mobile base stations			X
Radio - Portable/mobile data modems			X
Radio - Portable/mobile fiber media converters			X
Radio - Portable/mobile microwave radios			X
Radio - Portable/mobile radio alarm monitoring equipment			X
Radio - Portable/mobile radio repeaters			X
Radio - Portable/mobile radio signal boosters			X
Radio - Portable/mobile RF links			X
Radio - Portable/mobile VSAT/satellite terminals			X
Radio - Portable/mobile waveguide			X
Radio - Radio outdoor housings	X	O	
Radio - Radio physical installation/mounting hardware	X	O	
Radio - Tactical/deployable communications site		X	
Radioactive waste dosage systems		X	
Radioactive waste equipment			X
Radioactive waste material treatment			X
Radioactive waste solidification systems		X	
Radioactive waste treatment facilities		X	
Radiochromatographic scanner		X	
Radiographic and fluoroscopic x ray collimators		X	
Radiographic equipment			X
Radiographic film cassette holders			X
Radiographic film or cassette changers			X
Radiographic locators			X
Radioimmunotherapy and radioisotope administration products			X
Radioisotope sources			X
Radioisotopic analyzer reagents			X
Radioisotopic analyzers			X
Radiology film jacket or inserts or mailers			X
Radiology procedural needles			X
Radiology therapeutic x-ray collimators			X
Radiology therapeutic x-ray units		X	
Radiometer			X
Radiometry analyzers			X

Description	PIP	FFE	GGO
Radionuclide rebreathing systems			X
Radiopharmaceutical label or marking or tracking systems			X
Radiopharmaceutical preparation kit			X
Radiopharmaceuticals and contrast media			X
Radiosurgical gamma knife units or scintillators			X
Radiotherapy simulators			X
Radiotherapy teletherapy cobalt 60 units			X
Radiotherapy teletherapy linear accelerators			X
Radiotherapy teletherapy products			X
Radiowave propagation measuring equipment			X
Rail abrasion measuring equipment			X
Railings	X		
Railroad ties, wood	X		
Rails, fence	X		
Ramming equipment			X
Razors, electric			X
Receipt books			X
Receptacles, electrical	X		
Recessed lighting housings and trim, electric	X		
Recliners, upholstered		X	
Recycling and Trash Bins			X
Reels			X
Reflectors for lighting equipment			X
Reflectors, plastics			X
Refractories (e.g., block, brick, mortar, tile), clay	X		
Refractories (e.g., block, brick, mortar, tile), nonclay	X		
Refractory cement, nonclay	X		
Refrigerated benchtop centrifuges		X	
Refrigeration system - compressors	X		
Refrigeration system - controls	X		
Refrigeration system - cooling towers	X		
Refrigeration system - gauges	X		
Refrigeration system - insulation	X		
Refrigeration system - piping	X		
Refrigeration system - pumps	X		
Refrigeration system - sumps	X		
Refrigeration system - tanks	X		
Refrigeration system - valves	X		
Refrigeration system (e.g., , industrial, scientific)	X	O	
Refrigerator / Freezers, see Dietary			
Registers, air,	X		
Regulators, voltage (except motor vehicle),		X	
Relays		X	
Relic preservation storage cabinet		X	
Remote control system	X		

Description	PIP	FFE	GGO
Remote control system - controller	X		
Remote control system - sensors	X		
Remote control system - wiring	X		
Remote lighting fixture	X		
Remote monitoring system - control wiring	X		
Remote monitoring system - monitors	X		
Remote monitoring system - probes	X		
Remote monitoring system - sensors	X		
Remote monitoring system for clinical temperature controlled equipment			X
Removable labels			X
Rescue board			X
Rescue equipment and accessories			X
Resilient floor coverings (e.g., sheet, tile)	X		
Resins, synthetic rubber,		X	
Resister test equipment			X
Respiratory hospital services			X
Respiratory protection mask			X
Restaurant, see Dietary			
Restraint straps or buckles or supplies			X
Restraints, patient,			X
Resuscitation supplies			X
Reverse osmosis equipment parts and accessories			X
Reverse osmosis filtration equipment		X	O
Ribbons made from purchased fabrics			X
Rigging for stage lights		X	
Ring buoy		X	
Rockers		X	
Rocking horses		X	
Roofing tile, clay,	X		
Roofing tile, concrete,	X		
Room heaters, portable electric			X
Rope climbing equipment			X
Rope fittings			X
Ropes and Stanchions			X
Rosins			X
Rotary tables		X	
Round handle clamps			X
Rubber floor coverings	X		
Rubber mats			X
Rubber stamps			X
Rug cleaning preparations			X
Rugs			X
Rule clamp			X
Rulers and rules (except slide), wood			X
Rulers, plastics			X

Description	PIP	FFE	GGO
Rust removers			X
Saddle soaps			X
Saddle trees			X
Saddlery parts			X
Safe deposit boxes and chests	X		
Safe doors and linings	X		
Safes, built in	X		
Safes, free-standing		X	
Safety glass	X		
Sales books			X
Salts, industrial			X
Sand control bulk liquid equipment			X
Sand control bulk proppant equipment			X
Sand control equipment			X
Sand control proppant conveying equipment			X
Sand or water tables or activity centers			X
Sanitary napkin dispenser	X		
sanitary napkin disposal	X		
Sanitary ware (e.g., bathtubs, lavatories, sinks)	X		
Sauna heaters, electric			X
Scaffolding			X
Scenery, theatrical			X
Science kits (e.g., chemistry sets, microscopes, natural science sets)			X
Scissors, electric			X
Scoops			X
Scoreboard (any type, any sport)			X
Scorer's table / chairs			X
Scouring pads, soap impregnated			X
Scrapbooks			X
Screening, window, plastics			X
Screw clamps			X
Scrubber, air purification			X
Sculptures, architectural, clay			X
Scum removal equipment			X
Sealants			X
Sealed beam lamp			X
Searchlights, electric and nonelectric			X
Seating, See type (bleacher, chair, theatre)			
Security - video recording equipment	X		
Security Access Control system	X		
Security and control equipment	X		
Security Desks		X	
Security Speak Thru Window	X		
Security system access call station	X		
Security system cabling	X		

Description	PIP	FFE	GGO
Security system cameras - analog, digital, PTZ	X		
Security system card reader - Card swipe	X		
Security system card reader - proximity	X		
Security system door contactor	X		
Security system door control power supply	X		
Security system door control unit	X		
Security system electric release strike	X		
Security system emergency push-button	X		
Security system fingerprint detector	X		
Security system installation	X		
Security system interface with elevator control	X		
Security system keypad entry device	X		
Security system lock release - electro-mechanical for cylinder lock	X		
Security system lock release - electro-mechanical for panic hardware	X		
Security system low voltage power wiring	X		
Security system magnetic door release	X		
Security system maintenance			X
Security system metal detector - walk-through, wand	X		
Security system monitor	X		
Security system motion detector	X		
Security system request to exit device		X	
Security system software	X		
Security system X-ray machine with conveyor		X	
Seismic equipment			X
Seismic positioning equipment			X
Self adhesive labels			X
Semi automatic labeling systems			X
Septic tanks, plastics or fiberglass,	X		
Service station equipment maintenance and or repair service			X
Service tracks for slide-out equipment rack		X	
Serving carts, household-type			X
Sewer hook-up and connection, building	X		
Sewer pipe and fittings, clay	X		
Sheet metal duct work	X		
Shelving, affixed to wall	X		
Shims			X
Shoe polishers, household-type electric,			X
Shoe polishes and cleaners			X
Shoe stretchers			X
Shoe trees			X
Showcases (except refrigerated)		X	
Shower heads, plumbing	X		
Shower or bath chairs or seats for the physically challenged	X	O	
Shower receptors	X		
Shower rod / curtain	X		

Description	PIP	FFE	GGO
Shower stalls	X		
Shutters	X		
Siding	X		
Signage (except electrical)	X		
Signal systems and devices	X		
Signs, electrical	X		
Silk screen arc lamps			X
Sills, concrete,	X		
Silos, prefabricated concrete	X		
Silver polishes			X
Silver soak sink - mobile			X
Sink base units	X		
Sinker drills			X
Sinks	X		
Skating rink, ice making equipment		X	
Skewers, wood			X
Skid			X
Slaughterhouse or abattoir equipment		X	
Sleepers, convertible beds		X	
Sleeping bags			X
Slide or specimen labels			X
Slide-out equipment rack		X	
Slipcovers			X
Sloped reading tables		X	
Sludge or sewage composting equipment		X	
Small computer system interconnect SCSI adapters			X
Snow Blowers			X
Snow fence lath			X
Snow fence, sections or rolls			X
Snow making equipment		X	
Soap dishes, vitreous china and earthenware			X
Soap dispenser	X		
Soccer field marking equipment			X
Social stationery			X
Soda fountain fixtures (except refrigerated)		X	
Soda system - carbonator		X	
Soda system - CO2 tanks		X	
Soda system - racks		X	
Sofa		X	
Sofa beds and chair beds, upholstered,		X	
Sofas, convertible (except futons)		X	
Software - Computer aided manufacturing CAM software			X
Software - Computer based training software			X
Software - Computer game or entertainment software			X
Software - Computer imaging software			X

Description	PIP	FFE	GGO
Software - Desktop communications software			X
Software - Desktop publishing software			X
Software - Electrical Equipment software			X
Software - Helpdesk or call center software			X
Software - Label making software			X
Software - Network security & virtual private network VPN equip. software			X
Software - Office suite software			X
Solar heating panels and equipment	X		
Solar light fixture	X		
Soot removing chemicals			X
Spare parts, spare material (carpet tiles), "Attic Stock"			X
Spare Switches and Routers			X
Speaker baffle		X	
Speaker cabinets	X	O	
Speaker control unit			X
Speaker enclosure		X	
Speaker phone		X	
Special environment fixtures and accessories			X
Special environment lighting fixture accessory			X
Special purpose telephones			X
Specialized sound equipment installation service			X
Spectator seating (see bleachers or auditorium)			
Spectroscopic equipment			X
Spigots, plumbing fixture fitting	X		
Spine board			X
Splints			X
Spokes			X
Sponges, metal scouring			X
Sponges, plastics,			X
Sport safety equipment other than headgear			X
Sports equipment bags			X
Sports lighting fixture	X		
Spot removers (except laundry presoaks)			X
Spotlights (except vehicular)	X		
Spring clamps			X
Sprinkler system, building - piping	X		
Sprinkler system, building - pumps	X		
Sprinkler system, building - sprinkler heads	X		
Sprinkler system, building -valves	X		
Sprinkler system, building,	X		
Stadium seating, See Bleachers			
Stage lighting equipment		X	
Stage or studio lamps		X	
Stainless steel pipe repair clamp			X
Stair railings	X		

Description	PIP	FFE	GGO
Staircases	X		
Stairs	X		
Stakes, surveyor's			X
Stands (except wire), merchandise display			X
Starches, laundry			X
Static electricity measuring equipment			X
Stationary bike		X	
Stationary whirlpool - 85 gal.	X		
Stationery supplies			X
Statuary, clay and ceramic			X
Statuary, marble,			X
Steam fitting			X
Steel wool			X
Step aerobic equipment		X	
Step stool			X
Stepladders, steel		X	
Stereo cabinets (i.e., housings)	X	O	
Sterilization cabinets		X	
Sterilization labels			X
Sterilizers, hospital and surgical		X	
Stirring tables		X	
Stoneware (i.e., pottery products)			X
Stool		X	
Stopcock drains, plumbing	X		
Stoppers, cork			X
Storage accessories for office machines			X
Storage batteries (except automotive)			X
Storage chests and cabinets and trunks		X	
Store display fixtures			X
Stoves (i.e., noncooking), heating			X
Strappings			X
Street lighting fixtures (except traffic signals)	X		
Stretchers, curtain			X
Stretchers, medical			X
Structural clay tile	X		
Studs	X		
Study carrel		X	
Subpresses, machine tool			X
Suits, firefighting			X
Sump pump	X		
Surgical equipment stands			X
Surgical instruments and apparatus			X
Surgical irrigation pump equipment or pulsed lavage		X	
Surgical irrigation pump equipment or pulsed lavage accessories			X
Surgical light		X	

Description	PIP	FFE	GGO
Surgical power equipment accessories			X
Surgical shaver equipment or handpieces			X
Surgical supplies			X
Surgical support supplies			X
Surgical table		X	
Surgical towels			X
Surgical urological tables		X	
Surveying equipment			X
Surveyor's stakes			X
Suspended lighting fixture mounting accessories			X
Sutures, surgical			X
Swatters, fly			X
Sweepers, see vacuum			
Sweeping compounds, absorbent			X
Swimming pool and spa equipment	X		
Swimming pool covers and liners, plastics	X		
Swimming pool lighting fixtures	X		
Swimming pools, fiberglass	X		
Switchboards, electrical distribution	X		
Switches, electrical	X		
T handle clamps			X
Table - conference		X	
Table games			X
Table lamp fixture			X
Tables		X	
Tableware, see Dietary			
Tackboard			X
Tackle blocks, wood			X
Tanks, concrete	X		
Tanks, flush	X		
Tanks, storage	X		
Tapes, cellophane			X
Tapes, medical adhesive			X
Tapes, medical and surgical		X	
Tapes, prerecorded, audio or video			X
Taping / treatment table		X	
Tattoo equipment and accessories			X
Teacher classroom grading books			X
Teaching machines (except computers), electronic			X
Telephone - Cellular telephone service			X
Telephone - Local and long distance telephone service			X
Telephone - Phone and video conference equipment	X		X
Telephone - Phone headset or speakers			X
Telephone - Public telephone	X		
Telephone - Telecommunications infrastructure	X		

Description	PIP	FFE	GGO
Teleradiography systems			X
Telescoping bleachers, see Bleachers			
Tennis court nets			X
Tent poles			X
Tent, party			X
Terrazzo products, precast (except brick, block and pipe)	X		
Test and Balance Report.	X		
Test bench for furniture			X
Test fixtures	X		
Textile fire hose	X		
Textile machinery		X	
Theater/auditorium/large classroom seating (bolted to floor)	X		
Theatrical equipment (except costumes)		X	
Therapy equipment		X	
Thermal tape printers			X
Thermal transfer printer for printing applications			X
Thermometers			X
Thin channel filtration equipment			X
Three dimensional 3D glasses			X
Three jaw clamps			X
Thyroid irradiation therapy supplies			X
Ticket Machines		X	
Ticket office	X		
Ties, concrete, railroad	X		
Ties, wood	X		
Tile stores, ceramic	X		
Tile, ceramic wall and floor	X		
Tile, clay, refractory	X		
Tile, clay, structural	X		
Tile, cork	X		
Tile, roofing and drain, clay	X		
Tile, sewer, clay	X		
Tiles, floor (i.e., linoleum, rubber, vinyl)	X		
Timing console		X	
Tires			X
Titania porcelain insulators			X
Titration equipment			X
Toddler or child size bean bag chairs		X	
Toddler or child size easy chairs		X	
Toddler or child size sofas		X	
Toilet bowl cleaners			X
Toilet fixture: lavatory, water closet, urinal, tub, shower enclosure	X		
Toilet partition	X		
Toilet seats	X		O
Tongue depressors			X

Description	PIP	FFE	GGO
Tool chest		X	
Tool handles, wood, turned and shaped			X
Tool stands, factory			X
Tooth whitening or bleaching supplies			X
Toothbrushes, electric			X
Toothpicks, wood			X
Touch pads			X
Touch Screens			X
Touch sensitive electronic switch	X		
touchpanel wall/flush docking station			X
Towel bars	X		
Towels and washcloths			X
Towels, surgical			X
Toxicology analyzers and accessories			X
Toxicology test kits or supplies			X
Toys			X
Track leveler needed to service equipment rack			X
Track lighting fixtures and equipment	X		
Track sports equipment		X	
Traction apparatus		X	
Tractor, farm,			X
Tractor, garden, (see Garden Tractor)			X
Trampoline		X	
Transfer benches for the physically challenged	X		
Transformers (except electronic)	X		
Translation labeling accessories			X
Transmission equipment, electrical	X		
Transparency equipment or supplies			X
Transportation related equipment and instruments			X
Trapshooting equipment			X
Trash and Recycling receptacles			X
Trash bags			X
Trash Barrels			X
Trash Compactor			X
Trash containers, plastics			X
Trash picker			X
Trash Receptacles			X
Tray trucks, restaurant		X	
Trays			X
Treadmill		X	
Treads, stair		X	
Treatment table with backrest		X	
Tri view cabinet		X	
Triclover clamp			X
Tricycles			X

Description	PIP	FFE	GGO
Trophies			X
Trophy bases			X
Trouble lights			X
Troughveyor / disposer	X		
Trouser pressers, household-type electric			X
Tub and tile cleaning preparations			X
Tubing, flexible metal	X		
Tubs, laundry and bath	X		
Tumblers, plastics			X
Turpentine			X
TV broadcasting and studio equipment		X	
Typewriter paper			X
Ultra filtration equipment		X	
Ultrasonic cleaning equipment		X	
Ultrasonic examination equipment		X	
Ultrasonic medical cleaning equipment		X	
Ultrasonic therapy apparatus		X	
Ultrasonic therapy apparatus supplies			X
Ultraviolet disinfection equipment		X	
Ultraviolet lamp fixtures		X	
Ultraviolet UV lamps			X
Ultraviolet UV rotary printer			X
Undercabinet fixture	X		
Underground equipment cabinet	X		
Unit heaters, portable electric			X
Urinals	X		
Urinalysis test kits or supplies			X
Utensil rack	X		
Utility rack			X
Vacuum cleaners (e.g., canister, handheld, upright)			X
Valves, plumbing and heating,	X		
Van lines, moving and storage			X
Vandal resistant light fixture	X		
Vanities (except freestanding), stock or custom	X		
Vanities, freestanding	X		
Vanity tops	X		
Vapor tight light fixture	X		
Vaporizers, household-type electric			X
Vases			X
Vault doors and linings	X		
Vaults (except burial)	X		
Vehicle servicing equipment			X
Vehicle testing and measuring equipment			X
Vehicles, children's (except bicycles and tricycles)			X
Vending Area Furniture		X	

Description	PIP	FFE	GGO
Vending machines			X
Veneer work, inlaid	X		
Venetian blinds, see Window Treatments			
Vent stacks	X		
Ventilated wire shelving (i.e., closet organizing-type)	X		
Ventilating	X		
Ventilating kitchen fans, household-type electric	X		
Ventilation and exhaust fans (except attic fans), household-type	X		
Vertical file		X	
Veterinarian equipment		X	
Veterinary clinical furniture		X	
Veterinary surgical tables		X	
Vibration isolation	X		
Video game machines (except coin-operated)			X
Vinyl floor coverings	X		
VOIP Telephone System			X
Volleyball nets			X
Voltage regulators (except motor vehicle)	X		
Vortex induced vibration VIV suppression equipment	X		
Wall cabinet - bookcase	X		
Wall cabinet - door	X		
Wall cabinet - open shelves	X		
Wall climbing equipment	X		
Wall clock, not part of building security			X
Wall lamps (i.e., lighting fixtures)	X	O	
Wall mats	X	O	
Wall plate digital media CAT transmitter	X		
Wall tile, ceramic,	X		
Wardrobes, household-type,	X		
Warehouse refrigeration system	X		
Warehouse refrigeration system - gauges	X		
Warehouse refrigeration system - valves	X		
Warehouse refrigeration system - controls	X		
Warehouse refrigeration system - cooling towers	X		
Warehouse refrigeration system - fan coils	X		
Warehouse refrigeration system - floor warming	X		
Warehouse refrigeration system - insulation	X		
Warehouse refrigeration system - piping	X		
Warehouse refrigeration system - pumps	X		
Warehouse refrigeration system - refrigerant	X		
Warehouse refrigeration system - sumps	X		
Warehouse refrigeration system - tanks	X		
Warehouse refrigeration system - compressors	X		
Warehousing supplies			X
Warm air heating - air handlers	X		

Description	PIP	FFE	GGO
Warm air heating - controls	X		
Warm air heating - dampers	X		
Warm air heating - diffusers	X		
Warm air heating - ductwork	X		
Warm air heating - furnaces	X		
Warm air heating - grilles	X		
Warm air heating - registers	X		
Warm air heating - unit heaters			X
Washboards			X
Washer		X	
Waste receptacle			X
Water closets	X		
Water filtration - chemical treatment	X		
Water filtration - filters	X		
Water filtration - piping	X		
Water filtration - pumps	X		
Water filtration - tanks	X		
Water filtration - valves	X		
Water heater	X		
Water meter	X		
Water pulsating devices, household-type electric	X		
Water Purifiers	X		
Water softener	X		
Water softening and conditioning equipment	X		
Water softening compounds			X
Water system balancing and testing	X		
Water trash racks			X
Water treatment and supply equipment		X	
Water well drilling equipment			X
Watering cans, plastics			X
Waterproofing	X		
Wax removers			X
Waxes (except petroleum)			X
Waxes, polishing (e.g., floor, furniture)			X
Weapon or explosives detectors	X		
Weather facsimile or radiofax			X
Weather stripping	X		
Weatherproofing concrete	X		
Weatherstripping made from purchased textiles		X	
Web clamp			X
Weight and resistance training equipment		X	
Weight benches or racks		X	
Welder's hoods			X
Welding and soldering and brazing supplies			X
Welding gases			X

Description	PIP	FFE	GGO
Welding positioners (i.e., jigs)		X	
Well drilling and operation equipment			X
Well logging bottom hole pressure equipment			X
Well measurement and logging equipment			X
Well testing equipment			X
Wellhead equipment			X
Wheel alignment equipment			X
Wheel balancing equipment			X
Wheelchairs			X
Whirlpool baths	X		
Whiteboard		X	
Window Treatments - blinds, any material, with motors and labor to install	X	O	
Window Treatments - cleaning preparations			X
Window Treatments - curtains			X
Window Treatments - sashes, vinyl	X	O	
Window Treatments - shade rollers and fittings	X	O	
Window Treatments - shades, lamp (except glass, plastics), residential-type			X
Window Treatments - shades, outdoor canvas awnings			X
Window Treatments - shades, window (except outdoor canvas awnings)	X	O	
Windows and window frames	X		
Windshield washer fluid			X
Windshields, plastics			X
Wire machinery and equipment			X
Wire rack shelving			X
Wire rope clamps	X		
Wire, insulated,	X	O	
Wood treating preparations			X
Wood wool (excelsior)			X
Work benches		X	
Work hardening equipment for rehabilitation or therapy		X	
Work table		X	
Workplace safety equipment and supplies and training materials			X
Workstation panel		X	
Workstation shelf		X	
Workstation shelf with door		X	
Workstation worksurface		X	
Wound supports and supplies and accessories			X
Wrap or tag or label or seal or bag printing			X
Wrappers, excelsior			X
Wrench accessories and supplies			X
Wrestling mats			X
Writing paper			X
Wrought iron furniture		X	
X ray and fluoroscopy RF radiotherapy planning simulators		X	
X ray diffraction equipment		X	

Description	PIP	FFE	GGO
X ray radiography examination equipment		X	
Xenon lamp	X		
X-Ray Machine	X		
Yard Lights, residential electric	X		
Yardsticks, wood			X