Asset Category	Type Code	Description	Life
Moveable	204	AIR CONDITIONER	5
Moveable	11338	AIR CONPRESSOR	15
Moveable	205	AMPLIFIER	10
Moveable	11303	ANALYZER	7
Moveable	07322	ANALYZER, BLOOD GAS	5
Moveable	11304	ANALYZER, GAS	8
Moveable	306	ANALYZER,DNA	5
Moveable	305	ANESTHESIA UNIT	10
Moveable	297	ANIMAL CAGES	10
Moveable	260	AUDIO VISUAL EQUIPMENT, ALSO SEE ASSET TYPE CODE 10260	8
Moveable	308	AUDIOMETER	10
Moveable	07309	AUTOCLAVE	10
Moveable	700	AUTOMOBILE - 3 YRS, ALSO SEE ASSET TYPE CODES 704, 702, 703	3
Moveable	699	AUTOMOBILE - 4 YRS, ALSO SEE ASSET TYPE CODES 704, 702, 703	4
Moveable	701	AUTOMOBILE - 5 YRS, ALSO SEE ASSET TYPE CODES 704, 702, 703	5
Moveable	312	BALANCE	7
Moveable	07316	BATH, LABORATORY /CIRCULATOR	7
Moveable	101	BENCH	15
Moveable	673	BENDER	10
Moveable	3	BENDING MAGNET	15
Moveable	07315	BLOOD PRESSURE UNIT	6
Moveable	698	BOATS	4
Moveable	419	BOOTH	10
Moveable	327	BOTTLE WASHER	8
Moveable	328	BREATHING UNIT	8
Moveable	503	BROILER	10
Moveable	706	BUS	20
Moveable	900	BUS SHELTER	25
Moveable	180	CANISTERS/CYLINDERS/TANKS	10
Moveable	330	CARDIO EQUIPMENT	8
Moveable	504	CART, FOOD SERVICE	10
Moveable	07210	CASH REGISTER	5
Moveable	07333	CENTRIFUGE	7
Moveable	212	CHECK SIGNER	10
Moveable	213	COLLATOR	10
Moveable	488	COLLECTOR, FRACTION	7
Moveable	07337	COLORIMETER	7
Moveable	655	COMPACTOR	10
Moveable	07219	COMPUTER, DISK DRIVES OR CONTROLLERS	5
Moveable	10206	COMPUTER, ENTERPRISE SERVER	3
Moveable	220	COMPUTER, MISCELLANEOUS EQUIPMENT	5
Moveable	407	COMPUTER, MONITOR	7
Moveable	80001	COMPUTER, N/T SWITCHES	6
Moveable	223	COMPUTER, PERSONAL DESKTOP, LAPTOP	3
Moveable	07216	COMPUTER, PRINTER	5
Moveable	206	COMPUTER, SERVER OR SUPER COMPUTER	5
Moveable	11207	COMPUTER- AIDED DETECTION (CAD) SYSTEM	5
Moveable	11206	COMPUTER-ASSISTED SURGERY SYSTEM	5
Moveable	11208	COMPUTER-ASSISTED TOMOGRAPHY (CT) SCANNER	5
Moveable	507	CONVEYOR	15
Moveable	07001	COPIER LARGE (COPIES PER MONTH 50,000)	5
Moveable	07000	COPIER SMALL (COPIES PER MONTH 1 - 49,999)	3
Moveable	202	COPIER, CARD TERMINAL	5
Moveable	293	COUNTER	8

Asset Category	Type Code	Description	Life
Moveable	07321	COUNTER, BLOOD CELL	5
Moveable	510	COUNTER, FOOD SERVICE	15
Moveable	07343	CRYOSTAT	7
Moveable	342	CRYOSURGICAL UNIT	10
Moveable	345	CUTTER, ELECTRICAL	10
Moveable	07244	CUTTER/SHREDDER, PAPER	7
Moveable	07350	DEFIBRILLATOR	5
Moveable	07351	DENSITOMETER	5
Moveable	158	DENTAL EQUIPMENT	10
Moveable	302	DETECTORS	14
Moveable	513	DISHWASHER	10
Moveable	07515	DISPENSER	10
Moveable	07357	DISTILLING APPARATUS	15
Moveable	359	DRYER	10
Moveable	07221	DUPLICATOR	5
Moveable	07360	ELECTROCARDIOGRAPH	7
Moveable	07361	ELECTROENCEPHALOGRAPH	7
Moveable	07362	ELECTROMYOGRAPHY	7
Moveable	07363	ELECTROPHORESIS UNIT	7
Moveable	687	ENGRAVER	7
Moveable	332	EVAPORATORS, ROTAVAPORS	7
Moveable	367	EXERCISE EQUIPMENT, OTHER, ALSO SEE ASSET TYPE CODES 800, 810	15
Moveable	471	EXERCISE EQUIPMENT, TREADMILL	8
Moveable	815	FARM EQUIPMENT	10
Moveable	07002	FAX	3
Moveable	07660	FLOOR MACHINE	5
Moveable	368	FLOWMETER	10
Moveable	369	FLUORIMETER	10
Moveable	370	FLUOROSCOPE	10
Moveable	248	FOLDER	15
Moveable	511	FOOD CUTTER/CHOPPER/SLICER/GRINDER	10
Moveable	10680	FORK LIFT/PERSONNEL LIFT	10
Moveable	523	FREEZER, ICE CUBE MAKING	10
Moveable	522	FREEZER, OTHER	10
Moveable	509	FREEZER, WALK IN	15
Moveable	518	FRYER	10
Moveable	372	FURNACE	10
Moveable	11154	FURNITURE, BED ELECTRIC (PATIENT)	12
Moveable	103	FURNITURE, BOOKCASE	20
Moveable	104	FURNITURE, CABINET	15
Moveable	183	FURNITURE, CHAIR - 10 YRS	10
Moveable	157	FURNITURE, CHAIR - 15 YRS	15
Moveable	07108	FURNITURE, DESK	20
Moveable	07211	FURNITURE, OTHER 10 YRS	10
Moveable	110	FURNITURE, OTHER - 15 YRS	15
Moveable	109	FURNITURE, OTHER - 20 YRS	20
Moveable	105	FURNITURE, SOFA	12
Moveable	177	FURNITURE, TABLE - 15 YRS	15
Moveable	114	FURNITURE, TABLE - 20 YRS	20
Moveable	07334	GAS CHROMATOGRAPH	7
Moveable	07489	GENERATOR	5
Moveable	669	GOLF CARTS, ALSO SEE ASSET TYPE CODES 668, 182	4
Moveable	250	GRAPHICS, FINE ARTS EQUIPMENT	5
Moveable	519	GRIDDLE	10

Asset Category	Type Code	Description	Life
Moveable	495	GRINDER/SANDER, DENTAL	10
Moveable	682	GRINDER/SANDER, INDUSTRIAL	10
Moveable	800	GYMNASTIC EQUIPMENT, ALSO SEE ASSET TYPE CODES 367, 810	7
Moveable	373	HEART LUNG SYSTEMS	8
Moveable	376	HOMOGENIZER	10
Moveable	651	HOUSEKEEPING, GENERAL MACHINERY	8
Moveable	11378	HUMIDIFER	8
Moveable	07382	ILLUMINATOR	10
Moveable	384	INCUBATORS	10
Moveable	298	INDUSTRIAL/CONSTRUCTION EQUIPMENT, ALSO SEE ASSET TYPE CODES 669, 670	10
Moveable	668	INDUSTRIAL/UTILITY VEHICLES - 10 YRS, ALSO SEE AST TYPE CODES 699, 670	10
Moveable	182	INDUSTRIAL/UTILITY VEHICLES - 12 YRS, ALSO SEE TYPE CODES 669, 670	12
Moveable	524	KETTLE	15
Moveable	07391	KILN	10
Moveable	501	KITCHEN/CAFETERIA EQUIPMENT	10
Moveable	240	LABEL/LETTERING SYSTEMS	10
Moveable	664	LADDER	10
Moveable	452	LAMP	10
Moveable	304	LASER	3
Moveable	665	LATHE	15
Moveable	11115	LAWN MOWER	3
Moveable	115	LAWN/GARDEN EQUIPMENT	4
Moveable	456	LENS, OBJECTIVES, MICROSCOPE ACCESSORIES	10
Moveable	165	LIGHTS, SPOT/CONSOLE/TOWER	10
Moveable	161	LOCKERS	15
Moveable	224	MAILING MACHINE - 5 YRS	5
Moveable	225	MAILING MACHINE - 10 YRS	10
Moveable	400	MANNEQUIN	10
Moveable	226	MARKING MACHINE	10
Moveable	802	MATS, ATHLETIC	7
Moveable	406	MEDICAL EQUIPMENT	8
Moveable	401	METER, OTHER	3
Moveable	432	METER, RADIATION	8
Moveable	231	MICRO FILM/ MICROFICHE READER	8
Moveable	494	MICROMANIPULATOR	10
Moveable	404	MICROPROJECTOR	10
Moveable	07003	MICROSCOPE	7
Moveable	07405	MICROTOME	7
Moveable	07681	MILLING MACHINE	15
Moveable	526	MIXER	10
Moveable	693	MOLDING MACHINE	10
Moveable	07320	MONITOR, MEDICAL/SCIENTIFIC	8
Moveable	10482	MRI MAGNETIC RESONANCE IMAGING	5
Moveable	215	MULTIPLEXER, T MUX, T BOX, S MUX	5
Moveable	459	MUSCLE STIMULATOR	10
Moveable	07006	MUSICAL INSTRUMENTS - 10 YRS	10
Moveable	750	MUSICAL INSTRUMENTS - 15 YRS	15
Moveable	07005	MUSICAL INSTRUMENTS - 20 YRS	20
Moveable	408	NEBULIZER	10
Moveable	100	OFFICE EQUIPMENT	5
Moveable	409	OPHTHALMOSCOPE	10
Moveable	155	OPTOMETRY EQUIPMENT	7
Moveable	410	OSCILLOSCOPE/VECTORSCOPE, AND ACCESSORIES	10
Moveable	07411	OSMOMETER	7

Asset Category	Type Code	Description	Life
Moveable	11527	OVEN, BAKING	10
Moveable	07414	OVEN, LABORATORY	10
Moveable	528	OVEN, MICROWAVE	5
Moveable	415	OXYGEN EQUIPMENT	8
Moveable	243	PAPER DRILL	11
Moveable	07399	PATIENT LIFTER	10
Moveable	07418	PATIENT MONITORING/AIDING EQUIPMENT	7
Moveable	07236	PHOTO EQUIPMENT, CAMERA	5
Moveable	251	PHOTO EQUIPMENT, CAMERA/TV LENS	8
Moveable	245	PHOTO EQUIPMENT, DARKROOM/ENLARGERS/DRYERS	10
Moveable	230	PHOTO EQUIPMENT, OTHER	8
Moveable	422	PHOTOCOAGULATOR	10
Moveable	424	PHOTOMETER	8
Moveable	341	PHOTOMULTIPLIER TUBE	3
Moveable	425	PIPETTE	10
Moveable	163	PLOTTER	7
Moveable	12297	POLICE DOG	8
Moveable	07426	POWER SUPPLY	10
Moveable	688	PRESS, ARBOR	15
Moveable	657	PRESS, DRILL	20
Moveable	242	PRESS, OFFSET	10
Moveable	200	PROJECTORS, ALSO SEE ASSET TYPE CODE 260	5
Moveable	07429	PULMONARY FUNCTION EQUIPMENT	8
Moveable	430	PUMP	10
Moveable	261	RADIO RECEIVERS, TRANSMITTERS	10
Moveable	532	RANGE, STOVE, FOOD SERVICE	10
Moveable	435	RECORDER, LABORATORY	10
Moveable	07253	RECORDER, VIDEO/AUDIO	5
Moveable	810	RECREATIONAL, POOL TABLE, ALSO SEE ASSET TYPE CODES 367, 800	7
Moveable	436	REFRACTOMETER	10
Moveable	160	REFRIGERATED TRAP/CONCENTRATOR	10
Moveable	533	REFRIGERATOR, OTHER	10
Moveable	534	REFRIGERATOR, WALK IN	15
Moveable	10118	ROBOT, OHTER	6
Moveable	485	ROTORS	10
Moveable	111	SAFE	20
Moveable	300	SAFETY CABINET, BIOLOGICAL,ENVIRONMENTAL CHAMBERS,FLOWHOODS,GLOVE	15
Moveable	672	SAW	10
Moveable	07232	SCALES	10
Moveable	442	SCANNERS	8
Moveable	301	SCIENTIFIC EQUIPMENT - 7 YRS	7
Moveable	383	SCIENTIFIC EQUIPMENT - 8 YRS	8
Moveable	325	SCIENTIFIC EQUIPMENT - 10 YRS	10
Moveable	623	SCIENTIFIC EQUIPMENT - 12 YRS	12
Moveable	443	SCINTILLATION	8
Moveable	670	SCOOTERS,SEGWAY PERSONAL TRANSPORTER	5
Moveable	445	SEWING MACHINE	15
Moveable	07223	SHAKER, SHAKING MACHINE	8
Moveable	691	SHAPER	10
Moveable	246	SHEET FEEDER	10
Moveable	112	SHELVING	20
Moveable	07709	SIGNAGE, MOVEABLE	10
Moveable	450	SKELETON	10
Moveable	90000	SOFTWARE, CONSTRUCTION IN PROGRESS	0

Asset Category	Type Code	Description	Life
Moveable	910007	SOFTWARE, INTERNALLY DEVELOPED	6
Moveable	910002	SOFTWARE, LICENSED - 2 YRS	2
Moveable	910003	SOFTWARE, LICENSED - 3 YRS	3
Moveable	910004	SOFTWARE, LICENSED - 4 YRS	4
Moveable	910005	SOFTWARE, LICENSED - 5 YRS	5
Moveable	910006	SOFTWARE, LICENSED - 6 YRS	5
Moveable	910001	SOFTWARE, PURCHASED	3
Moveable	454	SPECTROMETER,SPECTROPHOTOMETER	8
Moveable	453	SPECTROSCOPE	10
Moveable	537	STEAMER	10
Moveable	457	STERILIZER	15
Moveable	296	STEROTAXIC INSTRUMENTS	10
Moveable	218	STORAGE SYSTEMS - NON COMPUTER	15
Moveable	07708	STORAGE TRAILERS/TRAILER-MOUNTED CONTAINERS	6
Moveable	07451	STRAINER, SLIDE LABORATORY	7
Moveable	299	SURVEYING EQUIPMENT	7
Moveable	263	TELEPHONE EQUIPMENT, LOCATED INSIDE A BUILDING-MOVABLE EQUIPMENT	10
Moveable	264	TELEPHONE SWITCH(USED)	3
Moveable	07004	TELESCOPE	10
Moveable	254	TELEVISION	5
Moveable	694	TESTER	5
Moveable	237	TIME RECORDING	10
Moveable	07468	TISSUE PROCESSOR	7
Moveable	469	TITRATOR	10
Moveable	705	TRAILER	15
Moveable	470	TRANSDUCERS	3
Moveable	262	TRANSFORMER	14
Moveable	702	TRUCK - 7 YRS, ALSO SEE ASSET TYPE CODES 700, 699, 701	7
Moveable	703	TRUCK - 8 YRS, ALSO SEE ASSET TYPE CODES 700, 699, 701	8
Moveable	704	TRUCK - 10 YRS, ALSO SEE ASSET TYPE CODES 700, 699, 701	10
Moveable	239	TYPEWRITER	5
Moveable	474	ULTRASONIC CLEANER	10
Moveable	07677	VACUUM CLEANER	8
Moveable	295	VACUUM SYSTEMS, MEDICAL /LAB	14
Moveable	542	VENDING MACHINE	10
Moveable	10260	VIDEO CONFERENCING EQUIPMENT, ALSO SEE ASSET TYPE CODE 260	6
Moveable	07008	WASHING MACHINE - 8 YRS	8
Moveable	07007	WASHING MACHINE - 10 YRS	10
Moveable	07009	WASHING MACHINE - 15 YRS	15
Moveable	07686	WATER HEATER	10
Moveable	07477	WATER PURIFIER/SOFTENER	10
Moveable	685	WELDERS	10
Moveable	249	WRAPPER/SHRINKER/PACKAGING SYSTEMS	10
Moveable	07478	X RAY DEVELOPER	10
Moveable	480	X RAY FILM PROCESSOR	8
Moveable	07482	X RAY/IMAGE INTENSIFIER	5

If moveable equipment will not be received or placed in service within 30 days, use asset type code of 40004.
Fabricated equipment not yet completed and placed in service should use asset type code of 40000.

Asset Category	Type Code	Description	Life
Moveable	40004	MOVEABLE ASSETS NOT YET RECEIVED, OR PLACED IN SERVICE	0
Moveable	40000	FABRICATIONS CONSTRUCTION IN PROGRESS	0

The following asset type codes are for capital leased equipment costing under the $5,000 threshold:

Asset Category	Type Code	Description	Life
Asset Category	Type Code	Description	Life
Moveable	90001	12 MONTH LEASE UNDER CAP THRESHOLD	1
Moveable	90002	24 MONTH LEASE UNDER CAP THRESHOLD	2
Moveable	90003	36 MONTH LEASE UNDER CAP THRESHOLD	3
Moveable	90004	48 MONTH LEASE UNDER CAP THRESHOLD	4
Moveable	90005	60 MONTH LEASE UNDER CAP THRESHOLD	5
Moveable	90006	72 MONTH LEASE UNDER CAP THRESHOLD	6

The following asset type codes are for capital leased equipment costing over $5,000 that met GAAP test #3 or #4:

Asset Category	Type Code	Description	Life
Moveable	90007	12 MONTH LEASE >= CAP THRESHOLD	1
Moveable	90008	24 MONTH LEASE >= CAP THRESHOLD	2
Moveable	90009	36 MONTH LEASE >= CAP THRESHOLD	3
Moveable	90010	48 MONTH LEASE >= CAP THRESHOLD	4
Moveable	90011	60 MONTH LEASE >= CAP THRESHOLD	5
Moveable	90012	72 MONTH LEASE >= CAP THRESHOLD	6

The following asset type codes are for non-moveable assets:

Asset Category	Type Code	Description	Life
Art & Museum	60000	ART & MUSEUM OBJECTS	0
Buildings	40001	BLDG CONSTRUCTION IN PROGRESS	0
Buildings	20006	BUILDING BETTERMENTS	10
Buildings	20007	BUILDING MODULAR	5
Buildings	20000	MASONRY BUILDING, REINFORCED CONCRETE FRAME	40
Infrastructure	50000	INFRASTRUCTURE	15
Infrastructure	40002	INFRASTRUCTURE CONSTRUCTION IN PROGRESS	0
Infrastructure	50001	INFRASTRUCTURE ROAD/WATERWAY IMPROVEMENTS	20
Infrastructure	50003	INFRASTRUCTURE STREET IMPROVEMENTS	10
Infrastructure	50004	INFRASTRUCTURE TELECOMMUNICATION TOWERS	13
Infrastructure	50002	INFRASTRUCTURE UNDERGRND DIST & COLLECTION SYS	40
Infrastructure	80002	N/T INFRASTRUCTURE	30
Infrastructure	80000	N/T WIRING AND RISERS	10
Intangibles	910010	COPYRIGHTS AND PANTENTS	0
Intangibles	910009	TRADEMARKS	0
Land	10000	LAND	0
Land Improvements	40003	LI CONSTRUCTION IN PROGRESS	0
Land Improvements	10002	LI LANDSCAPING IMPROVEMENTS	20
Land Improvements	10004	LI SEAL & STRIPE PARKING LOTS	5
Land Improvements	10003	LI SEPTIC SYSTEMS	40
Land Improvements	10001	LI YARD/FENCING/BARRIERS	10
Leasehold Improvements	40005	LEASE IMPRV CONSTR INPROGRESS	0
Leasehold Improvements	70000	LEASEHOLD IMPROVEMENTS	0
Leasehold Improvements	70003	LEASEHOLD IMPROVEMENTS	19
Leasehold Improvements	70001	LEASEHOLD IMPROVEMENTS	4
Leasehold Improvements	70002	LEASEHOLD IMPROVEMENTS	10
Library Books	30000	LIBRARY BOOKS	10