

2017 ANNUAL CAPITAL EXPENDITURES SURVEY INSTRUCTIONS, DEFINITIONS, AND CODES LIST

INTRODUCTION

This manual provides instructions, definitions, and codes to assist you in completing the Annual Capital Expenditures Survey (ACES). **Section I** below provides general instructions, definitions, and item specific instructions for reporting in this survey. **Section II** on page 7 contains the INDUSTRY CATEGORY CODES LIST for the appropriate industry codes used in this survey.

BURDEN HOUR ESTIMATE

We estimate this survey will take an average of 4.11 hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: EWD Survey Comments 0607-0782, U.S. Census Bureau, 4600 Silver Hill Road, Room EWD-8K154, Washington, DC 20233. You may e-mail comments to EWD.Surveys@census.gov. Be sure to use EWD Survey Comments 0607-0782 as the subject.

PURPOSE OF THE SURVEY

The purpose of this survey is to collect comprehensive and timely information about the nature and level of capital expenditures in the United States. The level of capital expenditures is an important component in the overall assessment of our Nation's productivity. The information you provide will be used to prepare national measures of capital spending and to formulate fiscal and monetary policy.

SECTION I

PART A – GENERAL INSTRUCTIONS

Survey Scope – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. Information for agricultural production operations should be excluded. However, companies performing agricultural services are included.

Information for churches, nonprofit organizations, and organizations that are government owned but privately operated should be included.

Reporting Entity – Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the

direction of management and policies. If another domestic company owns more than 50 percent of the voting stock of your company or has the power to direct or cause the direction of management and policies, then please note this in the "Remarks" section. **Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you are unable to consolidate records for the entire company or have any reporting questions, please call **1-800-528-3049**. This survey will be completed by companies having activity in one or more industries; therefore, not all items will apply to all companies. For purposes of this survey, exclude data for Puerto Rico, the Virgin Islands, and U.S. Territories.

Survey Period – Report data for the calendar year 2017. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If you cannot provide reasonable estimates on a calendar basis, fiscal year data will be accepted. In the REPORTING PERIOD item, indicate the exact dates the data represent if they are not for the calendar year.

If fiscal data are used and your fiscal period ends in January, February, or March, report for the fiscal year ending in 2018. Otherwise, report for the fiscal year ending in 2017.

Estimates Are Acceptable – The data requested on this survey may not correspond to your company's accounting records. If you cannot answer a question from your company records, please provide carefully prepared estimates. If your company did not have any capital expenditures for the 2017 reporting period, enter a '0' where applicable.

Mergers/Acquisitions and Discontinued

Operations – Such events occurring during the period covered by this report that require special attention.

(a) If your enterprise merged with or acquired another domestic enterprise during the period, include the domestic capital expenditures made by the merged or acquired enterprise since the date of acquisition; the cost to your enterprise for structures and equipment previously owned by the acquired enterprise at the time of the merger or acquisition should be reported as expenditures, only if treated as capital expenditures by your enterprise. Please furnish the date of the acquisition or merger and the name of the acquired enterprise in the "Remarks" section.

(b) If your enterprise was acquired by another enterprise during the period covered by this report, please furnish the acquisition date and the name and address of the acquiring enterprise in the "Ownership Information" section, and complete the survey for the period of time the enterprise was in operation prior to the acquisition.

(c) Discontinued operations should be treated in the same manner as continued operations. If during the survey year, your enterprise had discontinued operations that were held for sale, report data for the discontinued operations for the period of time the reporting enterprise owned them.

Electronic Reporting – Complete this survey online by going to the following address: portal.census.gov

Should you have any questions regarding electronic reporting, please call **1-800-528-3049** from 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

Add your authentication code located in the letter we mailed to your company. Report by clicking on "REPORT NOW."

Filing Extensions – If you cannot complete the survey by the due date shown on your letter, you may request an extension of time by visiting portal.census.gov and selecting "Options".

Legal Authority and Confidentiality of Data - YOUR RESPONSE IS REQUIRED BY LAW. Title 13 United States Code (U.S.C.), Sections 131 and 182 authorizes this collection. Sections 224 and 225 require your response. The U.S. Census Bureau is required by Section 9 of the same law to keep your information **CONFIDENTIAL** and can use your responses only to produce statistics. The Census Bureau is not permitted to publicly release your responses in a way that could identify your business, organization, or institution. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data.

Direct any **QUESTIONS** regarding this survey to **1-800-528-3049** between 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

PART B – DEFINITIONS

1. CAPITAL EXPENDITURES:

Capital expenditures include all expenditures during the year for both new and used structures and equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained.

INCLUDE:

- **capital expenditures for discontinued operations being held for sale during the year.**
- capitalized cost of assets produced or purchased, then leased as the lessor under operating leases;
- capitalized computer software (include payroll for internally developed software);
- all capital costs such as feasibility studies, architectural, legal, installation, and engineering fees, as well as work done by the company's work force;
- **gross additions during the year to construction-in-progress accounts for projects lasting longer than one year (allocate the additions between structures and equipment in Item 2), even if the asset was not in use and not yet depreciated;**

- all capitalized **leasehold improvements** made to assets leased from others. In Item 2, allocate leasehold improvements between structures and equipment based on what is being improved;
- estimated cost or present value of assets acquired under capital leases entered into during the survey year (**reported by the lessee**). Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards**.
- **capitalized interest charges** on loans financing capital projects if consistent with the **Statement of Financial Accounting Standards (FAS) Number 34;**
- values of assets expended as permitted under section 179 of the U.S. Internal Revenue code;
- expenditures for structures and equipment (whether acquired on contract or directly by your enterprise), including items purchased abroad, for installation or use within the United States;
- expenditures for major alterations, capitalized repairs, and improvements;
- expenditures for structures or equipment that are, or will be, leased or rented to others;
- expenditures made by your firm for structures which, upon completion, were or are to be sold and leased back to your company;
- expenditures for **both developmental and exploratory drilling activities including intangible drilling costs;**
- expenditures for **land development and improvement**, including demolition of buildings, land servicing, and site preparation;
- cost of construction work performed by your own employees (force-account construction work);
- expenditures that are made jointly for both business and personal use, include only that portion allocated to business use.

EXCLUDE:

- the cost of maintenance, repairs, and supplies charged as current operating expenses;
- capital expenditures for structures and equipment by foreign operations;
- reductions for retirements, write-downs, sales, subsidies, or other dispositions of existing assets;
- the value of structures built and other work performed by your enterprise on contract to others;
- **expenditures for goodwill, patents, or copyrights;**
- expenditures for geological and geophysical work by oil companies and similar off-site mining or general exploration which are not capitalized;
- payments to others for structures and equipment acquired under operating leases or rented;
- expenditures made by your firm or organization (as lessor) for property which is leased to others as part of capital (full-payout or equity) lease arrangements;
- expenditures made by owners of property rented or leased to your firm under operating leases.

2. STRUCTURES:

Structures include the capitalized cost of buildings and structures, and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.

Major additions and alterations to existing structures and capitalized repairs and improvements to buildings should also be included.

The cost of any machinery and equipment which is an integral or built-in feature of the structure should be reported as part of that structure (e.g. assembly line superstructure in an automotive assembly plant). **Include expenditures for land development and improvements**, including demolition of buildings, land servicing, and site preparation should be included.

INCLUDE:

- mechanical and electrical installations such as plumbing, electrical work, elevators, escalators, power plants, heating and cooling systems, sprinkler systems, environmental controls, intercom systems, and other similar building services;
- **site preparation**, including the demolition of buildings and outside construction of fixed structures or facilities such as sidewalks, highways and streets, parking lots, landscaping, utility connections, outdoor lighting, railroad tracks, airfields, piers, wharves and docks, **telephone and telegraph lines, fiber optics and cable lines, cellular transmission towers, radio and television towers**, water supply lines, sewers, water and signal towers, electric power distribution and transmission lines, petroleum and gas pipelines, and similar facilities which are built into or fixed to the land;
- installation of boilers, overhead hoists and cranes, blast furnaces, brick kilns, fractionating towers, overhead traveling cranes, shipways, and similar types of structures;
- fixed, largely site-fabricated equipment not housed in a building, primarily for petroleum refineries and chemical plants, but also including storage tanks and refrigeration systems;
- installation of construction materials placed inside a building and used to support production machinery; for example, concrete platforms, overhead steel girders, and pipes to carry liquids from storage tanks;
- drilling gas wells, including construction of offshore drilling platforms; digging and shoring mines, including constructing buildings at mine sites, and expenditures for constructing mine shafts and mining exploration;
- land improvements; exploration and development of mineral properties.

EXCLUDE:

- land acquisition;
- normal maintenance and repairs to existing structures or service facilities such as painting, roofing repairs, and street and highway patching.

3. EQUIPMENT:

Include machinery, furniture and fixtures, computer software, IT equipment, computers, website development, and motor vehicles used in the production and distribution of goods and services or in office functions.

Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure are considered equipment, **not** expenditures for structures.

INCLUDE:

- capitalized office equipment and machines; computers, furniture and fixtures for offices; cafeteria and warehouse equipment;
- capitalized computer software (include payroll for internally developed software);
- transportation equipment for highway and off-highway use such as automobiles, buses, delivery vans, ships/boats, trailers, trucks, tractors, and railroad, street, and rapid transit cars;
- corporate helicopters and aircraft;
- production machinery, including tooling;
- medical equipment and supplies;
- artwork, books, and musical instruments;
- signage, including exterior and interior;
- computer assisted machines that possess the ability to be programmed for a wide variety of functions including robots, numerically controlled machine tool equipment, and individual computerized machines.

PART C – INSTRUCTIONS BY ITEM

ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA

Report the acquisition cost of total domestic depreciable assets excluding land and depletable assets. The figure should include structures, equipment, and other depreciable assets. **Report values in thousands of dollars. Enter a "0" where applicable.**

INCLUDE:

Value of land development and improvements (such as landscaping, paving, and parking lots) and exploration and development of mineral properties. Expenditures for these items should also be reported as structures in Item 2.

EXCLUDE:

Cost of land and depletable assets (such as mineral or timber rights); current assets (such as inventories, cash, and accounts receivable); assets of foreign operations; assets leased to others under capital lease arrangements; and patents, copyrights, trademarks, franchises, and goodwill.

PART C – INSTRUCTIONS BY ITEM – *Continued*

ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA – *Continued*

ROWS:

10. Gross depreciable assets at beginning of year:

Report the gross depreciable assets (excluding land) at the beginning of the year.

11. Total capital expenditures:

Report capital expenditures for **depreciable assets** (excluding land) during the year. (See Part B – DEFINITIONS on page 2 of this booklet.)

12. Other additions and acquisitions:

Report other depreciable assets acquired through additions, acquisitions, and mergers during the year at fair market value, **if these are not considered capital expenditures**. Please explain such additions in the "Remarks" section.

13. Retirements and dispositions of depreciable assets during the year:

Report the acquisition cost of depreciable assets (excluding land) sold, scrapped, or destroyed during the year on row 13. Include assets considered sold under capital lease arrangements which, prior to the lease, were subject to depreciation. Impairment costs of fixed assets along with losses from operations should be included in this section.

14. Gross value depreciable assets at end of year:

Report the gross depreciable assets (excluding land) at the end of the year. The entry in Row 14 should equal beginning of year assets (Row 10) + capital expenditures (Row 11) + other additions (Row 12) – retirements (Row 13). Please explain any discrepancies or imbalances in the "Remarks" section.

15. Accumulated depreciation and amortization at end of year:

Report year-end accumulated depreciation and amortization charges for depreciable assets excluding land. Include charges against depreciable assets acquired during the year.

16. Gross domestic sales, operating receipts, and revenue:

Report sales, operating receipts, and revenue at the end of the year for goods produced, distributed, or services provided. Include revenue from investments, rents, and royalties only if it is the principal business activity of the company. For example: finance, insurance, and real estate companies. **(Report values in thousands of dollars)**

Include all operating receipts from taxable operations, as well as total revenue from tax-exempt activities (contributions, gifts, grants, etc.). Report revenues from customers outside the company including sales of products and services to other companies, individuals, U.S. Government agencies, and foreign customers. Include transfers to foreign subsidiaries.

Exclude domestic intra-enterprise transfers, sales by foreign subsidiaries, freight charges and excise taxes.

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

COLUMNS:

1. Structures:

Report the value of capital expenditures for structures in Column (1). The values in Column (1) should be **included in Column (4)**.

2. Equipment:

Report the value of capital expenditures for equipment in Column (2). The values in Column (2) should be **included in Column (4)**.

3. Other:

List the item(s) included in Item 2: "Other". If you are including more than one item, list the capital expenditures for each item separately in Rows 1-3 below, if possible. Report **furniture, fixtures, computers, capitalized computer software, motor vehicles, and planes** as EQUIPMENT. Report **leasehold improvements** as NEW STRUCTURES or NEW EQUIPMENT based on what is being improved.

4. Total:

Report the value of total capital expenditures for depreciable assets (excluding land) in Column (4). The figure in Column (4) should include structures, equipment, and other depreciable assets. The value in Item 2, Row 22, Column (4) should be the same as Item 1A, Row 11. **Report values in thousands of dollars. Enter a "0" where applicable.**

ROWS:

20. New capital expenditures:

Report capital expenditures for new buildings and other structures, structures that have been previously owned but not used or occupied, new machinery and equipment, and other new depreciable assets. Remodeling, renovation, or modernization of existing facility should be reported as new structures.

21. Used capital expenditures:

Report capital expenditures for buildings and other structures which have been previously owned and occupied, machinery and secondhand equipment, and other used depreciable assets.

22. Total capital expenditures:

Report capital expenditures for **depreciable assets** during the year by column category.

ITEM 3 – OTHER CAPITAL EXPENDITURES

Describe depreciable assets included as "Other" capital expenditures in Item 2, Row 22, Column (3). "Other" capital expenditures refer to depreciable and amortizable assets that you were unable to categorize as structures or equipment.

Do not report land, depletable assets, patents, copyrights, trademarks, franchises, or goodwill as "Other" capital expenditures. Report furniture and fixtures, capitalized computer software, computers, and motor vehicles as equipment. Report additions to construction-in-progress, capitalized interest, and leasehold improvements as structures or equipment where applicable.

ITEM 4 – CAPITAL LEASES

If your company leased new structures and/or equipment and the lease is capitalized by your company, report the cost or present value of the structures and equipment acquired in the survey year. Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards (FAS) Number 13**. This amount should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Row 20**.

Exclude periodic payments under capital and operating leases. Also exclude the cost of capitalized improvements your enterprise made to assets leased from others (**leasehold improvements**) in this item. Leasehold improvements should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Rows 20 and 22**.

ITEM 5 – CAPITALIZED COMPUTER SOFTWARE

Report capital expenditures for computer software developed or obtained for internal use during the year. Capitalized computer software expenditures should consist of costs of materials and services directly related to the development or acquisition of software; **payroll and payroll-related costs for employees directly associated with software development**; and interest costs incurred while developing the software.

Capitalized computer software is defined by the criteria in **Statement of Position 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use**. This amount should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Column(2)**.

COLUMNS:

1. Prepackaged software:

Report the value of capital expenditures for prepackaged computer software in Column (1). Prepackaged software is purchased off-the-shelf through retailers or other mass-market outlets for internal use by the company. Include the cost of licensing fees and service/maintenance agreements.

2. Vendor-customized software:

Report the value of capital expenditures for vendor-customized software in Column (2). Vendor-customized software is EXTERNALLY developed by vendors and customized for your company's use.

3. Internally-developed software:

Report the value of capital expenditures for internally-developed software in Column (3). Internally-developed software is developed by your company's employees, for internal use. **Include capitalized loaded payroll – (salaries, wages, benefits, and bonuses related to all software development activities)**.

ITEM 6 – CAPITAL EXPENDITURES BY INDUSTRY *(Not applicable if you had capital expenditures in only one industry)*

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2017. Complete a separate row for each industry.

Review the list of company activities in the Industry Category Code screen while completing the worksheet. These are the industries we expected your company to operate in during 2017. If necessary, you may add industry codes using the drop down list of Industry Category Codes.

Allocate expenditures for assets which serve more than one industry such as: central, regional, or divisional administrative functions, payroll and personnel, and research and development. If capital expenditures for these assets cannot be allocated to specific industry categories, report the amount of these capital expenditures as industry code 9900.

Complete the columns as follows:

In Column (0) enter total capital expenditures (excluding land) for each industry category code listed.

Of the capital expenditures reported in Column (0), report the amount of new structures in Column (2); used structures in Column (3); new equipment in Column (5); used equipment in Column (6); other new depreciable assets in Column (8); and other used depreciable assets in Column (9).

Include the value of assets acquired through capital lease arrangements in Columns (0) through (9).

ITEM 7 – CAPITAL EXPENDITURES BY TYPE OF STRUCTURE

Complete a separate Item 7 for each industry category listed in Item 6 with expenditures reported for structures. If you had capital expenditures in only one industry, complete Item 7 for the expenditures reported in Item 2, Column 1.

If you had expenditures for structures in more than 7 industries, photocopy Item 7 for additional space. If you need additional lines to report types of structures for an industry, continue to the next Item 7 entering the same industry code.

Complete the columns as follows:

In the "Structure Code" column, enter the code(s) from the list of "Structure Codes" (page 11 of the instructions) to select the primary function of the structures built or acquired for the industry.

In Column (1), enter the expenditures for new structures built by your own employees. "Construction of New Facility" refers to new buildings and other structures not previously owned.

In Column (2), enter the expenditures for new buildings and other structures that were built on a contract basis. "Construction of New Facility" refers to new buildings and other structures not previously owned.

In Column (3), enter the expenditures for the acquisition of any new structures. "Acquisition of Existing Facility – New" refers to buildings and other structures which have been previously owned but have not been used or occupied.

In Column (4), enter the expenditures for the acquisition of any used structures. "Acquisition of Existing Facility – Used" refers to buildings and other structures which have been previously owned and occupied.

In Column (5), enter the expenditures for remodeling, renovation, and modernization of an existing structure performed by your own employees. Include additions to existing buildings, (such as a new wing) in Column (1).

In Column (6), enter the expenditures for remodeling, renovation, and modernization of an existing structure performed on a contract basis. Include additions to existing buildings performed on a contract basis, (such as a new wing) in Column (2).

In Column (7), enter the expenditures not covered in Columns (1)–(6).

In Column (0), enter the total capital expenditures for each "Structure Code" listed in the "Structure Code" column. **Combine expenditures for structures having the same structure code within each industry category code.** The total of Column (0) should be included in Item 2, Row 22, Column 1.

ITEM 8 – CAPITAL EXPENDITURES BY TYPE OF EQUIPMENT

Complete a separate Item 8 for each industry category listed in Item 6 with expenditures reported for equipment. If you had capital expenditures in only one industry, complete Item 8 for the expenditures reported in Item 2, Column 2. If you had expenditures for equipment in more than 7 industries, or you need additional lines to report types of equipment for an industry, photocopy Item 8 for additional space.

Complete the columns as follows:

In the "Equipment Code" column, enter the code(s) from the list of "Equipment Codes" (page 14 of the instructions) for each type of equipment acquired during the reporting period.

In Column (1), enter expenditures for new equipment. Include expenditures for equipment manufactured in-house (produced in the company for use by the company) and expenditures for enhancements to existing equipment.

In Column (2), enter expenditures for used equipment.

In Column (3), enter expenditures for other equipment not covered in Columns (1)–(2).

In Column (0), enter the total capital expenditures for each "Equipment Code" listed in the "Equipment Code" column. **Combine expenditures for equipment having the same equipment code within each industry category code.** The total of Column (0) should be included in Item 2, Row 22, Column 2.

SECTION II – ACES INDUSTRY CATEGORY CODES LIST

INSTRUCTIONS

Use the following industry codes to complete Item 6 as requested of the survey. The North American Industrial Classification System (NAICS) codes are listed for reference only.

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Agriculture, Forestry, Fishing and Hunting			Manufacturing – Continued	
1110	Crop and Animal Production	111, 112	3160	Leather and Allied Product Manufacturing	316
1130	Forestry, Logging, Fishing, Hunting, Trapping, and Agricultural Support Activities	113, 114, 115	3210	Wood Product Manufacturing	321
	Mining		3220	Paper Manufacturing	322
2110	Oil and Gas Extraction	2111	3230	Printing and Related Support Activities	323
2121	Coal Mining	2121	3240	Petroleum and Coal Products Manufacturing	324
2122	Metal Ore Mining	2122	3251	Basic Chemical, Resin, Synthetic Rubber, and Fiber Manufacturing	3251, 3252
2123	Nonmetallic Mineral Mining and Quarrying	2123	3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	3253
2130	Support Activities for Oil and Gas Operations	213111, 213112	3254	Pharmaceutical and Medicine Manufacturing	3254
2131	Support Activities for Solid Mineral Operations	213113, 213114, 213115	3259	Paint, Adhesive, Soap, and Other Chemical Manufacturing	3255, 3256, 3259
	Utilities		3260	Plastics and Rubber Products Manufacturing (except inflatable boats)	326
2211	Electric Power Generation, Transmission and Distribution	2211	3271	Clay and Glass Products Manufacturing	3271, 3272
2212	Natural Gas Distribution	2212	3279	Cement, Concrete, Lime, Gypsum, and Other Nonmetallic Mineral Product Manufacturing	3273, 3274, 3279
2213	Water, Sewage, and Other Systems	2213	3311	Iron and Steel Mills, Ferroalloy Manufacturing, and Steel Product Manufacturing from Purchased Steel	3311, 3312
	Construction		3313	Nonferrous Metals Production and Processing	3313, 3314
2360	Construction of Buildings	236	3315	Ferrous and Nonferrous Foundries	3315
2370	Heavy and Civil Engineering Construction	237	3320	Fabricated Metal Product Manufacturing	332
2380	Specialty Trade Contractors	238	3331	Agriculture, Construction, and Mining Machinery Manufacturing	3331
	Manufacturing		3332	Industrial, Metalworking, and General Purpose Machinery Manufacturing (Including Laboratory Apparatus)	3332, 3335, 3339
3110	Food Manufacturing	311	3333	Commercial, Service Industry, Temperature Control, and Air-Flow Control Machinery Manufacturing (Including Laboratory Freezers)	3333, 3334,
3121	Beverage Manufacturing	3121			
3122	Tobacco Manufacturing	3122			
3130	Textile Mills and Textile Product Mills	313, 314			
3150	Apparel Manufacturing	315			

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Manufacturing – Continued			Transportation and Warehousing	
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	3336	4810	Air Transportation	481
3341	Computer and Peripheral Equipment Manufacturing	3341	4820	Rail Transportation	482
3342	Communications, Audio, and Video Equipment Manufacturing	3342, 3343	4830	Water Transportation	483
3344	Semiconductor and Other Electronic Component Manufacturing	3344	4840	Truck Transportation	484
3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing, Radio/ Television Broadcasting and Wireless Communications Equipment Manufacturing, Communications Signal Testing and Evaluation Equipment	3345	4850	Transit and Ground Passenger Transportation	485
3346	Manufacturing and Reproducing Magnetic and Optical Media	3346	4861	Pipeline Transportation of Crude Oil, Refined Petroleum, and Miscellaneous Products, except Natural Gas	4861, 4869
3350	Electrical Equipment, Appliance and Component Manufacturing	335	4862	Pipeline Transportation of Natural Gas	4862
3361	Motor Vehicle, Body, Trailer, and Parts Manufacturing	3361, 3362, 3363	4870	Scenic and Sightseeing Transportation	487
3364	Aerospace Product and Parts Manufacturing	3364	4880	Support Activities for Transportation	488
3369	Other Transportation Equipment Manufacturing (Including inflatable boats)	3365, 3366, 3369	4920	Couriers and Messengers	492
3370	Furniture and Related Product Manufacturing (Including Laboratory Furniture)	337	4930	Warehousing and Storage	493
3391	Medical Equipment and Supplies Manufacturing	3391		Information	
3399	Other Miscellaneous Manufacturing	3399	5111	Newspaper, Periodical, Book, and Directory Publishers (except Internet)	5111
	Wholesale Trade		5112	Software Publishers (except Internet)	5112
4230	Merchant Wholesalers, Durable Goods	423	5120	Motion Picture and Sound Recording Industries (except Internet)	512
4240	Merchant Wholesalers, Nondurable Goods	424	5151	Radio and Television Broadcasting (except Internet)	5151
4250	Wholesale Electronic Markets and Agents and Brokers	425	5152	Cable and Other Subscription Programming (except Internet)	5152
	Retail Trade		5171	Wired Telecommunications Carriers, Cable and Other Program Distribution, Broadband Internet Services Providers (e.g., cable, DSL)	5171
4410	Motor Vehicle and Parts Dealers	441	5172	Wireless Telecommunications Carriers (except Satellite)	5172
4430	Electronics and Appliance Stores	443	5179	Telecommunications Resellers, Satellite, and Other Telecommunications (Including Internet Service Providers providing services via client supplied telecommunication connection)	5174, 5179
4450	Food and Beverage Stores	445	5182	Data Processing, Hosting, and Related Services	5182
4480	Clothing and Clothing Accessories Stores	448	5190	Other Information Services (Including Internet Publishing and Broadcasting, Web Search Portals)	519
4520	General Merchandise Stores	452		Finance and Insurance	
4540	Nonstore Retailers	454	5210	Monetary Authorities-Central Bank	521
4599	Other Retail Trade Stores, including Gasoline Stations	442, 444, 446, 447, 451, 453	5221	Depository Credit Intermediation	5221

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Finance and Insurance – Continued			Administrative and Support and Waste Management	
5222	Nondepository Credit Intermediation	5222	5614	Business Support Services	5614
5223	Activities Related to Credit Intermediation	5223	5615	Travel Arrangement and Reservation Services	5615
5230	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	523	5616	Investigation, Security, and Services to Buildings and Dwellings	5616, 5617
5241	Insurance Carriers	5241	5619	Office Administrative, Facilities, Employment, and Other Support Services	5611, 5612, 5613, 5619
5242	Agencies, Brokerages, and Other Insurance Related Activities	5242	5621	Waste Collection, Treatment, and Disposal	5621, 5622
5251	Funds, Trusts, and Other Financial Vehicles (including Mortgage REITS)	525	5629	Remediation and Other Waste Management Services	5629
	Real Estate and Rental and Leasing			Educational Services	
5310	Real Estate (including Equity REITS)	531	6110	Educational Services	611
5321	Automotive Equipment Rental and Leasing	5321		Health Care and Social Assistance	
5322	Consumer Goods and General Rental Centers	5322, 5323	6211	Offices of Physicians	6211
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	5324	6212	Offices of Dentists and Other Health Practitioners	6212, 6213
5330	Lessors of Nonfinancial Intangible Assets	533	6215	Medical and Diagnostic Laboratories	6215
	Professional, Scientific, and Technical Services		6216	Home Health Care Services	6216
5411	Legal Services	5411	6219	Outpatient Care Centers and Other Ambulatory Health Care Services	6214, 6219
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	5412	6221	General Medical and Surgical Hospitals	6221
5413	Architectural, Engineering, and Related Services	5413	6222	Psychiatric, Substance Abuse, and Specialty Hospitals	6222, 6223
5414	Specialized Design Services	5414	6230	Nursing and Residential Care Facilities	623
5415	Computer Systems Design and Related Services	5415	6240	Social Assistance (except Child Day Care Services)	624 (except 6244)
5416	Management, Scientific, and Technical Consulting Services	5416	6244	Child Day Care Services	6244
5417	Scientific Research and Development Services	5417		Arts, Entertainment, and Recreation	
5418	Advertising and Related Services	5418	7110	Performing Arts, Spectator Sports, and Related Industries	711
5419	Other Professional, Scientific, and Technical Services	5419	7120	Museums, Historical Sites, and Similar Institutions	712
	Management of Companies and Enterprises				
5510	Management of Companies and Enterprises	551			

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Arts, Entertainment, and Recreation – Continued				
7130	Amusement, Gambling, and Recreation Industries	713			
	Accommodation and Food Services				
7210	Traveler Accommodation Services	721			
7220	Food Services and Drinking Places	722			
	Other Services (except Public Administration)				
8111	Automotive Repair and Maintenance	8111			
8119	Other Repair and Maintenance	8112, 8113, 8114			
8120	Personal Care, Death Care, Laundry, and Other Personal Services	812			
8131	Religious, Grantmaking, Social Advocacy, Civic, and Social Organizations	8131, 8132, 8133, 8134			
8139	Business, Professional, Labor, Political, and Similar Organizations	8139			
	Central Administrative Office Activity				
9900	Central Administrative Office Activity Unallocated to Other Industry Categories	N/A			

SECTION III – ACES STRUCTURE CODES LIST INSTRUCTIONS

- Use the list on the next page to determine the numeric code for the primary function of the structures in which you have invested, for reporting Item 7, "Capital Expenditures by Type of Structure."
- Examples listed on the next page indicate the types of structure that are included in the categories listed below; the examples are not intended to be an exhaustive list.
- For all categories, include new construction, major additions, alterations, reconstruction, and capitalized repairs to existing structures.
- **Please aggregate expenditures for structures with the same codes.** For example, if you spent \$2 million on fast food establishments and \$5 million on cafeterias, list code 152 and enter \$7 million in the amount column. It is not necessary to list code 152 twice with the two separate amounts.
- If a total for a structure code includes more than one activity as defined by the column headings, please **separate expenditures into all appropriate columns.**
- The cost of any machinery and equipment which is an integral or built-in feature of the structure should be included in the cost reported for that structure. **For example, when constructing cellular transmission towers integral equipment should be included in the cost of the structure.** Equipment replacements (such as transmitters located on towers) should be reported as equipment.

MAJOR STRUCTURE CATEGORY TITLES

RESIDENTIAL BUILDINGS

HOTELS AND MOTELS

INDUSTRIAL BUILDINGS

OFFICES

COMMERCIAL BUILDINGS

HEALTH CARE

AMUSEMENT AND RECREATIONAL FACILITIES

TRANSPORTATION FACILITIES

UTILITY STRUCTURES AND FACILITIES

OTHER BUILDINGS

MINE SHAFTS AND WELLS

OTHER NONBUILDING STRUCTURES

2017 ACES STRUCTURE CODES LIST

STRUCTURE CODE	DESCRIPTION	STRUCTURE CODE	DESCRIPTION
	RESIDENTIAL BUILDINGS	153	Multi-Retail Stores
111	Residential Structures Apartment buildings, condominiums, single family houses, and townhouses		Department stores, shopping malls/plazas/ centers, town centers, and retail warehouses
112	Manufactured (Mobile) Homes	154	Warehouses and Distribution Centers (except Passenger)
	HOTELS AND MOTELS		Commercial and storage warehouses, distribution buildings, greenhouses, grain elevators, silos, and mini-storage buildings
121	Hotels, Motels, and Inns Hotels, Hotel/Casinos, Motels, Resorts, and park lodgings	155	Other Commercial Stores/Buildings, Not Elsewhere Classified
	INDUSTRIAL BUILDINGS		Drug, pharmacy, electric, computer, clothing, jewelry, furniture, and office supply stores
131	Manufacturing, Processing, and Assembly Plants Manufacturing, processing, and assembly plants Industrial buildings, factories, production, and laboratory facilities		Beauty salons, florists and nursery-plant shops, dry cleaners, Laundromats, pawnshops, photo studios, repair shops, hardware and lumber stores, crematories and funeral homes, animal shelters, and veterinary clinics
132	Industrial Nonbuilding Structures Chemical complexes/facilities, petroleum refineries, and cement plants Industrial incinerators, ovens, and kilns	161	HEALTH CARE Hospitals General, mental, and infirmary hospitals
	OFFICES	162	Special Care Facilities Convalescent/nursing homes, rest homes with medical facilities, adult daycare centers, hospices, battered spouse and child facilities, homeless shelters, drug clinics, rehabilitation centers, institutional buildings, and sanatoriums
141	Office, Bank, and Professional Buildings Administration, offices, and professional buildings Banks, credit unions, building/saving and loan offices, and other financial institutions Computer centers Motion picture, TV, and radio multi-media offices		AMUSEMENT AND RECREATIONAL FACILITIES
142	Medical Offices Medical, doctor, and dentist offices Clinics, health centers, and medical laboratories	171	Amusement and Recreational Facilities Amusement facilities/rides, theme parks, arcades, arenas, amphitheaters, pavilions, parks, concert and dance halls, opera houses, fraternal and banquet halls community/trade/convention centers, theaters, motion picture/TV/cable studios, and casinos Noneducational gyms, athletic field houses, coliseums, stadiums, swimming pools, and auditoriums Fitness centers, health clubs, racquetball, tennis, and other outdoor courts/fields Golf courses, country clubs, driving ranges, race-tracks, bowling alleys, billiard halls, and rifle ranges
	COMMERCIAL BUILDINGS		
151	Automotive Facilities Auto, truck, and motorcycle dealerships Auto and truck parts/service/repair/rental facilities Filling stations, car washes, and parking garages		
152	Stores – Food Related Bakeries, coffee shops, delicatessens Restaurants, bars/nightclubs, cafes, cocktail lounges, diners, cafes, cafeterias, and fast food stores Convenience stores, grocery stores, supermarkets, food markets, and liquor/beer stores		

2017 ACES STRUCTURE CODES LIST – Continued

STRUCTURE CODE	DESCRIPTION	STRUCTURE CODE	DESCRIPTION
181	<p>TRANSPORTATION FACILITIES</p> <p>Air, Land, and Water Transportation Facilities</p> <p>Passenger and freight terminals Runways, hangers, maintenance and storage facilities, and traffic towers Bus, railroad, taxi, and truck maintenance, service, storage, and garage facilities Railroad, light rail, monorail, subway and streetcar facilities, tracks, and tunnels Docks, piers, wharfs, marinas, and dry docks</p> <p>UTILITY STRUCTURES AND FACILITIES</p> <p>191 Telecommunication Structures and Facilities</p> <p>Telephone, television, and radio telecommunication facilities including towers and cabling</p> <p>192 Electric, Nuclear, and Other Power Facilities</p> <p>Nuclear/coal/wood/hydroelectric power plants Electrical substations and switch houses Electrical power transmission lines and towers</p> <p>193 Other Electric Power Generating Facilities including Wind, Solar and Biofuel Generation</p> <p>194 Oil and Gas Pipeline and Related Facilities</p> <p>Oil refineries Natural gas processing plants Oil and gas pipelines and pumping stations, including tank farms Oil and gas distribution lines</p> <p>195 Water Supply</p> <p>Filtration, treatment, supply, and softening plants Water wells, culvert-water supplies, water transmission mains/lines/pipelines, tunnels, gate-houses, lift/pump stations, portable water reservoirs, storage water tanks, and water towers</p> <p>196 Sewage and Waste Disposal Facilities</p> <p>Sewage pipelines and lift/pump stations, treatment and disposal plants, sanitary sewers, storm drains, waste water disposal plants, and nonpotable water collection systems Resource recovery/recycle facilities, dry/solid waste disposal facilities</p> <p>OTHER BUILDINGS</p> <p>201 Preschool, Primary/Secondary, and Higher Education Facilities</p> <p>Childcare, daycare, nursery, and preschool buildings Primary and secondary schools/academies Higher education schools, instructional and administration buildings, dormitories, laboratories, libraries, sport/recreational facilities, and student unions</p>	<p>202 Special School and Other Educational Facilities</p> <p>Business, correspondence, modeling, nursing, and trade schools Schools for the handicapped, nonschool libraries, aquariums, zoos, museums, planetariums, observatories, noncommercial art galleries, and cultural centers</p> <p>203 Religious Buildings</p> <p>Churches, chapels, mosques, synagogues, tabernacles, and temples Sanctuaries, abbeys, monasteries, rectories, fellowship halls, Sunday schools, seminaries, and missions.</p> <p>204 Public Safety Buildings</p> <p>Detention centers, jails, and prisons Fire and police stations, rescue squads, and dispatch/emergency centers.</p> <p>MINE SHAFTS AND WELLS</p> <p>211 Mine Shafts</p> <p>212 Petroleum and Natural Gas Wells</p> <p>Permanent platforms and wells, including offshore</p> <p>213 Other Mining and Well Construction</p> <p>Capitalized exploration and development</p> <p>OTHER NON-BUILDING STRUCTURES</p> <p>221 Conservation and Control Structures</p> <p>Nonpotable water reservoirs, and water irrigation collection/dredging/drainage/tunnel systems Dams (nonpower), dikes, jetties, levees, locks, bulkheads, retaining walls, nonirrigation dredging, mine reclamation, and wetlands</p> <p>222 Highway and Street Structures</p> <p>Highways, roads, and streets Culverts, gutters, bridges, tunnels, vehicular and pedestrian overhead crossings, sidewalks, street lighting, traffic lights and signals, highway maintenance structures, rest facilities/landscaping, and toll/weigh station facilities</p> <p>223 Other Non-building Structures, Not Elsewhere Classified</p> <p>Billboards and road signs Cemeteries Fences Parking areas and driveways</p>	

SECTION III – ACES EQUIPMENT CODES LIST INSTRUCTIONS

- Use the list on the next page to determine the numeric code for the primary function of the equipment in which you have invested, for reporting Item 8, "Capital Expenditures by Type of Equipment."
- Examples listed on the next page indicate the types of equipment that are included in the categories listed below; the examples are not intended to be an exhaustive list.
- **Please aggregate expenditures for equipment with the same codes.** For example, if you spent \$50,000 on computers and \$20,000 on peripheral equipment for computers, list code 311 and enter \$70,000 in the amount column. It is not necessary to list code 311 twice with the two separate amounts.
- If a total for an equipment code includes more than one activity as defined by the column headings, please **separate expenditures into all appropriate columns.**
- Please include as capital expenditures, the value of assets expended as permitted under section 179 of the U.S. Internal Revenue code.
- The cost of any machinery and equipment which is an integral or built-in feature of a structure should be included as part of that structure, not as equipment.
- Computer assisted machinery and systems that possess the ability to be programmed for a variety of functions should be reported according to the primary function of the system.

MAJOR EQUIPMENT CATEGORY TITLES

INFORMATION-PROCESSING EQUIPMENT

INDUSTRIAL EQUIPMENT

TRANSPORTATION EQUIPMENT

ENERGY, ELECTRICAL, AND RELATED EQUIPMENT

MISCELLANEOUS EQUIPMENT

OTHER EQUIPMENT NOT LISTED ELSEWHERE

2017 ACES EQUIPMENT CODES LIST

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION
311	<p>INFORMATION PROCESSING EQUIPMENT Computer and Peripheral Equipment Personal computers Blade Center chassis Laptops, netbooks, Ultrabooks, blade servers, and flat servers Printers, plotters, and monitors Storage devices Automatic Teller machines (ATMs) Tablet computers MFP (Multi Function Product/Printer/Peripheral Device)/Scanners Point-of-sale terminals</p>	316	<p>Electromedical and Electrotherapeutic Apparatus Magnetic resonance imaging equipment Electrocardiographs Medical ultrasound equipment Electromedical endoscopic equipment Defibrillators</p>
312	<p>Office Equipment Except Computers and Peripherals Photographic and photocopying equipment Mail-handling machinery Calculators</p>	317	<p>Medical Equipment and Supplies Hospital beds Operating room tables Laboratory balances and scales Surgical and medical instruments Surgical appliances and supplies Dental equipment and supplies Orthodontic goods and appliances</p>
313	<p>Information and Communication Technology Equipment, Excluding Computers and Peripherals Central office switching equipment Telephones (wired, wireless, network) and telephone apparatus Smart phones Facsimile equipment Bridges, routers, network switches and gateways Transmitting and receiving antennas Communication satellites Cable television equipment Global Positioning Systems (GPS) equipment Radio and television studio broadcasting equipment Fire detection and alarm systems Intercom systems Security appliances</p>	318	<p>Capitalized Software Prepackaged Vendor customized Internally developed</p>
314	<p>Audio and Video Equipment Digital Mediaplayers Multi-media devices Video camera recorders Video game consoles MP3 media players Video teleconference equipment DVD recorders DVD players and CD players HD format recorders and disk players</p>	321	<p>INDUSTRIAL EQUIPMENT Fabricated Metal Products Nonpowered hand and edge tools Cutlery and kitchen utensils Metal drums, bins, and vats Metal tanks (heavy gauge) Power boilers and heat exchangers Shipping containers, including truck, rail, and ship Spring and wire products Sheet metal Metal valves, pipes, and nozzles Metal pallets, safes, and vaults Firearms</p>
315	<p>Navigational, Measuring, and Control Instruments Aircraft instruments Flight recorders Radar and sonar systems and equipment Appliance regulators and controls (except switches) Water and gas consumption meters Parking and taxi meters Circuit and continuity testers Laboratory analytical instruments Automotive emissions testing equipment Physical properties testing and inspection equipment</p>	322	<p>Metalworking Machinery Metal cutting, grinding, drilling, and forming machinery and machine tools Special dies, tools, jigs, and fixtures Industrial molds Rolling mill and other metalworking machinery</p>
		323	<p>Special Industrial Machinery Circular and band sawing equipment Planing and sanding machinery Plastics compression equipment Extrusion and injection molding equipment Tire building and recapping equipment Pulp making machinery Paper and paperboard making machinery Knitting machinery Spinning machinery Weaving machinery Printing presses Typesetting machinery Homogenizers, pasteurizers, and ice cream freezers Dough mixers, bake ovens, pastry rolling machines</p>

2017 ACES EQUIPMENT CODES LIST

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION	
324	<p>Special Industrial Machinery – Continued</p> <p>Wafer processing equipment (semiconductors) Semiconductor assembly and packaging Chemical processing machinery and equipment Cigarette making machinery Circuit board machinery Glass making machinery Petroleum refining machinery</p>	335	<p>Other Transportation Equipment</p> <p>Truck, automobile, and utility trailers Conversion vans Travel trailers, campers, and pickup coaches Caps (covers) for mounting on pickup trucks Motor vehicle gasoline engines and parts</p> <p>Ambulances, motorcycles, bicycles, armored vehicles, all-terrain vehicles, golf carts, and snowmobiles</p>	
	<p>Ventilation, Heating, Air-Conditioning, Commercial Refrigeration, and Other General Purpose Machinery</p> <p>Air-conditioning and warm air heating combination units Commercial and industrial refrigeration and freezer equipment Heating boilers Refrigerated counter and display cases Snow making machinery Pumps and compressors Measuring and dispensing pumps, including service station pumps Air and gas compressors Industrial and commercial-type fans Industrial-type furnaces and gas fireplaces Elevators and moving stairways Conveyors and conveying equipment Overhead traveling cranes, hoists, and monorail systems Industrial trucks, tractors, and stackers Packaging machinery Welding and soldering equipment Power-driven hand tools Scales and balances (nonlaboratory)</p>	341	<p>ENERGY, ELECTRICAL, AND RELATED EQUIPMENT</p> <p>Engine, Turbine, and Power Transmission Equipment</p> <p>Turbines Power transmission equipment Internal combustion engines (excluding automotive and aircraft) Turbine generator set units Gears, speed changers, and industrial high-speed drives</p>	
	<p>TRANSPORTATION EQUIPMENT</p>	342	<p>Electrical Transmission and Distribution Equipment</p> <p>Power, distribution, and specialty transformers Electric motors, generators, and motor generator sets Switchgear and switchboard apparatus Relays, motor starters, and controllers</p>	
	331	<p>Cars and Light Trucks</p> <p>Automobile and light duty trucks and utility vehicles Light duty vans, minivans, and motor homes Pick-up trucks and sport utility vehicles</p>	343	<p>Electrical Equipment, NEC</p> <p>Commercial, industrial, and institutional electric lighting fixtures Household-type appliances Fiber-optic equipment and current-carrying wiring devices Storage batteries Capacitors Resistors Microprocessors Printed circuit boards Computer modems</p>
	332	<p>Heavy Duty Trucks</p> <p>Heavy duty trucks, buses, and motor homes</p>	344	<p>Mining and Oil and Gas Field Machinery and Equipment</p> <p>Coal breakers and crushers Mining cars Core and rock drills Underground mining machinery and equipment Oil and gas field machinery and equipment Derricks Water well drilling machinery</p>
	333	<p>Aerospace Products and Parts</p> <p>Complete aircraft, missiles, space vehicles, and auxiliary equipment Aerospace engines and propulsion units Crop dusting apparatus</p>	345	<p>Floating Oil and Gas Drilling and Production Platforms</p>
	334	<p>Ships, Boats and Rail Transportation</p> <p>Ships, barges, and boats, excluding oil and gas platforms Locomotives, locomotive frames and parts Railroad, street, and rapid transit cars Rail layers, ballast distributors, and rail tamping equipment, and railway track maintenance equipment</p>	346	<p>Nuclear Fuel</p> <p>Uranium and services for conversion, enrichment, and fabrication</p>

2017 ACES EQUIPMENT CODES LIST

EQUIPMENT CODE	DESCRIPTION	EQUIPMENT CODE	DESCRIPTION
351	<p>MISCELLANEOUS EQUIPMENT</p> <p>Furniture and Related Products</p> <ul style="list-style-type: none"> Household-type furniture and cabinets Institutional-type furniture such as furniture for schools, theaters, and churches Office furniture Office and store fixtures Mattresses, blinds, and shades 	361	<p>OTHER EQUIPMENT NOT LISTED ELSEWHERE</p> <p>Artwork, Books, and Other Equipment, NEC</p> <ul style="list-style-type: none"> Artistic Production (books, plays, paintings, etc.) Theatrical movie production materials (filming, special effects, writing scripts, etc.) Television program production materials (both regular programming and made-for-tv movies) Songwriting and Recording music (exclude music produced for theatrical movies, plays or television)
352	<p>Agricultural Equipment</p> <ul style="list-style-type: none"> Farm-type plows and tractors Planting and harvesting equipment Powered lawnmowers Lawn and garden tractors Tillers, shredders, and blowers 		
353	<p>Construction Machinery</p> <ul style="list-style-type: none"> Bulldozers, cranes, and backhoes Construction-type tractors Surface mining machinery Logging equipment Off-highway trucks 		
354	<p>Service Industry Equipment</p> <ul style="list-style-type: none"> Vending machines Coin operated machines Commercial and industrial laundry and drycleaning equipment and pressing machines Commercial vacuum cleaners and carpet sweepers Optical instruments Binoculars, telescopes, and prisms Coating, polishing, and mounting lenses Commercial-type cooking equipment Electronic training machines, including flight simulators Carnival and amusement park rides Carwashing machinery Power washer cleaning equipment Water treatment equipment 		
355	<p>Other Miscellaneous Equipment</p> <ul style="list-style-type: none"> Sporting and athletic goods Toys and games (including electronic) Musical instruments Jewelry and silverware Signs 		