

Equipment or Supply?

It is equipment (“200” object code) if:

- ♦ it retains its original shape, appearance, and character with use.
- ♦ when it is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- ♦ under normal conditions of use, it can be expected to last more than one year.
- ♦ does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- ♦ can be plugged in.

The first time one of the above conditions does not apply, the item is a supply (“300” object code).