I. No direct relationship to specimen collection, transport etc.

Personal products, including feminine hygiene products
Paper cups, paper towels, toilet paper
Other disposable paper or cotton supplies, including examining table paper
Furniture, including phlebotomy chairs
Patient rosters, datebooks, notepads, and computer floppy disks
Soap and surface disinfectant products
Emergency eye wash stations
Magazine subscriptions

II. Medical equipment (i.e., acquisition cost incurred by practitioner)

Biopsy needles, including trocars, punches, and snares
Aspiration needles, amniocentesis needles, and associated syringes
Blood pressure cuffs
Colposcopes, proctoscopes, otoscopes, and other patient examination devices
Microscopes, including servicing and calibration
Examining lights and examining tables
Specula
Glucometers and test strips
Test kits that allow practitioners to do on-site testing, i.e., fecal occult blood, pregnancy
(Note: “kits” comprised solely of collection devices are allowable, such as for O&P, stool)

III. Multiple use items and supplies

Alcohol, “Betadine,” and similar skin preparation products
Bandages and “Band-Aids”
Gauze pads, alcohol swipes, cotton balls, cotton swabs
Gloves, disposable latex/rubber
Goggles, safety glasses, splash shields
Personal protective equipment, such as lab coats, uniforms, masks, gowns
Sharps containers
Tape, including paper tape and transparent tape such as “Scotch” tape
Red bags for regulated medical waste disposal