STATE OF MICHIGAN MICHIGAN BUSINESS TAXES Registration Booklet

NEW TAX LAWS

Public Act 36 of 2007, enacted the Michigan Business Tax, effective January 1, 2008. The Michigan Business Tax will replace the Single Business Tax, which expires December 31, 2007. For more information regarding Michigan Business Tax, visit Treasury's web site at **www.michigan.gov/taxes** or call 517-636-4657

Public Act 94 of 2007, enacted an Income Tax rate change to 4.35 percent effective October 1, 2007. For more information regarding Income Tax, visit the Treasury's web site at **www.michigan.gov/taxes** or call 1-800-827-4000.

Your Responsibilities Concerning Taxes

Federal, State and Local Taxes

Employers must register with the Internal Revenue Service (IRS) and the Michigan Department of Treasury for Social Security tax (federal) and income tax withholding (federal and state). These taxes must be withheld from each employee's wages and paid to the appropriate taxing agency. Some cities also levy a city income tax. Contact the City Treasurer's office for information. Employers must report all newly hired employees. See the Michigan Income Tax Withholding Guide, visit the New Hire Reporting Web site at **www.newhire-usa.com/mi** or call 1-800-524-9846 for more information.

Federal Unemployment Tax (FUTA)

Most employers must pay federal unemployment taxes. Contact the IRS toll-free at 1-800-829-3676 for more information.

State Unemployment Insurance Tax

Employers must register with the Unemployment Insurance Agency (UIA) and pay state unemployment insurance taxes. Unemployment taxes are paid entirely by the employer. Employers have an ongoing obligation to inform the Agency of **any** transfer of assets, organization, payroll, trade or business. Contact the UIA Tax Office at P.O. Box 8068, Royal Oak, MI 48068-8068; in Michigan, call 1-800-638-3994; out of state call 313-456-2180 for account-specific information. More information can also be found on the Agency's Web site at **www.michigan.gov/uia**.

Workers' Disability Compensation

Most employers are required to provide workers' disability compensation coverage for their employees. A workers' disability compensation policy is purchased from a private insurance company. Contact the Workers' Compensation Agency at P.O. Box 30016, Lansing, MI 48909, or call 517-322-1195 for more information.

Health and Safety Standards

Employers must comply with health and safety standards under the federal and state Occupational Safety and Health Act (OSHA) and the Right-to-Know laws. Contact the Department of Labor and Economic Growth (DLEG), MIOSHA, P.O. Box 30643, Lansing, MI 48909-8143, or call 517-322-1845 for more information.

Immigration Law Compliance

Employers must verify the employment eligibility of all employees hired after November 6, 1986. Contact the Office of U.S. Immigration and Custom Enforcement at 313-568-6042 for forms and more information.

New Businesses

Employers are required to file tax returns on time and with the correct payment when required. Employers are responsible for the accuracy of the returns, regardless of who may be hired to prepare them. Accurate and complete records must be kept for determining tax liability properly, as required by law or department rule.

Selling or transferring all or part of your business. Whenever you sell or transfer any part of the payroll, accounts, services or assets of a business covered under the *Michigan Employment Security (MES) Act*, you must complete Form UIA 1027, *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate*. The seller, seller's real estate broker or other agent must deliver the completed Form UIA 1027 to the purchaser of the business at least two business days before the transfer of the business. You may obtain this form at the UIA Web site at **www.michigan.gov/uia** or by calling 1-800-638-3994 or 313-456-2180. Form UIA 1346, *Disclosure of Transferor Account*, provides the information needed to complete Form UIA 1027 and may be obtained by calling the telephone numbers listed above. If the sale to the purchaser results in the total transfer of the seller's business, Form UIA 1772, *Discontinuance or Transfer of Payroll or Assets in Whole or Part*, must be completed. This form can be obtained from the same Web site referenced above.

Delinquent taxes owed to the Michigan Department of Treasury must be paid with this registration. Submit a letter identifying the business name, address, Federal Employer Identification Number (FEIN), type of tax being paid and the period(s) the tax was due. Payment should include tax, penalty and interest owed. Go to the Web site at **www.michigan.gov/taxes**.

Corporate officers may be held liable for Treasury tax debts incurred by their corporations.

Delinquent collections. Treasury and UIA may both file tax liens against any taxpayer's real and personal property and issue a tax warrant or levy to seize and sell the property to pay delinquent taxes.

Successors (buyer or acquirer of a business). If you buy or acquire either an existing or discontinued business or its stock of goods, you can be held liable for tax debts incurred by the previous owner. You must withhold sufficient purchase money to cover these tax debts until the previous owner produces a receipt showing the taxes have been paid or a certificate stating that no taxes are due. This certificate may be obtained through the Department of Treasury, Collection Division, Tax Clearance. Upon the owner's written waiver of confidentiality, Form 3840, *Limited Power of Attorney*, Treasury will release a business's known tax liability for purposes of establishing an escrow account. The Tax Clearance office can be reached at 517-636-5260.

For unemployment tax purposes, a successor may be held liable for tax debts or the experience account incurred by the previous business. For more information, or to obtain clearance statements, call UIA Employer Customer Relations at 1-800-638-3994 or access the Agency's Web site at **www.michigan.gov/uia**.

--- IMPORTANT INFORMATION ---

Use Tax on Rental or Leased Property

You may elect to pay use tax on receipts from the rental or lease of the tangible personal property instead of paying the sales or use tax on the full cost of the property at the time it is acquired.

If you elect to pay use tax on receipts from the rental or lease, you must first obtain a Use Tax Registration before you acquire the property.

For additional information, contact the Michigan Department of Treasury at 517-636-4730.

Sales Tax for Concessionaires

If you will make retail sales at only one or two events in Michigan per year, do not complete Form 518. Instead, complete Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be found on Treasury's Web site: **www.michigan.gov/taxes** or by calling 517-636-4660.

Helpful Information for Starting a New Business

By reading and completing the *Michigan Business Taxes Registration Booklet*, you can register for any/all of the following business taxes and licenses:

- Sales Tax
- Use Tax
- Income Tax Withholding
- Single Business Tax
- Unemployment Insurance Tax.

State unemployment insurance taxes are paid to the Unemployment Insurance Agency (UIA). All other taxes are paid to the Michigan Department of Treasury.

If you need a Motor Fuel License, call 517-636-4600. If you need a Tobacco Products License, call 517-636-4630. The following are some suggestions of other places to contact for further help.

Determine Your Business's Legal Structure

Contact an attorney, accountant or other business professional to determine the appropriate structure for your business. You may wish to contact the Michigan Department of Labor and Economic Growth, Bureau of Commercial Services, Corporation Division, at 517-241-6470 for more information about starting a business.

Register Your Business Name

Depending on the legal structure chosen, the business name may be registered with the local county clerk's office or the State of Michigan. Sole proprietorships and partnerships should contact the county clerk's office. Corporations, limited partnerships and limited liability companies (LLCs) should contact the Michigan Department of Labor and Economic Growth, Bureau of Commercial Services, Corporation Division, at 517-241-6470.

Obtain a Federal Employer Identification Number (FEIN)

This number is issued by the IRS and is required if you will have employees. It is also mandatory for your UIA registration. If you do not have an FEIN, contact the IRS at 1-800-829-3676 to request Form SS-4. You can also obtain Form SS-4 at the IRS Web site at **www.irs.ustreas.gov/formspubs/index.html**. When you have completed the form, you may call 1-800-829-4933 and provide the information from the form to the agent. The agent may assign your FEIN while you are on the telephone. To complete your FEIN registration, mail the form to the address shown on the form or fax it to 1-829-292-5760.

Obtain Special Licenses

Some occupations, professions and business activities require certification or licensing at the state or local level. An abbreviated list of state licensing contacts is provided below.

Department of Agriculture

Food Service 1-800-292-3939

Department of Labor and Economic Growth

Health Services	
Commercial Services	
Insurance Bureau 517-373-022	20 or 1-877-999-6442
Liquor Control Commission	
Plumbing	
Electrical	

Boiler	517-241-9334
Mechanical	517-241-9325
Elevator	517-241-9337
Health Facilities	517-241-4160
Nursing Home Monitoring	517-334-8408

You may also contact your local library, chamber of commerce or the nearest Small Business Development Center for information about state licenses. You can reach the Michigan Small Business Development Center Network at 1-877-873-4567. More information can also be found on the Network's Web site at **medc.michigan.org**. Also check with your county and city clerks for information about local licenses.

Soon you will be able to register your business on-line. Visit our Web site at **www.michigan.gov/taxes** for frequent updates and helpful information.

Forms and Information

New business forms can be found on Treasury's Web site at **www.michigan.gov/businesstaxes** or call 517-636-4660 to have forms mailed to you. If you need assistance or more information, contact the appropriate party listed below.

Registration: Call 517-636-4660 or e-mail your questions to treasreg@michigan.gov.

UIA: In Michigan, call toll-free 1-800-638-3994. Questions may also be faxed to 313-456-2130. For questions regarding a specific account number, call 313-456-2180. More information can also be found on UIA's Web site at **www.michigan.gov/uia**.

Unemployment Insurance Agency - Tax Office

Employers may now register for a UIA Account Number using an on-line e-Registration application found on UIA's Web site.

The process is easy, secure, convenient and much faster than registering by mail. After completing the on-line registration, you can receive your new UIA Account Number in as little as three days!

www.michigan.gov/uia-ereg

Unemployment Insurance Agency - Tax Office

Whenever you write or call for tax information or help with an unemployment insurance tax problem, the same group of tax office employees, familiar with your account, will assist you with the full range of Tax Office services. Your Employer Service Team is determined by the LAST THREE DIGITS of your seven-digit UIA Account Number, or if you do not have a UIA Account Number, then the LAST THREE DIGITS of your Federal Employer Identification Number (FEIN).

Employer Service Team	Last Three Digits	Telephone Number
Team A	000-249	313-456-2010
Team B	250-499	313-456-2020
Team C	500-749	313-456-2030
Team D	750-999	313-456-2040

Registration for Michigan Taxes

It is important that you complete all items on the Registration form. Incomplete or inaccurate information will delay processing and in some cases may subject you to a penalty. Read all instructions carefully before you begin.

This form is provided under PA 122 of 1941 and the Michigan Employment Security Act. Filing is mandatory if you are required to pay business taxes in Michigan.

Complete this Registration Form if you:

- Start a new business or reinstate an old business.
- Purchase or acquire an existing business.
- Need to register for any of the Michigan taxes listed below.
- Change the type of ownership of your business (e.g., change from sole proprietorship to partnership, or incorporate a sole proprietorship or partnership). Submit to the Unemployment Insurance Agency documents for changes in ownership, management or control, or change in management through arm's-length transactions.

Do not complete this Registration Form if you:

- Make sales at fewer than three events in Michigan during a calendar year. Instead, file Form 2271, *Concessionaire's Sales Tax Return and Payment*.
- Wish to apply for an ID number for your bank account. Use your Social Security number for this purpose.

Register for Sales Tax if you:

• Sell tangible personal property to the end user from a Michigan location (wholesalers do not need to register).

For more information regarding Sales Tax, visit Treasury's Web site at **www.michigan.gov/businesstaxes** or call 517-636-4730.

Register for Use Tax if you:

- · Lease tangible personal property in Michigan
- Sell telecommunication services
- · Provide transient hotel or motel room rentals
- Buy goods for your own use from out-of-state unlicensed vendors
- Launder or clean textiles under a sole rental or service agreement with a term of at least five days.

For more information regarding Use Tax, visit Treasury's Web site at **www.michigan.gov/businesstaxes** or call 517-636-4730.

Register for Withholding Tax if you:

- Are an employer withholding federal income tax from employee compensation (see *Federal Employer's Tax Guide Circular E*).
- Are a partnership, LLC or S Corporation with nonresident partners, members or shareholders (flow-through entity Withholding Tax).

For more information regarding Withholding Tax, visit Treasury's Web site at **www.michigan.gov/businesstaxes** or call 517-636-4730.

Individual owners and partners may not remit withholding on their wages through their business account numbers. They must file quarterly income tax estimates. For information about quarterly estimates, call 1-800-827-4000.

Michigan Business Tax

The Michigan Business Tax (MBT) Act imposes a 4.95 percent business income tax and a modified gross receipts tax at a rate of 0.8 percent, except that insurance companies and financial institutions pay special taxes. The MBT act replaces the Single Business Tax (SBT) effective January 1, 2008.

Register for Michigan Business Tax if you:

• Have adjusted gross receipts greater than \$350,000 (with the exception of insurance companies and financial institutions).

Accounts registering for MBT with a start date prior to January 1, 2008 will be registered for SBT through December 31, 2007 and MBT starting January 1, 2008. For more information regarding business taxes, visit Treasury's Web site at **www.michigan.gov**/**taxes** or call 517-636-4657 for MBT or 517-636-4700 for SBT.

Register for Motor Fuel Tax if you:

- Operate a terminal or refinery for gasoline, diesel or aviation fuel or import from a foreign country.
- Transport fuel across a Michigan border for hire.
- Are a position holder in a fuel terminal.
- Sell diesel fuel for use in watercraft.
- Sell LPG for highway use.
- Sell aviation fuel for resale.
- Operate a diesel-powered vehicle for transport across Michigan's borders, having three or more axles, or having two axles and a gross vehicle weight over 26,000 pounds.

For more information regarding Motor Fuel Tax, visit Treasury's Web site at **www.michigan.gov/taxes** or call 517-636-4600.

Register for Tobacco Products Tax if you:

- Sell cigarettes or other tobacco products for resale.
- Purchase any tobacco products from unlicensed out-of-state sources.
- Sell cigarettes or other tobacco products in a vending machine.

For more information regarding Tobacco Tax, visit Treasury's Web site at **www.michigan.gov/taxes** or call 517-636-4630.

If, after reviewing your registration, Treasury determines that you need to file Motor Fuel or Tobacco products returns, we will send you the necessary applications.

Register for State Unemployment Tax if you:

- Have employees performing services in Michigan.
- Plan to have employees working or performing services in Michigan.
- Have acquired all/part of the payroll, accounts, services or assets of a business having employees in Michigan.

All employers must complete UIA Schedule A, *Liability Questionnaire* and UIA Schedule B, *Successorship Questionnaire*.

For more information, visit Treasury's Web site at **www.michigan.gov/taxes** or UIA's Web site at **www.michigan.gov/uia**.

For specific information regarding missing UIA payments, reports, penalties, and/or interest, in Michigan call 1-800-638-3994. Be sure to note the last three digits of your UIA Account Number, or if you do not have a UIA Account Number, then by the last three digits of your Federal Employer Identification Number (FEIN) as you will be transferred to the appropriate tax team based on the last three digits of your number.

Mailing Instructions

Mail your completed registration and UIA schedules to:

Michigan Department of Treasury

P.O. Box 30778

Lansing, MI 48909-8278

Mail your application at least six weeks, but not more than six months, before you intend to start your business to allow your registration to be processed. Treasury will forward your application to UIA. You may also fax your forms to 517-636-4520.

Treasury will mail your personalized Sales, Use and Withholding Tax returns. UIA will issue your unemployment account number.

Instructions for Completing Form 518, Registration for Michigan Taxes

Lines not listed are explained on the form.

Reason for This Application. Check the box that best describes the reason why you are completing this application.

Line 1, Federal Employer Identification Number (FEIN). The Internal Revenue Service (IRS) issues the FEIN. If you need an FEIN, contact the IRS at 1-800-829-3676 and ask for Form SS-4, or visit the IRS Web site at www.irs.ustreas.gov/formspubs/ index.html to download the form.

Line 2, Company Name. If your company is a partnership or corporation, enter the appropriate indicator in this box: LLP, LLC, Corp, Inc, PC or LC. If your business is a sole proprietorship, enter the owner's name here and the business name on line 3.

Line 4, Legal Address. Enter the street address where your books and records are kept for audit purposes. You must also receive mail there.

Line 5, Mailing Address. This may be a Post Office box or any other address where you want business tax forms mailed.

Line 6, Physical Address. Enter the physical address if the actual location of your business is different from the legal address, line 4.

Line 7, Business Ownership Type Code. Using the list below, enter the business type code for which you are registering.

Sole Proprietorship10
Husband/Wife Proprietorship
Flow-Through Entity Withholding
Limited Partnership (LLP)
- Submit a list of all general partners – Lines 27-30.
Any Other Type of Partnership
Limited Liability Company (LLC, LC)
Michigan S Corporation
Michigan Professional Corporation
Any Other Michigan Corporation
Any Non-Michigan S Corporation
Any Other Non-Michigan Corporation
Trust or Estate (Fiduciary)
Joint Stock Club or Investment Company 70
Social Club or Fraternal Organization
Any Other Type of Business

Line 8, Michigan Department of Labor and Economic Growth (DLEG) Corporate ID Number. This item is only applicable if you have a Michigan business entity. A non-Michigan entity will not be issued a DLEG Corporate ID number.

Line 9, Business Code. Locate the three-digit code that best describes your business on the list of Standard Industry Codes (SIC) on pages 7 and 8 in this booklet and enter that code on line 9. **You must supply an SIC code.**

Line 10, Business Activity. Briefly describe the specific business activity or affairs the business will be transacting or conducting in Michigan.

Line 11, Products You Sell. Briefly describe what products you will sell to the final consumer.

Lines 12 to 15, Taxes. Check the box for each tax type you expect to pay. Indicate in the space next to each tax type the date your liability for that tax begins. For Sales Tax, Use Tax and Income Tax, check the box that indicates how much each month you expect to pay of that tax. Please note that you are required to pay the Michigan Business Tax if your business' gross receipts exceed \$350,000 in a year.

Line 16, Unemployment Insurance Tax. If you will be paying this tax, you should already have received an FEIN from the IRS. Be sure to enter this number on Line 1 and complete the attached Unemployment Insurance Agency (UIA) Schedule A and Schedule B. If this is the only tax you will be paying, send these forms and other requested documents to Unemployment Insurance Agency, Tax Office at:

UIA	Or Fax to:
P.O. Box 8068	313-456-2130
Royal Oak, MI 48068-8068	

Line 17. Check this box if your business will be selling motor fuel or if your business will include operation of a commercial transport vehicle.

Line 19, Number of Locations. Enter the number of Michigan locations that will need a Sales Tax License.

Line 20, Fiscal Year. Enter the two-digit number that corresponds to the month in which you close your tax books. For instance, if your tax year is from July to June, enter "06" for June.

Line 21, Seasonal Business. Complete this only if your business is not open the entire year. Enter two two-digit numbers corresponding to the months your business opens and closes, respectively. For example, if your business is open from October to May, enter "10" on the first line and "05" on the second line.

Do not submit this form solely for the purpose of making sales at only one or two events in Michigan per year. Instead, submit Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be found on Treasury's Web site at **www.michigan.gov/taxes**, or you can call 517-636-4660 to have this form mailed to you.

Line 22, Payroll Service. This refers to you only if you contract with a company that prints payroll checks for your business (or processes EFT payments to your employees) and makes payments on your company's behalf for income tax withholding. If you contract with such a company, you must file Form 3683, *Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business*. This form can be found on Treasury's Web site at **www.michigan.gov/taxes**, or call 517-636-4660 to have this form mailed to you.

Do not check this box if you or your company produce your own paychecks for your employees and you hire an accounting firm that manages your payroll. If you do have a payroll service, provide its name so that Registration staff can assist you with this.

Line 23. If your business succeeds or replaces an existing business or businesses because of incorporation, purchase or merger, provide the names and account numbers of those previous business(es).

Lines 27 to 30. You must supply at least one name. If there are more than four owners or partners (other than non-officer shareholders), attach a separate sheet of paper.

Note: You must provide a signature certifying that the information provided on the form is true, correct and complete to the best of your knowledge and belief.

BUSINESS CODES

1. AGRICULTURE. FORESTRY & FISHERIES

Farms

- 011 Field Crop
- Fruit, Tree, Nut, Vegetable 012
- 013 Livestock
- 014 General
- Miscellaneous Commercial 019

Non-Commercial 021

Agricultural Services, Animal Husbandry, Horticultural

- Agricultural Services Fertilizing, 071
- Harvesting Animal Husbandry Services, 072 Grooming Kennels, Stables, Veterinary, etc.
- Horticulture Services, Landscap-073 ing. Tree Trimming, Mowing, Snow Plowing, etc.

Forestry

- 082 Forest Nurseries, Tree Seed Gathering, Extracting
- 085 Forestry Services

Fisheries

091 Fisheries

2. MINING

- Metal Mining
- 101 Iron Ores 109 Miscellaneous Metal Ores
- **Crude Petroleum & Natural Gas**

Crude Petroleum & Natural Gas

Oil & Gas Exploration & Field 138 Services

Quarrying

144 Sand & Gravel

3. CONTRACT CONSTRUCTION

- 151 General Building, Dwellings, Farm, Industrial, etc.
- Highway & Street Construction, 161 Except Elevated Highways
- 162 Heavy Construction, Elevated Highways, Tunnels, Sidewalks, Refineries, Sewage & Water Treatment Plants, etc.

Special Trade Contractors

- Plumbing, Heating, Air Condition-171 ing, Refrigeration
- Painting, Paper Hanging, 172 Decorating, Interior, Exterior
- Electrical Work. At the Site 173 Masonry, Stonework, Tile Setting, 174
- Plastering, Bricklaying 175 Carpentry, Wood Flooring, Tile
- Flooring Roofing, Sheet Metal Work 176
- Concrete Work, Asphalt & 177 Blacktop Driveways, etc.
- Water Well Drilling & Services 178 Miscellaneous Special Trade 179
- Contractor

4. MANUFACTURING

Food & Kindred Products

- Meat Products, Slaughter, 201 Dressing, Packing, Freezing, etc.
- 202 Milk Processing & Dairy Products Canning & Preserving Fruits, 203
- Vegetables, Sea Foods Milling & Grain Mill Products 204
- Bakery Products 205
- 206 Sugar, Except Refining Only
- 207 Confectionery & Related Products, Candy, Gum
- Beverage Industries, Flavoring 208 Extracts, Syrups

209 Miscellaneous Food Preparations & Kindred Products

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Products

Cut Stone, Stone Products

Abrasive, Asbestos, Misc.

Primary Metal Industries

Rolling & Finishing Mills

Iron & Steel Foundries

Nonferrous Foundries

& Plumbing Fixtures

Metal Stampings

Engines & Turbines

Handling Machinery

Machines

Equipment

cation Types

Accessories

Equipment

Aircraft & Parts

Goods, Watches & Clocks

Metalworking Machinery

Metalworking Machinery

Fabricated Structural Metal

Screw Machine Products, Bolts,

Misc. Fabricated Wire Products

Misc. Fabricated Metal Products

Machinery, Except Electrical

Farm Machinery & Equipment

Construction, Mining, Materials

Special Industry Machinery, Except

Industrial Machinery & Equipment

Miscellaneous Machinery (Except

Office, Computing, Accounting

Service Industry Machines

Electrical), Machine Shops

Electrical Machinery, Equipment, etc.

Electrical Industrial Apparatus

Electric Transmission &

Distribution Equipment

Household Appliances

Electric Lighting & Wiring

Radio & TV Receiving Sets,

Communication Equipment

Electronic Components &

Misc. Electrical Machinery,

Motor Vehicles & Motor Vehicle

Ship & Boat Building & Repairing

Motorcycles, Bicycles & Parts

Professional, Scientific, Controlling

Instruments, Photographic & Optical

& Research Instruments &

Associated Equipment

Misc. Transportation Equipment

Engineering, Laboratory, Scientific

Instruments for Measuring, Con-

trolling, Physical Characteristics

Photographic Equip. & Supplies

Jewelry, Silverware, Plated Ware

Watches, Clocks, Clockwork

Operated Devices & Parts

Musical Instruments & Parts

Toys, Amusement, Sporting &

Pens, Pencils, Other Office &

Costume Jewelry, Buttons, Misc.

Notions, Except Precious Metal

Misc. Manufacturing Industries

Misc. Manufacturing Industries

Athletic Goods

Artist Materials

Optical Instruments & Lenses

Surgical, Medical, Dental

Instruments & Supplies

Ophthalmic Goods

Equipment, Supplies

Transportation Equipment

Satellite Dishes, Except Communi-

Nuts, Screws, Rivets & Washers

Coating, Engraving, Allied Services

Nonferrous Metals

Blast Furnaces, Steel Works,

Rolling, Drawing & Extruding of

Misc. Primary Metal Industries

Fabricated Metal Products,

Except Machinery & Transporta-

Heating Apparatus, Except Electric

Nonmetallic Mineral

TRANSPORTATION, COM-

MUNICATION, ELECTRIC,

GAS, SANITARY SEWERS

Railroad Transportation

Electric, etc.

Ambulance

401 Railroads, Steam, Diesel,

Local, Suburban & Interurban

411 Local & Suburban Passenger &

Intercity & Rural Highway

Passenger Transportation

Motor Vehicle Passengers

Facilities for Motor Freight

Great Lakes, St. Lawrence

Services Incidental to Water

Transportation - Charter Boats,

Air Transportation Nonscheduled

Arrangement of Transportation,

Travel Agents, Shipping Agents

Miscellaneous Services Incidental

Radio Broadcasting & Television

Communication Services, Cable

Electric Companies & Systems

Gas Companies & Systems

Combination Companies

Sanitary Services, Landfill,

WHOLESALE TRADE

Piece Goods & Apparel

Motor Vehicle & Automotive

Groceries, Related Products

Farm Products, Raw Materials,

Hardware, Plumbing, Heating,

Cooling Equipment & Supplies

Machinery, Equipment, Supplies,

Chain Saws, Vending Machines,

Import/Export, Jewelry, Unspeci-

Petroleum Bulk Stations & Related

Miscellaneous Wholesalers -

Drugs, Chemicals, Allied Products

Garbage Pickup, etc.

Water Supply

Equipment

Grain Elevators

Electrical Goods

fied Distributors

Products

Beverages

Metals & Minerals

Scrap & Waste Materials

Tobacco & Tobacco Products

Beer, Wine, Distilled Alcoholic

Marinas Without Retail Sales

Seaway Transportation

451 Air Transportation, Scheduled

Fixed Facilities & Services

Motor Freight Transportation &

Public Warehousing

Water Transportation

Air Transportation

Carriers

Carriers

461 Pipe Lines

Pipe Line Transportation

Transportation Services

471 Freight Forwarding

& Brokers

Communication

or Radio

TV. etc.

to Transportation

481 Telephone Communication, Wire

Electric, Gas & Sanitary Services

Terminal & Service Facilities for

Trucking, Local & Long Distance

Terminal & Terminal Maintenance

Taxicabs & Limousines

Passenger Transportation

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etc.

Warehousing

Textile Mill Products

229 Miscellaneous Textile Goods Felt Lace, Padding, Twine, etc.

Apparel, Curtains, etc.

238 Misc. Apparel & Accessories 239 Miscellaneous Fabricated Textile Products, Curtains, Draperies, etc.

Lumber & Wood Products -

- **Except Furniture**
- 241 Logging Camps & Logging Contractors
- Sawmills & Planing Mills 242 Millwork, Veneer, Plywood, 243
- Prefabricated Structural Wood Products Wooden Containers 244
- 249
- Misc. Wood Products, Shaping, Treating, Preserving, etc.

Furniture & Fixtures

- 251 Household Furniture
- 252 Office Furniture 254
- Partitions, Shelving, Lockers, Office & Store Fixtures Miscellaneous Furniture Fixtures 259

Paper & Allied Products

- Paper Mills, Except Building Paper 262 Mills
- Paperboard Mills 263 Converted Paper & Paperboard 264
- Products, Except Containers & Boxes
- Paperboard Containers & Boxes 265

Printing, Publishing & **Allied Industries**

- 271 Newspapers, Publishing,
- Publishing & Printing Periodicals, Publishing, Publishing 272 & Printing
- 273 Books
- 274 Miscellaneous Publishing
- Commercial Printing, Unspecified 275
- Bookbinding, Blank Books, Loose 278 Leaf Binders, Related Industries
- 279 Printing Services Industries, Typesetting

Chemical & Allied Products

- 281 Industrial Inorganic & Organic Chemicals
- 282 Plastics Materials & Synthetic Resins, Synthetic Rubber, Synthetic & Other Human-Made
- Fibers, Except Glass Drugs for Human or Veterinary Use 283
- Soap, Detergents & Cleaning 284 Preparations. Perfumes. Cosmetics. etc.
- Paints, Varnishes, Lacquers, 285 Enamels, Allied Products
- Gum & Wood Chemicals 286
- Agricultural Chemicals 287
- 289 Miscellaneous Chemical Products

Petroleum Refining

- 291 Petroleum Refining
- 299 Misc. Petroleum Products

Rubber & Misc. Plastic Products

- 301 Tires & Inner Tubes
- Fabricated Rubber Products 306
- Miscellaneous Plastics Products 307

Leather & Leather Products

- 314 Footwear, Except Rubber
- 319 Leather Goods. Other

Stone, Clay, Glass Products

- Glass Products Made of 323 Purchased Glass
- 326 Pottery, Related Products
- Concrete, Gypsum, Plaster 327 Products

BUSINESS CODES, Continued

- 516 Paper & Related Products
- 517 Furniture & Home Furnishings
- 518 Lumber & Construction Materials

7. **RETAIL TRADE**

Retail Building Materials,

- Hardware & Farm Equipment
- 521 Lumber & Other Building Materials Dealers
- 522 Heating, Plumbing, Air Conditioning Equipment, Hot Tubs, Water
- Conditioners & Purifiers 523
- Paint, Glass, Wallpaper Stores Electrical Supply Stores 524
- Hardware & Farm Equipment, 525
- Chain Saws, Fire Alarms, Security Systems, Drilling Equipment, etc.

Retail General Merchandise

- 531 Major Department Stores 532 Other Department Stores & Mail
- Order Houses Catalog Sales 533 Variety Stores
- 534 **General Stores**
- Direct Sellers, Peddlers, 535 Party Plan Merchandisers
- Vending Machines, (Excluding 536 Food, Beverages, Music Amusement
- 539 Fabric & General Merchandise

Retail Food

- 541 Grocery Stores, Delicatessens
- 542 Meat, Fish, Sea Food Markets
- Fruit Stores & Vegetable Markets 543
- 544 Candy, Nuts & Confectionery 545
- Dairy Products 546 Retail Bakeries
- 547 Retail Milk Route
- Health Food, Soda Pop, 549 Miscellaneous Food

Retail Automotive Dealers & Gasoline Service Stations

- 551 New & Used Car Dealers
- 552 Used Car Dealers Only
- Tire, Battery, Automotive Acces-553 sory, Car Radio & Phone Dealers
- Gasoline Service Stations 554 555 Mobile Homes, Motor Homes,
- Camping Vehicles, New & Used Aircraft Sales & Service 556
- 557 Watercraft Sales & Service
- Marinas with Retail Sales 558 Motorcycle, Snowmobile, ATV,
- New & Used
- Vehicle Dealers Not Elsewhere 559 Classified

Retail Apparel & Accessories

- 561 Men's & Boy's Clothing
- Women's Clothing, Bridal, 562 Lingerie, etc.
- 563 Women's Accessories & Specialty Stores
- 564 Children's & Infants Wear Stores
- 565 Family Clothing Stores
- 566 Shoe Stores
- Custom Tailors 567
- Furrier & Fur Shops 568 569 Miscellaneous Apparel & Accessory
- Stores, Screen Printing on Cloth

Retail Furniture, Home Furnishing Stores, etc.

- 571 Furniture Stores & Custom Cabinet Work
- Household Appliance Stores 572 573 Radio, TV & Satellite,
- Antenna Stores
- 574 Floor Covering Stores Drapery, Curtain, Upholstery, 575 Interior Decorators with Stock
- China, Glassware, Metalware 576 Stores
- Records, Tapes & Musical 577 Instruments

579 Miscellaneous Home Furnishing -Pictures, Mirrors

655 Subdividers, Developers Cemetery

Assoc

Companies

Trusts

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Operative Builders

Combinations of Real Estate,

Holding & Other Investment

671 Holding Companies

SERVICES

Other Lodging Places

Personal Services

& Schools

Repair

Insurance, Loan & Law Offices

661 Combinations of Real Estate,

Investment Companies

Miscellaneous Investing

Licensing, Gas & Oil Leases

Hotels, Rooming Houses, Camps &

701 Hotels, Motels, Tourist Courts

Bed & Breakfasts

Trailer Parks, Camps

721 Dry Cleaning & Dyeing Plants,

Barber Shops & Schools

Shoe Repair & Shine

Rooming & Boarding Houses,

Organization Hotels & Lodging

Houses, on Membership Basis

Diaper Service, Laundries, etc.

Funeral Service & Crematories

Misc. Personal Services - Debt

Counseling, Invalid Supply Rental,

Massages, Reducing & Sun Tan

Mercantile Reporting, Adjustment

Salons, Valet Parking, etc.

Consumer Credit Reporting,

Miscellaneous Business Services

731 Advertising, Sign Painting

& Collection Agencies

Duplicating, Addressing,

Stenographic Services

nating, etc.

Software

Drivers

Repairs

Distribution

Motion Pictures

Conversions

Driver Education

762 Electrical Repair Shops

Miscellaneous Repair Services

News Syndicates

Blueprinting, Photocopying,

Mailing, Mailing List Compilers,

Services to Dwellings Including

Mobile Homes, Window Cleaning,

Janitorial, Maintenance, Extermi-

Private Employment Agencies

Computer Rental, Consultants,

Training, Consulting, Rentals,

Automobile Repair, Services, Garages

Car & Truck Rentals, without

Automobile Repair Shops, Van

Automobile Services, Car Wash,

Watch, Clock, Jewelry Repair

Reupholstery & Furniture Repair

Miscellaneous Repair Shops &

Related Services - Locksmiths,

Motion Picture Production &

Taxidermists, Welding, Specialized

Sales & Manufacturing

Amusement Devices

Automobile Parking

Business Services, Management,

Representatives, Coin-Operated

Pressing, Alteration, Garment

Photographic Studios, Aerial Maps

Beauty, Cosmetology, Nail Shops

Insurance, Loans & Law Offices

Institutions, Franchisors, Selling or

783 Motion Picture Theaters & Drive-In

Amusement & Recreation Services,

Dance Halls, Studios, Schools

Theatrical Producers, Bands,

Bowling Alleys, Billiard & Pool

Sports Promoters & Commercial

Services, Health Spas & Gyms

Orchestras & Entertainers

Operators, Miscellaneous

Amusement & Recreation

Dentists & Dental Surgeons

Medical & Dental Laboratories

Miscellaneous Health & Allied

Services, Nursing Homes,

821 Elementary & Secondary Schools,

Day Care Nurseries & Schools

Colleges, Universities, Profes-

Libraries, Information Centers,

Vocational Schools, Business

Correspondence Schools,

Miscellaneous Schools &

Museums, Art Galleries, Botanical &

841 Museums, Art Galleries, Planetaria

Nonprofit Membership Organizations

Labor Unions & Organizations

Professional Membership

Civic, Social, Fraternal

Political Organizations

Religious Organizations

Charitable Organizations

Miscellaneous Nonprofit

Membership Organizations

881 Private Households - Domestic

891 Engineering & Architectural

Research Agencies

Federal Government

County Government

Township Government

State Government

City Government

School District

Data Processing Services

Employees, Cleaning, Baby-sitting,

Nonprofit Educational & Scientific

Accounting, Auditing, Bookkeeping,

Misc. Services, Family & Marriage

Counseling, Social Work, etc.

Arboreta, Botanical & Zoological

Educational Services

sional Schools, Junior Colleges,

Medical & Other Health Services

Osteopathic Physicians

801 Physicians & Surgeons

Chiropractors

Optometrists

Legal Services

811 Legal Services

Educational Services

Normal Schools

Mobile Libraries

Colleges

Zoological Gardens

Gardens

861 Business Associations

Organizations

Associations

Private Households

Private Nursing

Miscellaneous Services

10. GOVERNMENT

Hospitals

Theaters

Parlors

791

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784 Video Film Rentals

Except Motion Pictures

Retail Eating & Drinking Places

- Class C Tavern, with Liquor, 581 Food Incidental 582 Tavern, Beer & Wine Only,
- Food incidental 583 Night Clubs, Cabarets, Discotheques
- 584 Hotel Dining Rooms
- Family Restaurants & Cafeterias 585
- Lunch Counters, Dairy Bars, 586
- Fast Food, Pizzerias 587 Caterers, Concessions, Food Vending Machines

Miscellaneous Retail Stores

- 591 Prescription Drugs, etc.
- 592 Party & Liquor Stores
- 593 Antique & Secondhand, Flea Markets
- Book & Stationary Stores, Cards, 594 Book Clubs, Office Supplies
- 595 Sporting Goods, Bicycles, Small Arms, Ammunition, Tack Supplies, Bait & Tackle, Tennis & Golf Shoes, etc.
- Farm & Garden Supply Stores 596
- 597 Jewelry Stores
- Fuel, Ice & Firewood 598
- Retail Stores Not Elsewhere 599 Classified, Florists, Cigars, Cameras, Arts & Crafts, Hobbies, Opticians & Optical, Picture Frames

FINANCE, INSURANCE, 8. **REAL ESTATE BANKING**

- 601 Federal Reserve Banks
- Commercial & Stock Savings 602 Banks
- Mutual Savings Banks 603
- Trust Companies Not Engaged In 604 Deposit Banking Establishments Closelv Related to 605
- Banking Foreign Banks, Exchanges, Travelers Checks, Check Clearing Houses

Credit Agencies Other Than Banks

- 611 Rediscount & Financing Institutions for Credit Agencies Other Than Banks - Mortgage Companies Than Originate Loans 612
- Savings & Loans Associations
- 613 Agricultural Credit Unions
- 614 Personal Credit Institutions
- **Business Credit Institutions** 615 616 Mortgage & Brokers
- Security & Commodity Brokers,

Dealers, Exchanges, Services

- Security Brokers, Dealers, 621 Flotation Companies
- 622 Commodity Contracts Brokers & Dealers
- Services Allied with the Exchange 628 of Securities or Commodities

Insurance Carriers

653

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- 631 Life Insurance
- 632 Accident & Health Insurance
- 633 Fire, Marine, Casualty Insurance
- 635 Surety Insurance
- Title Insurance 636 Other Insurance Carriers 639

Insurance Brokers, Brokers, Services

- Insurance Agents, Brokers, 641 Unspecified Services & Claims Adjustors 651 Real Estate Investments Real
- Estate Operators & Lessors, Except Developers Real Estate Agents, Brokers,

Managers & Unspecified

Title Abstract Companies