# UNIFORM CLASSIFICATION OF GOODS

The following general classes of goods are established by Act 242, Michigan Public Acts of 1969, as amended.

# Class 1. RAW OR PARTLY PREPARED MATERIALS.

This class includes materials and articles in natural, unfinished or untreated condition.

Examples:

Animal pelts Charcoal and solid fuels including logs Fibers and filaments (natural and synthetic) Hides Ivory Junk, scrap Leather and imitation leather Live animals including insects Live fowl and hatching eggs Ore, clay, gravel, sand, rock Packing material, hair, excelsior, etc. Plastic sheets, rods, tubes, powders, etc. Resins (synthetic or natural) Rubber (synthetic or natural) Seeds Straw, sawdust, shavings, etc.

# Class 2. RECEPTACLES

This class includes articles for receiving merchandise therein or thereon.

Examples: Baskets, buckets, jugs Boxes, trays, canisters and cans Gas cylinders Jars (other than glass), tubes, capsules (empty) Molded plastic ware Spools and reels (except special machine parts or fishing equipment)

# Class 3. BAGGAGE, ANIMAL EQUIPMENTS, PORTFOLIOS AND POCKETBOOKS.

This class includes luggage and leathergoods for carrying articles; animal equipment of the household pet and equine type.

Examples:

Duffel bags, knitting bags Harness, saddles, leashes, collars, animal blankets Horseshoes Luggage of all kinds including briefcases and trunks Wallets, purses, handbags

### Class 4. ABRASIVES AND POLISHING MATERIALS.

This class includes substances used for surfacing and finishing materials by abrasive action; compositions which produce luster by rubbing or burnishing.

Examples:

Abrasive cleaners Abrasive papers Belts Blast abrasives Cloths Discs Flexible and inflexible abrasives Floor and furniture oils Floor waxes Grains Grinding wheels Grindstones Hones. etc. Metal polish Natural and artificial abrasives Pads Polishing abrasive compounds Polishing and buffing wheels Polishing and cleaning preparation combined Polishing waxes Powders Shoe polish Steel wool Valve grinding compounds

# Class 5. ADHESIVES.

This class includes compositions or materials for binding two or more surfaces or articles.

Examples:

Adhesive sizes Asphalt tile cement Combination of an adhesive with a backing or reinforcement tape or strip or paper, cloth, cellulose acetate or similar material Gasket cement Glues Mucilages Paste Rubber cement

### Class 6. CHEMICALS AND CHEMICAL COMPOSITIONS.

This class includes chemicals, compounds, compositions and uses thereof.

Examples:

Accelerators, retarders, pigments and compounds for use as air-entraining agents Carbon compounds, fatty acids, etc.

Chemical compositions from which a metal is deposited by electro or chemical deposition

Chemical elements, compounds and mixtures Dressings, leather dressings, brake-band dressing, etc. Industrial chemicals Rust preventative agents Scale and rust inhibitors for radiators and cooling systems Sizing agents, such as paper size and textile sizing agents Surface active agents such as wetting, dispersing, penetrating and emulsifying agents Textile auxiliary agents, photographic chemicals, dyes, pigments, preservatives, chemical indicators, catalysts, antifreeze compositions, room deodorants, etc.

#### Class 7. CORDAGE.

This class includes anything used to tie.

Examples:

Clothes line cord Rope, twine, string Slings of wire or rope Tow ropes Wire rope, cable

#### Class 8. SMOKERS ARTICLES.

This class includes all forms of smoker's supplies except tobacco.

Examples:

Ash trays (all forms, glass, metal, plastic) Cigarette cases, pouches, humidors Cigarette paper Lighters, flints and wicks Pipes, pipe racks, cleaners and holders

#### Class 9. EXPLOSIVES, FIREARMS, EQUIPMENT AND PROJECTILES.

This class includes all forms of ordnance supplies and equipment, small sporting arms and parts.

Examples:

Blasting caps, detonators Bombs Explosive signals and flares Fireworks, dynamite Gun sights (non-optical)

#### Class 10. FERTILIZERS.

This class includes compositions or materials which fertilize the soil or regulate the growth or plants.

Examples:

Guano, superphosphate, compost Manures, limes Natural or synthetic materials as plant foods Nitrogenous and phosphatic fertilizers Plant growth regulators, auxins, plant hormones, phytohormone Soil conditioners for direct or indirect improvement

### Class 11. INKS AND INKING MATERIALS.

This class includes inks and compositions used in the transfer of inks.

Examples:

Carbon paper, typewriter ribbons Duplicating fluid India ink, duplicating ink, etching ink Inked carriers, ribbon, paper, stamp pads

### Class 12. CONSTRUCTION MATERIALS.

This class includes any and all forms of materials and structural elements used in construction of roads, dams, buildings, bridges, hangars, pools and the like.

Examples:

Cement, concrete, aggregate, plaster, macadam Doors, gratings, railings, ornamental iron Forms, angles Glass windows, glass brick, glazing compounds, jalousies Insulating material, battens, waterproofing and calking Lumber, plywood, plaster board, fiberboard, brick, block stone Panels, partitions Prefabricated buildings Roofing, shingles, asbestos paper, fillers, sealers, flashing, guttering, spouting, culverts Screen, louvers, poles

### Class 13. HARDWARE, PLUMBING AND STEAM-FITTING SUPPLIES.

This class includes all hardware and plumbing supplies and equipment.

Examples:

Cabinet hardware, store fixture parts Child's training seats Key rings, sewer plugs Nails, screws, nuts bolts Pipe, conduit, couplings, fittings, valves Sinks, lavatories, tubs, toilets and parts Wire cloth, metal fencing, barbed wire

### Class 14. METALS, METAL CASTINGS AND FORGINGS.

This class includes formed metals by the casting or shaping processes.

Examples:

Aluminum, brass, bronze, copper and nickel products in strip, sheet, wire, powder, rod, cast, forged, or tube form
Die steel
Railroad rails
Sheet steel, iron and iron alloys
Sintered metal castings

#### Class 15. OILS AND GREASES.

This class includes lubricants; fuels; and other oil derivatives.

Examples:

Gasoline, kerosene, penetrating oils Lubricants and greases Naphtha, fuel oils

#### Class 16. PROTECTIVE AND DECORATIVE COATINGS.

This class includes compositions which produce a film or coating for protecting and/or decorating the surface of a material or article.

Examples:

Paint pigments, vehicles, extenders, thinners and drying agents Paints, stains, primers, shellacs, varnishes Preparatory coatings, fillers and floor sealers of the paint type Undercoating for rust--and sound-proofing

### Class 17. TOBACCO PRODUCTS.

This class includes all forms of tobacco used for smoking, inhaling and/or chewing.

Examples:

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Chewing and smoking tobacco
Cigarettes
Cigars, cigarillos
Snuff
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### Class 18. MEDICINES AND PHARMACEUTICAL PREPARATIONS.

This class includes therapeutic compositions for treating, alleviating, diagnosing or preventing diseases of a body, human or animal.

Examples:

Antiseptics, germicides, fungicides Botanical drugs, antibiotics, ointments, salves Drugs, biologicals, hormones, vitamins Food additives and supplements of the vitamin or mineral type Internal and external medicines Medicated bandages and dressings Minerals, amino acids, proteins X-ray contrast media

#### Class 19. VEHICLES.

This class includes wheeled devices or conveyances.

Examples:

Airplanes, boats Automobiles, trucks, busses Bicycles, motorcycles, baby carriages, strollers Parachutes Railroad cars Trailers, dollies Wagons, mobile homes

### Class 20. LINOLEUM AND OILED CLOTH.

This class includes all forms of flexible and plastic coverings for floor, wall and like surfaces.

Examples:

Linoleum rugs Plastic tiles for floor and wall covering

### Class 21. ELECTRICAL APPARATUS, MACHINES AND SUPPLIES.

This class includes electrical appliances, including electrical hardware, which must be insulated or for insulatory purposes.

Examples:

Auto electrical equipment, cathode ray tubes, storage batteries, portable trouble lights Capacitors, insulators, contacts, plugs, cords Conductors (cable and wire), resistance wire, heating elements Flashlights, battery chargers Lamps, lampshades, neon signs, warning signals Light bulbs, fixtures, electromagnets, search lights Motors, generators, alternators Portable steam and electric irons, garbage disposers Resistors, circuit breakers, brushes, insulators Television sets, radios, lamps, percolators, ovens, toasters, stoves, mixers, blenders, vacuum cleaners and parts, etc. Terminals, sockets, switches

# Class 22. GAMES, TOYS, AND SPORTING GOODS.

This class includes all forms of play equipment including toy wheeled goods.

Examples:

Amusement park equipment, coin operated machines, games of skill Bowling equipment, billiards and pool tables Children's toy furniture Dolls, balls, rubber toys, skates, skis Fishing tackle, live bait Gym exercising equipment Mechanical toys Playing cards, games and parts, puzzles Tents

### Class 23. CUTLERY, MACHINERY, TOOLS AND PARTS THEREOF.

This is the generic class for machinery but also includes cutlery, hand and machine tools and parts thereof.

Examples:

Cement mixers, grinders, lathes, mills Cooking and eating cutlery Fire extinguishers Garden tools Lawn mowers, farm tools, implements and machinery Milking machines Pipe and bolt dies, cutters, staplers, pumps Pocket knives, ice shaving machines, shredders Pulleys, drives, material handlers, vises, chucks Sewing machines, portable power tools Spreaders, sprayers, sowers and seeders Vehicle lift units, tire retreaders

### Class 24. LAUNDRY APPLIANCES AND MACHINES.

This class includes all forms of laundry and cleaning equipment for washing, cleaning and finishing of clothes.

Examples:

Agitators, ironing machines Dry cleaning equipment, wringers Ironing boards, covers, sad-irons Laundry checking-identifying equipment Laundry wheel baskets and trucks Rug cleaning equipment, washers, conveyers, dryers

### Class 25. LOCKS AND SAFES.

This class includes all forms of receptacles, locks, bolts, seals, etc. for safekeeping purposes.

Examples:

Auto, house and building locks and hardware Cash boxes, safes, money drawers Chain locks Combination and key padlocks Keys and key blanks Lead seals Locks for money bags

### Class 26. MEASURING AND SCIENTIFIC APPLIANCES.

This class includes optics, photo appliances, implements for measuring and all forms of devices or instruments responsive to variables.

Examples:

Atomic energy items, radar, sonar Calipers, brake testers Combined packaging, counting and measuring equipment Compasses, vibration testers, microwave equipment Computing machines, calculators, and cash registers Film projectors, sound equipment, screens, cameras Laboratory equipment, burners, glassware, ovens, tubing, appliances, scales Liquid level gauges, ring gauges, recording gauges Microfilm readers, electronic amplifiers and comparator gauges Missile guide and flight control systems, satellites Oil burner safety devices, fluid analysis apparatus Optical instruments, lenses, eyeglasses, frames, parts, and cases Photo film, paper (unexposed) Timers, weighing systems, meters

#### Class 27. HOROLOGICAL INSTRUMENTS.

This class includes all forms of time and interval measuring equipment.

Examples:

Watches, clocks, and parts

#### Class 28. JEWELRY AND PRECIOUS METALWARE.

This class includes items used for personal adornment and various things made of precious metals.

#### Examples:

Fobs, watch chains, bands Jewelry, pins, necklaces, cuff links, etc. Trophies, pitchers, bowls, etc. (only precious metal)

#### Class 29. BROOMS, BRUSHES AND DUSTERS.

This class includes all forms of hand tool type cleaning aids and parts thereof.

Examples:

Fountain brushes, brooms Mops, heads and parts Paint rollers Polishing cloths (untreated) Shoe brushes Tooth brushes Untreated cloths for cleaning

#### Class 30. CROCKERY, EARTHENWARE AND PORCELAIN.

This class includes articles of crockery, earthenware or porcelain materials.

Examples:

Bricabrac china, crocks, china dinnerware Pottery, vases, bowls

#### Class 31. FILTERS AND REFRIGERATORS.

This class includes apparatus for cooling, for preservative purposes and devices for separating out particulate matter by use of a porous mass.

Examples:

Chip ice machines, beverage coolers Freezers, refrigerators, refrigerator cabinets Water filters

### Class 32. FURNITURE AND UPHOLSTERY.

This class includes home and office furnishings and upholstered goods.

Examples:

Bedroom furniture Box springs, mattresses Children's furniture Cushions, sofas, hassocks File cabinets, storage files, racks for storage Living room furniture Mirrors, easels Office furniture Outdoor furniture Reclining chairs, sofa beds Tables, desks, office chairs

### Class 33. GLASSWARE.

This class includes glass and various articles made of glass.

Examples:

Cut, blown and cast glass Heat resisting or heat tempered glass Sheet form glass Utensils of glass

#### Class 34. HEATING, LIGHTING AND VENTILATING APPARATUS.

This class includes combustion type equipment of the nonelectric type, lighting fixtures and ventilating equipment.

Examples:

Air conditioning equipment Charcoal igniter, kilns Driers (other than laundry-type) Evaporators Fireplace equipment Heat transfer apparatus Heat treating equipment Non-electric lights, lanterns, oil lamps Pasteurizing equipment Radiation type furnaces and room heaters Steam appliances

### Class 35. BELTING, HOSE, MACHINERY PACKING AND NON-METALLIC TIRES.

This class includes rubber goods as used in tires, belts, hose and gaskets or packing.

Examples:

Clutch and brake linings and facings Fan belts, conveyor or transmission belting Pump leathers Repair rubber patches Rubber hose, packings, gaskets, washers Tires, camelback

### Class 36. MUSICAL INSTRUMENTS AND SUPPLIES.

This class includes various forms of instruments for the production of musical sounds.

Examples:

Harmonicas Percussion, wind and stringed instruments Phonographs Pianos, organs Record cleaning cloths Recording tape Records Tape recorders

# Class 37. PAPER AND STATIONERY.

This class includes all forms of paper supplies and stationery together with writing instruments.

Examples:

Binders, ledger books Mimeo paper, unprinted labels, blank charts Paper wrappers, can liners, paper towels, scratch pads Pens, crayons, pencils, erasers and chalk Wall paper, cleansing and toilet tissue Waxed paper, printing paper, and sketch paper

# Class 38. PRINTS AND PUBLICATIONS.

This class includes all forms of pictorial and textual prints and publications.

Examples:

Dictionaries, booklets, leaflets, wall maps Exposed photoprints, transparencies Greeting cards, decalcomanias Pamphlets, books, brochures, periodicals, news columns Printed labels Reports, advertising material

### Class 39. CLOTHING.

This class includes all types of wearing apparel in general.

Examples:

Blouses, shirts, sweaters Dresses, suits, skirts, coats, topcoats, overcoats, vests Earmuffs Fur coats, capes, stoles, hats Hosiery Insulated garments, gloves, aprons, jackets Raincoats, swim wear, diapers Shoes, slippers, suspenders, garters, belts Sleepwear, lingerie, foundation garments, etc.

### Class 40. FANCY GOODS, FURNISHINGS AND NOTIONS.

This class includes items ordinarily used in sewing and for trimming purposes under the general heading of notions.

Examples:

Braids, shoe laces, button hooks Buttons, buckles, snap fasteners Elastic tape, sequins, fluting Hairpins, clips Hand fans Hand sewing needles, pins, crochet and knitting needles Sewing kits

# Class 41. CANES, PARASOLS AND UMBRELLAS.

This class includes all types of walking sticks, portable sun shades and rain shedding devices and parts thereof.

Examples:

Beach umbrellas Canes with seat attachment Handles for canes, umbrellas

# Class 42. KNITTED, NETTED AND TEXTILE FABRICS, AND SUBSTITUTES THEREFOR.

This class includes all forms of piece goods in fabrics for use in the piece or for use in further fabrication.

Examples:

Bed sheets, blankets, comforters, pillowcases Burlap Corduroy, woolens, rayon, acetate, cotton, linen, etc., in the piece Curtains Felts, matted and pressure formed treated fabrics Rugs and carpets Shrink-treated fabrics, towels Suitings Upholstery fabrics, draperies, slip covers

# Class 43. THREAD AND YARN.

This class includes all kinds of thread for sewing, stitching, darning, crocheting, tatting, embroidering and yarns for knitting.

Examples: Darning thread Sewing threads of silk, cotton, synthetics Yarns

### Class 44. DENTAL, MEDICAL AND SURGICAL APPLIANCES.

This class includes items for use in hospitals, doctors and dentists offices for examination or pathological conditioning or treatment of the human body.

Examples:

Denture liners, retainers, pacifiers Diagnostic equipment Doctor's stools, steps, tables, etc. Fluoroscope and medical x-ray equipment Glass eyes, dentures, dental chairs Hospital beds, invalid chairs Permanent waves equipment and cosmetology articles Respirators Stretchers, crutches Surgical rubber gloves, cots, prophylactic articles

### Class 45. SOFT DRINKS AND CARBONATED WATERS.

This class includes drinking waters and fruit beverages of the soft drink type.

Examples:

Non-alcoholic carbonated beverages Spring waters, lemonade, orangeade

### Class 46. FOODS AND INGREDIENTS OF FOODS.

This class includes edible foodstuffs or products used as constituents in the preparation of foods.

Examples:

Animal feeds Bread, cookies, pies, rolls, cakes Cake, bread biscuit and roll mixes, flour Candies, fruits, confections, chewing gum Canned fruits, vegetables, sauces, meats and substitutes Cereals, cornmeal, hominy grits Cider, grape juice Coffee, tea, dried milk Dehydrated soups, sauces, puddings, gelatins Fish, shrimp, lobster Food colors, preservatives Frozen fruits, juices, meats, vegetables, etc. Honey, syrup, jams, jellies Peanut butter Pet foods Salad dressings, spices, seasonings, yeast Shortenings Vitaminized food

This class includes all fermented alcoholic beverages, fortified and unfortified.

Examples:

Burgundy, claret, sauterne, port Fruit wines, hard cider Tokay, sherry Vermouth, champagne

# Class 48. MALT BEVERAGES AND LIQUORS.

This class includes all forms of beverage which result from brewing using malt and yeast.

Examples:

Ale, porter Beer, stout, bock beer Malt liquor

# Class 49. DISTILLED ALCOHOLIC LIQUORS.

This class includes all forms of beverage normally referred to as "hard liquors" and resulting from fermentation and distilling operations.

Examples:

Cordials, rum Ethyl alcohol Gin, vodka, brandy Whiskey

# Class 50. MERCHANDISE NOT OTHERWISE CLASSIFIED.

This is the class for miscellaneous goods not readily classifiable in other classes.

Examples:

Artificial plants, Christmas trees, ornaments Cemetery markers, sculptures, memorials, mausoleums Covering for plant and lawn growth, tarpaulins Dress forms Garment hangers, shoe trees, mannequins Miscellaneous kits Pennants, flags

# Class 51. COSMETICS AND TOILET PREPARATIONS.

This class includes preparations for beautifying or perfuming a body, human or animal.

Examples:

Bath salts, oils, etc. Dentifrices, mouth washes, personal deodorants Hair tonics, tints, dressings, creams, lotions Lipstick, eye make-up manicure preparations Perfumes, cologne, toilet water Shave creams, depilatories Skin creams, lotions, face and body powder

### Class 52. DETERGENTS AND SOAPS.

This class includes all forms of cleaners which, by solvent or emulsifying action, cleanse or remove foreign matter from solid surfaces.

Examples:

Brick, mortar or masonry cleaner Cleaning concentrates Floor cleaners Soap, shampoos Solvents which functions as detergents Textile and industrial detergents

### UNIFORM CLASSIFICATION OF SERVICES

The following general classes of services are established by Act 242, Michigan Public Acts of 1969, as amended.

### CLASS 101. ADVERTISING AND BUSINESS.

This class includes: Services rendered in advertising or in giving the public notice by all means of communication; Services rendered to aid in the enterprises of others; and Business enterprises when they are not essentially "personal service" in character.

Examples:

Advertising agencies Accounting Computer programming; data processing Employment agencies; furnishing of temporary office, industrial, or other types of workers Mail advertising Preparation of radio and television commercials; preparation of newspaper advertising Printing of books and the like Promotional services using trading stamps and other incentives Real property management Rental of business machines Retail store services; wholesaling services Telephone answering services

NOTE: Services such as rental or inspection are classified according to the articles being rented or inspected.

### CLASS 102. FINANCIAL AND INSURANCE.

This class includes: Services rendered in connection with monetary affairs; Services rendered in connection with insurance.

Examples:

Banking services Credit agencies Pawnbrokers; bonding agents Security and commodity brokerage Services of agents in selling insurance policies Underwriting insurance risks

# CLASS 103. CONSTRUCTION AND REPAIR.

This class includes: Services rendered by contractors or others in the building of structures, including machinery; Services rendered in the repair or maintenance of articles.

Examples:

Construction and repair of highways, buildings, machinery, etc. Custom tailoring; reweaving of fabric Dry cleaning and laundry Electrical services Inspection of construction projects Interior decoration Maintenance of tools and equipment, including automobiles; automobile service station services Painting (including automobile) Pest-control in buildings Rental of construction equipment, tools and materials Repairing jewerly and watches Window washing; janitorial building care; servicing and refueling of building heating equipment.

# CLASS 104. COMMUNICATIONS.

This class includes those services which enable one person to communicate with another by ear, by sight, or by transmission of printed messages.

Examples:

Distribution of closed circuit television programs Providing public address systems Radio and television broadcasting Radiopaging Telegraph services Telephone services Teleprinter communication; leased line communication services

# CLASS 105. TRANSPORTATION AND STORAGE.

This class includes: Services rendered in carrying goods or persons from one place to another, and services necessary thereto; Services rendered in operating warehouses or other places of deposit for goods.

Examples:

Messenger services Packing and/or storing goods, and transport thereof of van, rail, air or water Rental of trailers, automobiles, trucks Taxicab service for handicapped persons Transport of persons by bus, rail, air or water Transporation and/or storage or oil, gas and other petroleum products Travel agencies; conducting travel tours

# CLASS 106. MATERIAL TREATMENT.

This class includes services rendered in the mechanical or chemical transformation of goods.

Examples:

Dyeing Grinding of eyeglass lenses Metal machining and casting Metal plating; soldering Photofinishing Textile fabric finishing Weed control by chemical treatment

# CLASS 107. EDUCATION AND ENTERTAINMENT.

This class includes: Services performed by parties engaged in the physical or mental development of persons or animals; Services which relate to amusement or recreation.

Examples:

Collecting historical study material Conducting study courses; correspondence study courses Giving piano lessons; dancing lessons Horse shows; ice skating exhibitions Museum displays, lectures, demonstrations Organization of drill teams Production and/or performance of plays, concerts, operettas, etc. Rental of books

### CLASS 100. MISCELLANEOUS.

This class includes all services not otherwise classified.

Examples:

Detective agencies

Drafting

Funeral establishments

Furnishing of lodging and food by hotels, motels, restaurants; catering

Inspection of lumber and plywood; pipes, rods, tubes, casings

Laboratory testing; psychological testing

Personal services such as rendered by beauticians, barbers

Personal professional services such as research, planning, development, consultation, by engineers, architects, machinists, physicists, chemists, economists, investment counselors, etc. Photography (of people, animals); photographic news coverage; aerial photography

Services of charitable organizations; trade associations

Supplying of utilities

NOTE: A large number of services in this class consist of direct rendering of personal service as distinguished from business activities in Class 101.