

**Business Tax Classification Alphabetical Listing**

updated: 08/27/2015

<b>Classification</b>	<b>Description</b>
Exempt	Accommodation sales
3 (A)(iv)	Accounting and legal forms
3 (C) or exempt	Accounting services-Also see tax return prep
2 (I)	Advertising specialties
1 (B)	Air conditioning, heating & plumbing equipment
4 (A)	Air conditioning, heating & plumbing repair or install
2 (F)	Aircraft dealers
2 (F)	Aircraft salvage
2 (C)	Albums/records
2 (G)	Alcoholic beverages (for consumption on and/or off the premises)
Exempt	Allied health services to human beings
3 (C)	Ambulance service (private)
3 (A)(v)	Ammunition
3 (C)	Amusement parks
3 (C)	Animal services (except veterinary medicine)
3 (A)(iii)	Antique furniture, furnishings, art objects
2 (C)	Appliance (household)
3 (C)	Appliance repair
3 (C)	Appraisers
Exempt	Architects (licensed by the state)
3 (A)(xi)	Architectural supplies
3 (A)(iii)	Art gallery
3 (A)(xi)	Art goods, supplies and paints
3 (A)(xi)	Artificial flowers
3 (A)(xi)	Artificial limbs
3 (A)(v)	Athletic equipment
3 (C)	Auctioneers (service only)
Exempt	Audiology
Exempt	Auditing services
3 (C)	Auto auction (service only)
3 (C)	Auto body shops
3 (C)	Auto driving schools
3 (C)	Auto inspection service
3 (C)	Auto paint shops
2 (A)	Auto parts & accessories
2 (A)	Auto rental
3 (C)	Auto repair
2 (A)	Auto sales (new & used)
3 (C)	Auto top repair
3 (C)	Auto washing
3 (A)(xi)	Awnings

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<b>Classification</b>	<b>Description</b>
4 (A)	Awning installation
3 (A)(xi)	Baby carriages
3 (C)	Baby sitting bureaus (services)
3 (C)	Bail Bonding
3 (A)(xi)	Bait
2 (G)	Bakeries
Exempt	Banks
3 (A)(xi)	Banners
3 (C)	Barber shops (excluding products)
2 (A)	Batteries
3 (C)	Beauty shops or beauty colleges (excluding hair care products)
2 (F)	Beauty shops or beauty colleges (hair care products)
1 (A)	Beer (destined for home consumption)
3 (C)	Bicycle repair
3 (A)(v)	Bicycles – sales, parts & accessories
4 (A)	Billboard advertising (construction)
2 (I)	Billboard advertising (rental)
3 (A)(xi)	Binoculars
3 (C)	Blacksmiths (repair)
2 (F)	Blacksmiths (sales)
May be Exempt	Blind persons (see TCA 67-4-712 (a)(1)). Visually-impaired owners with Tennessee Business Enterprises (TBE) are exempt.
2 (A)	Boat dealers
3 (C)	Boat dock (exempt if rental of real property only)
3 (C)	Body shapers
3 (A)(iv)	Book stores
Exempt	Bookkeeping services
3 (A)(iv)	Books & magazines
3 (C)	Bowling alleys
Exempt	Boxing matches, professional
3 (A)(vi)	Bracelets
4 (A)	Brick cleaning (contract)
1 (B)	Brick sales
3 (A)(vi)	Brooches
2 (C)	Brooms
2 (C)	Brushes
1 (B)	Builders hardware
1 (B)	Building materials
1 (B)	Building tools
1 (C)	Bulbs (flower)
Exempt	Burial crypt & plot (sale of real property)
3 (A)(iv)	Business forms

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Classification	Description
3 (C)	Business machine repair
2 (F)	Business machines
2 (E)	Butane gas
3 (C)	Cab companies
3 (C)	Cable TV companies
3 (C)	Camera repairs
3 (A)(ix)	Cameras
2 (A)	Campers & mobile homes (sales)
3 (C)	Campgrounds (exempt if rental of real property, see rule 1320-4-5-.56)
3 (A)(i)	Candy
3 (A)(v)	Canoes
2 (A)	Car parts & accessories
2 (A)	Car rentals
3 (C)	Car repair
2 (A)	Car sales
3 (C) or 1 (D)	Car wash (with gas) – If gas is dominant, class 1 (D)
3 (C)	Car wash (without gas)
3 (C)	Carpet cleaning
4 (A)	Carpet installation (with or without sales)
2 (C)	Carpet sales
Exempt	Catfish farmers
4 (B)	Cattle (not raised by the seller)
2 (F)	Cell phone sales
Exempt	Cement manufacturer
4 (A)	Cement installation
Exempt	Cemeteries – sale of real property not taxable
2 (F)	Ceramics
3 (C)	Cesspool cleaning
Exempt	Charitable organizations – selling contributed items only
Exempt	Check cashing companies
2 (F)	Chemicals
3 (A)(vii)	Chewing tobacco
3 (C)	Child care centers
2 (C)	China
3 (A)(vii)	Cigarettes
3 (A)(vii)	Cigars
4 (A)	Cleaning building exteriors
3 (A)(vi)	Clocks
3 (C)	Clothing alterations
3 (A)(ii)	Clothing (made to individual order)
2 (B)	Clothing (sales)
2 (E)	Coal
Exempt	Coin-operated amusement devices (no merchandise vended) TCA 67-4-2202
3 (A)(xi)	Coin shops
3 (C)	Collection agency

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<b>Classification</b>	<b>Description</b>
3 (C)	Commercial testing laboratory
3 (C)	Commissioned agents – except food brokers
Exempt	Common or contract carriers (interstate only, not intrastate)
2 (F)	Computer hardware
2 (F)	Computer software
2 (F)	Computer software designer
2 (F)	Concrete products (if not manufacturer)
Exempt	Concrete (ready-mixed concrete, not formed up or spread)
4 (A)	Construction contractors
2 (F)	Construction equipment (sales)
4 (A)	Construction contracts
3 (C)	Construction management
3 (C)	Consultant
1 (A) or (D)	Convenience store – 1 (A) food; 1 (D) gas
2 (F)	Cosmetics
3 (A)(xi)	Contact Lenses (exempt when dispensed by a doctor)
Exempt	Convalescent care – Day care only, class 3 (C)
1 (B)	Cotton gin
3 (C)	Cotton inspection services
3 (C)	Court reporters
2 (F)	Crafts
3 (C)	Credit card service
2 (F)	Crude oil
2 (F)	Crushed stones
2 (C)	Curtains
3 (A)(ii)	Custom tailoring
2 (H)	Cut flowers
3 (C)	Cylinder grinding
3 (C)	Dance schools & instruction
3 (C)	Day care centers – (children & elderly), non-profit are exempt
3 (C)	Day spa
3 (A)(x)	Decorations (holiday)
3 (A)(i)	Delicatessen
2 (F)	Dental instruments
3 (C)	Dental instrument repair
3 (C)	Dental labs – taxable as retail sales, SIC 8072 as a service
3 (C)	Detective agency & services
3 (A)(vi)	Diamonds & other precious stones (mounted)
1 (E) or (D)	Diesel fuel – 1 (E) wholesale sales; 1 (D) retail sales
3 (C)	Diet control services
May be Exempt	Disabled Veterans (see TCA 67-4-712 (a)(2))
3 (C)	Drivers (professional)
2 (F)	Doctor's equipment
Exempt	Domestic services performed in private households
4 (A)	Drainage systems

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Classification	Description
2 (C)	Draperies (custom made or ready made)
Exempt	Drilling companies (water & geothermal well drillers exempt - see TCA 69-11-102)
2 (G)	Drinks (prepared for consumption on & off premises)
2 (D)	Drug stores (prescription drugs)
3 (C)	Dry cleaning
2 (F)	E-Cigarettes
Exempt	Educational services by accredited schools
3 (C)	Educational services (other)
3 (A)(xi)	Electric razors
1 (B)	Electrical supplies
Exempt	Electrolysis (performed by licensed medical practitioners)
3 (C)	Electronic repair (radio, TV, etc)
3 (C)	Employee leasing services (can be wholesale in mfg setting)
3 (C)	Employment agencies (private)(administrative fees only)
3 (C)	Engine repair
Exempt	Engineer Services (Licensed)
3 (C)	Engineer Services (Unlicensed)
2 (F)	Equipment rental stores
4 (A)	Erecting
3 (C)	Escort services
4 (A)	Excavating
4 (A)	Exploring (contracting & construction)
2 (F)	Explosives
4 (A)	Exterminators (Pest control)
2 (F)	Fabric shops
3 (C)	Factory sales representatives
1 (B)	Farm cooperatives
1 (B)	Farm equipment
1 (C)	Farm supplies & tools
1 (C)	Feed stores
1 (C)	Fertilizer
3 (A)(ix)	Film (cameras)
Exempt	Financial institutions (except Industrial loan & thrift companies)
Exempt	Financial brokers
2 (F)	Fire extinguishers
3 (A)(v)	Firearms
2 (E)	Firewood
3 (A)(xi)	Fireworks
1 (A)	Fish market
3 (A)(xi)	Flags
3 (C)	Flag escort services
3 (A)(xi)	Floats
2 (C)	Floor covering
3 (C)	Floor waxing services
2 (H)	Florist – cut flowers & growing plants

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Classification	Description
3 (A)(xi)	Flowers, artificial
2 (H)	Flowers, cut
3 (C)	Flying instructions
1 (A)	Food broker
1 (A)	Food (home consumption, grocery stores)
2 (G)	Food (prepared for consumption on or off premises) <i>Food Trucks</i>
2 (F)	Fuel Oil
2 (F) or 3 (C)	Funeral directors / services (see rule 1320-4-5-.19)
3 (C)	Furnace cleaning
4 (A)	Furnace repair
3 (C)	Furniture repair
3 (A)(iii)	Furniture (antique)
2 (C)	Furniture (household)
2 (F)	Furriers
2 (F)	Game machine sales
3 (A)(viii)	Games
1 (C)	Garden supplies & tools
3 (A)(ii)	Garment alterations
2 (F)	Gas lighting fixtures
2 (E)	Gas (liquefied petroleum)
1 (E) or 1 (D)	Gasoline stations – 1 (E) wholesale gas or food; 1 (D) retail gas
3 (A)(xi)	Gemstones (not mounted)
3 (A)(x)	Gift & novelty merchandise
1 (B)	Glass for buildings
2 (C)	Glassware & metalware for kitchen & table use
2 (A)	Go-carts
4 (A)	Grading
1 (C)	Grain
3 (C)	Graphic Design
2 (F)	Gravestones
3 (A)(x)	Greeting cards
1 (A)	Grocery stores
2 (H)	Growing plants
3 (C)	Gunsmiths (Gun repair or cleaning)
3 (A)(v)	Guns
3 (C)	Handwriting analysis
1 (B)	Hardware stores & supplies
1 (C)	Harness (considered farm supplies)
3 (C)	Harness repair
2 (B)	Hats
1 (C)	Hay
1 (A)	Health foods
3 (C)	Health studios
3 (A)(xi)	Hearing aids
1 (B)	Heating and air conditioning equipment

*truck stop 1D*

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Classification	Description
4 (A)	Heating and air conditioning installation & repair
2 (C)	High fidelity & sound reproducing equipment
3 (A)(viii)	Hobby kits & supplies
3 (A)(x)	Holiday decorations
2 (C)	Home furnishings
2 (F)	Home medical equipment
3 (C)	Horse-shoeing
3 (C)	Horse trainers
3 (C)(xii)	Hotels (room rental)
4 (A)	House moving
2 (C)	Household appliances
1 (A)	Ice cream sales from a truck-services go from place to place
2 (E)	Ice dealers (if not manufacturer)
2 (E)	Ice sales
1 (B)	Implement dealers
3 (C)	Income tax return prep (without accounting, auditing or bookkeeping services (internet services are taxable) **Walk-ins**
2 (F)	Industrial chemicals
3 (C)	Industrial laundries
2 (F)	Industrial machines
3 (C)	Industrial management services
4 (A)	Insulation contractor
Exempt	Insurance agents & appraisers
3 (C)	Interior decorator
3 (C)	Internet income tax return filing
4 (A)	Irrigation system (contract)
3 (C)	Janitorial services
3 (A)(vi)	Jewelry stores
3 (C)	Judo Instructions
3 (C)	Karate schools
3 (C)	Kennel services
3 (C)	Laboratory (commercial testing)
2 (C)	Lamps & shades
Exempt	Land surveyors (state licensed)
4 (A)	Landscape contractor
1 (C)	Landscape nursery stock
3 (C)	Laundry (coin operated)
3 (C)	Lawn mowing
3 (C)	Lawn mower repair shop
1 (C)	Lawn supplies & tools
1, 2 or 3	Lease or rental (see rule 1320-4-5-.24)
3 (A)(xi)	Leather goods
3 (C)	Lecture business
3 (A)(iv)	Legal & accounting forms
Exempt	Legal services

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Classification	Description
Exempt	Lessors of agricultural properties
Exempt	Lessors of airport properties
Exempt	Lessors of forest properties
Exempt	Lessors of mining properties
Exempt	Lessors of oil properties
Exempt	Lessors of public utility properties
3 (C)	Lettering services
2 (F)	Linens
2 (E)	Liquefied petroleum gas
2 (G)	Liquor store
4 (B)	Livestock (Not raised by the seller)
3 (C)	Lobbyist (contract basis)
3 (C)	Locksmith
2 (F)	Logs
1, 2, or 3	Lottery ticket sales (commission only)
2 (F)	Lubricants
3 (A)(xi)	Luggage and trunk shops
1 (B)	Lumber
3 (A)(iv)	Magazines (including subscriptions)
3 (C)	Management consultants
3 (C)	Management services
3 (C)	Management representatives
3 (C)	Manicurist
Exempt	Manufacturers (rule 1320-4-5-.29)
3 (C)	Map drafting
3 (C)	Marina (boat dock)(exempt if rental of real property only)
2 (A)	Marine supplies
1 (B)	Masons materials
3 (C)	Massages (Unlicensed massage therapist)
Exempt	Massages (Licensed massage therapist)
3 (C)	Mattress repair
3 (C)	Mechanic (labor)
Exempt	Medical services
2 (F)	Medical equipment rental
2 (D)	Medicines (Prescription drugs and patent medicines)
3 (A)(xi)	Memorial gardens – tombstones & grave markers SIC 5999
3 (C)	Messenger service
1 (B)	Metal dealers
2 (C)	Metalware & glassware for kitchen & table use
Exempt	Mini storage (owner rental/lease & no services furnished)
3 (C)	Mirror repair
2 (A)	Mobile home sales
4 (A)	Mobile home site setup & tie down
Exempt	Mortgage brokers
3 (C)	Mortgage brokers (not registered with the Finance Commission)



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Classification	Description
3 (C)	Motel (room rental)
3 (A)(ix)	Motion picture machines
Exempt or	Motion picture studios – rule 1320-4-5-.16 (1)(h)
2 (A)	Motor boats
2 (A)	Motor vehicle parts & accessories
2 (A)	Motor vehicles (new & used)
3 (C)	Motorcycle repair
2 (A)	Motorcycle sales
2 (F)	Movie rental
2 (C)	Music stores
3 (C)	Musical instrument repair
2 (C)	Musical instrument sales
2 (F)	Napkins
Exempt	Newspaper route carriers
Exempt	Newspaper peddlers
Exempt	Non-profit Organization (exempt only on member services)
3 (C)	Notary public services
3 (A)(x)	Novelty & gift merchandise
Exempt	Nursery stock (sold directly by producer)
1 (C)	Nursery stock (sold other than by producer)
2 (F)	Office equipment
3 (A)(iv)	Office forms & supplies
2 (F)	Office machines
3 (A)(xi)	Optical goods (except prescription eyewear from medical practitioner)
2 (C)	Organs (musical)
4 (A)	Ornamental metal work
3 (A)(xi)	Orthopedic supplies & artificial limbs
2 (A)	Outboard motors
3 (C)	Painting (professionally)(art)
4 (A)	Painting real property (construction)
1 (B)	Paints
2 (F)	Paper bags
2 (F)	Paper cups
2 (F)	Paper towels
3 (C)	Paralegal services not employed by an attorney
3 (C)	Parking lots (rental of space)
4 (A)	Parking lots (line painting)
3 (B)	Pawn shop
3 (A)(iv)	Pencils & pens
3 (C)	Personal trainer
4 (A)	Pest control
3 (A)(xi)	Pet foods
3 (C)	Pet grooming
3 (A)(xi)	Pet shops
3 (A)(xi)	Pet supplies

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<b>Classification</b>	<b>Description</b>
3 (C)	Pet training
2 (E)	Petroleum gas (LPG)
2 (F)	Phone cards
2 (C)	Phonograph records
3 (C)	Photocopying service
3 (C)	Photographer
3 (A)(ix)	Photograph supplies & equipment
2 (C)	Piano sales
3 (C)	Piano tuning & repair
2 (F)	Piece goods
3 (A)(xi)	Piers & floats
2 (H)	Plants (growing)
4 (A)	Plastering / painting (professionally) plastering and painting of walls
1 (B)	Plate glass (building)
4 (A)	Plate glass installed
1 (B)	Plumbing equipment
4 (A)	Plumbing equipment installation & repair
1 (B)	Plywood
3 (C)	Pool hall
3 (C)	Post office contract station
3 (C)	Precision instrument repair
2 (F)	Precision instrument sales
1 (B)	Prefabrication assemblies (building materials)
2 (D)	Prescription drugs & patent medicines
Exempt	Printers (newspapers, periodicals, other printed materials are manufacturing)
2 (F) or 3 (A)(iv)	Printers (Selling printed materials not manufactured)
3 (C)	Private investigators
Exempt	Processors
1 (A)	Produce (Not sold by grower)
Exempt	Produce (Sold by grower)
Exempt	Professional boxing matches
2 (F)	Professional equipment (rental)
3 (C)	Promoters
2 (F) or 3 (A)(xi)	Prosthetics
Exempt	Public utilities
3 (C)	Public relation firms
3 (C)	Public warehousing & storage (services rendered)
Exempt	Public warehousing & storage (mini warehouse, no services)
2 (F)	Quilting
3 (C)	Race car driver
3 (C)	Radio repair
2 (C)	Radio sales
2 (F)	Railroad salvage
3 (C)	Real estate appraiser
3 (C)	Real estate broker (employing unit)

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<b>Classification</b>	<b>Description</b>
2 (C)	Record shops
3 (C)	Recording studio
3 (C)	Reducing salons
2 (C)	Refrigerators, electric & gas
3 (A)(iv)	Religious book stores
Exempt	Religious organizations (exempt on sale of contributed items)
3 (C)	Repossession services
Exempt	Rest home care
2 (G)	Restaurants
3 (A)(xi)	Rock & stone specimens
4 (A)	Roofing contractors
Exempt	Royalties
3 (A)(xi)	Rubber stamps
4 (A)	Rug cleaning (Wall to wall - real property)
3 (C)	Rug cleaning (Non-real property)
3 (A)(v)	Saddles
3 (C)	Saddle repair
2 (F)	Salvage
2 (F)	Satellite dishes
4 (A)	Satellite dishes sales with installation
3 (A)(iv)	School supplies
3 (C)	Scrap steel cutting
3 (C)	Secretarial service
1 (C)	Seeds
3 (C)	Self Employed (Editing books)
3 (C)	Senior citizen day care
4 (A)	Septic tank cleaning
1 (D) or 1(E)	Service stations
3 (C)	Sewing machine repair
2 (C)	Shades & lamps
2 (C)	Sheet music
3 (C)	Shoe repair
2 (B)	Shoe sales
1 (B)	Siding
2 (I)	Signs (advertising)
3 (A)(vi)	Silverware, sterling & plated
3 (C)	Skating rinks
3 (C)	Skydiving instructions
3 (C)	Small engine repair
3 (A)(vii)	Smoking supplies
3 (A)(vii)	Snuff (tobacco)
2 (C)	Sound reproducing equipment
3 (A)(x)	Souvenirs
3 (C)	Spa services (day spa)
Exempt	Speculative builders (See rule 1320-4-5-.51)

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<b>Classification</b>	<b>Description</b>
3 (A)(v)	Sporting goods & equipment
3 (C)	Staff leasing company (Wholesale in manufacturing setting)
3 (A)(xi)	Stamps
3 (A)(iv)	Stationary
2 (F) or 1(B)	Steel pipe (If for buildings, 1(B))
3 (C)	Stenographic service
2 (C)	Stereo sales
3 (A)(xi)	Stone & rock specimens
Exempt	Stone quarry (Manufacturer)
3 (C)	Storage & public warehousing (services rendered)
Exempt	Storage & public warehousing (mini warehouse, no service)
3 (C)	Stove repair
2 (C)	Stoves
2 (F)	Surveying instruments
4 (A)	Swimming pools (installations)
3 (C)	Swimming pools (maintenance)
3 (A)(xi)	Swimming pools (sales)
3 (C)	Tank & boiler cleaning (Non-real property)
4 (A)	Tank & boiler cleaning (Real property)
3 (C)	Tanning booths
2 (C)	Tape recorders
3 (C)	Tattoo parlor
2 (G)	Taverns
3 (C)	Tax collection agencies
3 (C)	Tax return preparation without accounting, auditing or bookkeeping services
3 (C)	Taxidermists
3 (C)	Telegram Service
3 (C)	Telephone message service
2 (F)	Telephones
3 (A)(xi)	Telescopes
3 (C)	Television repair
2 (C)	Television sales
4 (A)	Tennis court construction
3 (A)(xi)	Tent shops
3 (C)	Temporary labor services (wholesale if in manufacturing setting)
2 (F)	Textiles
3 (A)(xi)	Theater programs
Exempt	Theaters – including concessions (TCA Section 67-6-309(b))
3 (C)	Tire recapping
2 (A)	Tires, batteries, accessories
Exempt	Title pledge companies
3 (A)(vii)	Tobacco products
3 (C)	Tobacco sheathing service
4 (B)	Tobacco warehouse
3 (A)(xi)	Tombstones

## Business Tax Classification Alphabetical Listing

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Classification	Description
1 (B)	Tools
Exempt	Tool & die (manufacturing)
3 (A)(xi)	Toupees
3 (C)	Tourist courts
3 (C)	Towing service
3 (A)(viii)	Toy stores
1 (B)	Tractor sales
Exempt	Trailer parks (Mobile homes) (Long term rentals)
3 (C)	Trailer parks (short term rentals)
3 (C)	Transportation companies other than carriers
3 (C)	Travel agency
4 (A)	Tree surgeon
3 (A)(xi)	Trophy shops
2 (A)	Truck bodies
Exempt	Truck driving schools (vocational schools)
3 (C)	Truck repair
3 (A)(xi)	Trunks & luggage
2 (F)	Tupperware & other tupperware sellers
3 (C)	Typewriter repair
3 (A)(xi)	Typewriter sales
2 (B)	Underwear & related articles for personal wear
2 (C)	Upholstery fabrics (Sales)
3 (C)	Upholstery cleaning & repair or made for custom orders
Exempt	Vacation lodgings (property management company used by owner)
3 (C)	Vacation lodgings (owner not using management company)
3 (C)	Vacuum cleaner repair
3 (C)	Vacuum cleaner sales
2 (F)	Vapor Cigarettes
1 (B)	Varnishes
1 (A)	Vending machine business (dominant business food)
Exempt	Vending machine sales – (gumball machines \$ .25 only non-profit)
Exempt	Veterinarians – animal care including boarding
3 (C)	Veterinarians – kennel & animal grooming
Exempt	Video games – (must have coin-op decal from the State)
2 (C)	Video rentals
1 (A)	Vitamins
2 (F)	Wallpaper
4 (A)	Wallpaper hanger – installation
3 (C)	Washing machine repair
2 (C)	Washing machine sales
3 (C)	Watch repair
3 (A)(vi)	Watch sales
1 (B)	Water conditioner/ softener equipment sales
4 (A)	Water purification / softener systems (contractor sales & installation)
3 (C)	Water softener service