




Indiana Department of Revenue

Indiana Department of Revenue Form BT-1 Checklist

Applicants need to have the following information available when registering a business or updating business information with the Indiana Department of Revenue (DOR) using Form BT-1, *Business Tax Application*.

- **Federal Tax ID Number/ Employer Identification Number (EIN).** An EIN/Tax ID Number is needed to complete the application. Businesses who need an EIN/Tax ID Number can receive the number [from the IRS](#).
- **Indiana Taxpayer Identification number (TID).** The TID is requested when adding a location to an existing business account or when registering an existing location for other tax types. Businesses that need a TID from Indiana can receive the number [from DOR](#).
- **Business contact name and daytime telephone number.**
- **Reason for the application.** Choices include: registering a new business, adding a location to an existing business or adding a new tax type. For more information about business tax types, visit the [New Small Business Education Center](#).
- **Legal name, partnership name, corporate name, other entity name or sole owner name.**
 - o Instructions for sole proprietors: When registering as a sole proprietorship, use your legal name for the registration (John Q. Public). The name of the business will be listed under “Doing Business As” (DBA) further in the application.
- **Business trade name or DBA.**
- **Type of organization.** Descriptions of the different types of organizations are listed on the Indiana Secretary of State’s [website](#).
- **State of incorporation, date of incorporation, state of commercial domicile and the date authorized to do business in Indiana, if the business is not incorporated in Indiana.** This information is required for corporations.
- **North American Industry Classification System (NAICS) code.** A list of NAICS codes is available on pages 5-17 in Form BT-1, *Business Tax Application*.
- **Responsible officer information (including Social Security number).**
 - o Instructions for sole proprietors: The owner’s legal name and Social Security number must be listed as the responsible officer when completing Form BT-1.
- **Business location’s phone number and mailing address.**
- **Tax type(s) for which the business is registering.**
- **Outstanding tax liabilities.** Note that any outstanding tax liability (back taxes) owed by the applicant or an owner, partner or officer will delay approval.

Indiana Department of Revenue
Business Tax Application

A separate application is required for each business location.							
To file this application online, visit: https://inbiz.in.gov/BOS/Home/Index		Visit INTIME.dor.in.gov for an easier way to file and pay your business taxes online.					
Section A: Taxpayer Information (see instructions on page 1) Please print legibly or type the information on this application.							
1. Federal Identification Number (FEIN): _____	2. If this business is currently registered with the Department of Revenue, enter your Taxpayer Identification Number (TID): _____						
3. Name of contact person responsible for filing tax forms. (Complete Section I)	4. Contact person's daytime telephone number: A _____ B Ext. _____						
5. Check (only one) reason for filing this application: Starting New Business Business Under New Ownership To Change Type of Organization To Add Location to Existing Account To Register for Other Type(s) of Tax Other _____							
6. Owner name, Legal name, Partnership name, Corporate name or Other entity name: Check if foreign address (See instructions) B _____ If sole owner (last name, first name, middle initial, Suffix) C _____ Primary Address: D _____ City: E _____ State: F _____ Zip Code: G _____ County: H _____ Email Address: I _____	7. Business trade name or DBA and physical location: (This name and address is for the business location.) Check if foreign address (See instructions) Name: B _____ P.O. Box numbers cannot be used as a business location address. Street Address: C _____ City: D _____ State: E _____ Zip Code: F _____ County: G _____ Township: H _____ Business Location Telephone Number: I _____ J Ext. _____						
8. Check the type of organization of this business: Sole Proprietor Partnership LLP LP Corporation S Corp LLC Nonprofit Fed Govt Other Govt Other _____							
9. Indiana Secretary of State Control # _____ See www.in.gov/sos/ for requirements.							
10. All corporations answer the following questions: Otherwise, proceed to Question 11.							
A. State of Incorporation:	B. Date of Incorporation: Month Day Year	C. State of Commercial Domicile:					
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. Month Day Year		E. Accounting period year ending date: Month Day					
11. North American Industry Classification System (NAICS): Please enter a primary and any secondary code(s) that may apply. <p style="text-align: center;">PRIMARY</p>							
12. Owner, Partners, or Officers (Attach separate sheet if necessary.) Social Security Numbers are required in accordance with IC 4-1-8-1.							
A Social Security Number	B RO Start Date	C Last Name, First Name, Middle Initial, Suffix	E Title	F Street Address	G City	H State	Zip Code
1							
2							
3							
13. <input checked="" type="checkbox"/> Are you a Marketplace Facilitator? (See instructions and complete Line 14 and Section J)							
14. Tax(es) to be Registered for this Business Location (Check all that apply.)							
A Withholding Tax (Complete Section C.)				F Private Employment Agency (See instructions on page 2.)			
B County Innkeepers Tax (Complete Section E.)				G Tire Fee (Complete Section G.)			
C Food and Beverage Tax (Complete Section D.)				H Heavy Equipment Rental Excise Tax (Complete Section H.)			
D Motor Vehicle Rental Excise Tax (Complete Section F.)				I Peer to Peer Vehicle Excise Tax (Complete Section I.)			
E Sales Tax (Complete Section B for a Registered Retail Merchant Certificate.)							

Section B: Sales Tax (RST) Tax Registration (Valid for two years, see instructions on page 2)

(\$25 Nonrefundable Registration Fee for Retail Merchant Certificate)

Contact the Department at (317) 232-2240 for more information regarding these taxes.

1. Registration date of this location under this ownership: * * See Instructions on page 2. <table style="width:100%; margin-top: 5px;"> <tr> <td style="width:40%; text-align: center;">Month</td> <td style="width:20%; text-align: center;">Year</td> </tr> </table>	Month	Year	9. Estimated monthly taxable sales: \$ (Must be \$1 or more; see instructions on page 2)																						
Month	Year																								
<p>Check the appropriate responses.</p> 2. Is this business seasonal? Yes No If yes, check active months. (Check no more than nine.)																									
<table border="1" style="border-collapse: collapse; width:100%;"> <tr> <td style="width:25px; text-align: center;">A</td><td style="width:25px; text-align: center;">B</td><td style="width:25px; text-align: center;">C</td><td style="width:25px; text-align: center;">D</td><td style="width:25px; text-align: center;">E</td><td style="width:25px; text-align: center;">F</td><td style="width:25px; text-align: center;">G</td><td style="width:25px; text-align: center;">H</td><td style="width:25px; text-align: center;">I</td><td style="width:25px; text-align: center;">J</td><td style="width:25px; text-align: center;">K</td><td style="width:25px; text-align: center;">L</td> </tr> <tr> <td style="text-align: center;">Jan</td><td style="text-align: center;">Feb</td><td style="text-align: center;">Mar</td><td style="text-align: center;">Apr</td><td style="text-align: center;">May</td><td style="text-align: center;">Jun</td><td style="text-align: center;">Jul</td><td style="text-align: center;">Aug</td><td style="text-align: center;">Sep</td><td style="text-align: center;">Oct</td><td style="text-align: center;">Nov</td><td style="text-align: center;">Dec</td> </tr> </table>		A	B	C	D	E	F	G	H	I	J	K	L	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
A	B	C	D	E	F	G	H	I	J	K	L														
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec														
3. Will you provide lodging or accommodations for periods of less than 30 days? Yes No If yes, complete Section E.	10. Do you sell tires? Yes No If yes, complete Section G.																								
4. Will prepared foods or beverages be sold/catered? Yes No If yes, complete Section D.	11. Will Heavy Equipment be rented for less than 30 days from this location? Yes No If yes, complete Section H.																								
5. Will alcoholic beverages, beer, wine or packaged liquor be sold from this location? Yes No If yes, and you have one, enter your ATC Permit Number. Expiration Date <table style="width:100%; margin-top: 5px;"> <tr> <td style="width:30%; text-align: center;">Month</td> <td style="width:20%; text-align: center;">Day</td> <td style="width:50%; text-align: center;">Year</td> </tr> </table>	Month	Day	Year	12. Are you registered for Streamline Sales Tax? Yes No If you are registered, enter your Streamline Sales Tax (SSTID) Number.																					
Month	Day	Year																							
6. Will gasoline, gasohol or special fuels be sold through a metered pump? Yes No	If you should need to register (you must file online) go to in.gov/dor/business-tax/sales-tax/streamlined-sales-tax/																								
7. Will cars or trucks (less than 11,000 lbs Gross Vehicle Weight) be rented for less than 30 days from this location? Yes No If yes, complete Section F.	13. If you are reporting sales tax on a consolidated basis, is this location to be included in your consolidated account? Yes No If yes, enter your Reporting Number (TID). _____																								
8. Do you occasionally make sales in the State of Indiana at fairs, flea markets, etc? Yes No																									

Section C: Withholding Tax (WTH) Registration (see instructions on page 2)

(No Registration Fee)

Contact the Department at (317) 232-2240 for more information regarding this tax.

1. Accounting Period Year Ending Date <u>12</u> <u>31</u> <table style="width:100%; margin-top: 5px;"> <tr> <td style="width:30%; text-align: center;">Month</td> <td style="width:30%; text-align: center;">Day</td> </tr> </table>	Month	Day	2. Date taxes first withheld from an Indiana resident/employee under this ownership <table style="width:100%; margin-top: 5px;"> <tr> <td style="width:40%; text-align: center;">Month</td> <td style="width:60%; text-align: center;">Year</td> </tr> </table>	Month	Year	3. Anticipated monthly wages paid to Indiana resident/employees \$
Month	Day					
Month	Year					
4. Mailing name and address for WTH tax returns (if different from Section A, Line 6) Check if foreign address (see instructions) In care of: B _____ Street Address: C _____ City: D _____ State: E _____ ZIP Code: F _____						
5. Are you a Race Team withholding income taxes for Race Team Members who are nonresident employees/independent contractors? Yes No						

Section D: Food and Beverage (FAB) Tax Registration (see instructions on page 3) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

Complete this section if prepared foods or beverages will be sold.

1. Date of first sales at this location under this ownership <table style="width:100%; margin-top: 5px;"> <tr> <td style="width:40%; text-align: center;">Month</td> <td style="width:60%; text-align: center;">Year</td> </tr> </table>	Month	Year	2. Enter the name(s) of the county(ies), city(ies) and/or town(s) where prepared foods or beverages are sold or catered and list start dates. <table style="width:100%; margin-top: 5px;"> <tr> <td style="width:33%; text-align: center;">A County</td> <td style="width:33%; text-align: center;">B City or Town</td> <td style="width:33%; text-align: center;">C Starting Date</td> </tr> <tr> <td>1. _____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>2. _____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>3. _____</td> <td>_____</td> <td>_____</td> </tr> </table>	A County	B City or Town	C Starting Date	1. _____	_____	_____	2. _____	_____	_____	3. _____	_____	_____
Month	Year														
A County	B City or Town	C Starting Date													
1. _____	_____	_____													
2. _____	_____	_____													
3. _____	_____	_____													

Section E: County Innkeepers Tax (CIT) Registration (see instructions on page 3) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

Complete this section if you will provide lodging or accommodations for periods of less than thirty days.

1. Date room rentals or accommodations begin from this location

Month Year

Section F: Motor Vehicle Rental (MVR) Excise Tax Registration (see instructions on page 3) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than thirty days from this location, complete this section.

1. Date motor vehicle rental or leasing begins

Month Year

2. Tax District Number: _____

If unknown, contact the County Assessors office.

Section G: Tire Fee (TIF) Registration (see instructions on page 3) (No registration fee)

Contact the Department at (317) 232-2240 for more information regarding this fee.

Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.

1. Date sales begin from this location:

Month Year

Section H: Heavy Equipment Rental Excise Tax Registration (see instructions on page 3) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 232-2240 for more information regarding this tax.

If heavy equipment will be rented for less than thirty days from this location, complete this section.

1. Date heavy equipment rental or leasing begins

Month Year

2. Tax District Number: _____

If unknown, contact the County Assessors office.

Section I: Peer to Peer Vehicle Sharing Excise Tax

If vehicle sharing will be for less than thirty days from this location, complete this section.

1. Date vehicle sharing begins

Month Year

Section J: Marketplace Facilitator

See instructions for more details on Marketplace Facilitators.

1. Does this business operate a marketplace on which it facilitates sales to Indiana customers?
If box is checked, ensure section B is complete.

2. Does this marketplace facilitate the provision of accommodations to Indiana customers?
If box is checked, ensure section E is complete.

3. Does this marketplace facilitate the sale and delivery of prepared food to Indiana customers?
If box is checked, ensure section D is complete.

4. Does this Marketplace facilitate the sharing of personal vehicles?
If box is checked, ensure section I is complete.

A marketplace is a forum used to connect sellers to buyers. A business is a marketplace facilitator if it operates a marketplace **AND** collects the payment or provides access to payment services on behalf of the seller. These boxes should not be checked unless the registering business is operating a marketplace **AND** facilitating sales for third parties. A business that is selling through a marketplace should **NOT** check any of these boxes.

Section K: Signature Section

Contact the Department at (317) 232-2240 for more information regarding this application.

I hereby certify that the statements are correct.

Signature: _____ Title: _____ Date: _____

This application **must** be signed by the owner, general partner, corporate officer, or resident agent **before it will be accepted by the Department.** (IC 6-8.1-3-4)

Note:

Failure to remit sales tax due and/or income tax withheld is a felony punishable by imprisonment, a fine of \$10,000 plus a 100-percent fraud penalty.

The partners or corporate officers are each personally, jointly and severally liable for the sales and use tax* collected and the withholding tax withheld. These taxes are trust fund taxes and are not discharged in bankruptcy proceedings.

***This includes: County Innkeepers Tax (CIT), Food and Beverage Tax (FAB), Tire Fee (TIF), and Motor Vehicle Rental and County Supplemental Excise Tax (MVR).**

Mail To:

Indiana Department of Revenue
Tax Administration Processing
P. O. Box 6197
Indianapolis, IN 46206-6197

Private Employment Agencies Only

Mail To:

Titles and Clearances Division
100 N. Senate Ave
Indianapolis, IN 46204

For additional information about private
employment agencies:
Call (317) 232-5977

Instructions for Completing Form BT-1

Please allow four to six weeks for processing.

Purpose: Form BT-1 is an application used when registering with the Indiana Department of Revenue for Sales Tax, Withholding Tax, Out-of-State Use Tax, Food and Beverage Tax, County Innkeepers Tax, Tire Fee, and Motor Vehicle Rental Excise Tax, or a combination of these taxes. The form also allows you to add a new tax type to an existing registered location in the event your business activities expand.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing an account for you or may result in penalty assessments for returns that cannot post to your account.
- Please print legibly or type the information on your application.
- **Note:** Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

Section A

(This section is devoted to taxpayer information.)

Line 1: According to federal guidelines, most partnerships and all corporations are required to obtain a Federal Identification Number (FID). This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a FID, enter it on Line 1. This form may be submitted to the Department of Revenue prior to receiving your FID. If you have applied, but have not yet received your federal identification number, indicate "applied for" on Line 1. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your FID is assigned to you by the Internal Revenue Service.

Line 2: The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 13-digit number shown on the Registered Retail Merchant Certificate and/or vouchers or returns.

Lines 3 and 4: Enter the name and the daytime telephone number of a person within your organization whom the Department may contact about tax-related matters for this location.

Line 5: Check the reason (only one) that explains why you are filing this application.

Note: Canadian/foreign address If you indicate it is a foreign address please complete the address following U.S. Postal guidelines. The City line should show the Country name written in full and preferably in capital letters. A Canadian address should be shown the same as a U.S. address. Use the standard two-character abbreviations for provinces and territories. It will go on the State line.

Line 6: These lines are for your ownership name and mailing address. On the first line, enter the ownership name of your business. If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter the corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. If you are a nonprofit organization, enter your organization's name as listed with the Internal Revenue Service. All government agencies should list their proper agency name. Enter the address of the ownership. Your email address is optional.

Line 7: If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Enter the location street address, city, state, zip code, county, and township. If you do not know your township, contact your county assessor. Enter the telephone number of the business location. If you are conducting business activities from your home, enter your home telephone number (include the area code).

Note: The business location address cannot be a P.O. Box number.

Line 8: This line is used to indicate the type of organization of your business. For detailed information about the different types of organizations, go to: www.in.gov/sos/business

Line 9: Enter your Indiana Secretary of State Control number, if you have one.

Line 10: This information is to be completed only if you are a corporation. Otherwise, proceed to Question 11.

- A) "State of Incorporation" is the state where your Articles of Incorporation were filed.
- B) "Date of Incorporation" is the date you incorporated.
- C) "State of Commercial Domicile" is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.
- D) "Enter the date authorized to do business in Indiana." This date is obtained from the Indiana Secretary of State's Office for any foreign corporation not incorporated in Indiana seeking authority to transact business in Indiana.
- E) "Accounting Period Year Ending Date" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is Dec. 31. If you are on a fiscal year, the accounting period date will be a date other than Dec. 31.

Line 11: Included in this application is a North American Industry Classification System (NAICS) list categorizing business types. Examine the list and locate your business activity or activities from the listing. You may enter up to four codes. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. If you are currently using a six-digit code that is not on the list, but has been approved by the IRS, use that number(s).

Line 12: This section **must** be completed for processing of this form. If the business is a **Sole Proprietorship**, enter the owner's Social security number, last name, first name, middle initial, title as owner and home address. If the business is a **Partnership**, enter each general partner's Social Security number, name (last name, first name, middle initial), title of the partner, and home address. If you are a **Corporation**, enter the Social Security numbers, names of the corporate officers, titles, and home addresses. If you are a **Governmental Agency** or other type ownership, enter Social Security number(s), name(s) of official officer(s), title(s), and home address(es). **Social Security numbers are required in accordance with IC 4-1-8-1.** Affiliates of the registering entity listed on Line 6 must provide the Federal Identification Number, its entity name and address as well as the names, addresses and Social Security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.

Tax Registration

Line 13: If the box is checked here you must complete select the tax types from question 14 you wish to register for and complete section J.

Line 14: Check (all that apply) the type of tax(es) you wish to register for this business location.

Private Employment Agency Instructions

Complete Section A and the Signature Section of the BT-1.

Contact Licensing at 317-232-5977 for a separate application which will need to be completed and submitted with your BT-1. **See Signature Section for mailing address.**

Section B

Retail Sales Tax Account: \$25 Nonrefundable Registration Fee

Retail Sales Tax is applicable whenever selling activities are conducted in Indiana; whenever a business location, warehouse, distribution center exists; or whenever employees solicit or take orders for your products in Indiana (this includes wholesalers). Upon registration for retail sales tax, the Department will issue a Registered Retail Merchant Certificate. The registration fee of \$25 is a nonrefundable processing fee and must be remitted with this application when registering for sales tax. Each business location, including manufacturers, per 45 IAC 2.2-8-7, must have a separate Registered Retail Merchant Certificate. A change of ownership requires a new application to be filed along with the \$25 fee. For example: A sole proprietor changing to a partnership or corporation is a change of ownership. **Retail sales tax rate is seven percent (.07).**

Effective October 1, 2018, a business selling into Indiana without a physical presence in Indiana is required to register for retail sales tax if it meets one or both of the following economic nexus thresholds in the current or preceding calendar year.

The business has gross revenue from any combination of:

- the sale of tangible personal property that is delivered into Indiana;
- a product delivered electronically into Indiana; or
- a service delivered in Indiana:

that exceeds \$100,000.

The business sells any combination of:

- tangible personal property that is delivered into Indiana;
- a product delivered electronically into Indiana; or
- a service delivered in Indiana:

in 200 or more transactions.

This same economic nexus registration requirement applies to marketplace facilitators effective July 1, 2019.

As of Jan. 1, 2007, all Registered Retail Merchant Certificates are valid for two years. The Indiana Department of Revenue will automatically renew the certificate 30 days before the expiration date, at no cost to the merchant, as long as all sales returns and payments are up to date. However, if a retail merchant has unpaid sales tax debts, the Department may not renew the certificate. Merchants cannot continue to operate a business without a valid certificate. Read Indiana Code 6-2.5-8-1 for more information.

Line 1: Enter the date or anticipated date selling activities will begin. If you want to make purchases prior to your doors actually opening, use the date your purchasing will begin for "Date of First Sale."

Line 2: Enter the dollar amount of your estimated monthly taxable sales. Wholesalers and manufactures please enter \$1. If this is left blank or you put in zero, you will be set up on a monthly filing status.

Lines 3 through 13: Answer either "yes" or "no" as required and provide additional information as requested.

Section C

Withholding Tax Account: No Additional Fee

The following section is to be completed if you have employees in your workplace subject to Indiana Adjusted Gross (State) Income Tax. If you are registering for Withholding Tax, you must have a Federal Identification Number or have applied for one. There is no application fee for a withholding tax account. The withholding rates will be mailed to you on Departmental Notice # 1 (DN # 1) upon processing of the application.

Indiana employers must withhold Indiana state tax from employees who work in Indiana but are not residents of Indiana. The only exception is when an employee is a full-year resident of one of the states that has entered into a reciprocal agreement with Indiana. Also, county income tax must be withheld at the nonresident rate if the Indiana county is the county of principal employment.

Line 1: For a calendar year filing status, your accounting period date is December 31.

Line 2: List date taxes were first withheld.

Line 3: Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

Line 4: If you want your withholding tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Line 5: Indicate if you are a Race Team withholding income taxes for Race Team Members who are nonresident employees/independent contractors.

Section D

Food and Beverage Tax Account: No Additional Fee

The Food and Beverage Tax applies to the sales of food and beverages in adopting counties and/or cities. To obtain an account, you must be registered for sales tax for the location on this application. To determine if the food and beverage tax applies to your business, contact your County Auditor to see if your business location is in an adopting county and/or city.

Line 1: Enter the date of first sales of food and/or beverages from this

location or enter the date you plan to begin.

Line 2: Enter the name(s) of the adopting county(ies), city(ies), and/or town(s) where prepared foods or beverages are sold or catered and list the starting date(s) for each.

Section E

County Innkeepers Tax Account: *No Additional Fee*

The County Innkeepers Tax applies to the rental or leasing of hotel/motel rooms or accommodations for periods of less than 30 days. To obtain an account for this tax, you must be registered for sales tax for the location on this application. To determine if this tax applies to your business, contact your county auditor to see if your location is in an adopting county, and if so, whether the tax is submitted to the state or to the county.

Line 1: Enter month /year when room rentals/ accommodations will begin.

Section F

Motor Vehicle Rental Excise Tax Account: *No Additional Fee*

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of motor vehicles (weighing less than 11,000 lbs Gross Vehicle Weight) for less than 30 days is required to collect the Motor Vehicle Rental Excise Tax. **The motor vehicle rental excise tax rate is four percent (.04).**

A supplemental rental excise tax may be in effect for some counties. Contact the Department at (317) 232-2240 for additional information.

Line 1: Enter month / year when renting/leasing motor vehicles will begin.

Line 2: Enter the tax district number of this business location. If unknown, contact the County Assessor.

Section G

Tire Fee Registration: *No Additional Fee*

Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.

Line 1: Enter the date of first tire sales.

Section H

Heavy Equipment Rental Excise Tax Registration: *No Additional Fee*

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of Heavy Equipment for less than 30 days is required to collect the Heavy Equipment Rental Excise Tax. **The heavy equipment rental excise tax rate is two point twenty-five percent (.0225).**

Line 1: Enter month / year when renting/leasing heavy equipment will begin.

Line 2: Enter the tax district number of this business location. If unknown, contact the County Assessor.

Section I

Peer to Peer Vehicle Sharing Excise Tax

This tax is imposed on the sharing of passenger motor vehicles and trucks on a peer to peer vehicle sharing program or by vehicle owners through means other than a sharing program. The tax is imposed on vehicle sharing for less than 30 days at a rate of two percent on the gross retail income received by the retail merchant (the sharing program or the vehicle owner if not shared on a sharing program). Exemptions include trucks shared with a gross weight exceeding 11,000 pounds, sharing by a funeral director when he or she uses the vehicle as part of the services provided by a funeral director, and sharing that meets the sales tax exemption under IC 6-2.5-5-54(b). The driver of the vehicle is liable for the tax, and the tax is a separate amount added to the consideration for the sharing.

Section J

Marketplace Facilitator

A “marketplace” means a forum that a marketplace facilitator uses to connect sellers to purchasers for the purpose of making retail transactions involving a seller’s products by means of any of the following:

- Listing, making available, or advertising products.
- Transmitting or otherwise communicating an offer or acceptance of a retail transaction of products between a seller and a purchaser.
- Providing or offering fulfillment or storage services for a seller.
- Setting prices for a seller’s sale of the seller’s products.
- Providing or offering customer service to a seller or a seller’s customers, or accepting or assisting with taking orders, returns, or exchanges of products sold by a seller.
- Branding sales as those of the marketplace facilitator.

The forum that constitutes the marketplace can be either physical or electronic. The seller’s products at issue may include tangible personal property, specified digital products, rooms, lodgings, or accommodations, or enumerated services.

A marketplace is facilitating a transaction when it does any of the following on behalf of the seller:

- Collects the sales price or purchase price of the seller’s products.
- Provides access to payment processing services, either directly or indirectly.
- Charges, collects, or otherwise receives fees or other consideration for transactions made on its electronic marketplace.

Line 1: Check box if the registering business qualifies as a “marketplace facilitator” pursuant to IC 6-2.5-1-21.9, as described above.

If the box is checked, then Section B must be filled out.

Line 2: Check box if the marketplace is facilitating the provision of accommodations in Indiana.

If the box is checked, then Section E must be filled out. The business will be automatically registered for all adopting counties. However, the marketplace will only be required to file a return for an adopting county for periods in which it facilitates accommodations in that county.

Line 3: Check box if the marketplace is facilitating the sale and delivery of prepared food to customers in Indiana.

If the box is checked, then Section D must be filled out. Use Box #2 to list all adopting locations from which food will be picked up. Please attach a list of locations if the space allotted is insufficient. The marketplace will have to file a monthly return for all locations for which it registers even if the marketplace does not facilitate sales from that location in the period.

Line 4: Check box if the marketplace is facilitating the sharing of personal vehicles through a vehicle sharing program.

If the box is checked Section I must be filled out.

Electronic Funds Transfer

Who is required to remit by EFT?

If your average monthly tax liability is over \$10,000 per month for any of the following tax types, you are required to register for EFT and remit tax payments electronically: withholding tax, sales tax, use tax, and/or out-of-sales use tax. **Note:** If you are subject to Tire Fee and are required to remit your sales tax by EFT, you are also required to remit the Tire Fee by EFT.

Section K
Signature Section
This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the Department.

*This application **will be delayed** if any individuals listed on Line 12 (Section A), or the business has any outstanding tax liabilities.*

Can I Voluntarily Remit by EFT?

Any business taxpayer who wishes to remit withholding tax and or sales/ use tax may register for EFT and make payments electronically.

How to Register for EFT?

You may register for the traditional EFT Program - Automated Clearing House (ACH) Debit or ACH Credit (in.gov/dor/tax-forms/electronic-filing-publications/). Select EFT-100 to download the EFT Program Guide and Registration Packet.

If you have any questions about EFT or would like us to send you additional information, contact the EFT Section by calling (317) 232-5500.

Additional Information

Contact the Department at (317) 232-2240 for more information regarding this application, or this business tax application can be processed by a district office.

Indianapolis (317) 232-2240	Evansville (812) 479-9261	Merrillville (219) 769-4267
Bloomington (812) 339-1119	Fort Wayne (260) 436-5663	Muncie (765) 289-6196
Clarksville (812) 282-7729	Kokomo (765) 457-0525	South Bend (574) 291-8270
Columbus (812) 376-3049	Lafayette (765) 448-6626	Terre Haute (812) 235-6046

Indiana Department of Revenue
North American Industry Classification System (NAICS)
(Revised 03/21)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business.

Code		Code		Code	
11	Agriculture, Forestry, Fishing and Hunting	1122	Hog and Pig Farming	1152	Support Activities for Animal Production
111	Crop Production	11221	Hog and Pig Farming	11521	Support Activities for Animal Production
1111	Oilseed and Grain Farming	112210	Hog and Pig Farming	115210	Support Activities for Animal Production
11111	Soybean Farming	1123	Poultry and Egg Production	1153	Support Activities for Forestry
111110	Soybean Farming	11231	Chicken Egg Production	11531	Support Activities for Forestry
11112	Oilseed (except Soybean) Farming	112310	Chicken Egg Production	115310	Support Activities for Forestry
111120	Oilseed (except Soybean) Farming	11232	Broilers and Other Meat Type Chicken Production	21	Mining, Quarrying, and Oil and Gas Extraction
11113	Dry Pea and Bean Farming			211	Oil and Gas Extraction
111130	Dry Pea and Bean Farming	112320	Broilers and Other Meat Type Chicken Production	2111	Oil and Gas Extraction
11114	Wheat Farming			21112	Crude Petroleum Extraction
111140	Wheat Farming	11233	Turkey Production	211120	Crude Petroleum Extraction
11115	Corn Farming	112330	Turkey Production	21113	Natural Gas Extraction
111150	Corn Farming	11234	Poultry Hatcheries	211130	Natural Gas Extraction
11116	Rice Farming	112340	Poultry Hatcheries	212	Mining (except Oil and Gas)T
111160	Rice Farming	11239	Other Poultry Production	2121	Coal Mining
11119	Other Grain Farming	112390	Other Poultry Production	21211	Coal Mining
111191	Oilseed and Grain Combination Farming	1124	Sheep and Goat Farming	212111	Bituminous Coal and Lignite Surface Mining
111199	All Other Grain Farming	11241	Sheep Farming	212112	Bituminous Coal Underground Mining
1112	Vegetable and Melon Farming	112410	Sheep Farming	212113	Anthracite Mining
11121	Vegetable and Melon Farming	11242	Goat Farming	2122	Metal Ore Mining
111211	Potato Farming	112420	Goat Farming	21221	Iron Ore Mining
111219	Other Vegetable (except Potato) and Melon Farming	1125	Aquaculture	212210	Iron Ore Mining
		11251	Aquaculture	21222	Gold Ore and Silver Ore Mining
1113	Fruit and Tree Nut Farming	112511	Finfish Farming and Fish Hatcheries	212221	Gold Ore Mining
11131	Orange Groves	112512	Shellfish Farming	212222	Silver Ore Mining
111310	Orange Groves	112519	Other Aquaculture	21223	Copper, Nickel, Lead, and Zinc Mining
11132	Citrus (except Orange) Groves	1129	Other Animal Production	212230	Copper, Nickel, Lead, and Zinc Mining
111320	Citrus (except Orange) Groves	11291	Apiculture	21229	Other Metal Ore Mining
11133	Noncitrus Fruit and Tree Nut Farming	112910	Apiculture	212291	Uranium-Radium-Vanadium Ore Mining
111331	Apple Orchards	11292	Horses and Other Equine Production	212299	All Other Metal Ore Mining
111332	Grape Vineyards	112920	Horses and Other Equine Production	2123	Nonmetallic Mineral Mining and Quarrying
111333	Strawberry Farming	11293	Fur-Bearing Animal and Rabbit Production	21231	Stone Mining and Quarrying
111334	Berry (except Strawberry) Farming	112930	Fur-Bearing Animal and Rabbit Production	212311	Dimension Stone Mining and Quarrying
111335	Tree Nut Farming	11299	All Other Animal Production	212312	Crushed and Broken Limestone Mining and Quarrying
111336	Fruit and Tree Nut Combination Farming	112990	All Other Animal Production	212313	Crushed and Broken Granite Mining and Quarrying
111339	Other Noncitrus Fruit Farming	113	Forestry and Logging	212319	Other Crushed and Broken Stone Mining and Quarrying
1114	Greenhouse, Nursery, and Floriculture Production	1131	Timber Tract Operations	21232	Sand, Gravel, Clay, and Ceramic and Refractory Minerals Mining and Quarrying
		11311	Timber Tract Operations	212321	Construction Sand and Gravel Mining
11141	Food Crops Grown Under Cover	113110	Timber Tract Operations	212322	Industrial Sand Mining
111411	Mushroom Production	1132	Forest Nurseries and Gathering of Forest Products	212324	Kaolin and Ball Clay Mining
111419	Other Food Crops Grown Under Cover			212325	Clay and Ceramic and Refractory Minerals Mining
11142	Nursery and Floriculture Production	11321	Forest Nurseries and Gathering of Forest Products	21239	Other Nonmetallic Mineral Mining and Quarrying
111421	Nursery and Tree Production			212391	Potash, Soda, and Borate Mineral Mining
111422	Floriculture Production	113210	Forest Nurseries and Gathering of Forest Products	212392	Phosphate Rock Mining
1119	Other Crop Farming			212393	Other Chemical and Fertilizer Mineral Mining
11191	Tobacco Farming	1133	Logging	212399	All Other Nonmetallic Mineral Mining
111910	Tobacco Farming	11331	Logging	213	Support Activities for Mining
11192	Cotton Farming	113310	Logging	2131	Support Activities for Mining
111920	Cotton Farming	114	Fishing, Hunting and Trapping	21311	Support Activities for Mining
11193	Sugarcane Farming	1141	Fishing	213111	Drilling Oil and Gas Wells
111930	Sugarcane Farming	11411	Fishing	213112	Support Activities for Oil and Gas Operations
11194	Hay Farming	114111	Finfish Fishing	213113	Support Activities for Coal Mining
111940	Hay Farming	114112	Shellfish Fishing	213114	Support Activities for Metal Mining
11199	All Other Crop Farming	114119	Other Marine Fishing	213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining
111991	Sugar Beet Farming	1142	Hunting and Trapping	22	Utilities
111992	Peanut Farming	11421	Hunting and Trapping	221	Utilities
111998	All Other Miscellaneous Crop Farming	114210	Hunting and Trapping	2211	Electric Power Generation, Transmission and Distribution
112	Animal Production and Aquaculture	115	Support Activities for Agriculture and Forestry		
1121	Cattle Ranching and Farming				
11211	Beef Cattle Ranching and Farming, including Feedlots	1151	Support Activities for Crop Production		
		11511	Support Activities for Crop Production		
112111	Beef Cattle Ranching and Farming	115111	Cotton Ginning		
112112	Cattle Feedlots	115112	Soil Preparation, Planting, and Cultivating		
11212	Dairy Cattle and Milk Production	115113	Crop Harvesting, Primarily by Machine		
112120	Dairy Cattle and Milk Production	115114	Postharvest Crop Activities (except Cotton Ginning)		
11213	Dual-Purpose Cattle Ranching and Farming				
112130	Dual-Purpose Cattle Ranching and Farming	115115	Farm Labor Contractors and Crew Leaders		
		115116	Farm Management Services		

North American Industry Classification System (continued)

Code		Code		Code	
22111	Electric Power Generation	238140	Masonry Contractors	311423	Dried and Dehydrated Food Manufacturing
221111	Hydroelectric Power Generation	23815	Glass and Glazing Contractors	3115	Dairy Product Manufacturing
221112	Fossil Fuel Electric Power Generation	238150	Glass and Glazing Contractors	31151	Dairy Product (except Frozen) Manufacturing
221113	Nuclear Electric Power Generation	23816	Roofing Contractors	311511	Fluid Milk Manufacturing
221114	Solar Electric Power Generation	238160	Roofing Contractors	311512	Creamery Butter Manufacturing
221115	Wind Electric Power Generation	23817	Siding Contractors	311513	Cheese Manufacturing
221116	Geothermal Electric Power Generation	238170	Siding Contractors	311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing
221117	Biomass Electric Power Generation	23819	Other Foundation, Structure, and Building Exterior Contractors	31152	Ice Cream and Frozen Dessert Manufacturing
221118	Other Electric Power Generation	238190	Other Foundation, Structure, and Building Exterior Contractors	311520	Ice Cream and Frozen Dessert Manufacturing
22112	Electric Power Transmission, Control, and Distribution	2382	Building Equipment Contractors	3116	Animal Slaughtering and Processing
221121	Electric Bulk Power Transmission and Control	23821	Electrical Contractors and Other Wiring Installation Contractors	31161	Animal Slaughtering and Processing
221122	Electric Power Distribution	238210	Electrical Contractors and Other Wiring Installation Contractors	311611	Animal (except Poultry) Slaughtering
2212	Natural Gas Distribution	23822	Plumbing, Heating, and Air-Conditioning Contractors	311612	Meat Processed from Carcasses
22121	Natural Gas Distribution	238220	Plumbing, Heating, and Air-Conditioning Contractors	311613	Rendering and Meat Byproduct Processing
221210	Natural Gas Distribution	23829	Other Building Equipment Contractors	311615	Poultry Processing
2213	Water, Sewage and Other Systems	238290	Other Building Equipment Contractors	3117	Seafood Product Preparation and Packaging
22131	Water Supply and Irrigation Systems	2383	Building Finishing Contractors	31171	Seafood Product Preparation and Packaging
221310	Water Supply and Irrigation Systems	23831	Drywall and Insulation Contractors	311710	Seafood Product Preparation and Packaging
22132	Sewage Treatment Facilities	238310	Drywall and Insulation Contractors	3118	Bakeries and Tortilla Manufacturing
221320	Sewage Treatment Facilities	23832	Painting and Wall Covering Contractors	31181	Bread and Bakery Product Manufacturing
22133	Steam and Air-Conditioning Supply	238320	Painting and Wall Covering Contractors	311811	Retail Bakeries
221330	Steam and Air-Conditioning Supply	23833	Flooring Contractors	311812	Commercial Bakeries
23	Construction	238330	Flooring Contractors	311813	Frozen Cakes, Pies, and Other Pastries Manufacturing
236	Construction of Buildings	23834	Tile and Terrazzo Contractors	31182	Cookie, Cracker, and Pasta Manufacturing
2361	Residential Building Construction	238340	Tile and Terrazzo Contractors	311821	Cookie and Cracker Manufacturing
23611	Residential Building Construction	23835	Finish Carpentry Contractors	311824	Dry Pasta, Dough, and Flour Mixes Manufacturing from Purchased Flour
236115	New Single-Family Housing Construction (except For-Sale Builders)	238350	Finish Carpentry Contractors	31183	Tortilla Manufacturing
236116	New Multifamily Housing Construction (except For-Sale Builders)	23839	Other Building Finishing Contractors	311830	Tortilla Manufacturing
236117	New Housing For-Sale Builders	238390	Other Building Finishing Contractors	3119	Other Food Manufacturing
236118	Residential Remodelers	2389	Other Specialty Trade Contractors	31191	Snack Food Manufacturing
2362	Nonresidential Building Construction	23891	Site Preparation Contractors	311911	Roasted Nuts and Peanut Butter Manufacturing
23621	Industrial Building Construction	238910	Site Preparation Contractors	311919	Other Snack Food Manufacturing
236210	Industrial Building Construction	23899	All Other Specialty Trade Contractors	31192	Coffee and Tea Manufacturing
23622	Commercial and Institutional Building Construction	238990	All Other Specialty Trade Contractors	311920	Coffee and Tea Manufacturing
236220	Commercial and Institutional Building Construction	31-33	Manufacturing	31193	Flavoring Syrup and Concentrate Manufacturing
237	Heavy and Civil Engineering Construction	311	Food Manufacturing	311930	Flavoring Syrup and Concentrate Manufacturing
2371	Utility System Construction	3111	Animal Food Manufacturing	31194	Seasoning and Dressing Manufacturing
23711	Water and Sewer Line and Related Structures Construction	31111	Animal Food Manufacturing	311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing
237110	Water and Sewer Line and Related Structures Construction	311111	Dog and Cat Food Manufacturing	311942	Spice and Extract Manufacturing
237111	Water and Sewer Line and Related Structures Construction	311119	Other Animal Food Manufacturing	31199	All Other Food Manufacturing
23712	Oil and Gas Pipeline and Related Structures Construction	3112	Grain and Oilseed Milling	311991	Perishable Prepared Food Manufacturing
237120	Oil and Gas Pipeline and Related Structures Construction	31121	Flour Milling and Malt Manufacturing	311999	All Other Miscellaneous Food Manufacturing
23713	Power and Communication Line and Related Structures Construction	311211	Flour Milling	312	Beverage and Tobacco Product Manufacturing
237130	Power and Communication Line and Related Structures Construction	311212	Rice Milling	3121	Beverage Manufacturing
2372	Land Subdivision	311213	Malt Manufacturing	31211	Soft Drink and Ice Manufacturing
23721	Land Subdivision	31122	Starch and Vegetable Fats and Oils Manufacturing	312111	Soft Drink Manufacturing
237210	Land Subdivision	311221	Wet Corn Milling	312112	Bottled Water Manufacturing
2373	Highway, Street, and Bridge Construction	311222	Soybean and Other Oilseed Processing	312113	Ice Manufacturing
23731	Highway, Street, and Bridge Construction	311225	Fats and Oils Refining and Blending	31212	Breweries
237310	Highway, Street, and Bridge Construction	31123	Breakfast Cereal Manufacturing	312120	Breweries
2379	Other Heavy and Civil Engineering Construction	311230	Breakfast Cereal Manufacturing	31213	Wineries
23799	Other Heavy and Civil Engineering Construction	3113	Sugar and Confectionery Product Manufacturing	312130	Wineries
237990	Other Heavy and Civil Engineering Construction	31131	Sugar Manufacturing	31214	Distilleries
238	Specialty Trade Contractors	311313	Beet Sugar Manufacturing	3122	Tobacco Manufacturing
2381	Foundation, Structure, and Building Exterior Contractors	311314	Cane Sugar Manufacturing	31223	Tobacco Manufacturing
23811	Poured Concrete Foundation and Structure Contractors	31134	Nonchocolate Confectionery Manufacturing	312230	Tobacco Manufacturing
238110	Poured Concrete Foundation and Structure Contractors	311340	Nonchocolate Confectionery Manufacturing	313	Textile Mills
23812	Structural Steel and Precast Concrete Contractors	31135	Chocolate and Confectionery Manufacturing	3131	Fiber, Yarn, and Thread Mills
238120	Structural Steel and Precast Concrete Contractors	311351	Chocolate and Confectionery Manufacturing from Cacao Beans	31311	Fiber, Yarn, and Thread Mills
23813	Framing Contractors	311352	Confectionery Manufacturing from Purchased Chocolate	313110	Fiber, Yarn, and Thread Mills
238130	Framing Contractors	3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing	3132	Fabric Mills
23814	Masonry Contractors	31141	Frozen Food Manufacturing	31321	Broad woven Fabric Mills
		311411	Frozen Fruit, Juice, and Vegetable Manufacturing	313210	Broad woven Fabric Mills
		311412	Frozen Specialty Food Manufacturing	31322	Narrow Fabric Mills and Schiffli Machine Embroidery
		31142	Fruit and Vegetable Canning, Pickling, and Drying		
		311421	Fruit and Vegetable Canning		
		311422	Specialty Canning		

North American Industry Classification System (continued)

Code		Code		Code	
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	321213	Engineered Wood Member (except Truss) Manufacturing	325180	Other Basic Inorganic Chemical Manufacturing
31323	Nonwoven Fabric Mills	321214	Truss Manufacturing	32519	Other Basic Organic Chemical Manufacturing
313230	Nonwoven Fabric Mills	321219	Reconstituted Wood Product Manufacturing	325193	Ethyl Alcohol Manufacturing
31324	Knit Fabric Mills	3219	Other Wood Product Manufacturing	325194	Cyclic Crude, Intermediate, and Gum and Wood Chemical Manufacturing
313240	Knit Fabric Mills	32191	Millwork	325199	All Other Basic Organic Chemical Manufacturing
3133	Textile and Fabric Finishing and Fabric Coating Mills	321911	Wood Window and Door Manufacturing	3252	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments Manufacturing
31331	Textile and Fabric Finishing Mills	321912	Cut Stock, Resawing Lumber, and Planning	32521	Resin and Synthetic Rubber Manufacturing
313310	Textile and Fabric Finishing Mills	321918	Other Millwork (including Flooring)	325211	Plastics Material and Resin Manufacturing
31332	Fabric Coating Mills	32192	Wood Container and Pallet Manufacturing	325212	Synthetic Rubber Manufacturing
313320	Fabric Coating Mills	321920	Wood Container and Pallet Manufacturing	32522	Artificial and Synthetic Fibers and Filaments Manufacturing
314	Textile Product Mills	32199	All Other Wood Product Manufacturing	325220	Artificial and Synthetic Fibers and Filaments Manufacturing
3141	Textile Furnishings Mills	321991	Manufactured Home (Mobile Home) Manufacturing	3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing
31411	Carpet and Rug Mills	321992	Prefabricated Wood Building Manufacturing	32531	Fertilizer Manufacturing
314110	Carpet and Rug Mills	321999	All Other Miscellaneous Wood Product Manufacturing	325311	Nitrogenous Fertilizer Manufacturing
31412	Curtain and Linen Mills	322	Paper Manufacturing	325312	Phosphatic Fertilizer Manufacturing
314120	Curtain and Linen Mills	3221	Pulp, Paper, and Paperboard Mills	325314	Fertilizer (Mixing Only) Manufacturing
3149	Other Textile Product Mills	32211	Pulp Mills	32532	Pesticide and Other Agricultural Chemical Manufacturing
31491	Textile Bag and Canvas Mills	322110	Pulp Mills	325320	Pesticide and Other Agricultural Chemical Manufacturing
314910	Textile Bag and Canvas Mills	32212	Paper Mills	3254	Pharmaceutical and Medicine Manufacturing
31499	All Other Textile Product Mills	322121	Paper (except Newsprint) Mills	32541	Pharmaceutical and Medicine Manufacturing
314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills	322122	Newsprint Mills	325411	Medicinal and Botanical Manufacturing
314999	All Other Miscellaneous Textile Product Mills	32213	Paperboard Mills	325412	Pharmaceutical Preparation Manufacturing
315	Apparel Manufacturing	322130	Paperboard Mills	325413	In-Vitro Diagnostic Substance Manufacturing
3151	Apparel Knitting Mills	3222	Converted Paper Product Manufacturing	325414	Biological Product (except Diagnostic) Manufacturing
31511	Hosiery and Sock Mills	32221	Paperboard Container Manufacturing	3255	Paint, Coating, and Adhesive Manufacturing
315110	Hosiery and Sock Mills	322211	Corrugated and Solid Fiber Box Manufacturing	32551	Paint and Coating Manufacturing
31519	Other Apparel Knitting Mills	322212	Folding Paperboard Box Manufacturing	325510	Paint and Coating Manufacturing
315190	Other Apparel Knitting Mills	322219	Other Paperboard Container Manufacturing	32552	Adhesive Manufacturing
3152	Cut and Sew Apparel Manufacturing	32222	Paper Bag and Coated and Treated Paper Manufacturing	325520	Adhesive Manufacturing
31521	Cut and Sew Apparel Contractors	322220	Paper Bag and Coated and Treated Paper Manufacturing	3256	Soap, Cleaning Compound, and Toilet Preparation Manufacturing
315210	Cut and Sew Apparel Contractors	32223	Stationery Product Manufacturing	32561	Soap and Cleaning Compound Manufacturing
31522	Men's and Boys' Cut and Sew Apparel Manufacturing	322230	Stationery Product Manufacturing	325611	Soap and Other Detergent Manufacturing
315220	Men's and Boys' Cut and Sew Apparel Manufacturing	32229	Other Converted Paper Product Manufacturing	325612	Polish and Other Sanitation Good Manufacturing
31524	Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing	322291	Sanitary Paper Product Manufacturing	325613	Surface Active Agent Manufacturing
315240	Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing	322299	All Other Converted Paper Product Manufacturing	32562	Toilet Preparation Manufacturing
31528	Other Cut and Sew Apparel Manufacturing	323	Printing and Related Support Activities	325620	Toilet Preparation Manufacturing
315280	Other Cut and Sew Apparel Manufacturing	3231	Printing and Related Support Activities	3259	Other Chemical Product and Preparation Manufacturing
3159	Apparel Accessories and Other Apparel Manufacturing	32311	Printing	32591	Printing Ink Manufacturing
31599	Apparel Accessories and Other Apparel Manufacturing	323111	Commercial Printing (except Screen and Books)	325910	Printing Ink Manufacturing
315990	Apparel Accessories and Other Apparel Manufacturing	323113	Commercial Screen Printing	32592	Explosives Manufacturing
316	Leather and Allied Product Manufacturing	323117	Books Printing	325920	Explosives Manufacturing
3161	Leather and Hide Tanning and Finishing	32312	Support Activities for Printing	32599	All Other Chemical Product and Preparation Manufacturing
31611	Leather and Hide Tanning and Finishing	323120	Support Activities for Printing	325991	Custom Compounding of Purchased Resins
316110	Leather and Hide Tanning and Finishing	324	Petroleum and Coal Products Manufacturing	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing
3162	Footwear Manufacturing	3241	Petroleum and Coal Products Manufacturing	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
31621	Footwear Manufacturing	32411	Petroleum Refineries	326	Plastics and Rubber Products Manufacturing
316210	Footwear Manufacturing	324110	Petroleum Refineries	3261	Plastics Product Manufacturing
3169	Other Leather and Allied Product Manufacturing	32412	Asphalt Paving, Roofing, and Saturated Materials Manufacturing	32611	Plastics Packaging Materials and Unlaminated Film and Sheet Manufacturing
31699	Other Leather and Allied Product Manufacturing	324121	Asphalt Paving Mixture and Block Manufacturing	326111	Plastics Bag and Pouch Manufacturing
316992	Women's Handbag and Purse Manufacturing	324122	Asphalt Shingle and Coating Materials Manufacturing	326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing
316998	All Other Leather Good and Allied Product Manufacturing	32419	Other Petroleum and Coal Products Manufacturing	326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing
321	Wood Product Manufacturing	324191	Petroleum Lubricating Oil and Grease Manufacturing	32612	Plastics Pipe, Pipe Fitting, and Unlaminated Profile Shape Manufacturing
3211	Sawmills and Wood Preservation	324199	All Other Petroleum and Coal Products Manufacturing	326121	Unlaminated Plastics Profile Shape Manufacturing
32111	Sawmills and Wood Preservation	325	Chemical Manufacturing		
321113	Sawmills	3251	Basic Chemical Manufacturing		
321114	Wood Preservation	32511	Petrochemical Manufacturing		
3212	Veneer, Plywood, and Engineered Wood Product Manufacturing	325110	Petrochemical Manufacturing		
32121	Veneer, Plywood, and Engineered Wood Product Manufacturing	32512	Industrial Gas Manufacturing		
321211	Hardwood Veneer and Plywood Manufacturing	325120	Industrial Gas Manufacturing		
321212	Softwood Veneer and Plywood Manufacturing	32513	Synthetic Dye and Pigment Manufacturing		
		325130	Synthetic Dye and Pigment Manufacturing		
		32518	Other Basic Inorganic Chemical Manufacturing		

North American Industry Classification System (continued)

Code		Code		Code	
326122	Plastics Pipe and Pipe Fitting Manufacturing	33111	Manufacturing Iron and Steel Mills and Ferroalloy Manufacturing	332321	Metal Window and Door Manufacturing
32613	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	331110	Iron and Steel Mills and Ferroalloy Manufacturing	332322	Sheet Metal Work Manufacturing
326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	3312	Steel Product Manufacturing from Purchased Steel	332323	Ornamental and Architectural Metal Work Manufacturing
32614	Polystyrene Foam Product Manufacturing	33121	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	3324	Boiler, Tank, and Shipping Container Manufacturing
326140	Polystyrene Foam Product Manufacturing	331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	33241	Power Boiler and Heat Exchanger Manufacturing
32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing	33122	Rolling and Drawing of Purchased Steel	332410	Power Boiler and Heat Exchanger Manufacturing
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	331221	Rolled Steel Shape Manufacturing	33242	Metal Tank (Heavy Gauge) Manufacturing
32616	Plastics Bottle Manufacturing	331222	Steel Wire Drawing	332420	Metal Tank (Heavy Gauge) Manufacturing
326160	Plastics Bottle Manufacturing	3313	Alumina and Aluminum Production and Processing	33243	Metal Can, Box, and Other Metal Container (Light Gauge) Manufacturing
32619	Other Plastics Product Manufacturing	33131	Alumina and Aluminum Production and Processing	332431	Metal Can Manufacturing
326191	Plastics Plumbing Fixture Manufacturing	331313	Alumina Refining and Primary Aluminum Production	332439	Other Metal Container Manufacturing
326199	All Other Plastics Product Manufacturing	331314	Secondary Smelting and Alloying of Aluminum	3325	Hardware Manufacturing
3262	Rubber Product Manufacturing	331315	Aluminum Sheet, Plate, and Foil Manufacturing	33251	Hardware Manufacturing
32621	Tire Manufacturing	331318	Other Aluminum Rolling, Drawing, and Extruding	332510	Hardware Manufacturing
326211	Tire Manufacturing (except Retreading)	3314	Nonferrous Metal (except Aluminum) Production and Processing	3326	Spring and Wire Product Manufacturing
326212	Tire Retreading	33141	Nonferrous Metal (except Aluminum) Smelting and Refining	33261	Spring and Wire Product Manufacturing
32622	Rubber and Plastics Hoses and Belting Manufacturing	331410	Nonferrous Metal (except Aluminum) Smelting and Refining	332613	Spring Manufacturing
326220	Rubber and Plastics Hoses and Belting Manufacturing	33142	Copper Rolling, Drawing, Extruding, and Alloying	332618	Other Fabricated Wire Product Manufacturing
32629	Other Rubber Product Manufacturing	331420	Copper Rolling, Drawing, Extruding, and Alloying	3327	Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing
326291	Rubber Product Manufacturing for Mechanical Use	331449	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding, and Alloying	33271	Machine Shops
326299	All Other Rubber Product Manufacturing	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	332710	Machine Shops
327	Nonmetallic Mineral Product Manufacturing	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	33272	Turned Product and Screw, Nut, and Bolt Manufacturing
3271	Clay Product and Refractory Manufacturing	3315	Foundries	332721	Precision Turned Product Manufacturing
32711	Pottery, Ceramics, and Plumbing Fixture Manufacturing	33151	Ferrous Metal Foundries	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing
327110	Pottery, Ceramics, and Plumbing Fixture Manufacturing	331511	Iron Foundries	3328	Coating, Engraving, Heat Treating, and Allied Activities
32712	Clay Building Material and Refractories Manufacturing	331512	Steel Investment Foundries	33281	Coating, Engraving, Heat Treating, and Allied Activities
327120	Clay Building Material and Refractories Manufacturing	331513	Steel Foundries (except Investment)	332811	Metal Heat Treating
3272	Glass and Glass Product Manufacturing	33152	Nonferrous Metal Foundries	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers
32721	Glass and Glass Product Manufacturing	331523	Nonferrous Metal Die-Casting Foundries	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring
327211	Flat Glass Manufacturing	331524	Aluminum Foundries (except Die-Casting)	3329	Other Fabricated Metal Product Manufacturing
327212	Other Pressed and Blown Glass and Glassware Manufacturing	331529	Other Nonferrous Metal Foundries (except Die-Casting)	33291	Metal Valve Manufacturing
327213	Glass Container Manufacturing	332	Fabricated Metal Product Manufacturing	332911	Industrial Valve Manufacturing
327215	Glass Product Manufacturing Made of Purchased Glass	3321	Forging and Stamping	332912	Fluid Power Valve and Hose Fitting Manufacturing
3273	Cement and Concrete Product Manufacturing	33211	Forging and Stamping	332913	Plumbing Fixture Fitting and Trim Manufacturing
32731	Cement Manufacturing	332111	Iron and Steel Forging	332919	Other Metal Valve and Pipe Fitting Manufacturing
327310	Cement Manufacturing	332112	Nonferrous Forging	33299	All Other Fabricated Metal Product Manufacturing
32732	Ready-Mix Concrete Manufacturing	332114	Custom Roll Forming	332991	Ball and Roller Bearing Manufacturing
327320	Ready-Mix Concrete Manufacturing	332117	Powder Metallurgy Part Manufacturing	332992	Small Arms Ammunition Manufacturing
32733	Concrete Pipe, Brick, and Block Manufacturing	332119	Metal Crown, Closure, and Other Metal Stamping (except Automotive)	332993	Ammunition (except Small Arms) Manufacturing
327331	Concrete Block and Brick Manufacturing	3322	Cutlery and Hand tool Manufacturing	332994	Small Arms, Ordnance, and Ordnance Accessories Manufacturing
327332	Concrete Pipe Manufacturing	33221	Cutlery and Hand tool Manufacturing	332996	Fabricated Pipe and Pipe Fitting Manufacturing
32739	Other Concrete Product Manufacturing	332215	Metal Kitchen Cookware, Utensil, Cutlery, and Flatware (except Precious) Manufacturing	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
327390	Other Concrete Product Manufacturing	333	Machinery Manufacturing	333	Machinery Manufacturing
3274	Lime and Gypsum Product Manufacturing	3331	Agriculture, Construction, and Mining Machinery Manufacturing	3331	Agriculture, Construction, and Mining Machinery Manufacturing
32741	Lime Manufacturing	33311	Agricultural Implement Manufacturing	333111	Farm Machinery and Equipment Manufacturing
327410	Lime Manufacturing	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing
32742	Gypsum Product Manufacturing	33312	Construction Machinery Manufacturing	333120	Construction Machinery Manufacturing
327420	Gypsum Product Manufacturing	33313	Construction Machinery Manufacturing	33313	Mining and Oil and Gas Field Machinery Manufacturing
3279	Other Nonmetallic Mineral Product Manufacturing	333131	Mining Machinery and Equipment Manufacturing	333131	Mining Machinery and Equipment Manufacturing
32791	Abrasive Product Manufacturing	333132	Oil and Gas Field Machinery and	333132	Oil and Gas Field Machinery and
327910	Abrasive Product Manufacturing				
32799	All Other Nonmetallic Mineral Product Manufacturing				
327991	Cut Stone and Stone Product Manufacturing				
327992	Ground or Treated Mineral and Earth Manufacturing				
327993	Mineral Wool Manufacturing				
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing				
331	Primary Metal Manufacturing				
3311	Iron and Steel Mills and Ferroalloy				

North American Industry Classification System (continued)

Code		Code		Code	
	Equipment Manufacturing	333996	Fluid Power Pump and Motor Manufacturing	3351	Electric Lighting Equipment Manufacturing
3332	Industrial Machinery Manufacturing			33511	Electric Lamp Bulb and Part Manufacturing
33324	Industrial Machinery Manufacturing	333997	Scale and Balance Manufacturing	335110	Electric Lamp Bulb and Part Manufacturing
333241	Food Product Machinery Manufacturing	333999	All Other Miscellaneous General Purpose Machinery Manufacturing	33512	Lighting Fixture Manufacturing
333242	Semiconductor Machinery Manufacturing			335121	Residential Electric Lighting Fixture Manufacturing
333243	Sawmill, Woodworking, and Paper Machinery Manufacturing	334	Computer and Electronic Product Manufacturing	335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing
333244	Printing Machinery and Equipment Manufacturing	3341	Computer and Peripheral Equipment Manufacturing	335129	Other Lighting Equipment Manufacturing
333249	Other Industrial Machinery Manufacturing	33411	Computer and Peripheral Equipment Manufacturing	3352	Household Appliance Manufacturing
3333	Commercial and Service Industry Machinery Manufacturing	334111	Electronic Computer Manufacturing	33521	Small Electrical Appliance Manufacturing
33331	Commercial and Service Industry Machinery Manufacturing	334112	Computer Storage Device Manufacturing	335210	Small Electrical Appliance Manufacturing
		334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing	33522	Major Household Appliance Manufacturing
333314	Optical Instrument and Lens Manufacturing			335220	Major Household Appliance Manufacturing
333316	Photographic and Photocopying Equipment Manufacturing	3342	Communications Equipment Manufacturing	3353	Electrical Equipment Manufacturing
		33421	Telephone Apparatus Manufacturing	33531	Electrical Equipment Manufacturing
333318	Other Commercial and Service Industry Machinery Manufacturing	334210	Telephone Apparatus Manufacturing	335311	Power, Distribution, and Specialty Transformer Manufacturing
		33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	335312	Motor and Generator Manufacturing
3334	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing			335313	Switchgear and Switchboard Apparatus Manufacturing
33341	Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing	334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	335314	Relay and Industrial Control Manufacturing
				3359	Other Electrical Equipment and Component Manufacturing
333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	33429	Other Communications Equipment Manufacturing	33591	Battery Manufacturing
		334290	Other Communications Equipment Manufacturing	335911	Storage Battery Manufacturing
				335912	Primary Battery Manufacturing
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	3343	Audio and Video Equipment Manufacturing	33592	Communication and Energy Wire and Cable Manufacturing
		33431	Audio and Video Equipment Manufacturing	335921	Fiber Optic Cable Manufacturing
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	334310	Audio and Video Equipment Manufacturing	335929	Other Communication and Energy Wire Manufacturing
		3344	Semiconductor and Other Electronic Component Manufacturing	33593	Wiring Device Manufacturing
3335	Metalworking Machinery Manufacturing	33441	Semiconductor and Other Electronic Component Manufacturing	335931	Current-Carrying Wiring Device Manufacturing
33351	Metalworking Machinery Manufacturing				
333511	Industrial Mold Manufacturing	334412	Bare Printed Circuit Board Manufacturing	335932	Noncurrent-Carrying Wiring Device Manufacturing
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	334413	Semiconductor and Related Device Manufacturing	33599	All Other Electrical Equipment and Component Manufacturing
333515	Cutting Tool and Machine Tool Accessory Manufacturing	334416	Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing	335991	Carbon and Graphite Product Manufacturing
333517	Machine Tool Manufacturing	334417	Electronic Connector Manufacturing		
333519	Rolling Mill and Other Metalworking Machinery Manufacturing	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	334419	Other Electronic Component Manufacturing	336	Transportation Equipment Manufacturing
		3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	3361	Motor Vehicle Manufacturing
33361	Engine, Turbine, and Power Transmission Equipment Manufacturing	33451	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing	33611	Automobile and Light Duty Motor Vehicle Manufacturing
333611	Turbine and Turbine Generator Set Units Manufacturing			336111	Automobile Manufacturing
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	336112	Light Truck and Utility Vehicle Manufacturing
333613	Mechanical Power Transmission Equipment Manufacturing	334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	33612	Heavy Duty Truck Manufacturing
333618	Other Engine Equipment Manufacturing	334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	336120	Heavy Duty Truck Manufacturing
3339	Other General Purpose Machinery Manufacturing			3362	Motor Vehicle Body and Trailer Manufacturing
		334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	33621	Motor Vehicle Body and Trailer Manufacturing
33391	Pump and Compressor Manufacturing			336211	Motor Vehicle Body Manufacturing
333912	Air and Gas Compressor Manufacturing	334514	Totalizing Fluid Meter and Counting Device Manufacturing	336212	Truck Trailer Manufacturing
333914	Measuring, Dispensing, and Other Pumping Equipment Manufacturing			336213	Motor Home Manufacturing
		334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	336214	Travel Trailer and Camper Manufacturing
33392	Material Handling Equipment Manufacturing	334516	Analytical Laboratory Instrument Manufacturing	3363	Motor Vehicle Parts Manufacturing
333921	Elevator and Moving Stairway Manufacturing	334517	Irradiation Apparatus Manufacturing	33631	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing
333922	Conveyor and Conveying Equipment Manufacturing	334519	Other Measuring and Controlling Device Manufacturing	336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	3346	Manufacturing and Reproducing Magnetic and Optical Mediate	33632	Motor Vehicle Electrical and Electronic Equipment Manufacturing
333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	33461	Manufacturing and Reproducing Magnetic and Optical Mediate	336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing
33399	All Other General Purpose Machinery Manufacturing	334613	Blank Magnetic and Optical Recording Media Manufacturing	33633	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
333991	Power-Driven Hand tool Manufacturing	334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing Electrical Equipment, Appliance, and Component Manufacturing	336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
333992	Welding and Soldering Equipment Manufacturing			33634	Motor Vehicle Brake System Manufacturing
333993	Packaging Machinery Manufacturing			336340	Motor Vehicle Brake System Manufacturing
333994	Industrial Process Furnace and Oven Manufacturing			33635	Motor Vehicle Transmission and Power Train Parts Manufacturing
333995	Fluid Power Cylinder and Actuator Manufacturing	335		336350	Motor Vehicle Transmission and Power Train Parts Manufacturing
				33636	Motor Vehicle Seating and Interior Trim

North American Industry Classification System (continued)

Code		Code		Code	
	Manufacturing	33911	Medical Equipment and Supplies Manufacturing	42342	Merchant Wholesalers
336360	Motor Vehicle Seating and Interior Trim Manufacturing	339112	Surgical and Medical Instrument Manufacturing	423420	Office Equipment Merchant Wholesalers
33637	Motor Vehicle Metal Stamping	339113	Surgical Appliance and Supplies Manufacturing	42343	Office Equipment Merchant Wholesalers
336370	Motor Vehicle Metal Stamping				Computer and Computer Peripheral Equipment and Software Merchant Wholesalers
33639	Other Motor Vehicle Parts Manufacturing	339114	Dental Equipment and Supplies Manufacturing	423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers
336390	Other Motor Vehicle Parts Manufacturing				Other Commercial Equipment Merchant Wholesalers
3364	Aerospace Product and Parts Manufacturing	339115	Ophthalmic Goods Manufacturing	42344	Other Commercial Equipment Merchant Wholesalers
33641	Aerospace Product and Parts Manufacturing	339116	Dental Laboratories		Other Commercial Equipment Merchant Wholesalers
		3399	Other Miscellaneous Manufacturing	423440	Other Commercial Equipment Merchant Wholesalers
336411	Aircraft Manufacturing	33991	Jewelry and Silverware Manufacturing		Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
336412	Aircraft Engine and Engine Parts Manufacturing	339910	Jewelry and Silverware Manufacturing	42345	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
		33992	Sporting and Athletic Goods Manufacturing		Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	339920	Sporting and Athletic Goods Manufacturing	423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
		33993	Doll, Toy, and Game Manufacturing		Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
336414	Guided Missile and Space Vehicle Manufacturing	339930	Doll, Toy, and Game Manufacturing	42346	Ophthalmic Goods Merchant Wholesalers
		33994	Office Supplies (except Paper) Manufacturing	423460	Ophthalmic Goods Merchant Wholesalers
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	339940	Office Supplies (except Paper) Manufacturing	42349	Other Professional Equipment and Supplies Merchant Wholesalers
				423490	Other Professional Equipment and Supplies Merchant Wholesalers
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	33995	Sign Manufacturing		Metal and Mineral (except Petroleum) Merchant Wholesalers
		339950	Sign Manufacturing	4235	Metal and Mineral (except Petroleum) Merchant Wholesalers
3365	Railroad Rolling Stock Manufacturing	33999	All Other Miscellaneous Manufacturing		Metal Service Centers and Other Metal Merchant Wholesalers
33651	Railroad Rolling Stock Manufacturing	339991	Gasket, Packing, and Sealing Device Manufacturing	42351	Metal Service Centers and Other Metal Merchant Wholesalers
336510	Railroad Rolling Stock Manufacturing	339992	Musical Instrument Manufacturing		Metal Service Centers and Other Metal Merchant Wholesalers
3366	Ship and Boat Building	339993	Fastener, Button, Needle, and Pin Manufacturing	423510	Metal Service Centers and Other Metal Merchant Wholesalers
33661	Ship and Boat Building				Coal and Other Mineral and Ore Merchant Wholesalers
336611	Ship Building and Repairing	339994	Broom, Brush, and Mop Manufacturing	42352	Coal and Other Mineral and Ore Merchant Wholesalers
336612	Boat Building	339995	Burial Casket Manufacturing		Coal and Other Mineral and Ore Merchant Wholesalers
3369	Other Transportation Equipment Manufacturing	339999	All Other Miscellaneous Manufacturing	423520	Coal and Other Mineral and Ore Merchant Wholesalers
		42	Wholesale Trade		Household Appliances and Electrical and Electronic Goods Merchant Wholesalers
33699	Other Transportation Equipment Manufacturing	423	Merchant Wholesalers, Durable Goods	4236	Household Appliances and Electrical and Electronic Goods Merchant Wholesalers
		4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers	42361	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
336991	Motorcycle, Bicycle, and Parts Manufacturing	42311	Automobile and Other Motor Vehicle Merchant Wholesalers		Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
		423110	Automobile and Other Motor Vehicle Merchant Wholesalers	423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	42312	Motor Vehicle Supplies and New Parts Merchant Wholesalers		Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers
336999	All Other Transportation Equipment Manufacturing	423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	42362	Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers
337	Furniture and Related Product Manufacturing	42313	Tire and Tube Merchant Wholesalers	423620	Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers
3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing	423130	Tire and Tube Merchant Wholesalers		Other Electronic Parts and Equipment Merchant Wholesalers
		42314	Motor Vehicle Parts (Used) Merchant Wholesalers	42369	Other Electronic Parts and Equipment Merchant Wholesalers
33711	Wood Kitchen Cabinet and Countertop Manufacturing	423140	Motor Vehicle Parts (Used) Merchant Wholesalers	423690	Other Electronic Parts and Equipment Merchant Wholesalers
337110	Wood Kitchen Cabinet and Countertop Manufacturing				Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers
33712	Household and Institutional Furniture Manufacturing	4232	Furniture and Home Furnishing Merchant Wholesalers	4237	Hardware, and Plumbing and Heating Equipment and Supplies Merchant Wholesalers
					Hardware Merchant Wholesalers
337121	Upholstered Household Furniture Manufacturing	42321	Furniture Merchant Wholesalers	42371	Hardware Merchant Wholesalers
		423210	Furniture Merchant Wholesalers	423710	Hardware Merchant Wholesalers
337122	Nonupholstered Wood Household Furniture Manufacturing	42322	Home Furnishing Merchant Wholesalers	42372	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
		423220	Home Furnishing Merchant Wholesalers		Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
337124	Metal Household Furniture Manufacturing	4233	Lumber and Other Construction Materials Merchant Wholesalers	423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
337125	Household Furniture (except Wood and Metal) Manufacturing	42331	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	42373	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers
		423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers		Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers
337127	Institutional Furniture Manufacturing	42332	Brick, Stone, and Related Construction Material Merchant Wholesalers	423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers
3372	Office Furniture (including Fixtures) Manufacturing	423320	Brick, Stone, and Related Construction Material Merchant Wholesalers		Refrigeration Equipment and Supplies Merchant Wholesalers
		42333	Roofing, Siding, and Insulation Material Merchant Wholesalers	42374	Refrigeration Equipment and Supplies Merchant Wholesalers
33721	Office Furniture (including Fixtures) Manufacturing	423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	423740	Refrigeration Equipment and Supplies Merchant Wholesalers
		42339	Other Construction Material Merchant Wholesalers	4238	Machinery, Equipment, and Supplies Merchant Wholesalers
337211	Wood Office Furniture Manufacturing	423390	Other Construction Material Merchant Wholesalers	42381	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
337212	Custom Architectural Woodwork and Millwork Manufacturing	4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers	423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
337214	Office Furniture (except Wood) Manufacturing	42341	Photographic Equipment and Supplies Merchant Wholesalers		Farm and Garden Machinery and Equipment Merchant Wholesalers
		423410	Photographic Equipment and Supplies	42382	Farm and Garden Machinery and Equipment Merchant Wholesalers
337215	Showcase, Partition, Shelving, and Locker Manufacturing				
3379	Other Furniture Related Product Manufacturing				
33791	Mattress Manufacturing				
337910	Mattress Manufacturing				
33792	Blind and Shade Manufacturing				
337920	Blind and Shade Manufacturing				
339	Miscellaneous Manufacturing				
3391	Medical Equipment and Supplies Manufacturing				

North American Industry Classification System (continued)

Code		Code		Code	
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	424410	General Line Grocery Merchant Wholesalers	424930	Supplies Merchant Wholesalers
42383	Industrial Machinery and Equipment Merchant Wholesalers	42442	Packaged Frozen Food Merchant Wholesalers	424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers
423830	Industrial Machinery and Equipment Merchant Wholesalers	424420	Packaged Frozen Food Merchant Wholesalers	42494	Tobacco and Tobacco Product Merchant Wholesalers
42384	Industrial Supplies Merchant Wholesalers	42443	Dairy Product (except Dried or Canned) Merchant Wholesalers	424940	Tobacco and Tobacco Product Merchant Wholesalers
423840	Industrial Supplies Merchant Wholesalers	424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	42495	Paint, Varnish, and Supplies Merchant Wholesalers
42385	Service Establishment Equipment and Supplies Merchant Wholesalers	424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	424950	Paint, Varnish, and Supplies Merchant Wholesalers
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	42444	Poultry and Poultry Product Merchant Wholesalers	42499	Other Miscellaneous Nondurable Goods Merchant Wholesalers
42386	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	424440	Poultry and Poultry Product Merchant Wholesalers	424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers
423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	42445	Confectionery Merchant Wholesalers	425	Wholesale Electronic Markets and Agents and Brokers
4239	Miscellaneous Durable Goods Merchant Wholesalers	424450	Confectionery Merchant Wholesalers	4251	Wholesale Electronic Markets and Agents and Brokers
42391	Sporting and Recreational Goods and Supplies Merchant Wholesalers	42446	Fish and Seafood Merchant Wholesalers	42511	Business to Business Electronic Markets
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	424460	Fish and Seafood Merchant Wholesalers	425110	Business to Business Electronic Markets
42392	Toy and Hobby Goods and Supplies Merchant Wholesalers	42447	Meat and Meat Product Merchant Wholesalers	42512	Wholesale Trade Agents and Brokers
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	424470	Meat and Meat Product Merchant Wholesalers	425120	Wholesale Trade Agents and Brokers
42393	Recyclable Material Merchant Wholesalers	42448	Fresh Fruit and Vegetable Merchant Wholesalers	44-45	Retail Trade
423930	Recyclable Material Merchant Wholesalers	424480	Fresh Fruit and Vegetable Merchant Wholesalers	441	Motor Vehicle and Parts Dealers
42394	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	42449	Other Grocery and Related Products Merchant Wholesalers	4411	Automobile Dealers
423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	424490	Other Grocery and Related Products Merchant Wholesalers	44111	New Car Dealers
42399	Other Miscellaneous Durable Goods Merchant Wholesalers	4245	Farm Product Raw Material Merchant Wholesalers	441110	New Car Dealers
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	42451	Grain and Field Bean Merchant Wholesalers	44112	Used Car Dealers
424	Merchant Wholesalers, Nondurable Goods	424510	Grain and Field Bean Merchant Wholesalers	441120	Used Car Dealers
4241	Paper and Paper Product Merchant Wholesalers	42452	Livestock Merchant Wholesalers	4412	Other Motor Vehicle Dealers
42411	Printing and Writing Paper Merchant Wholesalers	424520	Livestock Merchant Wholesalers	44121	Recreational Vehicle Dealers
424110	Printing and Writing Paper Merchant Wholesalers	42459	Other Farm Product Raw Material Merchant Wholesalers	441210	Recreational Vehicle Dealers
42412	Stationery and Office Supplies Merchant Wholesalers	424590	Other Farm Product Raw Material Merchant Wholesalers	44122	Motorcycle, Boat, and Other Motor Vehicle Dealers
424120	Stationery and Office Supplies Merchant Wholesalers	4246	Chemical and Allied Products Merchant Wholesalers	441222	Boat Dealers
42413	Industrial and Personal Service Paper Merchant Wholesalers	42461	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers
424130	Industrial and Personal Service Paper Merchant Wholesalers	424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	4413	Automotive Parts, Accessories, and Tire Stores
4242	Drugs and Druggists' Sundries Merchant Wholesalers	42469	Other Chemical and Allied Products Merchant Wholesalers	44131	Automotive Parts and Accessories Stores
42421	Drugs and Druggists' Sundries Merchant Wholesalers	424690	Other Chemical and Allied Products Merchant Wholesalers	441310	Automotive Parts and Accessories Stores
424210	Drugs and Druggists' Sundries Merchant Wholesalers	4247	Petroleum and Petroleum Products Merchant Wholesalers	44132	Tire Dealers
4243	Apparel, Piece Goods, and Notions Merchant Wholesalers	42471	Petroleum Bulk Stations and Terminals	441320	Tire Dealers
42431	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	424710	Petroleum Bulk Stations and Terminals	442	Furniture and Home Furnishings Stores
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	42472	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	4421	Furniture Stores
42432	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	44211	Furniture Stores
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	4248	Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers	442110	Furniture Stores
42433	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	42481	Beer and Ale Merchant Wholesalers	4422	Home Furnishings Stores
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	424810	Beer and Ale Merchant Wholesalers	44221	Floor Covering Stores
42434	Footwear Merchant Wholesalers	42482	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	442210	Floor Covering Stores
424340	Footwear Merchant Wholesalers	424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	44229	Other Home Furnishings Stores
4244	Grocery and Related Product Merchant Wholesalers	4249	Miscellaneous Nondurable Goods Merchant Wholesalers	442291	Window Treatment Stores
42441	General Line Grocery Merchant Wholesalers	42491	Farm Supplies Merchant Wholesalers	442299	All Other Home Furnishings Stores
		424910	Farm Supplies Merchant Wholesalers	443	Electronics and Appliance Stores
		42492	Book, Periodical, and Newspaper Merchant Wholesalers	4431	Electronics and Appliance Stores
		424920	Book, Periodical, and Newspaper Merchant Wholesalers	44314	Electronics and Appliance Stores
		42493	Flower, Nursery Stock, and Florists'	443142	Household Appliance Stores
				443142	Electronics Stores
				444	Building Material and Garden Equipment and Supplies Dealers
				4441	Building Material and Supplies Dealers
				44411	Home Centers
				444110	Home Centers
				44412	Paint and Wallpaper Stores
				444120	Paint and Wallpaper Stores
				44413	Hardware Stores
				444130	Hardware Stores
				44419	Other Building Material Dealers
				444190	Other Building Material Dealers
				4442	Lawn and Garden Equipment and Supplies Stores
				44421	Outdoor Power Equipment Stores
				444210	Outdoor Power Equipment Stores
				44422	Nursery, Garden Center, and Farm Supply Stores
				444220	Nursery, Garden Center, and Farm Supply Stores
				445	Food and Beverage Stores
				4451	Grocery Stores

North American Industry Classification System (continued)

Code		Code		Code	
44511	Supermarkets and Other Grocery (except Convenience) Stores	451212	News Dealers and Newsstands	48321	Inland Water Transportation
445110	Supermarkets and Other Grocery (except Convenience) Stores	452	General Merchandise Stores	483211	Inland Water Freight Transportation
44512	Convenience Stores	4522	Department Stores	483212	Inland Water Passenger Transportation
445120	Convenience Stores	45221	Department Stores	484	Truck Transportation
4452	Specialty Food Stores	452210	Department Stores	4841	General Freight Trucking
44521	Meat Markets	4523	General Merchandise Stores, including Warehouse Clubs and Supercenters	48411	General Freight Trucking, Local
445210	Meat Markets	45231	General Merchandise Stores, including Warehouse Clubs and Supercenters	484110	General Freight Trucking, Local
44522	Fish and Seafood Markets	452311	Warehouse Clubs and Supercenters	48412	General Freight Trucking, Long-Distance
445220	Fish and Seafood Markets	452319	All Other General Merchandise Stores	484121	General Freight Trucking, Long-Distance, Truckload
44523	Fruit and Vegetable Markets	453	Miscellaneous Store Retailers	484122	General Freight Trucking, Long-Distance, Less Than Truckload
445230	Fruit and Vegetable Markets	4531	Florists	4842	Specialized Freight Trucking
44529	Other Specialty Food Stores	45311	Florists	48421	Used Household and Office Goods Moving
445291	Baked Goods Stores	453110	Florists	484210	Used Household and Office Goods Moving
445292	Confectionery and Nut Stores	4532	Office Supplies, Stationery, and Gift Stores	48422	Specialized Freight (except Used Goods) Trucking, Local
445299	All Other Specialty Food Stores	45321	Office Supplies and Stationery Stores	484220	Specialized Freight (except Used Goods) Trucking, Local
4453	Beer, Wine, and Liquor Stores	453210	Office Supplies and Stationery Stores	48423	Specialized Freight (except Used Goods) Trucking, Long-Distance
44531	Beer, Wine, and Liquor Stores	45322	Gift, Novelty, and Souvenir Stores	484230	Specialized Freight (except Used Goods) Trucking, Long-Distance
445310	Beer, Wine, and Liquor Stores	453220	Gift, Novelty, and Souvenir Stores	485	Transit and Ground Passenger Transportation
446	Health and Personal Care Stores	4533	Used Merchandise Stores	4851	Urban Transit Systems
4461	Health and Personal Care Stores	45331	Used Merchandise Stores	48511	Urban Transit Systems
44611	Pharmacies and Drug Stores	453310	Used Merchandise Stores	485111	Mixed Mode Transit Systems
446110	Pharmacies and Drug Stores	4539	Other Miscellaneous Store Retailers	485112	Commuter Rail Systems
44612	Cosmetics, Beauty Supplies, and Perfume Stores	45391	Pet and Pet Supplies Stores	485113	Bus and Other Motor Vehicle Transit Systems
446120	Cosmetics, Beauty Supplies, and Perfume Stores	453910	Pet and Pet Supplies Stores	485119	Other Urban Transit Systems
44613	Optical Goods Stores	45392	Art Dealers	4852	Interurban and Rural Bus Transportation
446130	Optical Goods Stores	453920	Art Dealers	48521	Interurban and Rural Bus Transportation
44619	Other Health and Personal Care Stores	45393	Manufactured (Mobile) Home Dealers	485210	Interurban and Rural Bus Transportation
446191	Food (Health) Supplement Stores	453930	Manufactured (Mobile) Home Dealers	4853	Taxi and Limousine Service
446199	All Other Health and Personal Care Stores	45399	All Other Miscellaneous Store Retailers	48531	Taxi Service
447	Gasoline Stations	453991	Tobacco Stores	485310	Taxi Service
4471	Gasoline Stations	453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	48532	Limousine Service
44711	Gasoline Stations with Convenience Stores	454	Nonstore Retailers	485320	Limousine Service
447110	Gasoline Stations with Convenience Stores	4541	Electronic Shopping and Mail-Order Houses	4854	School and Employee Bus Transportation
44719	Other Gasoline Stations	45411	Electronic Shopping and Mail-Order Houses	48541	School and Employee Bus Transportation
447190	Other Gasoline Stations	454110	Electronic Shopping and Mail-Order Houses	485410	School and Employee Bus Transportation
448	Clothing and Clothing Accessories Stores	4542	Vending Machine Operators	4855	Charter Bus Industry
4481	Clothing Stores	45421	Vending Machine Operators	48551	Charter Bus Industry
44811	Men's Clothing Stores	454210	Vending Machine Operators	485510	Charter Bus Industry
448110	Men's Clothing Stores	4543	Direct Selling Establishments	4859	Other Transit and Ground Passenger Transportation
44812	Women's Clothing Stores	45431	Fuel Dealers	48599	Other Transit and Ground Passenger Transportation
448120	Women's Clothing Stores	454310	Fuel Dealers	485991	Special Needs Transportation
44813	Children's and Infants' Clothing Stores	45439	Other Direct Selling Establishments	485999	All Other Transit and Ground Passenger Transportation
448130	Children's and Infants' Clothing Stores	454390	Other Direct Selling Establishments	486	Pipeline Transportation
44814	Family Clothing Stores	48-49	Transportation and Warehousing	4861	Pipeline Transportation of Crude Oil
448140	Family Clothing Stores	481	Air Transportation	48611	Pipeline Transportation of Crude Oil
44815	Clothing Accessories Stores	4811	Scheduled Air Transportation	486110	Pipeline Transportation of Crude Oil
448150	Clothing Accessories Stores	48111	Scheduled Air Transportation	4862	Pipeline Transportation of Natural Gas
44819	Other Clothing Stores	481111	Scheduled Passenger Air Transportation	48621	Pipeline Transportation of Natural Gas
448190	Other Clothing Stores	481112	Scheduled Freight Air Transportation	486210	Pipeline Transportation of Natural Gas
4482	Shoe Stores	4812	Nonscheduled Air Transportation	4869	Other Pipeline Transportation
44821	Shoe Stores	48121	Nonscheduled Air Transportation	486910	Pipeline Transportation of Refined Petroleum Products
448210	Shoe Stores	481211	Nonscheduled Chartered Passenger Air Transportation	48699	All Other Pipeline Transportation
4483	Jewelry, Luggage, and Leather Goods Stores	481212	Nonscheduled Chartered Freight Air Transportation	487	Scenic and Sightseeing Transportation
44831	Jewelry Stores	481219	Other Nonscheduled Air Transportation	4871	Scenic and Sightseeing Transportation, Land
448310	Jewelry Stores	482	Rail Transportation	48711	Scenic and Sightseeing Transportation, Land
44832	Luggage and Leather Goods Stores	4821	Rail Transportation	487110	Scenic and Sightseeing Transportation, Land
448320	Luggage and Leather Goods Stores	48211	Rail Transportation	4872	Scenic and Sightseeing Transportation, Water
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	482111	Line-Haul Railroads	48721	Scenic and Sightseeing Transportation, Water
4511	Sporting Goods, Hobby, and Musical Instrument Stores	482112	Short Line Railroads	487210	Scenic and Sightseeing Transportation, Water
45111	Sporting Goods Stores	483	Water Transportation		
451110	Sporting Goods Stores	4831	Deep Sea, Coastal, and Great Lakes Water Transportation		
45112	Hobby, Toy, and Game Stores	48311	Deep Sea, Coastal, and Great Lakes Water Transportation		
451120	Hobby, Toy, and Game Stores	483111	Deep Sea Freight Transportation		
45113	Sewing, Needlework, and Piece Goods Stores	483112	Deep Sea Passenger Transportation		
451130	Sewing, Needlework, and Piece Goods Stores	483113	Coastal and Great Lakes Freight Transportation		
45114	Musical Instrument and Supplies Stores	483114	Coastal and Great Lakes Passenger Transportation		
451140	Musical Instrument and Supplies Stores	4832	Inland Water Transportation		
4512	Book Stores and News Dealers				
45121	Book Stores and News Dealers				
451211	Book Stores				

North American Industry Classification System (continued)

Code		Code		Code	
4879	Scenic and Sightseeing Transportation, Other	511199	All Other Publishers	5221	Depository Credit Intermediation
48799	Scenic and Sightseeing Transportation, Other	5112	Software Publishers	52211	Commercial Banking
487990	Scenic and Sightseeing Transportation, Other	51121	Software Publishers	522110	Commercial Banking
488	Support Activities for Transportation	511210	Software Publishers	52212	Savings Institutions
4881	Support Activities for Air Transportation	512	Motion Picture and Sound Recording Industries	522120	Savings Institutions
48811	Airport Operations	5121	Motion Picture and Video Industries	52213	Credit Unions
488111	Air Traffic Control	51211	Motion Picture and Video Production	522130	Credit Unions
488119	Other Airport Operations	512110	Motion Picture and Video Production	52219	Other Depository Credit Intermediation
48819	Other Support Activities for Air Transportation	51212	Motion Picture and Video Distribution	522190	Other Depository Credit Intermediation
488190	Other Support Activities for Air Transportation	512120	Motion Picture and Video Distribution	5222	No depository Credit Intermediation
4882	Support Activities for Rail Transportation	51213	Motion Picture and Video Exhibition	52221	Credit Card Issuing
48821	Support Activities for Rail Transportation	512131	Motion Picture Theaters (except Drive-Ins)	522210	Credit Card Issuing
488210	Support Activities for Rail Transportation	512132	Drive-In Motion Picture Theaters	52222	Sales Financing
4883	Support Activities for Water Transportation	51219	Postproduction Services and Other Motion Picture and Video Industries	522220	Sales Financing
48831	Port and Harbor Operations	512191	Tele production and Other Postproduction Services	52229	Other No depository Credit Intermediation
488310	Port and Harbor Operations	512199	Other Motion Picture and Video Industries	522291	Consumer Lending
48832	Marine Cargo Handling	5122	Sound Recording Industries	522292	Real Estate Credit
488320	Marine Cargo Handling	51223	Music Publishers	522293	International Trade Financing
48833	Navigational Services to Shipping	512230	Music Publishers	522294	Secondary Market Financing
488330	Navigational Services to Shipping	51224	Sound Recording Studios	522298	All Other No depository Credit Intermediation
48839	Other Support Activities for Water Transportation	51225	Sound Recording Studios	5223	Activities Related to Credit Intermediation
488390	Other Support Activities for Water Transportation	512250	Record Production and Distribution	52231	Mortgage and Nonmortgage Loan Brokers
4884	Support Activities for Road Transportation	51229	Record Production and Distribution	522310	Mortgage and Nonmortgage Loan Brokers
48841	Motor Vehicle Towing	512290	Other Sound Recording Industries	52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities
488410	Motor Vehicle Towing	515	Other Sound Recording Industries	522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities
48849	Other Support Activities for Road Transportation	5151	Broadcasting (except Internet)T	52239	Other Activities Related to Credit Intermediation
488490	Other Support Activities for Road Transportation	51511	Radio and Television Broadcasting	522390	Other Activities Related to Credit Intermediation
4885	Freight Transportation Arrangement	515111	Radio Broadcasting	523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities
48851	Freight Transportation Arrangement	515112	Radio Networks	5231	Securities and Commodity Contracts Intermediation and Brokerage
488510	Freight Transportation Arrangement	51512	Radio Stations	52311	Investment Banking and Securities Dealing
4889	Other Support Activities for Transportation	515120	Television Broadcasting	523110	Investment Banking and Securities Dealing
48899	Other Support Activities for Transportation	5152	Television Broadcasting	52312	Securities Brokerage
488991	Packing and Crating	51521	Cable and Other Subscription Programming	523120	Securities Brokerage
488999	All Other Support Activities for Transportation	515210	Cable and Other Subscription Programming	52313	Commodity Contracts Dealing
491	Postal Service	517	Telecommunications	523130	Commodity Contracts Dealing
4911	Postal Service	5173	Wired and Wireless Telecommunications Carriers	52314	Commodity Contracts Brokerage
49111	Postal Service	51731	Wired and Wireless Telecommunications Carriers	523140	Commodity Contracts Brokerage
491110	Postal Service	517311	Wired Telecommunications Carriers	5232	Securities and Commodity Exchanges
492	Couriers and Messengers	517312	Wireless Telecommunications Carriers (except Satellite)	52321	Securities and Commodity Exchanges
4921	Couriers and Express Delivery Services	5174	Satellite Telecommunications	523210	Securities and Commodity Exchanges
49211	Couriers and Express Delivery Services	51741	Satellite Telecommunications	5239	Other Financial Investment Activities
492110	Couriers and Express Delivery Services	517410	Satellite Telecommunications	52391	Miscellaneous Intermediation
4922	Local Messengers and Local Delivery	5179	Other Telecommunications	523910	Miscellaneous Intermediation
49221	Local Messengers and Local Delivery	51791	Other Telecommunications	52392	Portfolio Management
492210	Local Messengers and Local Delivery	517911	Telecommunications Resellers	523920	Portfolio Management
493	Warehousing and Storage	517919	All Other Telecommunications	52393	Investment Advice
4931	Warehousing and Storage	518	Data Processing, Hosting, and Related Services	523930	Investment Advice
49311	General Warehousing and Storage	5182	Data Processing, Hosting, and Related Services	52399	All Other Financial Investment Activities
493110	General Warehousing and Storage	51821	Data Processing, Hosting, and Related Services	523991	Trust, Fiduciary, and Custody Activities
49312	Refrigerated Warehousing and Storage	518210	Data Processing, Hosting, and Related Services	523999	Miscellaneous Financial Investment Activities
493120	Refrigerated Warehousing and Storage	519	Other Information Services	524	Insurance Carriers and Related Activities
49313	Farm Product Warehousing and Storage	5191	Other Information Services	5241	Insurance Carriers
493130	Farm Product Warehousing and Storage	51911	News Syndicates	52411	Direct Life, Health, and Medical Insurance Carriers
49319	Other Warehousing and Storage	519110	News Syndicates	524113	Direct Life Insurance Carriers
493190	Other Warehousing and Storage	51912	Libraries and Archives	524114	Direct Health and Medical Insurance Carriers
51	Information	519120	Libraries and Archives	52412	Direct Insurance (except Life, Health, and Medical) Carriers
511	Publishing Industries (except Internet)T	51913	Internet Publishing and Broadcasting and Web Search Portals	524126	Direct Property and Casualty Insurance Carriers
5111	Newspaper, Periodical, Book, and Directory Publishers	519130	Internet Publishing and Broadcasting and Web Search Portals	524127	Direct Title Insurance Carriers
51111	Newspaper Publishers	51919	All Other Information Services	524128	Other Direct Insurance (except Life, Health, and Medical) Carriers
511110	Newspaper Publishers	519190	All Other Information Services	52413	Reinsurance Carriers
51112	Periodical Publishers	52	Finance and Insurance	524130	Reinsurance Carriers
51113	Book Publishers	521	Monetary Authorities-Central Bank	5242	Agencies, Brokerages, and Other Insurance Related Activities
511130	Book Publishers	5211	Monetary Authorities-Central Bank	52421	Insurance Agencies and Brokerages
51114	Directory and Mailing List Publishers	52111	Monetary Authorities-Central Bank	524210	Insurance Agencies and Brokerages
511140	Directory and Mailing List Publishers	521110	Monetary Authorities-Central Bank	52429	Other Insurance Related Activities
51119	Other Publishers	522	Credit Intermediation and Related Activities		
511191	Greeting Card Publishers				

North American Industry Classification System (continued)

Code		Code		Code	
524291	Claims Adjusting		Machinery and Equipment Rental and Leasing	54161	Management Consulting Services
524292	Third Party Administration of Insurance and Pension Funds	53242	Office Machinery and Equipment Rental and Leasing	541611	Administrative Management and General Management Consulting Services
524298	All Other Insurance Related Activities			541612	Human Resources Consulting Services
525	Funds, Trusts, and Other Financial Vehicles	532420	Office Machinery and Equipment Rental and Leasing	541613	Marketing Consulting Services
5251	Insurance and Employee Benefit Funds			541614	Process, Physical Distribution, and Logistics Consulting Services
52511	Pension Funds	53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	541618	Other Management Consulting Services
525110	Pension Funds			54162	Environmental Consulting Services
52512	Health and Welfare Funds	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	541620	Environmental Consulting Services
525120	Health and Welfare Funds			54169	Other Scientific and Technical Consulting Services
52519	Other Insurance Funds	533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	541690	Other Scientific and Technical Consulting Services
525190	Other Insurance Funds			5417	Scientific Research and Development Services
5259	Other Investment Pools and Funds	5331	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	54171	Research and Development in the Physical, Engineering, and Life Sciences
52591	Open-End Investment Funds			541713	Research and Development in Nanotechnology
525910	Open-End Investment Funds	53311	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	541714	Research and Development in Biotechnology (except Nanobiotechnology)
52592	Trusts, Estates, and Agency Accounts			541715	Research and Development in the Physical, Engineering, and Life Sciences (except Nanotechnology and Biotechnology)
525920	Trusts, Estates, and Agency Accounts	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	54172	Research and Development in the Social Sciences and Humanities
52599	Other Financial Vehicles			541720	Research and Development in the Social Sciences and Humanities
525990	Other Financial Vehicles	54	Professional, Scientific, and Technical Services	5418	Advertising, Public Relations, and Related Services
53	Real Estate and Rental and Leasing			54181	Advertising Agencies
531	Real Estate	541	Professional, Scientific, and Technical Services	541810	Advertising Agencies
5311	Lessors of Real Estate			54182	Public Relations Agencies
53111	Lessors of Residential Buildings and Dwellings	5411	Legal Services	541820	Public Relations Agencies
		54111	Offices of Lawyers	54183	Media Buying Agencies
531110	Lessors of Residential Buildings and Dwellings	541110	Offices of Lawyers	541830	Media Buying Agencies
		54112	Offices of Notaries	54184	Media Representatives
53112	Lessors of Nonresidential Buildings (except Miniwarehouses)	541120	Offices of Notaries	541840	Media Representatives
		54119	Other Legal Services	54185	Outdoor Advertising
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	541191	Title Abstract and Settlement Offices	541850	Outdoor Advertising
		541199	All Other Legal Services	54186	Direct Mail Advertising
53113	Lessors of Miniwarehouses and Self-Storage Units	5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	541860	Direct Mail Advertising
				54187	Advertising Material Distribution Services
531130	Lessors of Miniwarehouses and Self-Storage Units	54121	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	541870	Advertising Material Distribution Services
				54189	Other Services Related to Advertising
53119	Lessors of Other Real Estate Property	541211	Offices of Certified Public Accountants	541890	Other Professional, Scientific, and Technical Services
531190	Lessors of Other Real Estate Property	541213	Tax Preparation Services	5419	Marketing Research and Public Opinion Polling
5312	Offices of Real Estate Agents and Brokers	541214	Payroll Services		
53121	Offices of Real Estate Agents and Brokers	541219	Other Accounting Services	541910	Marketing Research and Public Opinion Polling
531210	Offices of Real Estate Agents and Brokers	5413	Architectural, Engineering, and Related Services	54192	Photographic Services
5313	Activities Related to Real Estate			541921	Photography Studios, Portrait
53131	Real Estate Property Managers	54131	Architectural Services	541922	Commercial Photography
531311	Residential Property Managers	541310	Architectural Services	54193	Translation and Interpretation Services
531312	Nonresidential Property Managers	54132	Landscape Architectural Services	541930	Translation and Interpretation Services
53132	Offices of Real Estate Appraisers	541320	Landscape Architectural Services	54194	Veterinary Services
531320	Offices of Real Estate Appraisers	54133	Engineering Services	541940	Veterinary Services
53139	Other Activities Related to Real Estate	541330	Engineering Services	54199	All Other Professional, Scientific, and Technical Services
531390	Other Activities Related to Real Estate	54134	Drafting Services	541990	All Other Professional, Scientific, and Technical Services
532	Rental and Leasing Services	541340	Drafting Services	55	Management of Companies and Enterprises
5321	Automotive Equipment Rental and Leasing	54135	Building Inspection Services	551	Management of Companies and Enterprises
53211	Passenger Car Rental and Leasing	541350	Building Inspection Services	5511	Management of Companies and Enterprises
532111	Passenger Car Rental	54136	Geophysical Surveying and Mapping Services		
532112	Passenger Car Leasing			55111	Management of Companies and Enterprises
53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	541360	Geophysical Surveying and Mapping Services	551111	Offices of Bank Holding Companies
				551112	Offices of Other Holding Companies
532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	54137	Surveying and Mapping (except Geophysical) Services	551114	Corporate, Subsidiary, and Regional Managing Offices
				56	Administrative and Support and Waste Management and Remediation Services
5322	Consumer Goods Rental	541370	Surveying and Mapping (except Geophysical) Services		
53221	Consumer Electronics and Appliances Rental			561	Administrative and Support Services
		54138	Testing Laboratories	5611	Office Administrative Services
532210	Consumer Electronics and Appliances Rental	541380	Testing Laboratories		
		5414	Specialized Design Services		
53228	Other Consumer Goods Rental	54141	Interior Design Services		
532281	Formal Wear and Costume Rental	541410	Interior Design Services		
532282	Video Tape and Disc Rental	54142	Industrial Design Services		
532283	Home Health Equipment Rental	541420	Industrial Design Services		
532284	Recreational Goods Rental	54143	Graphic Design Services		
532289	All Other Consumer Goods Rental	541430	Graphic Design Services		
5323	General Rental Centers	54149	Other Specialized Design Services		
53231	General Rental Centers	541490	Other Specialized Design Services		
532310	General Rental Centers	5415	Computer Systems Design and Related Services		
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing				
		54151	Computer Systems Design and Related Services		
53241	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing				
		541511	Custom Computer Programming Services		
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing	541512	Computer Systems Design Services		
		541513	Computer Facilities Management Services		
		541519	Other Computer Related Services		
532412	Construction, Mining, and Forestry	5416	Management, Scientific, and Technical Consulting Services		

North American Industry Classification System (continued)

Code		Code		Code	
56111	Office Administrative Services	5622	Waste Treatment and Disposal		(except Physicians)
56110	Office Administrative Services	56221	Waste Treatment and Disposal	621330	Offices of Mental Health Practitioners (except Physicians)
5612	Facilities Support Services	562211	Hazardous Waste Treatment and Disposal		
56121	Facilities Support Services	562212	Solid Waste Landfill	62134	Offices of Physical, Occupational and Speech Therapists, and Audiologists
561210	Facilities Support Services	562213	Solid Waste Combustors and Incinerators		
5613	Employment Services	562219	Other Nonhazardous Waste Treatment and Disposal	621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists
56131	Employment Placement Agencies and Executive Search Services	5629	Remediation and Other Waste Management Services	62139	Offices of All Other Health Practitioners
561311	Employment Placement Agencies			621391	Offices of Podiatrists
561312	Executive Search Services	56291	Remediation Services	621399	Offices of All Other Miscellaneous Health Practitioners
56132	Temporary Help Services	562910	Remediation Services		
561320	Temporary Help Services	56292	Materials Recovery Facilities	6214	Outpatient Care Centers
56133	Professional Employer Organizations	562920	Materials Recovery Facilities	62141	Family Planning Centers
561330	Professional Employer Organizations	56299	All Other Waste Management Services	621410	Family Planning Centers
5614	Business Support Services	562991	Septic Tank and Related Services	62142	Outpatient Mental Health and Substance Abuse Centers
56141	Document Preparation Services	562998	All Other Miscellaneous Waste Management Services	621420	Outpatient Mental Health and Substance Abuse Centers
561410	Document Preparation Services				
56142	Telephone Call Centers	61	Educational Services		
561421	Telephone Answering Services	611	Educational Services	62149	Other Outpatient Care Centers
561422	Telemarketing Bureaus and Other Contact Centers	6111	Elementary and Secondary Schools	621491	HMO Medical Centers
		61111	Elementary and Secondary Schools	621492	Kidney Dialysis Centers
56143	Business Service Centers	611110	Elementary and Secondary Schools	621493	Freestanding Ambulatory Surgical and Emergency Centers
561431	Private Mail Centers	6112	Junior Colleges		
561439	Other Business Service Centers (including Copy Shops)	61121	Junior Colleges	621498	All Other Outpatient Care Centers
		611210	Junior Colleges	6215	Medical and Diagnostic Laboratories
56144	Collection Agencies	6113	Colleges, Universities, and Professional Schools	62151	Medical and Diagnostic Laboratories
561440	Collection Agencies			621511	Medical Laboratories
56145	Credit Bureaus	61131	Colleges, Universities, and Professional Schools	621512	Diagnostic Imaging Centers
561450	Credit Bureaus			6216	Home Health Care Services
56149	Other Business Support Services	611310	Colleges, Universities, and Professional Schools	62161	Home Health Care Services
561491	Repossession Services			621610	Home Health Care Services
561492	Court Reporting and Stenotype Services	6114	Business Schools and Computer and Management Training	6219	Other Ambulatory Health Care Services
561499	All Other Business Support Services			62191	Ambulance Services
5615	Travel Arrangement and Reservation Services	61141	Business and Secretarial Schools	621910	Ambulance Services
		611410	Business and Secretarial Schools	62199	All Other Ambulatory Health Care Services
56151	Travel Agencies	61142	Computer Training	621991	Blood and Organ Banks
561510	Travel Agencies	611420	Computer Training	621999	All Other Miscellaneous Ambulatory Health Care Services
56152	Tour Operators	61143	Professional and Management Development Training		
561520	Tour Operators			622	Hospitals
56159	Other Travel Arrangement and Reservation Services	611430	Professional and Management Development Training	6221	General Medical and Surgical Hospitals
				62211	General Medical and Surgical Hospitals
561591	Convention and Visitors Bureaus	6115	Technical and Trade Schools	622110	General Medical and Surgical Hospitals
561599	All Other Travel Arrangement and Reservation Services	61151	Technical and Trade Schools	6222	Psychiatric and Substance Abuse Hospitals
		611511	Cosmetology and Barber Schools	62221	Psychiatric and Substance Abuse Hospitals
5616	Investigation and Security Services	611512	Flight Training	622210	Psychiatric and Substance Abuse Hospitals
56161	Investigation, Guard, and Armored Car Services	611513	Apprenticeship Training	6223	Specialty (except Psychiatric and Substance Abuse) Hospitals
		611519	Other Technical and Trade Schools		
561611	Investigation Services	6116	Other Schools and Instruction	62231	Specialty (except Psychiatric and Substance Abuse) Hospitals
561612	Security Guards and Patrol Services	61161	Fine Arts Schools		
561613	Armored Car Services	611610	Fine Arts Schools	622310	Specialty (except Psychiatric and Substance Abuse) Hospitals
56162	Security Systems Services	61162	Sports and Recreation Instruction		
561621	Security Systems Services (except Locksmiths)	611620	Sports and Recreation Instruction	623	Nursing and Residential Care Facilities
		61163	Language Schools	6231	Nursing Care Facilities (Skilled Nursing Facilities)
561622	Locksmiths	611630	Language Schools		
5617	Services to Buildings and Dwellings	61169	All Other Schools and Instruction	62311	Nursing Care Facilities (Skilled Nursing Facilities)
56171	Exterminating and Pest Control Services	611691	Exam Preparation and Tutoring		
561710	Exterminating and Pest Control Services	611692	Automobile Driving Schools	623110	Nursing Care Facilities (Skilled Nursing Facilities)
56172	Janitorial Services	611699	All Other Miscellaneous Schools and Instruction		
561720	Janitorial Services			6232	Residential Intellectual and Developmental Disability, Mental Health, and Substance Abuse Facilities
56173	Landscaping Services	6117	Educational Support Services		
561730	Landscaping Services	61171	Educational Support Services	62321	Residential Intellectual and Developmental Disability Facilities
56174	Carpet and Upholstery Cleaning Services	611710	Educational Support Services		
561740	Carpet and Upholstery Cleaning Services	62	Health Care and Social Assistance	623210	Residential Intellectual and Developmental Disability Facilities
56179	Other Services to Buildings and Dwellings	621	Ambulatory Health Care Services		
561790	Other Services to Buildings and Dwellings	6211	Offices of Physicians	62322	Residential Mental Health and Substance Abuse Facilities
5619	Other Support Services	62111	Offices of Physicians		
56191	Packaging and Labeling Services	621111	Offices of Physicians (except Mental Health Specialists)	623220	Residential Mental Health and Substance Abuse Facilities
561910	Packaging and Labeling Services				
56192	Convention and Trade Show Organizers	621112	Offices of Physicians, Mental Health Specialists	6233	Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly
561920	Convention and Trade Show Organizers				
56199	All Other Support Services	6212	Offices of Dentists	62331	Continuing Care Retirement Communities and Assisted Living Facilities for the Elderly
561990	All Other Support Services	62121	Offices of Dentists		
562	Waste Management and Remediation Services	621210	Offices of Dentists		
		6213	Offices of Other Health Practitioners	623311	Continuing Care Retirement Communities
5621	Waste Collection	62131	Offices of Chiropractors	623312	Assisted Living Facilities for the Elderly
56211	Waste Collection	621310	Offices of Chiropractors	6239	Other Residential Care Facilities
562111	Solid Waste Collection	62132	Offices of Optometrists	62399	Other Residential Care Facilities
562112	Hazardous Waste Collection	621320	Offices of Optometrists	623990	Other Residential Care Facilities
562119	Other Waste Collection	62133	Offices of Mental Health Practitioners	624	Social Assistance
				6241	Individual and Family Services

North American Industry Classification System (continued)

Code		Code		Code	
62411	Child and Youth Services	71312	Amusement Arcades	811122	Automotive Glass Replacement Shops
624110	Child and Youth Services	713120	Amusement Arcades	81119	Other Automotive Repair and Maintenance
62412	Services for the Elderly and Persons with Disabilities	7132	Gambling Industries	811191	Automotive Oil Change and Lubrication Shops
624120	Services for the Elderly and Persons with Disabilities	71321	Casinos (except Casino Hotels)	811192	Car Washes
62419	Other Individual and Family Services	713210	Casinos (except Casino Hotels)	811198	All Other Automotive Repair and Maintenance
624190	Other Individual and Family Services	71329	Other Gambling Industries	8112	Electronic and Precision Equipment Repair and Maintenance
6242	Community Food and Housing, and Emergency and Other Relief Services	713290	Other Gambling Industries	81121	Electronic and Precision Equipment Repair and Maintenance
62421	Community Food Services	7139	Other Amusement and Recreation Industries	811211	Consumer Electronics Repair and Maintenance
624210	Community Food Services	71391	Golf Courses and Country Clubs	811212	Computer and Office Machine Repair and Maintenance
62422	Community Food Services	713910	Golf Courses and Country Clubs	811213	Communication Equipment Repair and Maintenance
624221	Temporary Shelters	71392	Skiing Facilities	811219	Other Electronic and Precision Equipment Repair and Maintenance
624229	Other Community Housing Services	713920	Skiing Facilities	8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
62423	Emergency and Other Relief Services	71393	Marinas	81131	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
624230	Emergency and Other Relief Services	713930	Marinas	811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
6243	Vocational Rehabilitation Services	71394	Fitness and Recreational Sports Centers	8114	Personal and Household Goods Repair and Maintenance
62431	Vocational Rehabilitation Services	713940	Fitness and Recreational Sports Centers	81141	Home and Garden Equipment and Appliance Repair and Maintenance
624310	Vocational Rehabilitation Services	71395	Bowling Centers	811411	Home and Garden Equipment Repair and Maintenance
6244	Child Day Care Services	713950	Bowling Centers	811412	Appliance Repair and Maintenance
62441	Child Day Care Services	71399	All Other Amusement and Recreation Industries	81142	Reupholstery and Furniture Repair
624410	Child Day Care Services	713990	All Other Amusement and Recreation Industries	811420	Reupholstery and Furniture Repair
71	Arts, Entertainment, and Recreation	72	Accommodation and Food Services	81143	Footwear and Leather Goods Repair
711	Performing Arts, Spectator Sports, and Related Industries	721	Accommodation	811430	Footwear and Leather Goods Repair
7111	Performing Arts Companies	7211	Traveler Accommodation	81149	Other Personal and Household Goods Repair and Maintenance
71111	Theater Companies and Dinner Theaters	72111	Hotels (except Casino Hotels) and Motels	811490	Other Personal and Household Goods Repair and Maintenance
711110	Theater Companies and Dinner Theaters	721110	Hotels (except Casino Hotels) and Motels	812	Personal and Laundry Services
71112	Dance Companies	72112	Casino Hotels	8121	Personal Care Services
711120	Dance Companies	721120	Casino Hotels	81211	Hair, Nail, and Skin Care Services
71113	Musical Groups and Artists	72119	Other Traveler Accommodation	812111	Barber Shops
711130	Musical Groups and Artists	721191	Bed-and-Breakfast Inns	812112	Beauty Salons
71119	Other Performing Arts Companies	721199	All Other Traveler Accommodation	812113	Nail Salons
711190	Other Performing Arts Companies	7212	RV (Recreational Vehicle) Parks and Recreational Camps	81219	Other Personal Care Services
7112	Spectator Sports	72121	RV (Recreational Vehicle) Parks and Recreational Camps	812191	Diet and Weight Reducing Centers
71121	Spectator Sports	721211	RV (Recreational Vehicle) Parks and Campgrounds	812199	Other Personal Care Services
711211	Sports Teams and Clubs	721214	Recreational and Vacation Camps (except Campgrounds)	8122	Death Care Services
711212	Racetracks	7213	Rooming and Boarding Houses, Dormitories, and Workers' Camps	81221	Funeral Homes and Funeral Services
711219	Other Spectator Sports	72131	Rooming and Boarding Houses, Dormitories, and Workers' Camps	812210	Funeral Homes and Funeral Services
7113	Promoters of Performing Arts, Sports, and Similar Events	721310	Rooming and Boarding Houses, Dormitories, and Workers' Camps	81222	Cemeteries and Crematories
71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities	722	Food Services and Drinking Places	812220	Cemeteries and Crematories
711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	7223	Special Food Services	8123	Dry-cleaning and Laundry Services
71132	Promoters of Performing Arts, Sports, and Similar Events without Facilities	72231	Food Service Contractors	81231	Coin-Operated Laundries and Drycleaners
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities	722310	Food Service Contractors	812310	Coin-Operated Laundries and Drycleaners
7114	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	72232	Caterers	81232	Dry-cleaning and Laundry Services (except Coin-Operated)
71141	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	722320	Caterers	812320	Dry-cleaning and Laundry Services (except Coin-Operated)
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	72233	Mobile Food Services	81233	Linen and Uniform Supply
7115	Independent Artists, Writers, and Performers	722330	Mobile Food Services	812331	Linen Supply
71151	Independent Artists, Writers, and Performers	7224	Drinking Places (Alcoholic Beverages)	812332	Industrial Launderers
711510	Independent Artists, Writers, and Performers	72241	Drinking Places (Alcoholic Beverages)	8129	Other Personal Services
712	Museums, Historical Sites, and Similar Institutions	722410	Drinking Places (Alcoholic Beverages)	81291	Pet Care (except Veterinary) Services
7121	Museums, Historical Sites, and Similar Institutions	7225	Restaurants and Other Eating Places	812910	Pet Care (except Veterinary) Services
71211	Museums	72251	Restaurants and Other Eating Places	81292	Photofinishing
712110	Museums	722511	Full-Service Restaurants	812921	Photofinishing Laboratories (except One-Hour)
71212	Historical Sites	722513	Limited-Service Restaurants	812922	One-Hour Photofinishing
712120	Historical Sites	722514	Cafeterias, Grill Buffets, and Buffets	81293	Parking Lots and Garages
71213	Zoos and Botanical Gardens	722515	Snack and Nonalcoholic Beverage Bars	812930	Parking Lots and Garages
712130	Zoos and Botanical Gardens	81	Other Services (except Public Administration)	81299	All Other Personal Services
71219	Nature Parks and Other Similar Institutions	811	Repair and Maintenance	812990	All Other Personal Services
712190	Nature Parks and Other Similar Institutions	8111	Automotive Repair and Maintenance	813	Religious, Grantmaking, Civic, Professional, and Similar Organizations
713	Amusement, Gambling, and Recreation Industries	81111	Automotive Mechanical and Electrical Repair and Maintenance		
7131	Amusement Parks and Arcades	811111	General Automotive Repair		
71311	Amusement and Theme Parks	811112	Automotive Exhaust System Repair		
713110	Amusement and Theme Parks	811113	Automotive Transmission Repair		
		811118	Other Automotive Mechanical and Electrical Repair and Maintenance		
		81112	Automotive Body, Paint, Interior, and Glass Repair		
		811121	Automotive Body, Paint, and Interior Repair and Maintenance		

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Code		Code	
8131	Religious Organizations		Programs
81311	Religious Organizations	9231	Administration of Human Resource Programs
813110	Religious Organizations		
8132	Grantmaking and Giving Services	92311	Administration of Education Programs
81321	Grantmaking and Giving Services	923110	Administration of Education Programs
813211	Grantmaking Foundations	92312	Administration of Public Health Programs
813212	Voluntary Health Organizations	923120	Administration of Public Health Programs
813219	Other Grantmaking and Giving Services	92313	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)
8133	Social Advocacy Organizations		
81331	Social Advocacy Organizations	923130	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)
813311	Human Rights Organizations		
813312	Environment, Conservation and Wildlife Organizations	92314	Administration of Veterans' Affairs
813319	Other Social Advocacy Organizations	923140	Administration of Veterans' Affairs
8134	Civic and Social Organizations	924	Administration of Environmental Quality Programs
81341	Civic and Social Organizations	9241	Administration of Environmental Quality Programs
813410	Civic and Social Organizations		
8139	Business, Professional, Labor, Political, and Similar Organizations	92411	Administration of Air and Water Resource and Solid Waste Management Programs
81391	Business Associations	924110	Administration of Air and Water Resource and Solid Waste Management Programs
813910	Business Associations		
81392	Professional Organizations	92412	Administration of Conservation Programs
813920	Professional Organizations	924120	Administration of Conservation Programs
81393	Labor Unions and Similar Labor Organizations	925	Administration of Housing Programs, Urban Planning, and Community Development
813930	Labor Unions and Similar Labor Organizations	9251	Administration of Housing Programs, Urban Planning, and Community Development
81394	Political Organizations	92511	Administration of Housing Programs
813940	Political Organizations	925110	Administration of Housing Programs
81399	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	92512	Administration of Urban Planning and Community and Rural Development
813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	925120	Administration of Urban Planning and Community and Rural Development
814	Private Households	926	Administration of Economic Programs
8141	Private Households	9261	Administration of Economic Programs
81411	Private Households	92611	Administration of General Economic Programs
814110	Private Households		
92	Public Administration	926110	Administration of General Economic Programs
921	Executive, Legislative, and Other General Government Support	92612	Regulation and Administration of Transportation Programs
9211	Executive, Legislative, and Other General Government Support	926120	Regulation and Administration of Transportation Programs
92111	Executive Offices	92613	Regulation and Administration of Communications, Electric, Gas, and Other Utilities
921110	Executive Offices		
92112	Legislative Bodies	926130	Regulation and Administration of Communications, Electric, Gas, and Other Utilities
921120	Legislative Bodies		
92113	Public Finance Activities	92614	Regulation of Agricultural Marketing and Commodities
921130	Public Finance Activities	926140	Regulation of Agricultural Marketing and Commodities
92114	Executive and Legislative Offices, Combined	92615	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors
921140	Executive and Legislative Offices, Combined	926150	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors
92115	American Indian and Alaska Native Tribal Governments	927	Space Research and Technology
921150	American Indian and Alaska Native Tribal Governments	9271	Space Research and Technology
92119	Other General Government Support	92711	Space Research and Technology
921190	Other General Government Support	927110	Space Research and Technology
922	Justice, Public Order, and Safety Activities	928	National Security and International Affairs
9221	Justice, Public Order, and Safety Activities	9281	National Security and International Affairs
92211	Courts	92811	National Security
922110	Courts	928110	National Security
92212	Police Protection	92812	International Affairs
922120	Police Protection	928120	International Affairs
92213	Legal Counsel and Prosecution		
922130	Legal Counsel and Prosecution		
92214	Correctional Institutions		
922140	Correctional Institutions		
92215	Parole Offices and Probation Offices		
922150	Parole Offices and Probation Offices		
92216	Fire Protection		
922160	Fire Protection		
92219	Other Justice, Public Order, and Safety Activities		
922190	Other Justice, Public Order, and Safety Activities		
923	Administration of Human Resource		