

**ALPHABETICAL  
BUSINESS CLASSIFICATION INDEX**

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the NAICS Code. All businesses not exempt by law which are in the major groups or sectors listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Official shall determine the proper classification of a business not listed.

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
311611	3	Abattoirs	
611310	6	Academies, college or university	
561440	4	Account collection services	
541211	7	Accounting (CPAs) services, certified public	
541219	7	Accounting services (except CPAs)	
711510	4	Actors, independent	
621111	6	Acupuncturists	
511140	6	Address list publishers	
561110	4	Administrative management services	
551114	7	Administrative office (corporate, district, regional, subsidiary, head office)	
541810	7	<b>Advertising</b> agencies	
323110	3	Advertising materials printing	
511120	6	Advertising periodical publishers	
541850	7	Advertising services, indoor or outdoor display	
713940	4	Aerobic dance and exercise centers	
423860	1	Aeronautical equipment and supplies, wholesaling	
524210	7	<b>Agencies</b> , insurance	
531000	7	Agencies, real estate	
711410	4	Agents for artists, authors, entertainers, models, sports and public figures, etc.	
11	4	<b>Agriculture</b> ( See type of operation)	
		111 Crop production	
		112 Animal production	
		113 Forestry and logging	
		114 Fishing, hunting and trapping	
		115 Agriculture and forestry support activities	
423820	1	Agricultural machinery and equipment, sale	
811412	2	Air-conditioner, window, repair and maintenance services	
238220	8	Air-conditioning installation contractors	
481211	3	<b>Aircraft</b> charter services, passenger	
441229	8	Aircraft dealers, retail	
423860	1	Aircraft equipment and supplies, wholesaling	
488119	3	Aircraft hangar rental	
488190	3	Aircraft maintenance and repair services	
532411	7	Aircraft rental and leasing	
722310	1	Airline food service contractors	
561599	4	Airline ticket offices	
485999	3	Airport limousine services (shuttle)	
561621	4	<b>Alarm</b> systems sales with installation, maintenance, or monitoring services	
441221	8	All-terrain vehicle (ATV) dealers	
621910	6	Ambulance services, air or ground	
713120	8	Amusement device parlors (except gambling), coin-operated; arcades	
713290	8	Amusement, gambling machines, coin-operated (video poker) – PROHIBITED	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
812910	4	<b>Animal</b> grooming services	
541940	7	Animal hospitals	
561421	4	Answering services, telephone	
238990	8	Antenna installation construction contractors	
444112	2	Antenna, satellite, sales and installation	
441120	8	<b>Antique</b> auto dealers	
811420	2	Antique furniture repair and restoration shops	
453310	2	Antique shops	
531000	7	Apartment rental or leasing	
448150	2	<b>Apparel</b> accessory stores (see also clothing)	
812320	4	Apparel pressing services	
448130	2	Apparel stores, children's and infants' clothing	
448110	2	Apparel stores, men's and boys' clothing	
453310	2	Apparel stores, used clothing	
448120	2	Apparel stores, women's and girls' clothing	
532210	7	<b>Appliance</b> rental	
443111	2	Appliance stores, household-type	
453310	2	Appliance stores, household-type, used	
811412	2	Appliance, household-type, repair and maintenance services	
423720	1	Appliances, gas (except dryers, freezers, refrigerators), wholesaling	
423620	1	Appliances, household-type(except gas ranges, gas water heaters), wholesaling	
541990	7	<b>Appraisal</b> (except real estate) services	
531000	7	Appraisal services, real estate	
712130	4	Aquariums	
541990	7	Arbitration and conciliation services (except by attorney, paralegal)	
713120	8	<b>Arcades</b> , amusement	
541310	7	Architectural (except landscape) services	
541320	7	Architectural services, landscape	
711310	4	Arena operators	
811310	2	Armature rewinding services	
561613	4	Armored car services	
611610	6	<b>Art</b> (except commercial or graphic) instruction	
453920	2	Art dealers	
712110	4	Art galleries (except retail)	
453920	2	Art galleries retailing art	
511199	6	Art publishers	
611519	6	Art schools, commercial or graphic	
541430	7	Art studios, commercial	
453998	2	Art supply stores	
711510	4	Artist	
453220	2	Arts and crafts, retail	
711310	4	Arts event managers with facilities	
711320	4	Arts event managers without facilities	
562910	4	Asbestos removal contractors	
623311	6	Assisted-living facilities with on-site nursing facilities	
623312	6	Assisted-living facilities without on-site nursing care facilities	
522320	6	<b>ATM</b> machine operator	
541110	7	Attorneys' private practices	
453998	2	Auction houses (general merchandise)	
423990	1	<b>Audio</b> and video tapes and disks, prerecorded, wholesaling	
443112	2	Audio equipment stores (except automotive)	
532490	7	Audio visual equipment rental or leasing	
541211	7	Auditing services (CPA services), accounts	
441310	2	Auto supply stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	A
423420	1	Automatic teller machines (ATM) wholesaling	
493190	5	<b>Automobile</b> dead storage	
441110	8	Automobile dealers, new only or new and used	
441120	8	Automobile dealers, used only	
611692	6	Automobile driving schools	
522220	6	Automobile finance leasing companies	
522220	6	Automobile financing	
423120	1	Automobile glass wholesaling	
532112	7	Automobile leasing	
812930	4	Automobile parking garages or lots	
441310	2	Automobile parts dealers	
532111	7	Automobile rental	
485320	3	Automobile rental with driver (except shuttle service, taxis)	
561491	4	Automobile repossession services	
561920	4	Automobile show promoters	
811121	2	<b>Automotive</b> body shops	
811118	2	Automotive brake repair shops	
711212	4	Automobile racetracks	
811192	2	Automotive detailing services (cleaning, polishing)	
811112	2	Automotive exhaust system repair and replacement shops	
811118	2	Automotive front end alignment shops	
811122	2	Automotive glass shops	
811191	2	Automotive oil change and lubrication shops	
811121	2	Automotive paint shops	
423120	1	Automotive parts, new, wholesaling	
811118	2	Automotive radiator repair shops	
811111	2	Automotive repair and replacement shops, general	
441320	2	Automotive tire dealers	
811113	2	Automotive transmission repair shops	
811118	2	Automotive tune-up shops	
811121	2	Automotive upholstery shops	
811192	2	Automotive washing and polishing	
611512	6	Aviation schools	

		BUSINESS ACTIVITY	B
624410	6	Babysitting services, child day care	
812990	4	Bail bonding services	
445210	1	Baked ham stores	
445291	1	Bakery stores, retailing only	
611610	6	Ballet schools (except academic)	
711130	4	Bands, dance	
812111	4	Barber shops	
722410	8	<b>Bars</b> , drinking places, lounges, taverns, alcoholic	
532292	7	Beach chair, umbrella rental	
448190	2	Beachwear stores, retail	
812112	4	<b>Beauty</b> salons	
446120	1	Beauty supply stores, retail	
721191	1	Bed and breakfast inns	
517221	8	Beeper (i.e., radio pager) communication carriers	
722330	1	Beverage stands, nonalcoholic, mobile	
451110	1	<b>Bicycle</b> (except motorized) shops	
532292	7	Bicycle rental	
811490	2	Bicycle repair and maintenance shops without retailing bicycles	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	B
441221	8	Bicycle shops, motorized	
561440	4	Bill collection services	
541850	7	<b>Billboard</b> display advertising services	
713990	8	Billiard rooms, parlors	
541219	7	Billing services	
713290	8	<b>Bingo</b> halls, parlors	
621410	6	Birth control clinics	
561439	4	Blueprinting services	
621999	6	Blood pressure screening services	
812990	4	Blood pressure testing machine concession, coin-operated	
115210	4	<b>Boarding</b> horses	
721310	1	Boarding houses	
611110	6	Boarding schools, elementary or secondary	
812910	4	Boarding services, pet	
441222	8	<b>Boat</b> dealers, new and used	
441222	8	Boat trailer dealers	
487210	3	Boat, fishing charter, sightseeing, dinner cruises, operation	
811490	2	Boat, pleasure, repair & maintenance, not retailing new boats	
713930	4	Boating clubs with marinas	
713990	4	Boating clubs without marinas	
423860	1	Boats (except pleasure) wholesaling	
336612	3	Boats (i.e., suitable or intended for personal use) manufacturing	
713940	4	<b>Body</b> building studios, physical fitness	
811121	2	Body shops, automotive	
238220	8	Boiler contractors	
523120	6	Bond brokerages	
493110	5	Bonded warehousing, general merchandise	
323121	3	<b>Book</b> binding shops	
511130	6	Book publishers	
451211	1	Book stores	
541219	7	Bookkeeping services	
323117	3	Books printing without publishing	
424920	1	Books, wholesaling	
235930	8	Boring contractors, building construction	
424490	1	Bottled water (except water treating) wholesaling	
454390	2	Bottled water providers, direct selling	
713950	4	<b>Bowling</b> alleys, centers	
423910	1	Bowling equipment and supplies, wholesaling	
451110	1	Bowling equipment and supply stores, retail	
711310	4	Boxing event promoters	
238140	8	Bricklaying construction contractors	
423320	1	<b>Bricks</b> (except refractory) wholesaling	
327121	3	Bricks, clay, manufacturing	
448190	2	Bridal gown shops (except custom)	
532220	7	Bridal wear rental	
523120	6	Brokerages, securities	
524210	7	<b>Brokers'</b> offices, insurance (see Class 8 for non-admitted rate)	
522310	6	Brokers' offices, loan, mortgage	
531210	7	Brokers' offices, real estate	
		Brokers - see heading under type of operation	
561720	4	<b>Building</b> cleaning services, janitorial	
236210	8	Building construction, industrial, general construction contractors	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	B
236115	8	Building construction, residential	
444110	2	Building materials supply dealers, home centers	
424710	1	Bulk gasoline stations	
532412	7	Bulldozer rental or leasing without operator	
561621	4	Burglar alarm sales with installation, maintenance, or monitoring	
485510	3	Bus charter services (except scenic, sightseeing)	
561599	4	Bus ticket offices	
611410	6	Business colleges or schools	
541611	7	Business management consulting services	
445210	1	Butcher shops	

BUSINESS ACTIVITY			C
541211	7	CPAs' (certified public accountants) offices	
485310	3	Cab (taxi) services	
238350	8	Cabinet work on site construction contractors	
517510	8	Cable TV providers (except networks)	
237130	8	Cable laying	
722310	1	Cafeteria food service contractors (e.g., office, hospital, school)	
722212	1	Cafeterias	
532210	7	Camcorder rental	
423410	1	<b>Camera</b> equipment and supplies, photographic, wholesaling	
443130	2	Camera shops, photographic	
532120	7	Camper rental	
721211	1	Campgrounds	
713990	4	Camps (except instructional), day	
445292	1	Candy stores, packaged, retailing only	
424450	1	Candy wholesaling	
532292	7	Canoe rental	
722330	1	Canteens, mobile	
424990	1	Canvas products, wholesaling	
454390	8	<b>Canvassers</b> (door-to-door), direct retail sale of merchandise	
811192	2	<b>Car</b> detailers	
532112	7	Car leasing	
532111	7	Car rental agencies	
811111	2	Car repair shops, general	
811192	2	Car washes	
453220	2	Card shops, greeting	
424120	1	Cards, greeting, wholesaling	
711190	8	Carnival traveling shows	
238130	8	Carpentry, framing	
238350	8	Carpentry, finish	
532490	7	<b>Carpet</b> and rug cleaning equipment rental	
561740	4	Carpet cleaning plants, services, including on premises cleaning	
442210	1	Carpet stores	
722211	1	Carryout restaurants	
423850	1	Caskets, burial, wholesaling	
532230	7	Cassette, prerecorded video, rental	
722320	1	Caterers	
238310	8	Ceiling construction contractors	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
444190	2	Ceiling fan stores	
517212	8	<b>Cellular</b> telephone services	
443112	2	Cellular telephone stores	
423320	1	Cement wholesaling	
812220	4	Cemeteries	
423320	1	Ceramic construction materials (except refractory) wholesaling	
444190	2	Ceramic tile stores	
523930	6	Certified financial planners, customized, fees paid by client	
541211	7	Certified public accountants' (CPA) offices	
522210	6	Charge card issuing	
481212	3	<b>Charter</b> air freight services	
481211	3	Charter air passenger services	
485510	3	Charter bus services (except scenic, sightseeing)	
541710	7	<b>Chemical</b> research and development laboratories or services	
424690	1	Chemicals (household, industrial, photographic) wholesaling	
424910	1	Chemicals, agricultural, wholesaling	
424440	1	<b>Chicken &amp;</b> chicken products (except packaged frozen) wholesaling	
112310	4	Chicken egg production	
487210	3	Charter fishing boat operation	
522390	6	Check cashing services	
112320	4	Chicken production (except egg laying)	
311615	3	Chickens, slaughtering and dressing	
624410	6	<b>Child</b> day care	
561790	4	Chimney cleaning services	
442299	1	Chinaware stores	
621310	6	Chiropractors' offices (centers, clinics)	
453220	2	<b>Christmas</b> stores	
111421	4	Christmas tree growing	
424990	1	Christmas trees (artificial, cut) wholesaling	
454390	2	Christmas trees, cut, direct selling	
453991	2	<b>Cigarette</b> stands, permanent	
424940	1	Cigarettes wholesaling	
711190	8	Circuses	
524291	7	Claims adjusting, insurance	
812320	4	<b>Cleaners</b> , drycleaning and laundry service	
561790	4	Cleaning (power sweeping, washing) buildings, parking lots	
561740	4	Cleaning carpets	
561720	4	Cleaning homes, offices, new building interiors, shopping centers	
561740	4	Cleaning services, carpet and rug	
561790	4	Cleaning swimming pools	
621498	6	Clinics/centers, health practitioners practicing in same office	
519190	7	Clipping services, news	
811490	2	<b>Clock</b> repair shops without retailing new clocks	
448310	2	Clock shops	
513220	8	Closed circuit television (CCTV)	
		<b>Clothing</b> – see also apparel	
448150	2	Clothing accessories stores	
811490	2	Clothing repair shops, alterations only	
448140	2	Clothing stores, family	
424320	1	Clothing, men's and boys', wholesaling	
424330	1	Clothing accessories, women's, children's, infants', wholesaling	
454319	2	Coal dealers, direct selling	
448190	2	Coat stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
722410	8	Cocktail lounges	
722213	1	Coffee shops, on premise brewing	
713120	8	<b>Coin-operated</b> amusement devices; arcade (parlor), nongambling	
812310	4	Coin-operated drycleaners and laundries	
423990	1	Coin-operated game machines wholesaling	
713990	8	Coin-operated nongambling amusement device operators	
812990	4	Coin-operated personal service machine (e.g., photo, scales, etc.)	
493120	5	Cold storage locker services	
453220	2	Collectible gift shops (e.g., crystal, pewter, porcelain)	
561440	4	Collection agencies	
811310	2	<b>Commercial</b> & industrial machinery repair & maintenance services	
236220	8	Commercial and institutional building construction management	
541430	7	Commercial art services	
311812	3	Commercial bakeries	
236220	8	Commercial building construction	
531000	7	Commercial building rental or leasing	
561450	4	Commercial credit reporting bureaus	
541922	7	Commercial photography services	
531000	7	Commercial property managing	
531000	7	Commercial real estate agencies	
512110	4	Commercials, television, production	
523140	6	Commodity contracts brokers' offices	
238210	8	<b>Communication</b> equipment construction contractors	
811213	2	Communication equipment repair and maintenance services	
423690	1	Communications equipment wholesaling	
485113	3	Commuter bus operation	
423990	1	Compact discs (CDS), prerecorded, wholesaling	
424690	1	Compressed gases (except LP gas) wholesaling	
541519	7	Computer consultant	
811212	2	<b>Computer</b> equipment repair and maintenance services	
443120	2	Computer equipment stores	
518111	7	Computer - internet service providers (ISP)	
611420	6	Computer operator training	
541511	7	Computer program or software development, custom	
532420	7	Computer rental or leasing	
611519	6	Computer repair training	
541513	7	Computer systems facilities management and operation services	
518210	7	Computer time leasing	
532230	7	Computer video game rental	
541512	7	Computer-aided design systems integration design services	
334111	3	Computers, manufacturing	
443120	2	Computers, retailing	
423430	1	Computers, wholesaling	
713990	8	<b>Concession</b> operators, amusement device (except gambling), ride	
722330	1	Concession stands, food, mobile	
327320	3	<b>Concrete</b> batch plants, ready-mix manufacture and distribution	
423320	1	Concrete building products wholesaling	
238990	8	Concrete finishing construction contractors	
531311	7	Condominium managers' offices	
531120	7	Conference center, no promotion of events, rental or leasing	
453310	2	Consignment shops, used	
532412	7	<b>Construction</b> machinery and equipment rental without operator	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	C
811310	2	Construction machinery & equipment repair, maintenance services	
423810	1	Construction machinery and equipment wholesaling	
236220	8	Construction management firms, commercial and institutional	
541611	7	Consulting, business (administrative, management, marketing, planning, financial)	
561450	4	Consumer credit reporting bureaus	
522291	6	Consumer finance companies	
623311	6	Continuing care retirement communities	
230000	8	<b>Contractors</b> , construction and special trade - <b>all types</b>	
623110	6	Convalescent homes or convalescent hospitals	
445120	1	Convenience food stores	
447110	1	<b>Convenience</b> food with gasoline stations	
561920	4	Convention promoters, managers, services	
532420	7	Copier rental or leasing	
561439	4	<b>Copy</b> shops	
423420	1	Copying machines wholesaling	
551114	7	Corporate offices	
446120	1	<b>Cosmetics</b> stores	
424210	1	Cosmetics wholesaling	
812112	4	Cosmetology salons or shops (beauty shops)	
611511	6	Cosmetology schools	
448150	2	<b>Costume</b> jewelry stores, retail	
423940	1	Costume jewelry wholesaling	
532220	7	Costume rental	
115111	4	Cotton ginning	
621112	6	Counseling, mental health, psychiatry, psychoanalysis	
624190	6	Counseling services, individual and family	
238990	8	Counter top construction contractors	
713910	4	Country clubs	
492110	5	Courier services	
453998	2	<b>Craft</b> items, miscellaneous retail	
561920	4	Craft fair managers, organizers, promoters	
451120	1	Craft supply stores	
532412	7	Crane rental or leasing without operator	
561450	4	Credit agencies, investigating services, reporting bureaus	
522210	3	Credit card issuing (other than banks)	
812220	6	Crematories (except combined with funeral homes)	
115112	4	Crop dusting	
111	4	Crop production, agriculture	
561599	4	Cruise ship ticket offices	
453220	2	Curio shops	
442291	1	<b>Curtain</b> and drapery stores, packaged	
812320	4	Curtain cleaning services	
561720	4	Custodial services	
337212	3	Custom architectural millwork and fixtures, manufacturing on a job shop basis	
236115	8	Custom built house construction	
315211	3	Cut and sew apparel contractors, men's and boys'	
315212	3	Cut and sew apparel contractors, women's, girls', and infants'	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	D
711510	4	D J – disk jockey, independent	
445299	1	Dairy product stores	
424430	1	Dairy products, wholesaling	
711130	4	<b>Dance</b> bands	
713940	4	Dance centers, aerobic	
713990	4	Dance halls, dance schools, studios	
518210	7	<b>Data</b> processing computer services	
511140	6	Database and directory publishers	
624120	6	<b>Day care</b> centers, adult	
624410	6	Day care centers, child or infant	
541410	7	Decorating consulting services, interior	
722211	1	Delicatessen restaurants	
492210	5	Delivery service	
238910	8	Demolition of buildings or other structures, construction contractors	
339116	3	<b>Dental</b> laboratories	
621210	6	Dentists' offices (e.g., centers, clinics)	
423450	1	Dentists' professional supplies wholesaling	
452110	2	Department stores	
621111	6	Dermatologists' offices	
561410	4	Desktop publishing services	
561611	4	<b>Detective</b> agencies	
621420	6	Detoxification centers and clinics	
811198	2	Diagnostic centers without repair, automotive	
812331	4	Diaper supply services	
561410	4	Dictation services	
812191	4	Diet centers, non-medical	
323115	3	Digital printing	
722110	1	<b>Diners</b> , full service	
487210	3	Dinner cruises	
711110	4	Dinner theaters	
541860	7	Direct mail advertising services	
454390	8	<b>Direct selling</b> of merchandise (door-to-door, vehicles, stalls, street vendors)	
511140	6	Directory and database publishers	
711510	4	Disc jockey, independent	
713990	4	Discotheques (except those serving alcoholic beverages)	
812990	4	<b>Discount</b> buying services	
452110	2	Discount department stores	
488310	3	Docking facility operations	
561439	4	Document copying services	
452990	2	Dollar stores	
238350	8	Door and window construction contractors	
722110	1	Doughnut shops	
541340	7	Drafting services	
561790	4	Drain cleaning services	
237990	8	Dredging, general construction contractors	
722410	8	<b>Drinking places</b> (i.e., bars, lounges, taverns), alcoholic	
722211	1	Drive-in restaurants	
611692	6	Driver education	
713990	4	Driving ranges, golf	
446110	1	<b>Drug</b> stores	
424210	1	Drugs wholesaling	
812320	4	Drycleaners	
238310	8	Drywall construction contractors\	
561790	4	Duct cleaning services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	E
812199	4	Ear piercing services	
532412	7	Earth moving equipment rental or leasing without operator	
237990	8	Earth moving not connected with building construction	
722110	1	<b>Eating places</b>	
611699	6	Educational services, miscellaneous	
112310	4	Egg production, chicken	
811310	2	<b>Electric</b> motor repair and maintenance services	
221121	7	Electric cooperatives	
221122	8	Electric power distribution systems – franchise (except cooperatives)	
444190	2	Electrical supply stores	
238210	8	Electrical repair construction contractors	
811118	2	Electrical repair shops, automotive	
444190	2	Electrical supply stores	
713120	8	Electronic game arcades, nongambling	
423690	1	Electronic parts, wholesaling	
811412	2	Electronic repair	
443112	2	Electronic stores	
238290	8	Elevator, escalator installation contractors	
561310	4	Employment agencies	
811111	2	<b>Engine</b> repair and replacement shops, automotive	
811411	2	Engine repair, small engine (e.g., lawnmowers)	
541330	7	Engineering services	
711510	4	Entertainers, independent	
541620	7	Environmental consulting services	
562910	4	Environmental remediation services	
115310	4	Estimating timber	
713940	4	<b>Exercise</b> centers	
532292	7	Exercise equipment rental	
451110	1	Exercise equipment stores	
811112	2	Exhaust system repair and replacement shops, automotive	
561710	4	Exterminating services	

BUSINESS ACTIVITY			F
451130	1	Fabric shops	
424310	1	Fabrics, textile (except burlap, felt), wholesaling	
811213	2	Facsimile machine repair and maintenance services	
621410	6	Family planning counseling services	
441229	8	Farm machinery, retail	
424910	1	Farm supplies wholesaling	
722211	1	Fast food restaurants	
444220	2	Feed stores	
237990	8	Fence construction contractors	
561730	4	Fertilizing lawns	
711310	3	Festival promoters	
238210	8	Fiber optic cable construction contractors	
522291	6	<b>Finance</b> companies	
523930	6	Financial investment or planning services	
313311	3	Finishing plants, broadwoven fabric	
561621	4	Fire alarm sales, installation, maintenance, or monitoring services	
454319	2	Firewood dealers, direct selling	
453998	2	Fireworks shops + \$50 State license	
487210	3	Fishing boat charter operation	
451110	1	Fishing supply stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	F
445220	1	<b>Fish</b> markets	
713940	4	Fitness centers	
531120	7	<b>Flea market</b> space, rental or leasing	
454390	8	Flea markets, direct selling - peddlers	
713210	8	Floating casinos (i.e., gambling cruises, riverboat casinos)	
238330	8	Floor laying, finishing, or refinishing construction contractors	
561422	4	Floral wire services	
453110	2	<b>Florists</b>	
453110	2	Flower shops	
561920	4	Flower show promoters	
424930	1	Flowers, wholesaling	
611512	6	Flying instruction	
445110	1	<b>Food</b> , grocery stores	
446191	1	Food, health supplement stores	
722330	1	Food carts, mobile	
722310	1	Food service contractors, concession operator, or cafeteria	
448210	2	Footwear stores	
424340	1	Footwear wholesaling	
115310	4	Forestry services	
532220	7	Formal wear rental	
812990	4	Fortune-telling services	
533110	7	Franchise agreements, leasing, selling or licensing only	
488510	3	Freight forwarder	
445230	1	Fruit and vegetable markets or stands, permanent	
454311	2	<b>Fuel oil</b> (i.e., heating) dealers, direct selling	
424720	1	Fuel oil wholesaling	
812210	4	Funeral homes	
532299	7	<b>Furniture</b> rental centers	
442110	1	Furniture and appliance stores, new	
561740	4	Furniture cleaning services	
811420	2	Furniture refinishing, repair, or reupholstery shops	
453310	2	Furniture stores, used	

		BUSINESS ACTIVITY	G
713290	8	Gambling device arcades or parlors, coin-operated	
562111	4	Garbage collection services	
444220	2	<b>Garden</b> centers	
811411	2	Garden equipment repair and maintenance services	
561730	4	Garden maintenance services	
444210	2	Garden power equipment stores	
532490	7	Garden tractor rental or leasing	
811490	2	Garment alteration and/or repair shops	
812320	4	Garment cleaning services	
237120	8	Gas main construction	
221210	8	Gas, natural, distribution - franchise	
424710	1	<b>Gasoline</b> bulk stations and terminals	
447110	1	Gasoline stations with convenience stores	
447190	1	Gasoline stations without convenience stores	
424720	1	Gasoline wholesaling (except bulk stations, terminals)	
452990	2	General stores	
541370	7	Geographic information system (GIS) base mapping services	
453220	2	Gift shops and greeting card shops	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	G
115111	4	Ginning cotton	
238150	8	<b>Glass</b> installation (except automotive) construction contractors	
811122	2	Glass shops, automotive	
444190	2	Glass stores	
442299	1	Glassware stores	
713910	4	<b>Golf</b> courses and country clubs	
713990	4	Golf courses, miniature, pitch-n-putt, driving ranges	
451110	1	Golf pro shops, sporting goods stores	
445299	1	Gourmet food stores	
311211	3	Grain mills	
541430	7	Graphic art and related design services	
424410	1	Groceries, general-line, wholesaling	
445110	1	<b>Grocery stores</b>	
624410	6	Group day care centers, child or infant	
623110	6	Group homes for the disabled	
561612	4	Guard services	
721199	1	Guest houses	
713990	4	Guide services	
451110	1	Gun shops, gunsmiths	

BUSINESS ACTIVITY			H
621491	6	HMO (health maintenance organization)	
812112	4	<b>Hair</b> stylist services, hairdresser	
448150	2	Handbag stores	
423710	1	Hardware (except motor vehicle) wholesaling	
444130	2	Hardware stores	
562112	4	Hazardous waste collection services	
446110	1	<b>Health</b> and beauty aids stores	
713940	4	Health club facilities, physical fitness	
446191	1	Health food stores	
721110	1	Health spas	
237990	8	Heavy construction equipment rental with operator	
532412	7	Heavy construction equipment rental without operator	
811310	2	Heavy machinery and equipment repair and maintenance services	
481211	3	Helicopter passenger carriers	
237310	8	Highway construction	
451120	1	Hobby shops	
551112	7	Holding companies	
452990	2	<b>Home</b> and auto supply stores	
442299	1	Home furnishings, miscellaneous retail	
621610	6	Home health care agencies	
444110	2	Home improvement centers	
621399	6	Home nursing services	
623110	6	Homes for the aged	
487110	3	Horse-drawn carriage operation	
621610	6	Hospice care services, in home	
524114	8	<b>Hospital</b> and medical service plans, direct (insurance)	
622110	6	Hospitals, general medical and surgical	
721199	1	Hostels	
453998	2	Hot tub stores	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	H
561110	4	<b>Hotel</b> management services	
721110	1	Hotels	
238990	8	House moving construction contractors	
454390	8	House-to-house direct selling	
561720	4	Housekeeping services	
442299	1	Housewares stores	
713990	4	Hunting clubs, recreational	
114210	4	Hunting preserves	

BUSINESS ACTIVITY			I
722213	1	Ice cream parlors	
722330	1	Ice cream truck vendors	
541213	7	<b>Income tax</b> return preparation services	
811310	2	Industrial equipment and machinery repair, maintenance services	
541710	7	Industrial research and development	
624410	6	Infant day care services	
518111	7	Information access services, on-line	
541512	7	Information management computer systems integration design services	
721191	1	Inns, bed and breakfast	
115112	4	<b>Insect</b> control for crops	
561710	4	Insect extermination services	
522220	6	Installment sales financing	
238310	8	Insulation construction contractors	
524210	7	<b>Insurance</b> agencies	
524114	8	Insurance carriers, health, direct	
524113	8	Insurance carriers, life, disability, direct	
524126	8	Insurance carriers, property and casualty, fidelity, surety, direct	
524127	8	Insurance carriers, title, direct	
524291	7	Insurance claims adjusting	
541410	7	Interior decorator, design services	
518111	7	<b>Internet</b> service providers (ISP)	
516110	7	Internet publishers	
561611	4	Investigators, private	
523930	6	Investment advice consulting services	

BUSINESS ACTIVITY			J
423850	1	Janitorial equipment and supplies wholesaling	
561720	4	Janitorial services	
811490	2	Jewelry repair shops	
448310	2	Jewelry stores	
423940	1	Jewelry wholesaling	
624310	6	Job counseling, vocational rehabilitation	
423930	8	Junk dealers, wholesaling	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	K
611620	6	Karate schools	
812910	4	Kennels, pet boarding Kerosene - see fuel oil	
811490	2	Key duplicating shops	
621492	6	Kidney dialysis centers and clinics	
611110	6	Kindergartens	
444190	2	Kitchen cabinet (except custom) stores	
337110	3	Kitchen cabinets, stock or custom wood, manufacturing	
442299	1	Kitchenware stores Knitting mills - see textile mills	

BUSINESS ACTIVITY			L
621399	6	LPNs' (licensed practical nurses) offices	
561330	4	Labor leasing services	
621511	6	Laboratories, medical	
541380	7	Laboratories, testing (except medical)	
423450	1	Laboratory equipment, dental and medical, wholesaling	
442299	1	Lamp shops, electric	
238990	8	<b>Land</b> clearing and drainage construction contractors	
531190	7	Land rental or leasing	
237210	8	Land subdividers and developers (except cemeteries)	
541370	7	Land surveying services	
541320	7	Land use planning services	
562212	4	Landfills	
541320	7	Landscape architectural services	
561730	4	Landscape installation, care and maintenance services	
812320	4	<b>Laundries</b>	
812310	4	Laundromats	
812331	4	Laundry services, linen supply	
541110	7	Law offices	
811411	2	<b>Lawn</b> and garden equipment repair and maintenance services	
561730	4	Lawn care services	
444220	2	Lawn supply stores	
532490	7	<b>Leasing</b> equipment	
532112	7	Leasing automobiles	
444190	2	Lighting fixture stores	
423610	1	Lighting fixtures, electric, wholesaling	
532111	7	Limousine rental without driver	
485320	3	Limousines for hire with driver (except taxis)	
442299	1	Linen stores	
448190	2	Lingerie stores	
424710	1	Liquefied petroleum gas (LPG) bulk stations and terminals	
454312	2	Liquefied petroleum gas (LPG) dealers, direct selling	
424720	1	Liquefied petroleum gas (LPG) wholesaling	
424520	1	Livestock auctions	
522310	6	<b>Loan</b> brokers' or agents' offices	
522291	6	Loan companies (i.e., consumer, personal, small, student)	
561622	4	Locksmith services	
113310	4	Logging	
517110	8	Long-distance telephone carriers (except wireless)	
517310	8	Long-distance telephone resellers (except satellite)	
488320	3	Longshoremen services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	L
<b>722410</b>	8	<b>Lounges</b> , cocktail	
<b>448320</b>	2	Luggage stores	
<b>423310</b>	1	Lumber (e.g., dressed, finished, rough) wholesaling	
<b>444190</b>	2	Lumber retailing yards	

BUSINESS ACTIVITY			M
<b>332710</b>	3	Machine shops	
<b>811310</b>	2	Machine tools repair and maintenance services	
<b>423420</b>	1	Machines, office, wholesaling	
<b>454390</b>	8	<b>Magazine</b> , sales or subscriptions, door-to-door	
<b>451212</b>	1	Magazine stands	
<b>424920</b>	1	Magazines wholesaling	
<b>561720</b>	4	Maid services	
<b>532420</b>	7	Mailing equipment rental or leasing	
<b>511140</b>	6	Mailing list compiling services	
<b>561110</b>	4	Management services (except complete operation of business)	
<b>531312</b>	7	<b>Managers'</b> offices, commercial real estate	
<b>531311</b>	7	Managers' offices, residential real estate	
<b>561920</b>	4	Managers, convention, trade fair or show	
<b>711410</b>	4	Managers, entertainers, public figures, sports figures	
<b>812113</b>	4	Manicurist services	
<b>423390</b>	1	Manufactured (mobile) homes wholesaling	
<b>453930</b>	2	Manufactured (mobile) home dealers	
<b>531190</b>	7	Manufactured (mobile) home parks, sites rental or leasing	
<b>31</b>	3	<b>Manufacturing</b> - food, beverages, tobacco products, textiles, apparel, leather goods	
<b>32</b>	3	<b>Manufacturing</b> - wood products, manufactured (mobile) homes, prefabricated (modular) buildings, paper, printing, petroleum products, chemicals, gases, dyes, plastics, synthetic rubber, synthetic fibers, fertilizer, pesticides, medicine, paint, soap, film, rubber products, clay and ceramic products, glass, cement, concrete products, mineral products, etc.	
<b>33</b>	3	<b>Manufacturing</b> - metals and metal products, small arms, ammunition, farm machinery, construction machinery, industrial machinery, commercial & service machinery, office machines, heating and air-conditioning equipment, tools, engines, pumps, elevators, computer and electronic products, communications equipment, audio and video equipment, instruments, timing devices, lighting equipment, appliances, electrical equipment, batteries, wire, transportation equipment and motor vehicles, trailers and campers, aircraft and parts, military equipment, home and office furniture, household products, medical equipment and supplies, jewelry, athletic goods, toys and games, signs, musical instruments, caskets, and Misc.	
<b>713930</b>	4	Marina	
<b>441222</b>	8	Marine supply dealers, boat dealers	
<b>423320</b>	1	Mason's materials wholesaling	
<b>444190</b>	2	<b>Masonry</b> (block, brick, stone) dealers	
<b>238140</b>	8	Masonry construction contractors	
<b>621399</b>	6	Massage therapist	
<b>448120</b>	2	Maternity shops	
<b>442110</b>	1	Mattress stores	
<b>812220</b>	4	Mausoleums	
<b>624210</b>	6	Meal delivery programs	
<b>445210</b>	1	<b>Meat</b> markets	
<b>424470</b>	1	Meats and meat products wholesaling	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	M
238210	8	Mechanical construction contractors	
541330	7	Mechanical engineering services	
531120	7	<b>Medical</b> building rental or leasing	
621111	6	Medical doctors' offices	
423450	1	Medical equipment and supplies wholesaling	
621511	6	Medical laboratories	
813410	1	Membership associations, civic or social	
812220	4	Memorial gardens (i.e., burial places)	
561421	4	Message services, telephone answering	
492210	5	Messenger service	
423510	1	Metals, ferrous and nonferrous, wholesaling	
561990	4	Meter reading services, contract	
311511	3	Milk processing	
423840	1	Mill supplies wholesaling	
713990	4	Miniature golf courses	
531130	7	Miniwarehouse rental or leasing	
722330	1	<b>Mobile</b> food stands	
531190	7	Mobile (manufactured) home parks, site rental or leasing	
453930	2	Mobile (manufactured) home dealers	
532120	7	Mobile home rental, except on site	
238990	8	Mobile home site setup and tie down construction contractors	
484220	3	Mobile home towing services	
517212	8	Mobile telephone communication carriers	
236115	8	<b>Modular</b> house assembly and installation on site, construction	
522390	6	Money order issuance services, not related to banking	
453998	2	<b>Monument</b> (burial marker) dealers	
423990	1	Monuments and grave markers wholesaling	
327991	3	Monuments and tombstone, cut stone manufacturing	
441221	8	Moped dealers	
532292	7	Moped rental	
522292	6	<b>Mortgage</b> banking (nondepository mortgage lending)	
522310	6	Mortgage brokers' or agents' offices (independent)	
812210	4	Mortuaries	
721110	1	<b>Motels</b>	
512199	4	Motion picture booking agencies	
512131	4	Motion picture theaters	
484110	3	<b>Motor</b> freight carrier, general	
441210	8	Motor home dealers	
532120	7	Motor home rental	
811310	2	Motor repair and maintenance services	
441221	8	Motor scooter dealers	
423120	1	Motor vehicle parts and accessories, wholesaling	
488410	3	Motor vehicle towing services	
423110	1	Motor vehicles wholesaling	
441221	8	Motorcycle dealers	
532292	7	Motorcycle rental	
811490	2	Motorcycle repair shops	
561730	4	Mowing services	
811112	2	Muffler repair and replacement shops	
611610	6	<b>Music</b> instruction	
451220	1	Music stores (e.g., cassette, compact disc, record, tape)	
532299	7	Musical instrument rental	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	M
811490	2	Musical instrument repair shops	
423990	1	Musical recordings wholesaling	
711130	4	Musicians, independent	

BUSINESS ACTIVITY			N
221210	8	Natural gas distribution systems - franchise	
621399	6	Naturopaths' offices (e.g., centers, clinics)	
448150	2	Neckwear stores	
451130	1	Needlecraft sewing supply stores	
621111	6	Neurologists' offices (e.g., centers, clinics)	
519110	7	News service, syndicate	
511120	6	Newsletter publishers	
541840	7	<b>Newspaper</b> advertising representatives (independent of media owners)	
711510	4	Newspaper columnists, independent (freelance)	
511110	6	Newspaper publishers	
424920	1	Newspapers wholesaling	
451212	1	Newsstands	
722410	8	<b>Night clubs</b> , alcoholic beverage	
424990	1	Novelties wholesaling	
453220	2	Novelty shops	
561310	4	Nurse registries	
444220	2	<b>Nursery</b> and garden centers	
424930	1	Nursery stock (except plant bulbs, seeds) wholesaling	
111421	4	Nursery stock growing	
621610	6	Nursing agencies, primarily providing home nursing services	
623110	6	Nursing homes	

BUSINESS ACTIVITY			O
621111	6	Obstetricians' offices	
621340	6	Occupational therapists' offices	
551114	7	Office, administrative (corporate, district, regional, subsidiary, head office)	
531000	7	<b>Office</b> building rental or leasing	
561720	4	Office cleaning services	
423420	1	Office equipment wholesaling	
532420	7	Office furniture rental or leasing	
442110	1	Office furniture stores	
423210	1	Office furniture wholesaling	
561320	4	Office help supply services	
811212	2	Office machine repair & maintenance services (except communication equip.)	
532420	7	Office machinery and equipment rental or leasing	
423420	1	Office machines wholesaling	
561110	4	Office management services, administrative	
424120	1	Office supplies (except furniture, machines) wholesaling	
453210	2	Office supply stores	
811191	4	<b>Oil</b> change and lubrication shops, automotive	
424710	1	Oil, petroleum, bulk stations and terminals	
424720	1	Oil, petroleum, wholesaling (except bulk stations, terminals)	
454311	2	Oil, heating, retail	
518191	7	On-line access service providers	
621111	6	Oncologists' offices	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	O
236115	8	Operative builders	
621111	6	Ophthalmologists' offices	
423460	1	<b>Optical</b> goods (except cameras) wholesaling	
446130	1	Optical goods stores (except offices of optometrists)	
518210	7	Optical scanning services	
621320	6	Optometrists' offices	
621210	6	Orthodontists' offices	
621111	6	Orthopedic physicians' offices	
621111	6	Osteopathic physicians' (except mental health) offices	
441222	8	Outboard motor dealers	
811490	2	Outboard motor repair shops	
541850	7	<b>Outdoor</b> display advertising services	
451110	1	Outdoor sporting equipment stores	

BUSINESS ACTIVITY			P
621999	6	Pacemaker monitoring services	
517211	8	Paging services	
811121	2	<b>Paint</b> shops, automotive	
444120	2	Paint stores	
424950	1	Painter's supplies wholesaling	
711510	4	Painters (i.e., artists), independent	
238320	8	Painting, exterior and interior, construction contractors	
812990		Palm reading services - PROHIBITED	
423930	1	Paper, scrap, wholesaling	
812930	4	Parking garages, lots, automobile	
441310	2	Parts and accessories dealers, automotive	
532299	7	<b>Party</b> rental supply centers	
445120	1	Party shops, convenience stores	
621111	6	Pathologists', neuropathological, offices	
561612	4	Patrol services, security	
522298	8	<b>Pawnshops</b>	
812990	4	Pay telephone equipment concession operators	
513210	8	Pay television networks - franchise	
621111	6	Pediatricians' offices	
454390	8	<b>Peddlers</b> , direct selling of merchandise (door-to-door, from vehicles or stalls, street vendors)	
611610	6	Performing arts schools (except academic)	
517212	8	Personal communication services (PCS), communication carriers	
561710	4	Pest control services	
812910	4	<b>Pet</b> boarding services	
812220	4	Pet cemeteries	
812910	4	Pet grooming services	
541940	7	Pet hospitals	
453910	2	Pet shops	
424990	1	Pet supplies (except pet food) wholesaling	
812910	4	Pet training services	
		Petroleum - see Gas or Oil	
424210	1	Pharmaceuticals wholesaling	
446110	1	Pharmacies	
424120	1	<b>Photocopy</b> supplies wholesaling	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
811212	2	Photocopying machine repair and maintenance services	
561439	4	Photocopying services	
812921	4	Photofinishing services, developing	
541922	7	Photographers, commercial	
541921	7	Photographers, portraits	
423410	1	<b>Photographic</b> equipment and supplies wholesaling	
532210	7	Photographic equipment rental	
811211	2	Photographic equipment repair shops	
443130	2	Photographic supply stores	
541921	7	Photography services, studios	
713940	4	Physical fitness facilities	
621340	6	Physical therapy offices	
621111	6	<b>Physicians'</b> (except mental health) offices	
621399	6	Physicians' assistants' offices	
621340	6	Physiotherapists' offices	
532299	7	<b>Piano</b> rental	
451140	1	Piano stores	
442299	1	Picture frame shops, custom	
453998	2	Picture frames, ready made - retail	
424310	1	Piece goods wholesaling	
451130	1	Piece goods stores	
237990	8	Pier construction	
237110	8	Pipeline (e.g., gas, oil, sewer, water) construction	
722110	1	Pizza parlors	
561310	4	Placement agencies or services, employment	
561730	4	Plant and shrub maintenance services	
621111	6	Plastic surgeons' offices	
423930	1	Plastics scrap wholesaling	
238220	8	<b>Plumbing</b> construction contractors - plumbers	
423720	1	Plumbing equipment, fixtures, supplies wholesaling	
444190	2	Plumbing supply stores	
621391	6	Podiatrists' offices	
561611	6	Polygraph services	
561790	4	<b>Pool</b> cleaning	
713990	8	Pool rooms	
488310	3	Port facility operation	
562991	4	Portable toilet renting and/or servicing	
236220	8	Post office construction	
445210	1	Poultry dealers	
444210	2	<b>Power</b> equipment stores, outdoor	
237130	8	Power line construction	
532490	7	Power washer rental or leasing	
561790	4	Power washing building exteriors	
624410	6	Pre-kindergarten, preschool centers	
238120	8	Precast concrete product placement construction contractors	
236116	8	Prefabricated building erection	
444190	2	Prefabricated building dealers	
323114	3	Print shops - commercial	
561611	4	Private detective services	
611110	6	Private schools, elementary or secondary	
451110	1	Pro shops (e.g., golf, skiing, tennis)	
541199	7	Process server services	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	P
621111	6	Proctologists' offices	
445230	1	<b>Produce</b> markets	
424480	1	Produce, fresh, wholesaling	
541511	7	Programming services, custom computer	
711310	4	Promoters of events	
		Propane - see Liquefied Petroleum Gas	
531000	7	Property manager	
446199	1	Prosthetic stores	
561730	4	Pruning services, ornamental tree and shrub	
623220	6	Psychiatric convalescent homes or hospitals	
621112	6	Psychiatrists' offices	
621330	6	Psychologists' offices	
541211	7	Public accountants' (CPAs) offices, certified	
541219	7	Public accountants' (except CPAs) private practices	
541820	7	Public relations services	
423990	1	Pulpwood wholesaling	
562991	4	Pumping cesspools and septic tanks	

BUSINESS ACTIVITY			Q
323114	3	Quick printing - duplicating	
811191	2	Quick-lube shops	
523999	6	Quotation services, securities	

BUSINESS ACTIVITY			R
721211	1	RV (recreational vehicle) parks	
532120	7	RV (recreational vehicle) rental or leasing	
441210	8	RV dealers	
711212	4	Racetracks (e.g., automobile, horse)	
541380	7	Radiation testing laboratories or services	
811118	2	Radiator repair shops, automotive	
517211	8	Radio paging services communication carriers	
811211	2	Radio repair and maintenance services	
515112	7	Radio stations	
562211	4	Radioactive waste collecting and/or disposal	
621111	6	Radiologists' offices	
541380	7	Radon testing laboratories or services	
482	8	Railroads	
327320	3	Ready-mixed concrete manufacturing and distributing	
531000	7	<b>Real estate – all types – residential and commercial</b> realtor, agent, broker, office, listing, rental, appraisal, manager, developer, escrow agent, miniwarehouses. [Real estate operators and lessors with under \$75,000 annual gross income exempt.]	
326212	3	Recapping tires	
451220	1	Record stores	
512240	4	Recording studios, sound	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	R
<b>713990</b>	4	<b>Recreational</b> day camps (except instructional)	
<b>423910</b>	1	Recreational equipment and supplies (except vehicles) wholesaling	
<b>532292</b>	7	Recreational goods rental	
<b>451110</b>	1	Recreational goods stores - retail	
<b>713940</b>	4	Recreational sports club facilities	
<b>441210</b>	8	Recreational vehicle (RV) dealers	
<b>532120</b>	7	Recreational vehicle (RV) rental or leasing	
<b>721211</b>	1	Recreational vehicle parks	
<b>441210</b>	8	Recreational vehicle parts and accessories stores	
<b>423110</b>	1	Recreational vehicles wholesaling	
<b>423930</b>	8	Recyclable material, junk, wholesaling	
<b>561310</b>	4	Referral agencies or services, employment	
<b>722330</b>	1	Refreshment stands, mobile	
<b>493120</b>	5	Refrigerated warehousing	
<b>562111</b>	4	Refuse collection services	
<b>562219</b>	4	Refuse treatment and disposal, nonhazardous	
<b>624310</b>	6	Rehabilitation job counseling and training, vocational	
<b>451211</b>	1	Religious book stores	
<b>532310</b>	7	Rent-all centers, miscellaneous rental	
<b>811</b>	2	<b>Repair services</b> (see type of operation)	
<b>561491</b>	4	Repossession services	
<b>561599</b>	4	Reservation services (e.g., airline, car rental, hotel, restaurant)	
<b>623110</b>	6	Rest, retirement homes	
<b>722110</b>	1	Restaurants, all types	
<b>44-45</b>		<b>Retail</b> (see type of operation)	
	8	<b>4411</b> Automobile dealers	
	8	<b>4412</b> Other motor vehicle dealers	
	2	<b>4413</b> Automotive parts, tire stores	
	1	<b>442</b> Furniture & home furnishing stores	
	2	<b>443</b> Electronics & appliance stores	
	2	<b>444</b> Building material, garden equipment & supply dealers	
	1	<b>445</b> Food & beverage stores	
	1	<b>446</b> Health & personal care stores	
	1	<b>447</b> Gasoline stations	
	2	<b>448</b> Clothing & clothing accessories stores	
	1	<b>451</b> Sporting goods, hobby, book & music stores	
	2	<b>452</b> General merchandise stores	
	2	<b>453</b> Miscellaneous store retailers [453998 – all other Misc. store retailers]	
	2	<b>454</b> Nonstore retailers, except peddlers	
<b>811420</b>	2	Reupholstery shops, furniture	
<b>713990</b>	4	Riding stables	
<b>713990</b>	4	Rifle clubs, recreational	
<b>713940</b>	4	Roller skating rinks	
<b>238160</b>	8	<b>Roof</b> spraying, painting or coating, construction contractors	
<b>444190</b>	2	Roofing material dealers, retail	
<b>423330</b>	1	Roofing materials (except wood) wholesaling	
<b>721310</b>	1	Rooming and boarding houses	
<b>561740</b>	4	Rug cleaning services	
<b>442210</b>	1	Rug stores, retail	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	S
441222	8	Sailboat dealers	
532292	7	Sailboat rental	
713930	4	Sailing clubs	
444190	2	Sand, retail	
423320	1	Sand wholesaling	
722211	1	Sandwich shops	
424490	1	Sandwich wholesaling	
562212	4	Sanitary landfills	
444112	2	Satellite antenna sales & installation	
811411	2	Saw repair and maintenance	
321113	3	Sawmills	
611	6	<b>Schools</b> (see type)	
424460	1	Seafood (except canned, packaged frozen) wholesaling	
445220	1	Seafood markets	
561410	4	Secretarial services	
523120	6	Securities brokers' offices	
561621	4	<b>Security</b> alarm systems sales with installation, maintenance, or monitoring services	
561612	4	Security guard services	
531000	7	Self-storage warehousing	
238220	8	Septic system construction contractors	
562991	4	Septic tank cleaning services	
447190	1	Service stations, gasoline	
562998	4	Sewer cleaning and rodding services	
221320	4	Sewer systems	
811490	2	Sewing, alterations	
443111	2	Sewing machine stores, household-type	
451130	1	Sewing supply stores	
811430	2	<b>Shoe</b> repair shops	
448210	2	Shoe stores (except bowling, golf, spiked)	
451110	1	Shoe stores, specialty sports footwear	
424340	1	Shoes wholesaling	
485999	3	Shuttle services (except employee bus)	
238170	8	Siding construction contractors	
444190	2	Siding dealers	
487210	3	Sightseeing boat operation	
487110	3	Sightseeing bus operation	
238990	8	<b>Sign</b> contractors, installation (on buildings)	
234110	8	Sign erection (i.e., highway, street) contractors	
541890	7	Sign lettering and painting services	
522291	6	Small loan companies	
722213	1	Snack bars, soda fountains, fixed location	
722330	1	Snack stands, mobile	
424490	1	Soft drinks wholesaling	
453220	2	Souvenir shops	
713940	4	Spa - health club	
621340	6	Speech therapists' offices	
532292	7	<b>Sporting</b> goods rental	
451110	1	Sporting goods stores	
711310	4	Sports event managers, promoters	
711410	4	Sports figures' agents or managers	
453210	2	Stationery stores	
424120	1	Stationery supplies wholesaling	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	S
722110	1	Steak houses	
423510	1	Steel wholesaling	
561410	4	Stenographic services	
443112	2	Stereo stores	
488320	3	Stevedoring services	
523120	6	Stock brokers' offices	
454390	8	<b>Street vendors</b> (except food)	
722330	1	Street vendors, food	
445110	1	Supermarkets	
452910	2	Superstores (food and general merchandise)	
621111	6	Surgeons' (except dental) offices	
541940	6	Surgeons' offices, veterinary	
621210	6	Surgeons', dental, offices	
423450	1	Surgical supplies wholesaling	
541370	7	<b>Surveying</b> and mapping services (except geophysical)	
423490	1	Surveying equipment and supplies wholesaling	
541360	7	Surveying services, geophysical	
611620	6	Swimming instruction	
561790	4	Swimming pool cleaning and maintenance	
238990	8	Swimming pool construction contractors	
453998	2	Swimming pool supply stores	
423910	1	Swimming pools and equipment wholesaling	

		BUSINESS ACTIVITY	T
448190	2	T-shirt shops, custom printed	
451110	1	Tackle shops (fishing)	
811490	2	Tailor shops, alterations only	
812199	4	Tanning salons	
423990	1	Tapes, prerecorded, audio or video, wholesaling	
812199	4	Tattoo parlors	
722410	8	Taverns (i.e., drinking places)	
561440	4	Tax collection services on a contract or fee basis	
541213	7	Tax return preparation services	
485310	3	Taxicab services	
711510	4	Taxidermists, independent	
517212	8	<b>Telecommunications</b> carriers, cellular telephone	
517110	8	Telecommunications carriers, wired	
532490	7	Telecommunications equipment rental or leasing	
237130	8	Telecommunications line construction (e.g., telephone, telegraph)	
541618	7	Telecommunications management consulting services	
517110	8	Telecommunications networks, wired	
517310	8	Telecommunications resellers	
517910	7	Telecommunications specialized services (e.g., for deaf, telemetry)	
238210	8	Telecommunications wiring installation contractors	
513310	8	Telegram services	
561422	4	Telemarketing bureaus	
561421	4	<b>Telephone</b> answering services	
561499	4	Telephone billing & collection services	
541870	7	Telephone directory distribution services, door-to-door	
511140	6	Telephone directory publishers	
811213	2	Telephone equipment repair and maintenance services	
423690	1	Telephone equipment wholesaling	
561422	4	Telephone solicitation services on a contract or fee basis	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	T
443112	2	Telephone stores (including cellular)	
541840	7	<b>Television</b> advertising representatives	
443112	2	Television and radio stores	
515120	7	Television broadcasting stations	
511120	6	Television guide publishers	
517510	8	Television operations, closed circuit	
532210	7	Television rental	
811211	2	Television repair services	
561320	4	Temporary employment services	
713940	4	Tennis club facilities	
561710	4	Termite control services	
313210	3	Textile mills	
424310	1	Textiles wholesaling	
711110	4	<b>Theaters</b> , live theatrical production	
512131	4	Theaters, motion picture	
711310	4	Theatrical production managers, organizers, promoters	
713110	4	Theme parks, amusement	
453310	2	Thrift shops, used merchandise	
561599	4	Ticket agencies, amusement, sports, theatrical, travel	
444190	2	Tile stores, ceramic	
423990	1	Timber and timber products (except lumber) wholesaling	
115310	4	Timber valuation	
321114	3	Timber, structural, treating	
561599	4	Time share exchange services, condominium	
441320	2	<b>Tire</b> dealers, automotive	
811198	2	Tire repair shops (except retreading), automotive	
326212	3	Tire retreading, recapping or rebuilding	
423130	1	Tires, motor vehicle, wholesaling	
541191	7	<b>Title</b> companies, real estate, abstract	
524127	8	Title insurance carriers, real estate, direct	
424940	1	Tobacco products wholesaling	
453991	2	Tobacco stores	
325992	3	Toner cartridges rebuilding	
487110	3	<b>Tour</b> bus, scenic and sightseeing, operation	
561520	4	Tour operators	
713990	4	Tourist guide services	
721199	1	Tourist homes	
812331	4	Towel supply services	
488410	3	Towing services, motor vehicle	
562910	4	Toxic material removal contractors	
451120	1	<b>Toy</b> stores	
811310	2	Tractor, farm or construction equipment repair and maintenance	
532490	7	Tractor, farm or garden, rental or leasing	
811411	2	Tractors, lawn and garden repair and maintenance services	
561920	4	Trade show managers, organizers, promoters	
531190	7	<b>Trailer</b> park or court, residential	
532120	7	Trailer rental or leasing	
811113	2	Transmission repair shops, automotive	
562111	4	Trash collection services	
561510	4	<b>Travel</b> agencies	
721211	1	Travel trailer campsites	
441210	8	Travel trailer dealers	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	T
561730	4	Tree services, planting, trimming, removal	
453998	2	Trophy shops	
532120	7	<b>Truck</b> rental or leasing	
811111	2	Truck repair shops, general	
447190	1	Truck stops	
484220	3	Trucking, local	
488490	3	Trucking terminals, independently operated	
811118	2	Tune-up shops, automotive	
811490	2	Tuning and repair of musical instruments	
532220	7	Tuxedo rental	
561410	4	Typing services	

BUSINESS ACTIVITY			U
621512	6	Ultrasound imaging centers	
238910	8	Underground tank removal construction contractors	
812210	4	Undertaker services	
812331	4	Uniform supply services	
448190	2	Uniform stores (except athletic)	
451110	1	Uniform stores, athletic	
812112	4	Unisex hair stylist shops	
811420	2	Upholstery (except motor vehicle) repair services	
561740	4	Upholstery cleaning services	
451130	1	Upholstery materials stores	
811121	2	Upholstery shops, automotive	
621111	6	Urologists' offices	
441120	8	Used car dealers	
423110	1	Used cars wholesaling	
453310	2	Used merchandise stores (except pawnshops)	
423140	1	Used parts, motor vehicle, wholesaling	

BUSINESS ACTIVITY			V
721214	1	Vacation camps	
443111	2	Vacuum cleaner stores, household-type	
452990	2	Variety stores	
445230	1	Vegetable markets	
424480	1	Vegetables, fresh, wholesaling	
454210	2	Vending machine merchandisers, sale of products	
541940	7	Veterinary services	
811211	2	Video cassette recorder (VCR) repair services	
713120	8	Video game arcades (except gambling)	
713290	8	Video poker, gambling - PROHIBITED	
532210	7	Video recorder rental	
532230	7	Video tape rental stores	
451220	1	Video tape stores	
541921	7	Video taping services, special events	
446191	1	Vitamin stores	
561421	4	Voice mailbox services	
621340	6	Voice pathologists' offices	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	W
238320	8	Wall covering or removal construction contractors	
444120	2	Wallpaper and wall coverings stores	
493110	5	<b>Warehousing</b> and storage, general merchandise	
493130	5	Warehousing, farm products (except refrigerated)	
493120	5	Warehousing, refrigerated	
531130	7	Warehousing, self storage, miniwarehouses	
562112	4	<b>Waste</b> collection services, hazardous	
562111	4	Waste collection services, nonhazardous solid	
221320	4	Waste collection, treatment, and disposal through a sewer system	
562213	4	Waste (except sewage) treatment facilities,	
811490	2	Watch repair shops without retailing new watches	
448310	2	Watch shops	
811412	2	<b>Water</b> heater repair and maintenance services	
237110	8	Water main and line construction	
532292	7	Water ski rental	
561990	4	Water softener services	
221310	4	Water supply systems	
237110	8	Water well drilling construction contractors	
424490	1	Water, bottled (except water treating), wholesaling	
812990	4	Wedding chapels (except churches), wedding planning	
541921	7	Wedding photography services	
561730	4	Weed control and fertilizing services (except crop)	
812191	4	<b>Weight</b> loss centers, non-medical	
713940	4	Weight training centers	
811310	2	Welding repair services	
237990	8	Wharf construction	
488310	3	Wharf operation	
811118	2	Wheel alignment shops, automotive	
532291	7	Wheel chair rental	
42	1	<b>Wholesale</b> (see type of product)	
423990	1	Wholesale - Miscellaneous Durable goods	
424990	1	Wholesale - Miscellaneous Nondurable goods	
448150	2	Wig and hairpiece stores	
424990	2	Wigs wholesaling	
561720	4	<b>Window</b> cleaning services	
811490	2	Window shade repair and maintenance shops	
444190	2	Window stores	
811122	2	Window tinting, automotive	
442291	1	Window treatment stores	
561422	4	Wire services (telemarketing services), floral	
423990	1	Wood products (e.g., chips, posts, shavings, ties) wholesaling	
561410	4	Word processing services	
488410	3	Wrecker services (towing services), motor vehicle	
238910	8	Wrecking, buildings or other structures, construction contractors	

NAICS CODE	RATE CLASS	BUSINESS ACTIVITY	X
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<b>541380</b>	7	X-ray inspection services	
<b>621512</b>	6	X-ray laboratories, medical or dental	
<b>423450</b>	1	X-ray machines and parts, medical and dental, wholesaling	

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BUSINESS ACTIVITY			Y
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<b>713930</b>	4	Yacht basins, operation	
<b>713930</b>	4	Yacht clubs	
<b>532292</b>	7	Yacht rental without crew	
<b>424310</b>	1	Yard goods, textile wholesaling	

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BUSINESS ACTIVITY			Z
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<b>712130</b>	4	Zoos, aquariums, wild animal parks	
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