

## BUSINESS DESCRIPTION/ACTIVITY – NAICS CODES/TAX CLASS

11-Agriculture Forestry, and Fishing		
111.1	Agriculture, Forestry, and Animal production	Agriculture, Plant Based Farming, Forestry, Animal Production, Animal Raising
1114.1	Greenhouse, Nursery and Horticulture Production	Nursery Stock and Flowers, Growing Crops Under Cover

23-Construction and Contractors		
22114.2	Solar Electric Power	Solar Electric Power Generation
2213.2	Water Treatment (SOS)	Water, Wastewater, Sewage Treatment Operators
22822.2	HVAC Contractor (SOS)	Conditioned Air Contractor
2354.4	Construction Consultant	Construction Consultant
2360.2	Building Construction	Construction, Renovations, Maintenance, Handyman
23611.2	General Contractor (SOS)	General and Residential Contractors
2370.3	Heavy Construction	Land Subdivision, Highway, Street, Bridge
2371.3	Utility Construction (SOS)	Water and Sewer Lines
2380.2	Specialty Contractor	Concrete, Structure, Framing, Mason, Roof, Siding Deck, Lighting, Special Installation, Pool Construction
23821.2	Electrician (SOS)	Electrical Contractors, Low Voltage Contractors
23822.2	Plumber (SOS)	Plumbing Contractors, Plumbers
2383.2	Finishing Contractor	Drywall, Insulation, Painting, Flooring, Window, Display
23835.2	Carpentry Shop, Woodworking	Additions, Alterations, Maintenance and Repairs

31,32,33-Manufacturing		
311.1	Manufacturing	Non-Bakery Food and Textile
311811.1	Retail Bakeries and Pastry Shops	Fresh or Frozen Bread, Other Bakery Products
31212.3	Alcoholic beverage production	Brewing of Beer, Ale, Lager, Malt Liquors, Wine, Spirits, and Other Alcoholic Beverages
3122.5	Tobacco Product Manufacturing	Stemming and Redrying Tobacco and/or Manufacturing Cigarettes or Other Tobacco Products
3150.1	Apparel Manufacturing, except Tailors and Dressmakers	Fabric Production, Yarn, and Thread production, Weaving and Other
31521.1	Tailors and Dressmakers	Tailors and Dressmakers
3200.3	Manufacturing	Metal Fabrication, Pesticides, Paint, Chemical, Plastic
3210.3	Wood Product Manufacturing	Wood Manufacturing, except Sawmills and Wood Preservation
3220.3	Paper Manufacturing	Paper or Pulp Manufacturing
3231.3	Printing and Related Support Activities	Print Manufacturing, except Photocopying and Duplicating Services (instant printing)
3254.3	Pharmaceutical and Medicine Manufacturing	Pharmaceutical and Medicine Manufacturing
3270.3	Concrete, Clay, Stone, Glass, and other Nonmetallic Mineral Product Manufacturing	Nonmetallic Mineral Product Manufacturing
3330.5	Manufacturing	Heavy Machinery
3340.4	Manufacturing	Medical Machines and Devices, Prosthetics, Audio Equipment
3350.4	Electrical Equipment, Appliance and Component Manufacturing	Other Non-Automotive Electrical Manufacturing
3360.4	Motor Vehicle and Other Transportation Equipment Manufacturing	Motor Vehicle and Other Transportation Equipment Manufacturing
3370.4	Furniture and Related Product Manufacturing	Furniture Manufacturing
3390.1	Other Miscellaneous Manufacturing	Other Miscellaneous Manufacturing not listed above
339116.3	Dental Laboratories	Dental Laboratories

3395.3	Sign Manufacturing	Sign Manufacturing, Custom and General Production
--------	--------------------	---

42-Wholesale		
42.1	Wholesale	Durable Goods, Software, Clothing, Apparel
42.2	Wholesale	Machinery
42.3	Wholesale	Audio/ Video Dup, Testing Equip, Printer Parts
42.4	Wholesale	Stone, Clay, Glass, Granite, Cabinets (Natural Goods) Petroleum
42.5	Wholesale	Flooring & Janitorial Supplies
42441.1	Farmer's Market	Agricultural and Related Products Produced Off-Premises

44,45-Retail Sale		
44111.1	New Auto Dealer	NEW Car, RV Motorcycle, Boat, Gold Cart & Other Motor Vehicle Dealers
44112.1	Used Auto Dealer (SOS)	USED Car, RV Motorcycle, Boat, Gold Cart & Other Motor Vehicle Dealers
4413.2	Auto Parts, Tire Stores	Automotive Parts, Accessories, Tire Stores
4420.2	Home Furnishing Store	Furniture, Floor Cover, Window/Glass, Linen, Lamp, Picture Frame, Mattress
4441.1	Home Centers	Hardware Stores, Paint and Wallpaper stores,
44418.2	Building Material Dealers	Lumber Yards, Wood, or Ceramic Tile Flooring Stores
4442.1	Lawn & Garden Store	Lawn & Garden Equipment & Supply Stores
4449.2	Electronic & Appl. Store	Electronic, Appliance stores
44511.1	Supermarkets and Other Grocery	Supermarkets and Other Grocery (except Convenience) Stores
445132.1	Vending Machine Operators	Vending Machine Operators
4452.1	Specialty Food Stores	Butchers, Markets, and Other Specialty Food with no Dining
4453.5	Beer, wine, and liquor stores	Retail Package Alcohol, With No Onsite Drinking
445711.1	Convenience Food Stores	Gas Station and Stand-Alone Convenience Food Stores
4461.1	Health and Personal Care Stores	Retail for Personal health and care, without Onsite Gym
44611.1	Pharmacists (SOS)	Pharmacists, Pharmacies & Drug Stores
44612.2	Beauty Supply Retail	Cosmetics, Beauty Supplies, & Perfume Stores
44613.2	Optical Goods Retail (SOS)	Eyeglass Dealer, Dispensing Opticians
44618.1	Health Supplement Shop	Vitamins, Protein, and Other Supplements
44619.1	Medical Equipment Retail	Prosthetics, Medical Equipment
446199.1	Hearing Aid Dealer (SOS)	Hearing Aid Dealers, Dispensers, and Stores
4471.2	Gas Station	Gas Stations
4481.2	Clothing Retail	Clothing Stores and Related Accessories
4482.2	Shoe Retail	Shoe Stores and Shoe Repair
4483.2	Jewelry Retail	Jewelry, Precious Metals
44832.2	Luggage and Leather Goods Stores	Luggage and Leather Goods Stores
4510.2	Sporting Goods, Hobby, Book, and Music Stores	Specific Hobby Based Retail
4511.2	Other Specific Merchandise	Specific Merchandise Not Mentioned above
4520.2	General Merchandise	Department Stores, Dollar General, Trading Post
45291.2	Warehouse Clubs and Supercenters	Warehouse Clubs and Supercenters
45390.1	Miscellaneous retail	Miscellaneous Retail Not Mentioned above
45391.1	Pet and Pet Supply Stores	Pet and Pet Supply Stores
453991.2	Cigar, Tobacco, and Other Smoker's Supply Stores	Cigar, Tobacco, and Other Smoker's Supply Stores
453992.1	Art Dealers	Art Dealers
453998.2	Swimming Pool and Pool Supply Stores	Swimming Pool and Pool Supply Stores
453999.2	Permanent Fireworks Shop	Permanent Fireworks Shop
4541.3	Online Shopping	Electronic Shopping, Mail-Order, Television Network Shopping
4543.3	Direct selling	Door-to-Door Sales & Related Activities
4593.1	Florists	Florists
45941.2	Office Supplies Stores	Office Supplies Stores
45942.2	Gift, Novelty and Souvenir Stores	Gift, Novelty, and Souvenir Stores

459510.1	Resale Stores	Antiques Shop
----------	---------------	---------------

**48,49-Transportation and Warehousing**

4811.1	Transport, Logistics	Airports, Freight, Hauling, Logistics, Distribution Service
4821.1	Rail Transportation Company Office	Offices of Rail Transportation and Support Offices
48411.1	General Freight Trucking	Standard Box Freight and Similar Freight
48422.1	Specialized Freight	Refrigerated Freight, Liquid Freight, Oil and Fuel Freight
4853.2	Taxi & Limo Service	Taxi & Limousine Services
4855.2	Charter Bus Industry	Charter Bus Industry
485991.2	Special Needs Transportation	Special Needs Transportation
4882.1	Rail Yards, Rail and Train Service and Repair	Rail Yards, Rail and Train Service and Repair
48841.2	Motor Vehicle Towing and Wrecker Services	Motor Vehicle Towing and Wrecker Services
4885.2	Freight Transportation Arrangement Agents and Brokers	Freight Transportation Arrangement Agents and Brokers
4921.1	Courier and Delivery	Shipping, UPS, FedEx, & Related Courier/ Delivery Services
49311.1	General Warehousing	Industrial Warehouse, Refrigerated Warehouse,

**51-Information, Publishing, Recording**

5111.4	Publishers, Print	Newspaper, Periodical, Book, Directory Publishers, Print Shops
5112.4	Software Publisher	Software Publishers
5121.3	Audio/ Video Production	Production, Editing
51213.4	Motion Picture theaters and Drive-Ins	Motion Picture theaters and Drive Ins
5122.4	Sound Recording	Sound Recording
5161.5	Radio & TV Broadcasting	Radio Networks, Television Broadcasting
5162.5	Cable and Other Subscription Distribution	Cable and Other Subscription Distribution
51711.5	Telecommunication or Cellular	Wired, Wireless, Satellite, Dial Up Communications, Internet Providers
5178.5	Telecommunication Antennae and Towers	Telecommunication Antennae and Towers
5182.3	Data Services	Data Processing, Hosting, & Related Services

**52-Finance and Insurance**

5221.5	Commercial Banks	Commercial Bank, Credit Union, Savings Institution
5222.5	Non-deposit Credit	Sales Financing, Consumer Lending, & Other Related
5222.5R	Pawnshops	Pawnshops, Title Pawns
5223.5	Other Credit Interim	Mortgage & Loan Brokers, Check Cashing
5230.5	Investment Activities	Investment Banking, Securities & Commodity Brokers & Dealers, Portfolio Management, Investment Advice
5239.5	Financial Services	Market Investment Advisory
5241.5	Insurance Underwriter	Insurance Underwriter
5242.5	Insurance Agencies	Insurance Agencies, Brokerages, & Other Insurance Related Activities

**53-Real Estate and Rental**

5311.5	Real Estate Lessor	Lessor of Buildings, Dwellings, Property
5311.6	Real Estate Investment	Real Estate Investment, Real Estate Developers
53113.5	Self-storage	Mini warehouses
5312.5	Real Estate Office	Offices of Real Estate Agents and Brokers
5313.5	Real Estate Activities	Property Managers, Appraisers, Listings, Escrow
5321.2	Auto Rental & Leasing	Automobile Rental & Leasing
5322.3	Consumer Goods Rental	Consumer Goods, Party Equipment, Formal Wear, Videos, Rental Centers
5324.2	Heavy Machinery Rental	Commercial and Industrial Machinery and Equipment Rental and Leasing

**54-Professional, Scientific, and Technical Services**

54111P.4	Lawyers	Offices of Lawyers
54119P.3	Other Legal Service	Notary, Paralegal, Process Server
54121.4	Accountants (SOS)	Accounting Services
5413.3	Interior Design (SOS)	Interior Design
54131P.4	Architect (SOS)	Architectural Services
54132P.4	Landscape Architect (SOS)	Landscape Architects
54133P.4	Engineer (SOS)	Engineering Services
541350.3	Building Inspection	Building Inspection Services
54137P.4	Land Surveying (SOS)	Surveying and Mapping Services
54138.4	Testing Laboratories	Testing Laboratories
5414.3	Graphic Design	Graphic Design, Business Signs, Business Cards
5415.3	Computer System Design	Computer Programming, Engineering, Web Design, Networking, Software
5416.3	Consulting Services	Consultants
54171.5	Research & Development	Research and Development for Medical, Physical, Engineering, and Life Sciences
5418.1	Sales Representative	Manufacturing Sales Representative
54181.3	Advertising, Marketing,	Advertising, Public Relations, Marketing, Sales
5419.3	Pro, Sci, Tech Service	Photography, Video, Survey Conducting, & Industrial Design
541921.3	Photography studio	Photography studio
54193.4	Language Translator	Translations & Interpretation Services
54194P.3	Veterinarian (SOS)	Veterinary Services

#### 55-Management

5511.6	Management of company	Holding Companies, Corporate Subsidiary, and regional offices
55239.5	Mortgage Management	Mortgage Management

#### 56-Administrative, Support, waste management, Remediation Services

5611.4	Administrative Office	Provides Office Administrative Services to Companies
5613.5	Employment Services	Employment Placement, Temp Agency, Outsourcing & Other Related Services
5614.3	Business Support	Document Prep, Call Center, Collection Agency, Billing, Repossession, Payment Processing, Credit Agency, Subscription Fulfillment
561439.3	Internet Cafe	Internet Based Services, On-site PC rental Services, and Office Product Rental Service
5615.1	Travel Services	Travel Agencies, Tours, Reservations, & Related Services
56161.3	Investigation (SOS)	Private Detective, Security Guard, Patrol Services
56162.3	Locksmith, Alarms	Security System, Locksmith Services, Fire Protection
56171.3	Pest Control	Exterminating & Pest Control Services
56172.3	Janitorial Services	Janitorial, Maid Services
56173.3	Landscaping Services	Landscaping Services, Tree Removal
56174.3	Carpet Cleaning	Carpet & Upholstery Cleaning Services
56179.3	Service to Buildings	Exterior Building Cleaning, Pressure Washing, Swimming Pool Service
5619.1	Trade Show Management	Managers, Organizers, Promoters of Trade Shows and Similar Events
56199.6	Auctioneers (SOS)	Estate Sales, Auctioneers
5620.3	Waste Management	Waste Collection, Remediation, Septic Tank, Grease Trap Cleaning

#### 61-Educational Services

6111.3	Elem & Secondary Edu.	Montessori, Private, Religious, Elementary & Secondary Schools
6114.3	Job Training Programs	Online, Educational, Employment, Certification
61161.5	Fine Arts Education	School – Art, Ballet, Dance, Drama, Music, Performing Arts, & Related Activities
61162.3	Sport, Rec Instruction	Sports Instruction, Horse Riding
61163.3	Language Schools	Language Schools
611691.3	Tutoring	Exam Preparation & Tutoring
611692.3	Auto Driving School	Automobile Driving School
611699.5	Misc. Instruction	CPR, Self Defense, Martial Arts, Yoga

6117P.3	Education Support	Educational Support Services
---------	-------------------	------------------------------

62-Health care and social assistance

6211P.5	Medical Doctor	Medical Doctors
62121P.5	Dental Office (SOS)	Dentists
62131P.5	Chiropractor (SOS)	Chiropractic Examiners
62132P.5	Optometrists (SOS)	Optometrists
62133P.5	Mental Health (SOS)	Psychologist, Professional Counselors, Social Workers, and Marriage/Family Therapists
62134P.5	Therapists (SOS)	Offices of Physical, Occupational, & Speech Therapists, & Audiologists
62138P.5	Dietitians (SOS)	Dietitians
62139P.5	Podiatrists (SOS)	Podiatrists
621399P.5	Nurses (SOS)	Licensed Practical Nurses, Registered Nurses
6214.5	Outpatient Care Centers	Family Planning, Health, Dialysis, Clinics, Laboratory
6215.5	Medical and Diagnostic Laboratories	Medical and Diagnostic Laboratories
6216.5	Home Health Care	Home Health Care Services
62191.5	Ambulance Services	Ambulance Services
621991.5	Blood and Organ Banks	Blood and Organ Banks
6220.5	Hospitals	General Medical, Surgical, Specialty Hospitals
6231.5	Nursing Care (SOS)	Nursing Care, Residential Care, Retirement Home, Hospice, Nursing Home Administrators, CCR Nursing
6232.5	Residential Mental Health	Residential Mental Health with Substance Abuse facilities
623312.5	Assisted Living	No Onsite Nursing
6239.5	Personal Care Homes	Onsight Nursing
6241.2	Social Assistance	Child, Youth, Elderly, Individual, Family Social Assistance & Food Banks
6242.2	Community Food and Housing	Emergency and Other Relief Services
6244.2	Child Day Care Service	Child Day Care Services

Arts, entertainment, and recreation

7111.3	Performing Arts Company	Theater, Dance, Music, and Other Performing Arts Companies
7111R.3	Adult Entertainment	Adult Entertainment
7112.3	Athletic Trainer (SOS)	Athletic Trainers
7113.3	Event Promoters	Concert, Performing Arts, Sports Promoters
7114.4	Talent Agents	Agents & Managers for Athletes, Entertainers, Artists, & Other
7115.4	Artists & Writers	Artists, Writers, Performers, Producers
71151.3	Taxidermy	Taxidermy
7121.3	Museums & Similar Institutions	Museums, Historical Sites, Botanical Gardens, & Similar Institutions
71312.5	Amusement Arcades	Amusement Arcades, Video Game, Tabletop, Hobby Arcades
71391.5	Golf Course	Golf Course
71394.5	Fitness and Recreational Sports Centers	Water slides and Wave pools, Ice Rink or roller Skating, Fitness Center, Batting Cages, Paintball Competition Courses
71395.5	Bowling Center	Bowling Alley and Bowling Centers
71399.5	Other Amusement and Recreation	Archery or Shooting Ranges indoors, Mini Golf, Recreation Day camps, Horse Riding stables, Driving Cages
71399R.5	Billiard and Pool halls	Billiard Parlors and Rooms for Recreation

72-Food Services

72110.2	Hotels	Hotels Without Casinos, No Extended Stay
721191.2	Bed & Breakfast Inn	Short Term Stay in Private Homes or Small Buildings converted
722213.3	Specialty Shops	Coffee Shops, Donut Shops, Ice Cream, and Bagel
72232.1	Caterers	Caterers
72233.2	Mobile Food Service	Beverage Stands, Lunch Wagons, Street Vendors
72241.5	Karaoke Food Service	Karaoke Food Service
722511.2	Full-Service Eating	Full-Service Restaurants
722513.2	Limited- Service Eating	Fast-Food, Carryout, Drive-in, & Related Services

7724.5	Bars, Taverns and Other Drinking Places	Drinking Places for Alcoholic Beverages with limited food
--------	---	---

81-Other		
----------	--	--

8111.2	Auto Maintenance	Auto Repair, Detailing, Paint Shop, Car Wash, Oil/ Lube
811192.2	Automotive Car Washes	Automotive Car Washes
811198.2	Auto Emissions Testing	Auto Emissions Testing
8112.4	Electronic and Precision Equipment	Electronic and Precision including Equipment Repair and Maintenance
8113.2	Commercial and Industrial Machinery	Commercial and Industrial Machinery including Equipment Repair and Maintenance
81131.2	Miscellaneous Auto Maintenance	Tractor Repair, Welding Services, etc.
8114.2	Other Non-Auto Maintenance	Furniture, Home Appliance
811411.2	Home and Garden Repair	Household or Garden Appliances Repair or Services
81143.2	Alterations, Shoe Repair	Attire Alterations, custom work, Shoe Repair and Modifications
81149.2	Specialized Repair	Jewelry, Clocks, Instruments, Bicycles and Other Specialized Repair
81211.3	Hair, Nail, Skin Care (SOS)	Barber, Beauty, Nail Salons, Cosmetologist
812199.5	Other Personal care	Tanning Salon, Day Spa, Makeup artist
812199R.5	Massage, spa (SOS)	Massage Parlors, Spa Studios, Masseuses
81221.3	Death Care Service (SOS)	Funeral homes & Services that can Issue Death Certificates
81222.3	Burial Locations	Cemeteries, Mausoleums, Crematories, and other Burial Locations
8123.3	Dry Cleaning & Laundry	Laundry Services that can be Coin or Card operated, Drop-off or Pick-up services for Dry Cleaning
8129.3	Other Personal Services	Other Personal Services-Pet Care (except Vet), Party Planning & Related Services
81293.5	Parking Lots and Garages	Event Parking by the Hour, Day, or Longer
81299.5	Bail Bond or Bondsperson Services	Bail Bond Services, Surety, Title bond,
812990.3	Doula Services	Birthing Aid Services, Doula Services
8131CE.0	Church or Religious Assembly	Religious Places of Assembly or Gathering,
8132NE.0	Non-Profits	Non- Profit Organizations, Charitable Organizations
8134E.0	Civic and Social Organizations	Fraternal Lodges, Veterans Membership Organizations, and Other Civic and Social Organizations
8139.1	Advocacy Organizations	Business, Professional, Labor, Political, and Similar Organizations

92114.4	Correctional Institutions	Private Prison, Jail, Juvenile Corrections or movement of Prisoners
---------	---------------------------	---