



## NAICS Codes for Principal Business Activity for New York State Tax Purposes

Select the code that best matches your primary business activity. Listings are arranged by type of industry.

**Agriculture, Forestry, Fishing and Hunting****Crop Production**

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

**Animal Production**

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production (including breeding of cats, dogs, & horses)

**Forestry and Logging**

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

**Fishing, Hunting and Trapping**

- 114110 Fishing
- 114210 Hunting & Trapping

**Support Activities for Agriculture and Forestry**

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

**Mining**

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

**Utilities**

- 221110 Electric Power Generation
- 221111 Hydroelectric Power Generation
- 221112 Fossil Fuel Electric Power Generation
- 221113 Nuclear Electric Power Generation
- 221119 Other Electric Power Generation (solar, wind & tidal power)
- 221120 Electric Power Transmission, Control & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

**Construction**

- Building, Developing, and General Contracting**
- 236110 Residential Building Construction

- 236200 Nonresidential Building Construction
- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

**Specialty Trade Contractors**

- 238110 Poured Concrete Foundation & Structure Contractors
- 238120 Structural Steel & Precast Concrete Contractors
- 238130 Framing Contractors
- 238140 Masonry Contractors
- 238150 Glass & Glazing Contractors
- 238160 Roofing Contractors
- 238170 Siding Contractors
- 238190 Other Foundation, Structure, & Building Exterior Contractors
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238310 Drywall & Insulation Contractors
- 238320 Painting & Wall Covering Contractors
- 238330 Flooring Contractors
- 238340 Tile & Terrazzo Contractors
- 238350 Finish Carpentry Contractors
- 238390 Other Building Finishing Contractors
- 238900 Other Speciality Trade Contractors

**Manufacturing****Food Manufacturing (Mfg)**

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311810 Bread & Bakery Product Mfg
- 311820 Cookie, Cracker, & Pasta Mfg
- 311830 Tortilla Mfg
- 311900 Other Food Mfg (including snack foods, coffee, tea, flavorings, & seasonings)

**Beverage and Tobacco Product Manufacturing**

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Mfg

**Textile Mills and Textile Product Mills**

- 313000 Textile Mills
- 314000 Textile Product Mills

**Apparel Manufacturing**

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

**Leather and Allied Product Manufacturing**

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

**Wood Product Manufacturing**

- 321110 Sawmills & Wood Preservation

- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

**Paper Manufacturing**

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

**Printing and Related Support Activities**

- 323100 Printing & Related Support Activities

**Petroleum and Coal Products Manufacturing**

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

**Chemical Manufacturing**

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

**Plastics and Rubber Products Manufacturing**

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

**Nonmetallic Mineral Product Manufacturing**

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

**Primary Metal Manufacturing**

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except aluminum) Production & Processing
- 331500 Foundries

**Fabricated Metal Product Manufacturing**

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

**Machinery Manufacturing**

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

**Computer and Electronic Product Manufacturing**

334110 Computer & Peripheral Equipment Mfg  
 334200 Communications Equipment Mfg  
 334310 Audio & Video Equipment Mfg  
 334410 Semiconductor & Other Electronic Component Mfg  
 334510 Navigational, Measuring, Electromedical, & Control Instruments Mfg  
 334610 Manufacturing & Reproducing Magnetic & Optical Media

**Electrical Equipment, Appliance, and Component Manufacturing**

335100 Electric Lighting Equipment Mfg  
 335200 Household Appliance Mfg  
 335310 Electrical Equipment Mfg  
 335900 Other Electrical Equipment & Component Mfg

**Transportation Equipment Manufacturing**

336100 Motor Vehicle Mfg  
 336210 Motor Vehicle Body & Trailer Mfg  
 336300 Motor Vehicle Parts Mfg  
 336410 Aerospace Product & Parts Mfg  
 336510 Railroad Rolling Stock Mfg  
 336610 Ship & Boat Building  
 336990 Other Transportation Equipment Mfg

**Furniture and Related Product Manufacturing**

337100 Household & Institutional Furniture & Kitchen Cabinet Mfg  
 337200 Office Furniture (including fixtures) Mfg

**Miscellaneous Manufacturing**

339110 Medical Equipment & Supplies Mfg  
 339900 Other Miscellaneous Mfg

**Wholesale Trade****Merchant Wholesalers, Durable Goods**

423100 Motor Vehicle & Motor Vehicle Parts & Supplies Merchant Wholesalers  
 423200 Furniture & Home Furnishing Merchant Wholesalers  
 423300 Lumber & Other Construction Materials Merchant Wholesalers  
 423400 Professional & Commercial Equipment & Supplies Merchant Wholesalers  
 423500 Metal & Mineral (except petroleum) Merchant Wholesalers  
 423600 Electrical & Electronic Goods Merchant Wholesalers  
 423700 Hardware, & Plumbing & Heating Equipment & Supplies Merchant Wholesalers  
 423800 Machinery, Equipment, & Supplies Merchant Wholesalers  
 423910 Sporting & Recreational Goods & Supplies Merchant Wholesalers  
 423920 Toy & Hobby Goods & Supplies Merchant Wholesalers  
 423930 Recyclable Material Merchant Wholesalers  
 423940 Jewelry, Watch, Precious Stone, & Precious Metal Merchant Wholesalers  
 423990 Other Miscellaneous Durable Goods Merchant Wholesalers

**Merchant Wholesalers, Nondurable Goods**

424100 Paper & Paper Product Merchant Wholesalers  
 424210 Drugs & Druggists' Sundries Merchant Wholesalers  
 424300 Apparel, Piece Goods, & Notions Merchant Wholesalers  
 424400 Grocery & Related Product Merchant Wholesalers

424500 Farm Product Raw Material Merchant Wholesalers  
 424600 Chemical & Allied Products Merchant Wholesalers  
 424710 Petroleum Bulk Stations & Terminals  
 424720 Petroleum & Petroleum Products Merchant Wholesalers (except bulk stations)  
 424800 Beer, Wine, & Distilled Alcoholic Beverage Merchant Wholesalers  
 424910 Farm Supplies Merchant Wholesalers  
 424920 Book, Periodical, & Newspaper Merchant Wholesalers  
 424930 Flower, Nursery Stock, & Florists' Supplies Merchant Wholesalers  
 424940 Tobacco & Tobacco Product Merchant Wholesalers  
 424950 Paint, Varnish, & Supplies Merchant Wholesalers  
 424990 Other Miscellaneous Nondurable Goods Merchant Wholesalers

**Wholesale Electronic Markets and Agents and Brokers**

425110 Business to Business Electronic Markets  
 425120 Wholesale Trade Agents & Brokers

**Retail Trade****Motor Vehicle and Parts Dealers**

441110 New Car Dealers  
 441120 Used Car Dealers  
 441210 Recreational Vehicle Dealers (including motor home & travel trailer dealers)  
 441221 Motorcycle Dealers  
 441222 Boat Dealers  
 441229 All Other Motor Vehicle Dealers  
 441300 Automotive Parts, Accessories, & Tire Stores

**Furniture and Home Furnishings Stores**

442110 Furniture Stores  
 442210 Floor Covering Stores  
 442291 Window Treatment Stores  
 442299 All Other Home Furnishings Stores

**Electronics and Appliance Stores**

443111 Household Appliance Stores  
 443112 Radio, Television, & Other Electronics Stores  
 443120 Computer & Software Stores  
 443130 Camera & Photographic Supplies Stores

**Building Material and Garden Equipment and Supplies Dealers**

444110 Home Centers  
 444120 Paint & Wallpaper Stores  
 444130 Hardware Stores  
 444190 Other Building Material Dealers  
 444200 Lawn & Garden Equipment & Supplies Stores

**Food and Beverage Stores**

445110 Supermarkets & Other Grocery (except convenience) Stores  
 445120 Convenience Stores without gas  
 445210 Meat Markets  
 445220 Fish & Seafood Markets  
 445230 Fruit & Vegetable Markets  
 445291 Baked Goods Stores  
 445292 Confectionery & Nut Stores  
 445299 All Other Specialty Food Stores  
 445310 Beer, Wine, & Liquor Stores

**Health and Personal Care Stores**

446110 Pharmacies & Drug Stores  
 446120 Cosmetics, Beauty Supplies, & Perfume Stores

446130 Optical Goods Stores  
 446190 Other Health & Personal Care Stores

**Gasoline Stations**

447110 Gasoline Stations (with convenience stores)  
 447190 Other Gasoline Stations

**Clothing and Clothing Accessories Stores**

448110 Men's Clothing Stores  
 448120 Women's Clothing Stores  
 448130 Children's & Infants' Clothing Stores  
 448140 Family Clothing Stores  
 448150 Clothing Accessories Stores  
 448190 Other Clothing Stores  
 448210 Shoe Stores  
 448310 Jewelry Stores  
 448320 Luggage & Leather Goods Stores

**Sporting Goods, Hobby, Book, and Music Stores**

451110 Sporting Goods Stores  
 451120 Hobby, Toy, & Game Stores  
 451130 Sewing, Needlework, & Piece Goods Stores  
 451140 Musical Instrument & Supplies Stores  
 451211 Book Stores  
 451212 News Dealers & Newsstands  
 451220 Prerecorded Tape, Compact Disc, & Record Stores

**General Merchandise Stores**

452110 Department Stores  
 452900 Other General Merchandise Stores

**Miscellaneous Store Retailers**

453110 Florists  
 453210 Office Supplies & Stationery Stores  
 453220 Gift, Novelty, & Souvenir Stores  
 453310 Used Merchandise Stores  
 453910 Pet & Pet Supplies Stores  
 453920 Art Dealers  
 453930 Manufactured (Mobile) Home Dealers  
 453991 Tobacco Store Retail  
 453998 All Other Miscellaneous Store Retailers (including candle & trophy shops)

**Nonstore Retailers**

454110 Electronic Shopping & Mail-Order Houses  
 454210 Vending Machine Operators  
 454311 Heating Oil Dealers  
 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers  
 454319 Other Fuel Dealers  
 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, coffee-break service providers, non-food peddlers, & show & entertainment vendors)

**Transportation and Warehousing****Air, Rail, and Water Transportation**

481000 Air Transportation  
 482110 Rail Transportation  
 483000 Water Transportation

**Truck Transportation**

484110 General Freight Trucking, Local  
 484120 General Freight Trucking, Long-distance  
 484200 Specialized Freight Trucking

**Transit and Ground Passenger Transportation**

485110 Urban Transit Systems  
 485210 Interurban & Rural Bus Transportation

485310 Taxi Service  
 485320 Limousine Service  
 485410 School & Employee Bus Transportation  
 485510 Charter Bus Industry  
 485990 Other Transit & Ground Passenger Transportation

**Pipeline Transportation**

486110 Pipeline Transportation of Crude Oil  
 486210 Pipeline Transportation of Natural Gas  
 486900 Other Pipeline Transportation

**Scenic and Sight-seeing Transportation**

487000 Scenic & Sight-seeing Transportation

**Support Activities for Transportation**

488100 Support Activities for Air Transportation  
 488210 Support Activities for Rail Transportation  
 488300 Support Activities for Water Transportation  
 488410 Motor Vehicle Towing  
 488490 Other Support Activities for Road Transportation  
 488510 Freight Transportation Arrangement  
 488990 Other Support Activities for Transportation

**Couriers and Messengers**

491110 Postal Service  
 492110 Couriers  
 492210 Local Messengers & Local Delivery

**Warehousing and Storage**

493110 General Warehousing & Storage  
 493120 Refrigerated Warehousing & Storage  
 493130 Farm Product Warehousing & Storage  
 493190 Other Warehousing & Storage

**Information**

**Publishing Industries (except Internet)**

511110 Newspaper Publishers  
 511120 Periodical Publishers  
 511130 Book Publishers  
 511140 Database & Mailing List Publishers  
 511190 Other Publishers  
 511210 Software Publishers

**Motion Picture and Sound Recording Industries**

512100 Motion Picture & Video Industries (except video rental)  
 512200 Sound Recording Industries

**Broadcasting (except Internet)**

515100 Radio & Television Broadcasting  
 515200 Cable & Other Subscription Programming

**Internet Publishing and Broadcasting**

516110 Internet Publishing & Broadcasting

**Telecommunications**

517110 Wired Telecommunications Carriers  
 517210 Wireless Telecommunications Carriers (except satellite)  
 517310 Telecommunications Resellers  
 517410 Satellite Telecommunications  
 517510 Cable & Other Program Distribution  
 517910 Other Telecommunications

**Internet Service Providers, Web Search Portals, and Data Processing Services**

518110 Internet Service Providers & Web Search Portals  
 518210 Data Processing, Hosting, & Related Services

**Other Information Services**

519110 News Syndicates  
 519120 Libraries & Archives  
 519190 All Other Information Services

**Finance and Insurance**

**Depository Credit Intermediation**

522110 Commercial Banking  
 522120 Savings Institutions  
 522130 Credit Unions  
 522190 Other Depository Credit Intermediation

**Nondepository Credit Intermediation**

522210 Credit Card Issuing  
 522220 Sales Financing  
 522291 Consumer Lending  
 522292 Real Estate Credit (including mortgage bankers & originators)  
 522293 International Trade Financing  
 522294 Secondary Market Financing  
 522298 All Other Nondepository Credit Intermediation

**Activities Related to Credit Intermediation**

522300 Activities Related to Credit Intermediation (including loan brokers)

**Securities, Commodity Contracts, and Other Financial Investments and Related Activities**

523110 Investment Banking & Securities Dealing  
 523120 Securities Brokerage  
 523130 Commodity Contracts Dealing  
 523140 Commodity Contracts Brokerage  
 523210 Securities & Commodity Exchanges  
 523900 Other Financial Investment Activities (including portfolio management & investment advice)

**Insurance Carriers and Related Activities**

524110 Direct Life, Health, & Medical Insurance Carriers  
 524120 Direct Insurance (except life, health, & medical) Carriers  
 524130 Reinsurance Carriers  
 524210 Insurance Agencies & Brokerages  
 524290 Other Insurance Related Activities

**Funds, Trusts, and Other Financial Vehicles**

525100 Insurance & Employee Benefit Funds  
 525910 Open-End Investment Funds (Form 1120-RIC)  
 525920 Trusts, Estates, & Agency Accounts  
 525930 Real Estate Investment Trusts (Form 1120-REIT)  
 525990 Other Financial Vehicles

**Real Estate and Rental and Leasing**

**Real Estate**

531110 Lessors of Residential Buildings & Dwellings  
 531120 Lessors of Nonresidential Buildings (except miniwarehouses)  
 531130 Lessors of Miniwarehouses & Self-Storage Units  
 531190 Lessors of Other Real Estate Property  
 531210 Offices of Real Estate Agents & Brokers  
 531310 Real Estate Property Managers  
 531320 Offices of Real Estate Appraisers  
 531390 Other Activities Related to Real Estate

**Rental and Leasing Services**

532110 Passenger Car Rental & Leasing  
 532120 Truck, Utility Trailer, & RV Rental & Leasing  
 532210 Consumer Electronics & Appliances Rental  
 532220 Formal Wear & Costume Rental  
 532230 Video Tape & Disc Rental  
 532290 Other Consumer Goods Rental  
 532310 General Rental Centers  
 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

**Lessors of Nonfinancial Intangible Assets (except copyrighted works)**

533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

**Professional, Scientific, and Technical Services**

**Legal Services**

541110 Offices of Lawyers  
 541120 Offices of Notaries  
 541190 Other Legal Services

**Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

541211 Offices of Certified Public Accountants  
 541213 Tax Preparation Services  
 541214 Payroll Services  
 541219 Other Accounting Services

**Architectural, Engineering, and Related Services**

541310 Architectural Services  
 541320 Landscape Architecture Services  
 541330 Engineering Services  
 541340 Drafting Services  
 541350 Building Inspection Services  
 541360 Geophysical Surveying & Mapping Services  
 541370 Surveying & Mapping (except geophysical) Services  
 541380 Testing Laboratories

**Specialized Design Services**

541410 Interior Design Services  
 541420 Industrial Design Services  
 541430 Graphic Design Services  
 541490 Other Specialized Design Services (fashion, fur, jewelry)

**Computer Systems Design and Related Services**

541511 Custom Computer Programming Services  
 541512 Computer Systems Design Services  
 541513 Computer Facilities Management Services  
 541519 Other Computer Related Services

**Other Professional, Scientific, and Technical Services**

541600 Management, Scientific, & Technical Consulting Services  
 541700 Scientific Research & Development Services  
 541800 Advertising & Related Services  
 541910 Marketing Research & Public Opinion Polling  
 541920 Photographic Services  
 541930 Translation & Interpretation Services  
 541940 Veterinary Services  
 541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**

551111 Offices of Bank Holding Companies  
 551112 Offices of Other Holding Companies  
 551114 Corporate, Subsidiary, & Regional Managing Offices

**Administrative and Support and Waste Management and Remediation Services**

**Administrative and Support Services**

561110 Office Administrative Services

561210 Facilities Support Services  
 561300 Employment Services  
 561410 Document Preparation Services  
 561421 Telephone Answering Services  
 561422 Telemarketing Bureaus  
 561430 Business Service Centers (including private mail centers & copy shops)  
 561440 Collection Agencies  
 561450 Credit Bureaus  
 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)  
 561500 Travel Arrangement & Reservation Services  
 561610 Investigation, Guard, & Armored Car Services  
 561620 Security Systems Services  
 561710 Exterminating & Pest Control Services  
 561720 Janitorial Services  
 561730 Landscaping Services  
 561740 Carpet & Upholstery Cleaning Services  
 561790 Other Services to Buildings & Dwellings  
 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

**Waste Management and Remediation Services**  
 562000 Waste Management & Remediation Services

**Educational Services**

611000 Educational Services (including schools, colleges, & universities)

**Health Care and Social Assistance**

**Offices of Physicians and Dentists**

621111 Offices of Physicians (except mental health specialists)  
 621112 Offices of Physicians, Mental Health Specialists  
 621210 Offices of Dentists

**Offices of Other Health Practitioners**

621310 Offices of Chiropractors  
 621320 Offices of Optometrists  
 621330 Offices of Mental Health Practitioners (except physicians)  
 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists  
 621391 Offices of Podiatrists  
 621399 Offices of All Other Miscellaneous Health Practitioners

**Outpatient Care Centers**

621410 Family Planning Centers  
 621420 Outpatient Mental Health & Substance Abuse Centers  
 621491 HMO Medical Centers  
 621492 Kidney Dialysis Centers  
 621493 Freestanding Ambulatory Surgical & Emergency Centers  
 621498 All Other Outpatient Care Centers

**Medical and Diagnostic Laboratories**

621510 Medical & Diagnostic Laboratories

**Home Health Care Services**

621610 Home Health Care Services

**Other Ambulatory Health Care Services**

621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

**Hospitals**

622000 Hospitals

**Nursing and Residential Care Facilities**

623000 Nursing & Residential Care Facilities

**Social Assistance**

624100 Individual & Family Services  
 624200 Community Food & Housing, & Emergency & Other Relief Services  
 624310 Vocational Rehabilitation Services  
 624410 Child Day Care Services

**Arts, Entertainment, and Recreation**

**Performing Arts, Spectator Sports, and Related Industries**

711100 Performing Arts Companies  
 711210 Spectator Sports (including sports clubs & racetracks)  
 711300 Promoters of Performing Arts, Sports, & Similar Events  
 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures  
 711510 Independent Artists, Writers, & Performers

**Museums, Historical Sites, and Similar Institutions**

712100 Museums, Historical Sites, & Similar Institutions

**Amusement, Gambling, and Recreation Industries**

713110 Amusement & Theme Parks  
 713120 Amusement Arcades  
 713200 Gambling Industries  
 713910 Golf Courses & Country Clubs  
 713920 Skiing Facilities  
 713930 Marinas  
 713940 Fitness & Recreational Sports Centers  
 713950 Bowling Centers  
 713990 All Other Amusement & Recreation Services (riding stables, miniature golf courses, billiard or pool parlors)

**Accommodation and Food Services**

**Accommodation**

721110 Hotels (except casino hotels) & Motels  
 721120 Casino Hotels  
 721191 Bed & Breakfast Inns  
 721199 All Other Traveler Accommodation  
 721210 RV (Recreational Vehicle) Parks & Recreational Camps  
 721310 Rooming & Boarding Houses

**Food Services and Drinking Places**

722110 Full-Service Restaurants  
 722211 Limited-Service Restaurants  
 722212 Cafeterias  
 722213 Snack & Nonalcoholic Beverage Bars (donuts, bagels, ice cream, popcorn)  
 722310 Food Services Contractors  
 722320 Caterers  
 722330 Mobile Food Services (including peddlers)  
 722410 Drinking Places (alcoholic beverages) including Night Clubs

**Other Services**

**Repair and Maintenance**

811110 Automotive Mechanical & Electrical Repair & Maintenance  
 811120 Automotive Body, Paint, Interior, & Glass Repair

811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)  
 811210 Electronic & Precision Equipment Repair & Maintenance  
 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) Repair & Maintenance  
 811410 Home & Garden Equipment & Appliance Repair & Maintenance  
 811420 Reupholstery & Furniture Repair  
 811430 Footwear & Leather Goods Repair  
 811490 Other Personal & Household Goods Repair & Maintenance

**Personal and Laundry Services**

812111 Barber Shops  
 812112 Beauty Salons  
 812113 Nail Salons  
 812190 Other Personal Care Services (including diet & weight reducing centers)  
 812210 Funeral Homes & Funeral Services  
 812220 Cemeteries & Crematories  
 812310 Coin-Operated Laundries & Drycleaners  
 812320 Drycleaning & Laundry Services (except coin-operated) (including laundry & drycleaning drop off & pickup sites)  
 812330 Linen & Uniform Supply  
 812910 Pet Care (except veterinary) Services  
 812920 Photofinishing  
 812930 Parking Lots & Garages  
 812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**

813110 Religious Organizations  
 813210 Grantmaking & Giving Services  
 813310 Social Advocacy Organizations  
 813410 Civic & Social Organizations  
 813910 Business Associations  
 813920 Professional Organizations  
 813930 Labor Unions & Similar Labor Organizations  
 813940 Political Organizations  
 813990 Other Similar Organizations (athletic association, condominium & homeowners' association, athletic leagues)

**Public Administration**

921100 Executive, Legislative, & Other General Government Support  
 922100 Justice, Public Order, & Safety Activities  
 923100 Administration of Human Resource Programs  
 924100 Administration of Environmental Quality Programs  
 925100 Administration of Housing Programs, Urban Planning, & Community Development  
 926100 Administration of Economic Programs  
 927100 Space Research & Technology  
 928100 National Security & International Affairs