

NAICS CODE RATE CLASS INDEX

RATE CLASS 1

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
2213	Water and Sewerage Systems
42	Wholesale Trades, All Types
4413	Automotive Parts, Tire Stores
442	Furniture and Home Furnishing Stores
443	Electronic and Appliances Stores
444	Building Material, Garden Equipment and Supply
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations and Convenience Stores
451	Sporting Goods, Hobby, Book, Music Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers, Except Peddlers (Class 8)
712	Museums, Historical Sites, Zoos, Gardens
713	Amusement and Recreation, Except Coin-Operated Machines, Gambling, Bingo and Billiards (Class 8)
721	Accommodation, Hotel, Motel, Inn, Camp
722	Eating Places, Food Services, Restaurants, Caterers, Except Drinking Places (Class 8)

RATE CLASS 2

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
11	Agriculture, Forestry, Fishing and Hunting
31-33	Manufacturing
448	Clothing and Accessory Stores
48	Transportation, Except Rail
515	Radio and Television Broadcasting
517	Internet Service Providers and Data Processing Services, Online
811	Repair and Maintenance Services

RATE CLASS 3

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
49	Warehousing and Couriers
511	Information, Newspapers, Publishers
512	Motion Pictures, Theaters, Production
5179	Other Telecommunications, Specialized Services
56	Administrative and Support, Waste Management and Remediation Services

RATE CLASS 4

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
21	Mining
523	Security and Commodity Brokers
711	Arts, Sports and Promoters of Events, Except Carnivals and Circuses (Class 8)
812	Personal Care, Barber, Beauty, Laundry

RATE CLASS 5

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
522	Consumer Finance, Mortgage Brokers, Credit Card Issuing, Except Banks (Exempt) and Pawnshops (Class 8)
5242	Insurance Agencies, Except Brokers for Non-Admitted Insurers
54	Professional, Scientific, and Technical Services
61	Education Services
62	Health Care and Social Assistance

RATE CLASS 6

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
519	Internet Publishers

RATE CLASS 7

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
53	Real Estate, Rental and Leasing
55	Management Companies and Enterprises
813	Membership Organizations

RATE CLASS 8

(SEE INDIVIDUAL SUBCLASSIFICATION RATES FOR CLASSES 8.1 THROUGH 8.10)

<u>NAICS</u>	<u>BUSINESS SECTOR</u>
2211	Electric Utilities (Franchise)
2212	Gas Utilities (Franchise)
23	Construction, All Types
423930	Recyclable Material, Junk
4411	Automobile Dealers
4412	Other Motor Vehicle Dealers; Boats; Farm Machinery
45439	Peddlers, Direct Selling
482	Rail Transportation
5171	Telecommunications, Wired
5172	Telecommunications, Cellular
517110	Cable Television
522298	Pawn Shops
5241	Insurance Carriers
52421	Brokers for Non-Admitted Insurance Carriers
71119	Carnivals, Circuses
7131	Amusement Arcades, Except Gambling (Type I and Type II)
7132	Nonpayout Amusement Machines (Type III)
713290	Bingo Halls, Parlors
71399	Billiard Parlor, Pool Tables
72241	Drinking Places, Bars (Alcoholic)

NAICS CODE NUMERICAL INDEX

<u>NAICS</u>	<u>RATE CLASS</u>	<u>BUSINESS SECTOR</u>
11	2	Agriculture, Forestry, Fishing and Hunting
21	4	Mining
2211	8	Electric Utilites (Franchise)
2212	8	Gas Utilites (Franchise)
2213	1	Water and Sewerage Systems
23	8.1	Construction, All Types
31-33	2	Manufacturing, All Types
42	1	Wholesale Trade, All Types Except Junk
423930	8.4	Recyclable Material, Junk
4411	8.5	Automobile Dealers
4412	8.5	Other Motor Vehicle Dealers and Farm Machinery
4413	1	Automotive Parts, Tire Stores
442	1	Furniture and Home Furnishing Stores
443	1	Electronics and Appliance Stores
444	1	Building Material, Garden Equipment and Supply
445	1	Food and Beverage Stores
446	1	Health and Personal Care Stores
447	1	Gasoline Stations and Convenience Stores
448	2	Clothing and Accessory Stores
451	1	Sporting Goods, Hobby, Book, Music Stores
452	1	General Merchandise Stores
453	1	Miscellaneous Store Retailers
454	1	Nonstore Retailers, Except Peddlers
45439	8.6	Peddlers, Direct Selling
48	2	Transportation, Except Rail
482	8.2	Rail Transportation
49	3	Warehousing and Couriers
511	3	Information, Newspapers, Publishers
512	3	Motion Pictures, Theaters, Production, Music, Recording
515	2	Radio and Television Broadcasting
517	2	Internet Service Providers and Data Processing Services, Online
5171	8.3	Telecommunications, Wired
5172	8.3	Telecommunications, Cellular
517110	8.4	Cable Television
5179	3	Other Telecommunications, Specialized Services
519	6	Internet Publishers
522	5	Consumer Finance, Mortgage Brokers, Credit Card Issuing, Except Banks and Pawshops
522298	8.4	Pawnshops
523	4	Security and Commodity Brokers
5241	8.7	Insurance Carriers
5242	5	Insurance Agencies, Except Brokers for Non-Admitted Insurers
52421	8.7	Brokers for Non-Admitted Insurance Carriers
53	7	Real Estate and Rental
54	5	Professional, Scientific, and Technical Services
55	7	Management of Companies and Enterprises
56	3	Administrative Support, Waste Management and Remediation Services
61	5	Education Services
62	5	Heath Care and Social Assistance
711	4	Arts, Sports and Promoters of Events, Except Carnivals and Circuses
71119	8.9	Carnivals, Circuses

<u>NAICS</u>	<u>RATE CLASS</u>	<u>BUSINESS SECTOR</u>
712	1	Museums, Historical Sites, Zoos, Gardens
713	1	Amusement and Recreation, Except Coin Operated Machines, Gambling, Bingo and Billiards
7131	8.8	Amusement Arcades, Except Gambling (Sec. 12-21-2720(A)(1) and (2))
7132	8.8	Nonpayout Amusement Machines (Sec.12-21-2720(A)(3))
713290	8.9	Bingo Halls, Parlors
713990	8.10	Billiard Parlor, Pool Tables
721	1	Accommodation, Hotel, Motel, Inn, Camp
722	1	Eating Places, Food Services, Restaurants, Caterers, Except Drining Places
72241	8.9	Drinking Places, Bars (Alcoholic)
811	2	Repair and Maintenance Services
812	4	Personal Care, Barber, Beauty, Laundry
813	7	Membership Organizations

NAICS CODE ALPHABETICAL INDEX

(BASED ON 2007 NAICS CODE AND 2003 IRS STATISTICS)

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	RATE CLASS	BUSINESS SECTOR	A
311611	2	Abattoirs	
611310	5	Academies, College or University	
561440	3	Account Collection Services	
541211	5	Accounting (CPA's) Services, Certified Public	
541219	5	Accounting Services, Except CPA's	
711510	4	Actors, Independent	
621111	5	Acupuncturists	
511140	3	Address List Publishers	
561110	3	Administrative Management Services	
541810	5	Advertising Agencies	
323110	2	Advertising Materials Printing	
511120	3	Advertising Periodical Publishers	
541850	5	Advertising Services, Indoor or Outdoor Display	
713940	1	Aerobic Dance and Exercise Centers	
524210	5	Agencies, Insurance	
531210	7	Agencies, Real Estate	
711410	4	Agents for Artists, Authors, Entertainers, Models, Sports and Public Figures, Etc.	
11	2	Agriculture (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, Sales	
811412	2	Air-conditioner, Window, Repair and Maintenance Services	
230000	8	Air-conditioning Installation Contractors	
481211	2	Aircraft Charter Services, Passenger	
441229	8	Aircraft Dealers, Retail	
488119	2	Aircraft Hanger Rental	
488190	2	Aircraft Maintenance and Repair Services	
532411	7	Aircraft Rental and Leasing	
722310	1	Airline Food Service Contractors	
561599	3	Airline Ticket Offices	
485999	2	Airport Limousine Services (Shuttle)	
561621	3	Alarm Systems Sales with Installation, Maintenance, or Monitoring Services	
441221	8	All-terrain Vehicle (ATV) Dealers	
621910	5	Ambulance Services, Air or Ground	
713120	8	Amusement Device Parlors, Coin Operated, Arcades (Except Gambling)	
713290	8	Amusement, Gambling Machines, Coin Operated (Video Poker)	
		PROHIBITED	

NAICS	RATE CLASS	BUSINESS SECTOR	A
812910	4	Animal Grooming Services	
541940	5	Animal Hospitals	
561421	3	Answering Services, Telephone	
444112	1	Antenna, Satellite, Sales and Installation	
441120	8	Antique Auto Dealers	
811420	2	Antique Furniture Repair and Restoration Shops	
453310	1	Antique Shops	
531000	7	Apartment Rental or Leasing	
448150	2	Apparel Accessory Stores	
812320	4	Apparel Pressing Services	
448130	2	Apparel Stores, Children's and Infant's Clothing	
448110	2	Apparel Stores, Men's and Boy's Clothing	
453310	1	Apparel Stores, Used Clothing	
448120	2	Apparel Stores, Women's and Girl's Clothing	
532210	7	Appliance Rental	
443111	1	Appliance Stores, Household Type	
453310	1	Appliance Stores, Household Type, Used	
811412	2	Appliance, Household Type, Repair and Maintenance Services	
541990	5	Appraisal Services, Except Real Estate	
531000	7	Appraisal Services, Real Estate	
712130	1	Aquariums	
541990	5	Arbitration and Conciliation Services (Except by Attorney, Paralegal)	
713120	8	Arcades, Amusement	
541310	5	Architectural Services, Except Landscape	
541320	5	Architectural Service, Landscape	
711310	4	Arena Operators	
811310	2	Armature Rewinding Services	
561613	3	Armored Car Services	
611610	5	Art Instruction, Except Commercial or Graphic	
453920	1	Art Dealers	
712110	1	Art Galleries, Except Retail	
453920	1	Art Galleries, Retailing Art	
511199	3	Art Publishers	
611519	5	Art Schools, Commercial or Graphic	
541430	5	Art Studios, Commercial	
453998	1	Art Supply Stores	
711510	4	Artist	
453220	1	Arts and Crafts, Retail	
711310	4	Arts Event Manager with Facilities	
711320	4	Arts Event Manager without Facilities	
562910	3	Asbestos Removal Contractors	
623311	5	Assisted Living Facilities with Onsite Nursing Facilities	
623312	5	Assisted Living Facilities without Onsite Nursing Care Facilities	
522320	6	ATM Machine Operator	
541110	5	Attorneys Private Practices	
453998	1	Auction Houses, General Merchandise	
443112	1	Audio Equipment Stores, Except Automotive	
532490	7	Audio Visual Equipment Rental or Leasing	
541211	5	Auditing Services, Accounts, CPA Services	
441310	1	Auto Supply Stores	
493190	3	Automobile Dead Storage	
441110	8	Automobile Dealers, New Only or New and Used	
441120	8	Automobile Dealers, Used Only	

611692	5	Automobile Driving Schools
522220	5	Automobile Finance Leasing Companies
522220	5	Automobile Financing
532112	7	Automobile Leasing
812930	4	Automobile Parking Garage or Lots
441310	1	Automobile Parts Dealers
532111	7	Automobile Rental
485320	2	Automobile Rental with Driver, Except Shuttle Service, Taxis
561491	3	Automobile Repossession Services
561920	3	Automobile Show Promoters
811121	2	Automotive 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
811118	2	Automotive Radiator Repair Shops
811111	2	Automotive Repair and Replacement Shops, General
441320	1	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	5	Aviation Schools

624410	5	Babysitting Services, Child Day Care
812990	4	Bail Bonding Services
445210	1	Baked Ham Stores
445291	1	Bakery Stores, Retail Only
611610	5	Ballet Schools (Except Academic)
711130	4	Bands, Dance
812111	4	Barber Shops
722410	8	Bars, Drinking Places, Lounges, Taverns, Alcoholic
532292	7	Beach Chair, Umbrella Rental
448190	2	Beachwear Stores, Retail
812112	4	Beauty Salons
721191	1	Bed and Breakfast Inns
517221	8	Beeper (i.e., Radio Pager) Communication Carriers
722330	1	Beverage Stands, Nonalcoholic, Mobile
451110	1	Bicycle Shops, Except Motorized
532292	7	Bicycle Rental
811490	2	Bicycle Repair and Maintenance Shops without Retailing Bicycles
441221	8	Bicycle Shops, Motorized
561440	3	Bill Collection Services
541850	5	Billboard Display Advertising Services
713990	8	Billiard Rooms, Parlors
541219	5	Billing Services
713290	8	Bingo Halls, Parlors
621410	5	Birth Control Clinics
561439	3	Blueprinting Services
621999	5	Blood Pressure Screening Services

812990	4	Blood Pressure Testing Machine Concession, Coin Operated
115210	2	Boarding Horses
721310	1	Boarding Houses
611110	5	Boarding Schools, Elementary or Secondary
812910	4	Boarding Services, Pet
441222	8	Boat Dealers, New and Used
441222	8	Boat Trailer Dealers
487210	2	Boat, Fishing Charter, Sightseeing, Dinner Cruises, Operation
811490	2	Boat, Pleasure, Repair & Maintenance, Not Retailing New Boats
713930	1	Boating Clubs with Marinas
713990	1	Boating Clubs without Marinas
336612	2	Boats Manufacturing, Suitable or Intended for Personal Use
713940	1	Body Building Studios, Physical Fitness
811121	2	Body Shops, Automotive
523120	4	Bond Brokerages
493110	3	Bonded Warehousing, General Merchandise
323121	2	Book Binding Shops
511130	3	Book Publishers
451211	1	Book Stores
541219	5	Bookkeeping Services
323117	2	Books Printing without Publishing
424920	1	Books, Wholesaling
424490	1	Bottled Water, Wholesaling, Except Water Treating
454390	1	Bottled Water Providers, Direct Selling
713950	1	Bowling Alleys, Centers
451110	1	Bowling Equipment and Supply Stores
711310	4	Boxing Event Promoters
230000	8	Bricklaying Construction Contractors
423320	1	Bricks, Wholesaling, Except Refractory
327121	2	Bricks, Clay, Manufacturing
448190	2	Bridal Gown Shops, Except Custom
532220	7	Bridal Wear Rental
523120	4	Brokerages, Securities
524210	5	Brokers Offices, Insurance (See Class 8 for Non Admitted Rate)
522310	5	Brokers Offices, Loan, Mortgage
531000	7	Brokers Offices, Real Estate
		Brokers – See Heading under Type of Operation
561720	3	Building Cleaning Services, Janitorial
444110	1	Building Materials Supply Dealers, Home Centers
532412	7	Bulldozer Rental or Leasing without Operator
561621	3	Burglar Alarm Sales with Installation, Maintenance, or Monitoring
485510	2	Bus Charter Services, Except Scenic, Sightseeing
561599	3	Bus Ticket Offices
611410	5	Business Colleges or Schools
541611	5	Business Management Consulting Services
445210	1	Butcher Shops
541211	5	CPA's (Certified Public Accountants) Offices
485310	2	Cab (Taxi) Services
517110	8	Cable TV Providers, Except Networks
722310	1	Cafeteria Food Service Contractors (i.e., Office, Hospital, School)
722212	1	Cafeterias
532210	7	Camcorder Rental
443130	1	Camera Shops, Photographic

532120	7	Camper Rental
721211	1	Campgrounds
713990	1	Camps, Day, Except Instructional
445292	1	Candy Stores, Packaged, Retailing Only
532292	7	Canoe Rental
722330	1	Canteens, Mobile
454390	8	Canvassers (Door to Door), Direct Retail Sale of Merchandise
811192	2	Car Detailers
532112	7	Car Leasing
532111	7	Car Rental Agencies
811111	2	Car Repair Shops, General
811192	2	Car Washes
453220	1	Card Shops, Greeting
711190	8	Carnival Traveling Shows
532490	7	Carpet and Rug Cleaning Equipment Rental
561740	3	Carpet Cleaning Plants, Services, Including on Premises Cleaning
442210	1	Carpet Stores
722211	1	Carryout Restaurants
532230	7	Cassette, Prerecorded Video, Rental
722320	1	Caterers
444190	1	Ceiling Fan Stores
517212	8	Cellular Telephone Services
443112	1	Cellular Telephone Stores
812220	4	Cemeteries
444190	1	Ceramic Tile Stores
523930	4	Certified Financial Planners, Customized, Fees Paid by Client
541211	5	Certified Public Accountants (CPA) Offices
522210	5	Charge Card Issuing
481212	2	Charter Air Freight Services
481211	2	Charter Air Passenger Services
485510	2	Charter Bus Services, Except Scenic, Sightseeing
541710	6	Chemical Research and Development Laboratories or Services
112310	2	Chicken Egg Production
487210	2	Charter Fishing Boat Operation
522390	5	Check Cashing Services
112320	2	Chicken Production, Except Egg Laying
311615	2	Chickens, Slaughtering and Dressing
624410	5	Child Day Care
561790	3	Chimney Cleaning Services
442299	1	Chinaware Stores
621310	5	Chiropractors Offices, Centers, Clinics
453220	1	Christmas Stores
111421	2	Christmas Tree Growing
454390	1	Christmas Trees, Cut, Direct Selling
453991	1	Cigarette Stands, Permanent
711190	8	Circuses
524291	5	Claims Adjusting, Insurance
812320	4	Cleaners, Dry Cleaning and Laundry Service
561790	3	Cleaning (Power Sweeping, Washing) Buildings, Parking Lots
561740	3	Cleaning Carpets
561720	3	Cleaning Homes, Offices, New Building Interiors, Shopping Centers
561740	3	Cleaning Services, Carpet and Rug
561790	3	Cleaning Swimming Pools
621498	5	Clinics/Centers, Health Practitioners Practicing in Same Office

811490	2	Clock Repair Shops without Retailing New Clocks
448310	2	Clock Shops
517510	5	Closed Circuit Television (CCTV)
		Clothing – See Also Apparel
448150	2	Clothing Accessories Stores
811490	2	Clothing Repair Shops, Alterations Only
448140	2	Clothing Stores, Family
454319	1	Coal Dealers, Direct Selling
448190	2	Coat Stores
722410	8	Cocktail Lounges
722213	1	Coffee Shops, On Premise Brewing
713120	8	Coin Operated Amusement Devices, Arcade, Parlor, Nongambling
812310	4	Coin Operated Drycleaners and Laundries
713990	8	Coin Operated Nongambling Amusement Device Operators
812990	4	Coin Operated Personal Service Machine (i.e., Photo, Scales, Etc.)
493120	3	Cold Storage Locker Services
453220	1	Collectible Gift Shops (i.e. Crystal, Pewter, Porcelain)
561440	3	Collection Agencies
811310	2	Commercial and Industrial Machinery Repair and Maintenance Services
541430	5	Commercial Art Services
311812	2	Commercial Bakeries
531000	7	Commercial Building Rental or Leasing
561450	3	Commercial Credit Reporting Bureaus
541922	5	Commercial Photography Services
531000	7	Commercial Property Managing
531000	7	Commercial Real Estate Agencies
512110	3	Commercials, Television, Production
523140	4	Commodity Contracts Brokers Offices
811213	2	Communication Equipment Repair and Maintenance Services
485113	2	Commuter Bus Operation
541519	5	Computer Consultant
811212	2	Computer Equipment Repair and Maintenance Services
443120	1	Computer Equipment Stores
518111	3	Computer – Internet Service Providers (ISP)
611420	5	Computer Operator Training
541511	5	Computer Program or Software Development, Custom
532420	7	Computer Rental or Leasing
611519	5	Computer Repair Training
541513	5	Computer Systems Facilities Management and Operation Services
518210	3	Computer Time Leasing
532230	7	Computer Video Game Rental
541512	5	Computer-aided Design Systems Integration Design Services
334111	2	Computers, Manufacturing
443120	1	Computers, Retailing
713990	8	Concession Operators, Amusement Device, Ride, Except Gambling
722330	1	Concession Stands, Food, Mobile
327320	2	Concrete Batch Plants, Ready Mix Manufacturer and Distribution
531000	7	Condominium Managers Offices
531120	7	Conference Center, No Promotion of Events, Rental or Leasing
453310	1	Consignment Shops, Used
532412	7	Construction Machinery and Equipment Rental without Operator

811310	2	Construction Machinery and Equipment Repair, Maintenance Services
230000	8	Construction Management Firms, Commercial and Institutional
561450	3	Consumer Credit Reporting Bureaus
522291	5	Consumer Finance Companies
623311	5	Continuing Care Retirement Communities
230000	8	Contractors, Construction and Special Trade, All Types
623110	5	Convalescent Homes or Convalescent Hospitals
445120	1	Convenience Food Stores
447110	1	Convenience Food with Gasoline Stations
561920	3	Convention Promoters, Managers, Services
532420	7	Copier Rental or Leasing
561439	3	Copy Shops
551114	7	Corporate Offices
446120	1	Cosmetics Stores
812112	5	Cosmetology Salons or Shops (Beauty Shops)
611511	5	Cosmetology Schools
448150	2	Costume Jewelry Stores
532220	7	Costume Rental
115111	2	Cotton Ginning
624190	5	Counseling Services
713910	1	Country Clubs
492110	3	Courier Services
561920	3	Craft Fair Managers, Organizers, Promoters
451120	1	Craft Supply Stores
532412	7	Crane Rental or Leasing without Operator
561450	3	Credit Agencies, Investigating Services, Reporting Bureaus
522210	5	Credit Card Issuing (Other than Banks)
812220	4	Crematories, Except Combined with Funeral Homes
115112	2	Crop Dusting
111	2	Crop Production, Agriculture
561599	3	Cruise Ship Ticket Offices
453220	1	Curio Shops
442291	1	Curtain and Drapery Stores, Packaged
812320	4	Curtain Cleaning Services
561720	3	Custodial Services
337212	2	Custom Architectural Millwork and Fixtures, Manufacturing on a Job Shop Basis
315211	2	Cut and Sew Apparel Contractors, Men's and Boys
315212	2	Cut and Sew Apparel Contractors, Women's, Girls and Infants
445299	1	Dairy Product Stores
711130	4	Dance Bands
713940	1	Dance Centers, Aerobic
713990	1	Dance Halls, Dance Schools, Studios
518210	3	Data Processing Computer Services
511140	3	Database and Directory Publishers
624120	5	Day Care Centers, Adult
624410	5	Day Care Centers, Child or Infant
541410	5	Decorating Consulting Services, Interior
722211	1	Delicatessen Restaurants
492210	3	Delivery Service
230000	8	Demolition of Buildings or Other Structures, Construction Contractors
339116	2	Dental Laboratories

621210	5	Dentists Offices (i.e., Centers, Clinics)
452110	1	Department Stores
621111	5	Dermatologists Offices
561410	3	Desktop Publishing Services
561611	3	Detective Agencies
621420	5	Detoxification Centers and Clinics
811198	2	Diagnostic Centers without Repair, Automotive
812331	4	Diaper Supply Services
461410	3	Dictation Services
812191	4	Diet Centers, Non-Medical
323115	2	Digital Printing
722110	1	Diners, Full Service
487210	2	Dinner Cruises
711110	4	Dinner Theaters
541860	5	Direct Mail Advertising Services
454390	8	Direct Selling of Merchandise (Door to Door, Vehicles, Stalls, Street Vendors)
511140	3	Directory and Database Publishers
713990	1	Discotheques, Except Those Serving Alcoholic Beverages)
812990	4	Discount Buying Services
452110	1	Discount Department Stores
488310	2	Docking Facility Operations
561439	3	Document Copying Services
452990	1	Dollar Stores
722110	1	Doughnut Shops
541340	5	Drafting Services
561790	3	Drain Cleaning Services
722410	8	Drinking Places (i.e., Bars, Lounges, Taverns), Alcoholic
722211	1	Drive-In Restaurants
611692	5	Driver Education
713990	1	Driving Ranges, Golf
446110	1	Drug Stores
812320	5	Drycleaners
561790	3	Duct Cleaning Services
812199	4	Ear Piercing Services
532412	7	Earth Moving Equipment Rental or Leasing without Operator
722110	1	Eating Places
611699	5	Educational Services, Miscellaneous
112310	2	Egg Production, Chicken
811310	2	Electric Motor Repair and Maintenance Services
211122	8	Electric Power Distribution Systems – Franchise
444190	1	Electrical Supply Stores
811118	2	Electrical Repair Shops, Automotive
444190	1	Electrical Supply Stores
713120	8	Electronic Game Arcades, Nongambling
423690	1	Electronic Parts, Wholesaling
811412	2	Electronic Repair
443112	1	Electronic Stores
561310	3	Employment Agencies
811111	2	Engine Repair and Replacement Shops, Automotive
811411	2	Engine Repair, Small Engine (i.e., Lawnmowers)
541330	5	Engineering Services
711510	4	Entertainers, Independent
541620	5	Environmental Consulting Services

562910	3	Environmental Remediation Services
115310	2	Estimating Timber
713940	1	Exercise Centers
532292	7	Exercise Equipment Rental
451110	1	Exercise Equipment Stores
811112	2	Exhaust System Repair and Replacement Shops, Automotive
561710	3	Exterminating Services
451130	1	Fabric Shops
811213	2	Facsimile Machine Repair and Maintenance Services
621410	5	Family Planning Counseling Services
441229	8	Farm Machinery, Retail
722211	1	Fast Food Restaurants
444220	1	Feed Stores
561730	3	Fertilizing Lawns
711310	4	Festival Promoters
522291	5	Finance Companies
523930	4	Financial Investment or Planning Services
313311	2	Finishing Plants, Broadwoven Fabric
561621	3	Fire Alarm Sales, Installation, Maintenance, or Monitoring Services
454319	1	Firewood Dealers, Direct Selling
453998	1	Fireworks Shops + \$50 State License
487210	2	Fishing Boat Charter Operation
451110	1	Fishing Supply Stores
445220	1	Fish Markets
713940	1	Fitness Centers
531120	7	Flea Market Space, Rental or Leasing
454390	8	Flea Markets, Direct Selling – Peddlers
713210	8	Floating Casinos (i.e., Gambling Cruises, Riverboat Casinos)
561422	3	Floral Wire Services
453110	1	Florists
453110	1	Flower Shops
561920	3	Flower Show Promoters
611512	5	Flying Instruction
445110	1	Food, 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
115310	2	Forestry Services
532220	7	Formal Wear Rental
812990		Fortune Telling Services – PROHIBITED
533110	7	Franchise Agreements, Leasing, Selling or Licensing Only
488510	2	Freight Forwarder
445230	1	Fruit and Vegetable Markets or Stands, Permanent
454311	1	Fuel Oil (Heating) Dealers, Direct Selling
812210	4	Funeral Homes
532299	7	Furniture Rental Centers
442110	1	Furniture and Appliance Stores, New
561740	3	Furniture Cleaning Services
811420	2	Furniture Refinishing, Repair, or Reupholstery Shops
453310	1	Furniture Stores, Used
713290	8	Gambling Device Arcades or Parlors, Coin Operated
562111	3	Garbage Collection Services

444220	1	Garden Centers
811411	2	Garden Equipment Repair and Maintenance Services
561730	3	Garden Maintenance Services
444210	1	Garden Power Equipment Stores
532490	7	Garden Tractor Rental or Leasing
811490	2	Garment Alteration and/or Repair Shops
812320	4	Garment Cleaning Services
221210	8	Gas, Natural, Distribution – Franchise
424710	1	Gasoline 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	1	General Stores
541370	5	Geographic Information System (GIS) Base Mapping Services
453220	1	Gift Shops and Greeting Card Shops
115111	2	Ginning Cotton
230000	8	Glass Installation Construction Contractors, Except Automotive
811122	2	Glass Shops, Automotive
444190	1	Glass Stores
442299	1	Glassware Stores
713910	1	Golf Courses and Country Clubs
713990	1	Golf Courses, Miniature, Pitch-n-Putt, Driving Ranges
451110	1	Golf Pro Shops, Sporting Goods Stores
445299	1	Gourmet Food Stores
311211	2	Grain Mills
541430	5	Graphic Art and Related Design Services
445110	1	Grocery Stores
624410	5	Group Day Care Centers, Child or Infant
623110	5	Group Homes for the Disabled
561612	3	Guard Services
721199	1	Guest Houses
713990	1	Guide Services
451110	1	Gun Shops, Gunsmiths
621491	5	HMO (Health Maintenance Organization)
812112	4	Hair Stylist Services, Hairdresser
448150	2	Handbag Stores
444130	1	Hardware Stores
562112	3	Hazardous Waste Collection Services
446110	1	Health and Beauty Aids Stores
713940	1	Health Club Facilities, Physical Fitness
446191	1	Health Food Stores
721110	1	Health Spas
230000	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	2	Helicopter Passenger Carriers
451120	1	Hobby Shops
551112	7	Holding Companies
452990	1	Home and Auto Supply Stores
442299	1	Home Furnishings, Miscellaneous Retail
621610	5	Home Health Care Agencies
444110	1	Home Improvement Centers
621399	5	Home Nursing Services

623110	5	Homes for the Aged
487110	2	Horse Drawn Carriage Operation
621610	5	Hospice Care Services, In Home
524114	8	Hospital and Medical Service Plans, Direct (Insurance)
622110	5	Hospitals, General Medical and Surgical
721199	1	Hostels
453998	1	Hot Tub Stores
561110	3	Hotel Management Services
721110	1	Hotels
230000	8	House Moving Construction Contractors
454390	8	House to House Direct Selling
561720	3	Housekeeping Services
442299	1	Housewares Stores
713990	1	Hunting Clubs, Recreational
114210	2	Hunting Preserves
722213	1	Ice Cream Parlors
722330	1	Ice Cream Truck Vendors
541213	6	Income Tax Return Preparation Services
811310	2	Industrial Equipment and Machinery Repair, Maintenance Services
541710	5	Industrial Research and Development
624410	5	Infant Day Care Services
517110	2	Information Access Services, Online
541512	5	Information Management Computer Systems Integration Design Services
721191	1	Inns, Bed and Breakfast
115112	2	Insect Control for Crops
561710	3	Insect Extermination Services
522220	5	Installment Sales Financing
524210	5	Insurance 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	5	Insurance Claims Adjusting
541410	5	Interior Decorator, Design Services
517110	2	Internet Service Providers (ISP)
519130	7	Internet Publishers
561611	3	Investigators, Private
523930	4	Investment Advice Consulting Services
561720	3	Janitorial Services
811490	2	Jewelry Repair Shops
448310	2	Jewelry Stores
624310	5	Job Counseling, Vocational Rehabilitation
611620	5	Karate Schools
812910	4	Kennels, Pet Boarding Kerosene – See Fuel Oil
811490	2	Key Duplicating Shops
621492	5	Kidney Dialysis Centers and Clinics

611110	5	Kindergartens
444190	1	Kitchen Cabinet Stores, Except Custom
337110	2	Kitchen Cabinets, Stock or Custom Wood, Manufacturing
442299	1	Kitchenware Stores
		Knitting Mills – See Textile Mills
621399	5	LPN's (Licensed Practical Nurses) Offices
561330	3	Labor Leasing Services
621511	5	Laboratories, Medical
541380	5	Laboratories, Testing, Except Medical
442299	1	Lamp Shops, Electric
531190	7	Land Rental or Leasing
230000	8	Land Subdividers and Developers, Except Cemeteries
541370	5	Land Surveying Services
541320	5	Land Use Planning Services
562212	3	Landfills
541320	5	Landscape Architectural Services
561730	3	Landscape Installation, Care and Maintenance Services
812320	4	Laundries
812310	4	Laundromats
812331	4	Laundry Services, Linen Supply
541110	5	Law Offices
811411	2	Lawn and Garden Equipment Repair and Maintenance Services
561730	3	Lawn Care Services
444220	1	Lawn Supply Stores
532490	7	Leasing Equipment
532112	7	Leasing Automobiles
444190	1	Lighting Fixture Stores
532111	7	Limousine Rental without Driver
485320	2	Limousines for Hire with Drive, Except Taxis
442299	1	Linen Stores
448190	2	Lingerie Stores
424710	1	Liquefied Petroleum Gas (LPG) Bulk Stations and Terminals
454312	1	Liquefied Petroleum Gas (LPG) Dealers, Direct Selling
424720	1	Liquefied Petroleum Gas (LPG) Wholesaling
424520	1	Livestock Auctions
522310	5	Loan Brokers or Agents Offices
522291	5	Loan Companies (i.e., Consumer, Personal, Small, Student)
561622	3	Locksmith Services
113310	2	Logging
517110	8	Long-Distance Telephone Carriers, Except Wireless
488320	2	Longshoreman Services
722410	8	Lounges, Cocktail
448320	2	Luggage Stores
444190	1	Lumber Retailing Yards
332710	2	Machine Shops
811310	2	Machine Tools Repair and Maintenance Services
454390	8	Magazine, Sales or Subscriptions, Door to Door
451212	1	Magazine Stands
561720	3	Maid Services
532420	7	Mailing Equipment Rental or Leasing
511140	3	Mailing List Compiling Services
561110	3	Management Services, Except Complete Operation of Business

531000	7	Managers Offices, Commercial Real Estate
531000	7	Managers Offices, Residential Real Estate
561920	3	Managers, Convention, Trade Fair or Show
711410	4	Managers, Entertainers, Public Figures, Sports Figures
812113	5	Manicurist Services
453930	1	Manufactured (Mobile) Home Dealers
531000	7	Manufactured (Mobile) Home Parks, Sites Rental or Leasing
31	2	Manufacturing – Food, Beverages, Tobacco Products, Textiles, Apparel, Leather Goods
32	2	Manufacturing – 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.
33	2	Manufacturing – Metals and Metal Products, Small Arms, Ammunition, Farm Machinery, Construction Machinery, Industrial Machinery, Commercial & Service Machinery, Office Machines, Heating and Air Conditioning Equipments, 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.
713930	1	Marina
441222	8	Marine Supply Dealers, Boat Dealers
444190	1	Masonry (Block, Brick, Stone) Dealers
448120	2	Maternity Shops
442110	1	Mattress Stores
812220	5	Mausoleums
624210	5	Meal Delivery Programs
445210	1	Meat Markets
541330	5	Mechanical Engineering Services
531000	7	Medical Building Rental or Leasing
621111	5	Medical Doctors Offices
621511	5	Medical Laboratories
813410	7	Membership Associations, Civic or Social
812220	4	Memorial Gardens, Burial Places
561421	3	Message Services, Telephone Answering
492210	3	Messenger Service
561990	3	Meter Reading Services, Contract
311511	2	Milk Processing
713990	1	Miniature Golf Courses
531130	7	Miniwarehouse Rental or Leasing
722330	1	Mobile Food Stands
531000	7	Mobile (Manufactured) Home Parks, Site Rental or Leasing
453930	1	Mobile (Manufactured) Home Dealers
532120	7	Mobile Home Rental, Except on Site
230000	8	Mobile Home Site Setup and Tie Down Construction Contractors
484220	2	Mobile Home Towing Services
517210	8	Mobile Telephone Communication Carriers
230000	8	Modular House Assembly and Installation on Site, Construction

522390	5	Money Order Issuance Services, Not Related to Banking
453998	1	Monument (Burial Marker) Dealers
327991	2	Monuments and Tombstone, Cut Stone Manufacturing
441221	8	Moped Dealers
532292	7	Moped Rental
522292	5	Mortgage Banking (Nondepository Mortgage Lending)
522310	5	Mortgage Brokers or Agents Offices, Independent
812210	4	Mortuaries
721110	1	Motels
512199	3	Motion Picture Booking Agencies
512131	3	Motion Picture Theaters
484110	2	Motor 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
488410	2	Motor Vehicle Towing Services
441221	8	Motorcycle Dealers
532292	7	Motorcycle Rental
811490	2	Motorcycle Repair Shops
561730	3	Mowing Services
811112	2	Muffler Repair and Replacement Shops
611610	5	Music Instruction
451220	1	Music Stores (i.e., Cassette, Compact Disc, Record, Tape)
532299	7	Musical Instrument Rental
811490	2	Musical Instrument Repair Shops
711130	4	Musicians, Independent
221210	8	Natural Gas Distribution Systems – Franchise
621399	5	Naturopaths Offices (i.e., Centers, Clinics)
448150	2	Neckwear Stores
451130	1	Needlecraft Sewing Supply Stores
621111	5	Neurologists Offices (i.e., Centers, Clinics)
511120	3	Newsletter Publishers
541840	5	Newspaper Advertising Representatives (Independent of Media Owners)
711510	4	Newspaper Columnists, Independent (Freelance)
511110	3	Newspaper Publishers
424920	1	Newspaper Wholesaling
451212	1	Newsstands
722410	8	Night Clubs, Alcoholic Beverages
453220	1	Novelty Shops
561310	3	Nurse Registries
444220	1	Nursery and Garden Centers
111421	2	Nursery Stock Growing
621610	5	Nursing Agencies, Primarily Providing Home Nursing Services
623110	5	Nursing Homes
621111	5	Obstetricians Offices
621340	5	Occupational Therapists Office
531120	7	Office Building Rental or Leasing
561720	3	Office Cleaning Services
551114	7	Office, Corporate
532420	7	Office Furniture Rental or Leasing

442110	1	Office Furniture Stores
561320	3	Office Help Supply Services
811212	2	Office Machine Repair and Maintenance Services, Except Communication Equipment)
532420	7	Office Machinery and Equipment Rental or Leasing
423420	1	Office Machines Wholesaling
561110	3	Office Management Services
453210	1	Office Supply Stores
811191	2	Oil Change and Lubrication Shops, Automotive
424710	1	Oil, Petroleum, Bulk Stations and Terminals
424720	1	Oil, Petroleum, Wholesaling, Except Bulk Stations, Terminals
454311	1	Oil, Heating, Retail
517110	3	Online Access Service Providers
621111	5	Oncologists Offices
621111	5	Ophthalmologists Offices
423460	1	Optical Goods Wholesaling, Except Cameras
446130	1	Optical Goods Stores, Except Offices of Optometrists
621320	5	Optometrists Offices
621210	5	Orthodontists Offices
621111	5	Orthopedic Physicians Offices
621111	5	Osteopathic Physicians Offices, Except Mental Health
441222	8	Outboard Motor Dealers
811490	2	Outboard Motor Repair Shops
541850	5	Outdoor Display Advertising Services
451110	1	Outdoor Sporting Equipment Stores