



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

The following list includes North American Industry Classification System (NAICS) codes for New York State tax purposes. Select the code that best matches your primary business activity. The list is arranged by type of industry.

<p><b>Agriculture, Forestry, Fishing and Hunting</b></p> <p><b>Crop Production</b></p> <p>111100 Oilseed &amp; Grain Farming 111200 Vegetable &amp; Melon Farming 111300 Fruit &amp; Tree Nut Farming 111400 Greenhouse, Nursery, &amp; Floriculture Production 111900 Other Crop Farming</p> <p><b>Animal Production</b></p> <p>112100 Cattle Ranching &amp; Farming 112200 Hog &amp; Pig Farming 112300 Poultry &amp; Egg Production 112400 Sheep &amp; Goat Farming 112500 Aquaculture 112900 Other Animal Production</p> <p><b>Forestry and Logging</b></p> <p>113100 Timber Tract Operations 113200 Forest Nurseries &amp; Gathering of Forest Products 113300 Logging</p> <p><b>Fishing, Hunting and Trapping</b></p> <p>114100 Fishing 114200 Hunting &amp; Trapping</p> <p><b>Support Activities for Agriculture and Forestry</b></p> <p>115100 Support Activities for Crop Production 115200 Support Activities for Animal Production 115300 Support Activities for Forestry</p> <hr/> <p><b>Mining, Quarrying, and Oil and Gas Extraction</b></p> <p>211100 Oil &amp; Gas Extraction 212100 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining &amp; Quarrying 212320 Sand, Gravel, Clay, &amp; Ceramic &amp; Refractory Minerals Mining &amp; Quarrying 212390 Other Nonmetallic Mineral Mining &amp; Quarrying 213100 Support Activities for Mining</p> <hr/> <p><b>Utilities</b></p> <p>221111 Hydroelectric Power Generation 221112 Fossil Fuel Electric Power Generation 221113 Nuclear Electric Power Generation 221114 Solar Electric Power Generation 221115 Wind Electric Power Generation 221116 Geothermal Electric Power Generation 221117 Biomass Electric Power Generation 221118 Other Electric Power Generation 221120 Electric Power Transmission, Control, &amp; Distribution 221200 Natural Gas Distribution 221300 Water, Sewage, &amp; Other Systems</p>	<p><b>Construction</b></p> <p><b>Construction of Buildings and Heavy and Civil Engineering Construction</b></p> <p>236100 Residential Building Construction 236200 Nonresidential Building Construction 237100 Utility System Construction 237200 Land Subdivision 237300 Highway, Street, &amp; Bridge Construction 237900 Other Heavy &amp; Civil Engineering Construction</p> <p><b>Specialty Trade Contractors</b></p> <p>238110 Poured Concrete Foundation &amp; Structure Contractors 238120 Structural Steel &amp; Precast Concrete Contractors 238130 Framing Contractors 238140 Masonry Contractors 238150 Glass &amp; Glazing Contractors 238160 Roofing Contractors 238170 Siding Contractors 238190 Other Foundation, Structure, &amp; Building Exterior Contractors 238210 Electrical Contractors &amp; Other Wiring Installation Contractors 238220 Plumbing, Heating, &amp; Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238310 Drywall &amp; Insulation Contractors 238320 Painting &amp; Wall Covering Contractors 238330 Flooring Contractors 238340 Tile &amp; Terrazzo Contractors 238350 Finish Carpentry Contractors 238390 Other Building Finishing Contractors 238900 Other Specialty Trade Contractors</p> <hr/> <p><b>Manufacturing</b></p> <p><b>Food Manufacturing (Mfg)</b></p> <p>311100 Animal Food Mfg 311200 Grain &amp; Oilseed Milling 311300 Sugar &amp; Confectionery Product Mfg 311400 Fruit &amp; Vegetable Preserving &amp; Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering &amp; Processing 311700 Seafood Product Preparation &amp; Packaging 311800 Bakeries &amp; Tortilla Mfg 311900 Other Food Mfg</p> <p><b>Beverage and Tobacco Product Manufacturing</b></p> <p>312110 Soft Drink &amp; Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Mfg</p> <p><b>Textile Mills and Textile Product Mills</b></p> <p>313100 Fiber, Yarn, &amp; Thread Mills 313200 Fabric Mills 313300 Textile &amp; Fabric Finishing &amp; Fabric Coating Mills 314100 Textile Furnishings Mills 314900 Other Textile Product Mills</p>	<p><b>Apparel Manufacturing</b></p> <p>315100 Apparel Knitting Mills 315200 Cut &amp; Sew Apparel Mfg 315900 Apparel Accessories &amp; Other Apparel Mfg</p> <p><b>Leather and Allied Product Manufacturing</b></p> <p>316100 Leather &amp; Hide Tanning &amp; Finishing 316200 Footwear Mfg 316900 Other Leather &amp; Allied Product Mfg</p> <p><b>Wood Product Manufacturing</b></p> <p>321100 Sawmills &amp; Wood Preservation 321200 Veneer, Plywood, &amp; Engineered Wood Product Mfg 321900 Other Wood Product Mfg</p> <p><b>Paper Manufacturing</b></p> <p>322100 Pulp, Paper, &amp; Paperboard Mills 322200 Converted Paper Product Mfg</p> <p><b>Printing and Related Support Activities</b></p> <p>323100 Printing &amp; Related Support Activities</p> <p><b>Petroleum and Coal Products Manufacturing</b></p> <p>324110 Petroleum Refineries 324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg 324190 Other Petroleum &amp; Coal Products Mfg</p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg 325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg 325400 Pharmaceutical &amp; Medicine Mfg 325500 Paint, Coating, &amp; Adhesive Mfg 325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg 325900 Other Chemical Product &amp; Preparation Mfg</p> <p><b>Plastics and Rubber Products Manufacturing</b></p> <p>326100 Plastics Product Mfg 326200 Rubber Product Mfg</p> <p><b>Nonmetallic Mineral Product Manufacturing</b></p> <p>327100 Clay Product &amp; Refractory Mfg 327200 Glass &amp; Glass Product Mfg 327300 Cement &amp; Concrete Product Mfg 327400 Lime &amp; Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg</p> <p><b>Primary Metal Manufacturing</b></p> <p>331100 Iron &amp; Steel Mills &amp; Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331300 Alumina &amp; Aluminum Production &amp; Processing 331400 Nonferrous Metal (except aluminum) Production &amp; Processing 331500 Foundries</p> <p><b>Fabricated Metal Product Manufacturing</b></p> <p>332100 Forging &amp; Stamping 332200 Cutlery &amp; Handtool Mfg 332300 Architectural &amp; Structural Metals Mfg 332400 Boiler, Tank, &amp; Shipping Container Mfg 332500 Hardware Mfg 332600 Spring &amp; Wire Product Mfg</p>
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- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332800 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg
- Machinery Manufacturing**
- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333300 Commercial & Service Industry Machinery Mfg
- 333400 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333500 Metalworking Machinery Mfg
- 333600 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

- Computer and Electronic Product Manufacturing**
- 334100 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334300 Audio & Video Equipment Mfg
- 334400 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334600 Manufacturing & Reproducing Magnetic & Optical Media

- Electrical Equipment, Appliance, and Component Manufacturing**
- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335300 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

- Transportation Equipment Manufacturing**
- 336100 Motor Vehicle Mfg
- 336200 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336400 Aerospace Product & Parts Mfg
- 336500 Railroad Rolling Stock Mfg
- 336600 Ship & Boat Building
- 336900 Other Transportation Equipment Mfg

- Furniture and Related Product Manufacturing**
- 337100 Household & Institutional Furniture & Kitchen Cabinet Mfg
- 337200 Office Furniture (including fixtures) Mfg
- 337900 Other Furniture Related Product 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 Household Appliances & 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
- 424200 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 & terminals)
- 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
- 441222 Boat Dealers
- 441228 Motorcycle, ATV, & All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

- Furniture and Home Furnishings Stores**
- 442100 Furniture Stores
- 442200 Home Furnishing Stores

- Electronics and Appliance Stores**
- 443100 Electronics & Appliance Stores

- Building Material and Garden Equipment and Supplies Dealers**
- 444100 Building Material & Supplies Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

- Food and Beverage Stores**
- 445110 Supermarkets & Other Grocery Stores
- 445120 Convenience Stores (without gasoline stations)
- 445200 Specialty Food Stores
- 445300 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**
- 448100 Clothing Stores
- 448200 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

- General Merchandise Stores**
- 452200 Department Stores**
- 452311 Warehouse Clubs & Supercenters**
- 452319 All Other General Merchandise Stores**

- Miscellaneous Store Retailers**
- 453100 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453300 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453991 Tobacco Stores
- 453998 All Other Miscellaneous Store Retailers

- Nonstore Retailers**
- 454100 Electronic Shopping & Mail-Order Houses
- 454200 Vending Machine Operators
- 454310 Fuel Dealers
- 454390 Other Direct Selling Establishments (including craft show & flea market vendors)

**Transportation and Warehousing**

- Air, Rail, and Water Transportation**
- 481100 Scheduled Air Transportation
- 481200 Nonscheduled Air Transportation
- 482100 Rail Transportation
- 483100 Deep Sea, Coastal, & Great Lakes Water Transportation
- 483200 Inland Water Transportation

- Truck Transportation**
- 484100 General Freight Trucking
- 484200 Specialized Freight Trucking

- Transit and Ground Passenger Transportation**
- 485100 Urban Transit Systems
- 485200 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service

485400 School & Employee Bus Transportation  
 485500 Charter Bus Industry  
 485900 Other Transit & Ground Passenger Transportation

#### Pipeline Transportation

486100 Pipeline Transportation of Crude Oil  
 486200 Pipeline Transportation of Natural Gas  
 486900 Other Pipeline Transportation

#### Scenic and Sightseeing Transportation

487100 Scenic & Sightseeing Transportation, Land  
 487200 Scenic & Sightseeing Transportation, Water  
 487900 Scenic & Sightseeing Transportation, Other

#### Support Activities for Transportation

488100 Support Activities for Air Transportation  
 488200 Support Activities for Rail Transportation  
 488300 Support Activities for Water Transportation  
 488410 Motor Vehicle Towing  
 488490 Other Support Activities for Road Transportation  
 488500 Freight Transportation Arrangement  
 488900 Other Support Activities for Transportation

#### Postal Service, Couriers and Messengers

491100 Postal Service  
 492100 Couriers & Express Delivery Services  
 492200 Local Messengers & Local Delivery

#### Warehousing and Storage

493100 Warehousing & Storage

### Information

#### Publishing Industries (except Internet)

511100 Newspaper, Periodical, Book, & Directory Publishers  
 511200 Software Publishers

#### Motion Picture and Sound Recording Industries

512100 Motion Picture & Video Industries  
 512200 Sound Recording Industries

#### Broadcasting (except Internet)

515100 Radio & Television Broadcasting  
 515200 Cable & Other Subscription Programming

#### Telecommunications

**517311 Wired Telecommunications Carriers**  
**517312 Wireless Telecommunications Carriers**  
 517400 Satellite Telecommunications  
 517911 Telecommunications Resellers  
 517919 All Other Telecommunications

#### Data Processing, Hosting, & Related Services

518200 Data Processing, Hosting, & Related Services

#### Other Information Services

519100 Other Information Services

### Finance and Insurance

#### Monetary Authorities - Central Bank

521100 Monetary Authorities - Central Bank

#### 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  
 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

#### 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  
 523200 Securities & Commodity Exchanges  
 523900 Other Financial Investment Activities

#### Insurance Carriers and Related Activities

524100 Direct Insurance & 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**  
**525920 Trusts, Estates, & Agency Accounts**  
**525990 Other Financial Vehicles including mortgage real estate investment trusts (REITs)**

### Real Estate and Rental and Leasing

#### Real Estate

531110 Lessors of Residential Buildings & Dwellings  
 531120 Lessors of Nonresidential Buildings  
 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  
**532280 Other Consumer Goods Rental**  
**532300 General Rental Centers**  
 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

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

533100 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

### Professional, Scientific, and Technical Services

#### Legal Services

541100 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

#### Computer Systems Design and Related Services

541500 Computer Systems Design & Related Services

#### Other Professional, Scientific, and Technical Services

541600 Management, Scientific, & Technical Consulting Services  
 541700 Scientific Research & Development Services  
 541800 Advertising, Public Relations, & 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 and Enterprises

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

561100 Office Administrative Services  
 561200 Facilities Support Services  
 561300 Employment Services  
 561410 Document Preparation Services  
 561421 Telephone Answering Services  
 561422 Telemarketing Bureaus & Other Contact Centers  
 561430 Business Service Centers  
 561440 Collection Agencies  
 561450 Credit Bureaus  
 561490 Other Business Support Services  
 561500 Travel Arrangement & Reservation Services  
 561610 Investigation, Guard, & Armored Car Services  
 561620 Security Systems Services

#### Services to Buildings and Dwellings

561710 Exterminating & Pest Control Services  
 561720 Janitorial Services  
 561730 Landscaping Services  
 561740 Carpet & Upholstery Cleaning Services  
 561790 Other Services to Buildings & Dwellings

**Other Support Services**

561900 Other Support Services

**Waste Management and Remediation Services**

562100 Waste Collection  
 562200 Waste Treatment & Disposal  
 562900 Remediation & Other Waste Management Services

**Educational Services**

611100 Elementary & Secondary Schools  
 611200 Junior Colleges  
 611300 Colleges, Universities, & Professional Schools  
 611400 Business Schools & Computer & Management Training  
 611500 Technical & Trade Schools  
 611600 Other Schools & Instruction  
 611700 Educational Support Services

**Health Care and Social Assistance**

**Offices of Physicians and Dentists**

621100 Offices of Physicians  
 621200 Offices of Dentists

**Offices of Other Health Practitioners**

621300 Offices of Other Health Practitioners

**Outpatient Care Centers**

621400 Outpatient Care Centers

**Medical and Diagnostic Laboratories**

621500 Medical & Diagnostic Laboratories

**Home Health Care Services**

621600 Home Health Care Services

**Other Ambulatory Health Care Services**

621900 Other Ambulatory Health Care Services

**Hospitals**

622100 General Medical & Surgical Hospitals  
 622200 Psychiatric & Substance Abuse Hospitals  
 622300 Specialty Hospitals

**Nursing and Residential Care Facilities**

623100 Nursing Care Facilities  
 623200 Residential Intellectual & Developmental Disability, Mental Health, & Substance Abuse Facilities  
 623300 Continuing Care Retirement Communities & Assisted Living Facilities for the Elderly  
 623900 Other Residential Care Facilities

**Social Assistance**

624100 Individual & Family Services  
 624200 Community Food & Housing, & Emergency & Other Relief Services  
 624300 Vocational Rehabilitation Services  
 624400 Child Day Care Services

**Arts, Entertainment, and Recreation**

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

711100 Performing Arts Companies  
 711200 Spectator Sports  
 711300 Promoters of Performing Arts, Sports, & Similar Events  
 711400 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures  
 711500 Independent Artists, Writers, & Performers

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

712100 Museums, Historical Sites, & Similar Institutions

**Amusement, Gambling, and Recreation Industries**

713100 Amusement Parks & 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

**Accommodation and Food Services**

**Accommodation**

721110 Hotels (except casino hotels) & Motels  
 721120 Casino Hotels  
 721191 Bed & Breakfast Inns  
 721199 All Other Traveler Accommodation  
 721200 RV Parks & Recreational Camps  
 721300 Rooming & Boarding Houses

**Food Services and Drinking Places**

722310 Food Services Contractors  
 722320 Caterers  
 722330 Mobile Food Services  
 722400 Drinking Places (alcoholic beverages)  
 722511 Full-Service Restaurants  
 722513 Limited-Service Restaurants  
 722514 Cafeterias, Grill Buffets, & Buffets  
 722515 Snack & Nonalcoholic Beverage Bars

**Repair and Maintenance**

811110 Automotive Mechanical & Electrical Repair & Maintenance  
 811120 Automotive Body, Paint, Interior, & Glass Repair  
 811190 Other Automotive Repair & Maintenance  
 811200 Electronic & Precision Equipment Repair & Maintenance  
 811300 Commercial & Industrial Machinery & Equipment 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  
 812200 Death Care Services  
 812310 Coin-Operated Laundries & Drycleaners  
 812320 Drycleaning & Laundry Services (except coin-operated)  
 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**

813100 Religious Organizations  
 813200 Grantmaking & Giving Services  
 813300 Social Advocacy Organizations  
 813400 Civic & Social Organizations  
 813910 Business Associations  
 813920 Professional Organizations  
 813930 Labor Unions & Similar Labor Organizations  
 813940 Political Organizations  
 813990 Other Similar Organizations (including athletic associations, condominium & homeowners' associations, and 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