



# 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. You may also use the NAICS search tool provided by the United State Census Bureau available at [www.census.gov/naics/](http://www.census.gov/naics/).

## Agriculture, Forestry, Fishing and Hunting

### Crop Production

- 111100 Oilseed & Grain Farming
- 111200 Vegetable & Melon Farming
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming

### Animal Production & Aquaculture

- 112100 Cattle Ranching & Farming
- 112200 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112500 Aquaculture
- 112900 Other Animal Production

### Forestry and Logging

- 113100 Timber Tract Operations
- 113200 Forest Nurseries & Gathering of Forest Products
- 113300 Logging

### Fishing, Hunting and Trapping

- 114100 Fishing
- 114200 Hunting & Trapping

### Support Activities for Agriculture and Forestry

- 115100 Support Activities for Crop Production
- 115200 Support Activities for Animal Production
- 115300 Support Activities for Forestry

## Mining, Quarrying, and Oil and Gas Extraction

- 211100 Oil & Gas Extraction
- 212100 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
- 213100 Support Activities for Mining

## Utilities

- 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, & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage, & Other Systems
- 221330 Steam and Air-Conditioning Supply

## Construction

### Construction of Buildings and Heavy and Civil Engineering Construction

- 236100 Residential Building Construction
- 236200 Nonresidential Building Construction
- 237100 Utility System Construction
- 237200 Land Subdivision
- 237300 Highway, Street, & Bridge Construction
- 237900 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 & Other Wiring Installation 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 Specialty Trade Contractors

## Manufacturing

### Food Manufacturing (Mfg)

- 311100 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311600 Animal Slaughtering & Processing
- 311700 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg

### Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312230 Tobacco Mfg

### Textile Mills

- 313100 Fiber, Yarn, & Thread Mills
- 313200 Fabric Mills
- 313300 Textile & Fabric Finishing & Fabric Coating Mills
- 314100 Textile Furnishings Mills

- 314900 Other Textile Product Mills

### Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315200 Cut & Sew Apparel Mfg
- 315900 Apparel Accessories & Other Apparel Mfg

### Leather and Allied Product Manufacturing

- 316100 Leather & Hide Tanning & Finishing
- 316200 Footwear Mfg
- 316900 Other Leather & Allied Product Mfg

### Wood Product Manufacturing

- 321100 Sawmills & Wood Preservation
- 321200 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
- 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
- 325400 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
- 327200 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

### Primary Metal Manufacturing

- 331100 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331300 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except aluminum) Production & Processing
- 331500 Foundries

### Fabricated Metal Product Manufacturing

- 332100 Forging & Stamping
- 332200 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg

- 332400 Boiler, Tank, & Shipping Container Mfg
- 332500 Hardware Mfg
- 332600 Spring & Wire Product Mfg
- 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
- 424590 Other Farm Product Raw Material Merchant Wholesalers (Including Cannabis 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 Product & Electronic Cigarette Merchant Wholesalers
- 424950 Paint, Varnish, & Supplies Merchant Wholesalers
- 424990 Other Miscellaneous Nondurable Goods Merchant Wholesalers

**Wholesale Trade Agents and Brokers**

- 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
- 441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers
- 441330 Automotive Parts and Accessories Retailers
- 441340 Tire Dealers

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

- 444110 Home Centers
- 444120 Paint and Wallpaper Retailers
- 444140 Hardware Retailers
- 444180 Other Building Material Dealers

**Lawn & Garden Equipment & Supplies Retailers**

- 444230 Outdoor Power Equipment Retailers

- 444240 Nursery, Garden Center, & Farm Supply Retailers

**Food and Beverage Retailers**

- 445110 Supermarkets & Other Grocery Retailers (except Convenience Retailers)
- 445131 Convenience Retailers
- 445132 Vending Machine Operators
- 445200 Specialty Food Retailers
- 445298 All Other Specialty Food Retailers
- 445320 Beer, Wine, & Liquor Retailers

**Furniture, Home Furnishings, Electronics, & Appliance Retailers**

- 449110 Furniture Retailers
- 449120 Home Furnishings Retailers
- 449121 Floor Covering Retailers
- 449122 Window Treatment Retailers
- 449129 All Other Home Furnishing Retailers
- 449210 Electronics & Appliance Retailers

**General Merchandise Retailers**

- 455110 Department Stores
- 455211 Warehouse Clubs & Supercenters
- 455219 All Other General Merchandise Retailers

**Health & Personal Care Retailers**

- 456110 Pharmacies & Drug Retailers
- 456120 Cosmetics, Beauty Supplies, & Perfume Retailers
- 456130 Optical Goods Retailers
- 456191 Food (Health) Supplement Retailers
- 456199 All Other Health & Personal Care Retailers

**Gasoline Stations and Fuel Dealers**

- 457110 Gasoline Stations with Convenience Stores
- 457120 Other Gasoline Stations
- 457210 Fuel Dealers

**Clothing, Clothing Accessories, Shoe, & Jewelry Retailers**

- 458110 Clothing & Clothing Accessories Retailers
- 458210 Shoe Retailers
- 458310 Jewelry Retailers
- 458320 Luggage & Leather Goods Retailers

**Sporting Goods, Hobby, Musical Instrument, Book, & Miscellaneous Retailers**

- 459110 Sporting Goods Retailers
- 459120 Hobby, Toy, & Game Retailers
- 459130 Sewing, Needlework, & Piece Goods Retailers
- 459140 Musical Instrument & Supplies Retailers
- 459210 Book Retailers & News Dealers
- 459310 Florists
- 459410 Office Supplies & Stationery Retailers
- 459420 Gift, Novelty, & Souvenir Retailers
- 459510 Used Merchandise Retailers
- 459910 Pet & Pet Supplies Retailers
- 459920 Art Dealers
- 459930 Manufactured (Mobile) Home Dealers
- 459991 Tobacco, Electronic Cigarette, & Other Smoke Supplies Retailers (including Vape Shops)
- 459999 All Other Miscellaneous Retailers

**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 & Ridesharing Services
- 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**

**Motion Picture & Video Industries**

- 512110 Motion Picture & Video Production
- 512120 Motion Picture & Video Distribution
- 512130 Motion Picture & Video Exhibition
- 512190 Postproduction Services & Other Motion Picture & Video Industries
- 512199 Other Motion Picture & Video Industries

**Sound Recording Industries**

- 512230 Music Publishers
- 512240 Sound Recording Studios
- 512250 Record Production and Distribution
- 512290 Other Sound Recording Industries

**Publishing Industries**

- 513110 Newspaper Publishers
- 513120 Periodical Publishers
- 513130 Book Publishers
- 513140 Directory & Mailing List Publishers
- 513191 Greeting Card Publishers
- 513199 All Other Publishers
- 513210 Software Publishers

**Broadcasting and Content Providers**

- 516110 Radio Broadcasting Stations
- 516120 Television Broadcasting Stations
- 516210 Media Streaming Distribution Services, Social Networks, & Other Media Networks and Content Providers

**Telecommunications**

- 517110 Wired & Wireless Telecommunications Carriers (except Satellite)
- 517120 Telecommunications Resellers & Agents for Wireless Telecommunication Services
- 517410 Satellite Telecommunications
- 517810 All Other Telecommunications

**Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services**

- 518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services

**Other Information Services**

- 519200 Web Search Portals, Libraries, Archives, and Other Information Services

**Finance and Insurance**

**Monetary Authorities - Central Bank**

- 521110 Monetary Authorities - Central Bank

**Depository Credit Intermediation**

- 522110 Commercial Banking
- 522130 Credit Unions
- 522180 Saving Institutions & Other Depository Credit Intermediation

**Nondepository Credit Intermediation**

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit
- 522299 International, Secondary Market, & All Other Nondepository Credit Intermediation

**Activities Related to Credit Intermediation**

- 522310 Mortgage and Nonmortgage Loan Brokers
- 522320 Financial Transactions Processing, Reserve, & Clearinghouse Activities
- 522390 Other Activities Related to Credit Intermediation

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

- 523150 Investment Banking & Securities Intermediation
- 523160 Commodity Contracts Intermediation
- 523210 Securities and Commodity Exchanges
- 523910 Miscellaneous Intermediation
- 523940 Portfolio Management & Investment Advice
- 523991 Trust, Fiduciary, & Custody Activities
- 523999 Miscellaneous Financial Investment Activities

**Insurance Carriers and Related Activities**

- 524100 Insurance 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 (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
- 532280 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**

- 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 & Services

**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**

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

**Management, Scientific, and Technical Consulting 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

**Investigation and Security Services**

- 561611 Investigation & Personal Background Check Services
- 561612 Security Guards & Patrol Services
- 561613 Armored Car Services
- 561621 Security Systems Services (except Locksmiths)
- 561622 Locksmiths

**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
- 621600 Home Health Care Services
- 621900 Other Ambulatory Health Care Services

**Hospitals**

- 622100 General Medical & Surgical Hospitals
- 622200 Psychiatric & Substance Abuse Hospitals
- 622300 Specialty (except Psychiatric & Substance Abuse) Hospitals

**Nursing and Residential Care Facilities**

- 623100 Nursing Care Facilities (Skilled Nursing 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
- 624310 Vocational Rehabilitation Services
- 624410 Child 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 Industries

**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, Dormitories, and Workers' Camps

**Food Services and Drinking Places**

- 722310 Food Service Contractors
- 722320 Caterers
- 722330 Mobile Food Services
- 722410 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 and 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 (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
- 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