### 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.

#### 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**
  - 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

#### 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 Sidewalk Contractors
  - 238180 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
  - 311610 Animal Slaughtering & Processing
  - 311700 Seafood Product Preparation & Packaging
  - 311800 Baked Goods & Tortilla Mfg
  - 311900 Other Food Mfg

- **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**
  - 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
Wholesaler Types and their Corresponding Categories:

- **Commercial Refrigeration Equipment Mfg & Electronic Goods Merchant Wholesalers**: 423600 Household Appliances & Electrical Supplies Merchant Wholesalers

- **Machinery Manufacturing**:
  - 339900 Other Miscellaneous Durable Goods Merchant Wholesalers
  - 339100 Petroleum Refining, Gas, & Related Services Merchant Wholesalers

- **Computer and Electronic Product Manufacturing**:
  - 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
  - 334600 Manufacturing & Reproducing Magnetic & Optical Media

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

- **Transportation Equipment Manufacturing**:
  - 336100 Motor Vehicle Mfg
  - 336500 Railroad Rolling Stock Mfg
  - 336900 Other Transportation Equipment Mfg

- **Furniture and Related Product Manufacturing**:
  - 337100 Household & Institutional Furniture & Kitchen Cabinet Mfg
  - 337900 Other Furniture Related Product Mfg

- **Miscellaneous Manufacturing**:
  - 339110 Medical Equipment & Supplies Mfg
  - 339900 Other Miscellaneous Mfg

### Wholesaler Types

**Wholesale Trade**

- **Merchant Wholesalers, Durable Goods**
  - 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
### 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

### 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**
- **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** Skating Facilities
- **713930** Marinas
- **713940** Fitness & Recreational Sports Centers
- **713950** Bowling Centers
- **713990** All Other Amusement & Recreation Services

### Accommodation and Food Services
**Accommodation**
- **721100** 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
- **812110** 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