



# 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

## 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
- 221200 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

## 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
- 311610 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
- 312200 Tobacco Mfg

### Textile Mills and Textile Product Mills

- 313100 Fiber, Yarn, and Thread Mills
- 313200 Fabric Mills
- 313300 Textile and Fabric Finishing and 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  
 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 and Appliance Stores

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

444100 Building Material and 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**

452100 Department Stores  
 452910 Warehouse Clubs & Supercenters  
 452990 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, and 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, and 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**

517100 Wired Telecommunications Carriers  
 517200 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 (Form 1120-RIC)  
 525920 Trusts, Estates, & Agency Accounts  
 525930 Real Estate Investment Trusts (Form 1120-REIT)  
 525990 Other Financial Vehicles

**Real Estate and Rental and Leasing****Real Estate**

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

**Rental and Leasing Services**

532110 Passenger Car Rental & Leasing  
 532120 Truck, Utility Trailer, & RV Rental & Leasing  
 532210 Consumer Electronics & Appliances Rental  
 532220 Formal Wear & Costume Rental  
 532230 Video Tape & Disc Rental  
 532290 Other Consumer Goods Rental  
 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 and 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 and 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 and 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