

RETAIL SALES & USE TAX BUSINESS

Kind Code	Food and Beverages	SIC Code
01	Grocery Store	5411
02	Meat Markets, Poultry Freezer and locker meat provisions	5423 5422
03	Seafood Dealers	5423
04	Vegetable and Fruit Markets, Fruit Juice Stands	5431
05	Bakeries Baking and Selling Selling only	5462 5463
06	Delicatessens	5499
07	Candy, Confectionery, Sundries, Concession Stands Dairy products, Lunch trucks, Ice cream stores	5441 5451
08	Restaurants, Lunchrooms, Catering Services	5812
09	Taverns, Night Clubs, Bars, Liquor Stores	5921
Apparel Group		
10	Clothing Stores, Alterations Men's and boys clothing and furnishing Women's ready to wear Women's accessories and specialty stores Children and infants Family Clothing, Seamstress Furriers and fur shops	7299 5611 5621 5631 5641 5651 5681
11	Shoe Store	5661
12	Hat Store Misc. Hat apparel and access	5699

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General Merchandise Group		
13	Department Stores	5311
14	Variety Stores Miscellaneous retail stores, nec.	5331 5999
15	Drug Stores an Proprietary Stores	5912
16	Jewelry, Leather, Sporting Goods, Trophies Golf Carts, Pro Shops, Bait and Tackle Jewelry Sporting Goods Luggage and Leather Bait and Tackle	5944 5941 5948 3161
17	Feed, Seed Fertilizer Stores	5153 5191
18	Hardware, Paints, Light Machinery, Bicycle Shops, Alarms (fire etc). Hardware, Alarms Paint, Glass, Wallpaper Bicycle Shops	5251 5231 5941
19	Farm Implements and Supplies & Equipment Machinery	5191 5083
20	General Merchandise Stores, Survival Kits Mail Order Misc. General Merchandise, Sunglasses Mailing List	5932 5961 5399 7331
21	Second-Hand Stores, Antique Shops Trading Posts, Flea Markets Used Merchandise Antiques and Second Hand Stores Trading Posts, Auction, Consignment	5732 2519
22	Dry Goods Stores Sewing, Needlework and Piece Goods, Linens	5949
Automotive Group		
23	Motors Vehicle Dealers, Trailers, Campers (sales and rentals) New and used car dealers Used car dealers	5511 5521

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	Recreation and utility trailer dealers Motorcycle dealers Passenger car rental and leasing Truck rental and leasing, Bus, Trailers Utility trailer rental Mobile Home dealers, Tag Agency Automotive dealers	5561 5571 7512 7513 7519 5271 5599
24	Auto Accessories, Tires, Parts, (trailers) Auto Air Conditioners Auto and home supply stores & Tinting Tire and retreading and repair Used Automotive	5531 7534 5931
25	Filling and Service Stations, Car Wash Gasoline service Station Car Washes, Auto Detailing	5541 7542
26	Garages, Auto Paint and Body Shops Top and body repair shops Paint Shops General Automotive repairs shop, van conv. Automotive service	7531 7535 7538 7549
27	Aircraft Dealers Parts and Supplies Wholesale Retail Rentals	5599 5088 5599 7394
28	Motorboats, Yachts, Marine Parts, Accessories, Boat Dealers	5551
Furniture and Appliance Group		
29	Furniture Stores, New and Used Furniture Stores, Sewing Machines Interior decorator/Misc. Home furnishing Floor covering stores Drapery and upholstery stores	5712 5719 5713 5714
30	Household Appliances, Dinnerware, etc. Household Appliances	5722
31	Store and Office Equipment Office forms and supplies Office Machines and Equipment Photocopying and Blue Printing	5943 5081 7332

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32	Music Stores, Radios Television Record Shops Electronic supplies Music Stores Motion Picture production except TV Motion Picture production for TV Services Allied to motion pictures Motion picture film exchanges Film or tape distribution for TV Motion picture distribution services Motion picture theaters, ex. drive-in Drive-in motion picture theaters Computer Computer software	5731 5735 5731 5735 7814 7819 7823 7823 7824 7829 7832 7833 5734 7372
33	Building Contractors (roads and realty) Elevator installation Residential Construction Operative Builder Industrial Building and Warehouses Non-residential Construction Highway and street construction Bridge, tunnel and elevated highway Masonry/Stonework Terrazs, tile, marble, and mosaic work Floor laying and Floor work Concrete work Heavy Construction	1522 1531 1541 1542 1611 1622 1741 1741 1752 1771 1629
34	Heating, Air Conditioning, Insulation Heating and A/C Plastering, drywall and insulation	1711 1742
35	Electrical and plumbing, Well Drilling, Pipes Water/Sewer and Utility lines Plumbing, Sprinklers, Irrigation Electrical Water and Well Drilling	1623 1711 1731 1781
36	Decoration, Painting and Papering, Drapery Installation Painting paper hanging, decorating Interior Decorator Drapery	1721 5719 5714
37	Roofing and Sheet Metal	1761
38	Lumber and Building Materials, Pre-Fab bldgs. Fall-out Shelters Lumber and other building materials	5211

Kind Code	Food and Beverages	SIC Code
39	Hotels, Rooming Houses, Apartments, Tourist courts Trailer Parks Apartment Building Operators Dwelling operators except apartments Mobile Home Site Operators Hotels, Motels, and tourist Courts Rooming and boarding Houses Sporting and recreation camps Trailer Parks for Transients Membership basis organization hotels	6513 6514 6515 7011 7021 7032 7033 7041
40	Manufacturers Agents Commission Dealers, Auctioneers	4723 7399
41	Barber and Beauty Shop, Reducing, Hot Tubs Salons and Equipment Cosmetics Beauty Shops, Nails Barber Shops	5999 7231 7241
42	Book Stores	5942
43	Cigar Stands, Tobacco Shops Cigar Stores and stands	5993
44	Florist	5992
45	Fuel Dealers, LP Gas Dealers Fuel oil dealers L.P. Gas dealers Crude petroleum pipe lines Refined petroleum pipe lines Pipe lines, nec. Crude petroleum and natural gas Natural gas liquids Drilling Oil and gas wells	5945 5989 5984 4612 4613 4619 1311 1321 1381
46	Funeral Directors, Monuments, Supplies, Cemeteries Funeral service and monument dealers	7261
47	Scrap Metal, Junk Yards, Salvaged Material, House Wrecking Wrecking and demolition work	7543 1795
48	Itinerant Vendors, Peddler, Direct Sales	5963
49	Laundry, Linen, Cleaning Services Power laundries, family and commercial	7211

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	Garment pressing and Cleaners agents Linen Supply Diaper Services Coin operated laundries and cleaning Dry Cleaning plants Carpet and upholstery cleaning Industrial launderers Laundry and garment services	7212 7213 7214 7215 7216 7217 7218 7219
50	Machine Shops, Foundries, Iron Work (Ornamental) Welding Shops	1751
51	Horse, Cattle and Pet Dealers, Equipment and Supplies Cattle Farms Horse farms Pet shops	0212 0272 5999
52	Photographers, Photo and Art Equipment and Supplies Art Gallery Camera and photographic supply Photographic studio, portrait Photo finishing laboratories Museums and art galleries Commercial photography and art Graphic Design	5946 7221 7295 7333 7336
53	Shoe Repair shops, Shoe Shine Parlors Shoe Repair and Hat Cleaning shops	7251
54	Storage and Warehousing Farm product Warehousing and Storage Refrigerated Warehousing Household goods Warehousing General warehousing and storage Special warehousing and storage, nec.	4221 4222 4224 4225 4226
55	Gift, Card, Novelty, Hobby, Stationery and Toy stores, Taxidermy Stationery Gift, novelty and souvenir shop Hobby, toy and game shops, Crafts	5943 5947 5945
56	Newsstands, Magazines, Subscriptions, Periodicals Postcards, brochures, tip sheets, (races) New Dealers and newsstands	5994
57	Social, Fraternal, Commercial Clubs and Associations (all dues) Business associations Professional organizations Labor organizations Civic and social associates Political organizations	8611 8621 8631 8641 8651

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	Religious organizations Membership organizations, nec.	8661 8699
58	Industrial Machinery Equipment, Supplies Electric Motors, Communication Equipment Hotel, Motel and Restaurant equipment Ice Machines	5084 5063 5081 5063
59	Admissions (Pool rooms, rides, theaters, dances, ball games, golf courses, etc.) Dance halls, studios, and schools Theatrical producers and services Entertainers and entertainment group Billiard and pool establishments Bowling alleys Sports clubs and promoters Membership clubs Racing, including track operation Public golf courses Coin-operated amusement devices Amusement parks Membership sports and recreation clubs Amusement and recreation, nec.	 7911 7922 7929 7932 7933 7941 7997 7948 7992 7993 7996 7997 7999
59	Botanical and zoological gardens	8421
60	Holiday Season Vendors, Christmas Trees	5261
61	Rental of Tangible Personal Property (amusement machines), Computer rental Houseboats, riding academy Equipment rental and leasing Video tape rental Medical Equipment rental	7379 7394 7841 7299
62	Fabrication and Sales of Cabinets, Windows, Doors, Awnings, Septic Tanks, Neon signs, Plastics, etc. Carpentering Glass and glazing work Signs	1751 1793 3993
63	Manufacturing, Processing, Mining Electroplating Foam Rubber Products, pre-cast plastics Canned foods Frozen foods Pet food Textiles	3999 3449 3069 3079 2032 2038 2047 2299
64	Bottlers (beer and soft drink)	

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65	Pawn Shops	5931
66	Communications, Telephone, telegraph Radio and Television stations Telephone communication Telegraph communication Radio broadcasting Television broadcasting Communication services, nec. Cable TV	4811 4821 4832 4833 4899
67	Transportation-Railroads, Airlines, Bus and Trucking Lines, and Ships and Barges, Pipeline Operations Railroads, line-haul operating Switching and terminal services Railway express service Local and suburban transit Local passenger transportation, nec Taxicabs Intercity highway transportation	4011 4016 4041 4111 4119 4121 4131
67	Local passenger charter service Charter service, except local School Buses Bus Terminal facilities Bus service facilities Deep sea foreign transportation Noncontiguous area transportation Coastwise transportation Intercostal transportation Great Lakes transportation Transportation of rivers and canals Ferries Lighterage Towing and tugboat service Trucking Local water transportation, nec. Marine cargo handling Canal operation Water transportation service, nec. Certificated air transportation Non-certificated air transportation Airports and flying fields Airport terminal services Freight forwarding Passenger transportation arrangement Freight transportation arrangement Railroad car rental with service Railroad car rental without service Inspection and weighing services Packing and crating Fixed facilities for vehicles, nec. Transportation services, nec.	4141 4142 4151 4171 4172 4411 4421 4422 4423 4431 4441 4452 4453 4454 4213 4459 4463 4464 4469 4511 4521 4582 4583 4712 4722 4723 4742 4743 4782 4783 4784 4789
68	Graphic Arts- Printing, Publishing, Engraving Binding, Letter Services, Blueprinting Blueprinting and photocopying	7332

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	Stenographic and reproduction Newspapers Periodicals Book Publishing Book printing Miscellaneous publishing Commercial printing, letterpress Commercial printing, lithographic Engraving and plate printing Commercial printing, gravure Manifold business forms Greeting card publishing Blank books and looseleaf binders Bookbinding and related work Typesetting Photoengraving Electrotyping stereotyping Lithographic Platemaking Services	7339 2711 2721 2731 2732 2741 2751 2752 2753 2754 2761 2771 2782 2789 2791 2793 2794 2795
69	Insurance, Banking, Savings and Loan, Research, Information Services, Income Tax Reports Federal Reserve Banks State Banks, Federal Reserve Commercial State Banks, not Fed. Res., FDIC State Banks, not Fed. Res., not FDIC National Banks, Federal Reserve National Banks, FDIC National Banks, not Fed. Res., not FDIC Private Banks, not incorp., not FDIC Mutual Savings Banks, Federal Reserve Mutual Savings Banks, nec. Mutual Savings Banks, not FDIC Non deposit trusts, Federal Reserve Commercial Banks, nec. Non-deposit trusts, not FDIC Foreign exchange establishments Safe deposit companies Clearinghouse associations Corporations for banking abroad Functions related to banking, nec. Rediscounting not for agricultural Rediscounting for agricultural Federal savings and loan associations State associations, insured State associations, non-insured, FHLB State associations, non-insured, nec. Agricultural credit institutions Federal credit unions State credit unions Non-deposit industrial loan companies Licensed small loan lenders Installment sales finance companies Misc. personal credit institutions Short-term business credit Misc. Business credit institutions Mortgage bankers and correspondents Loan brokers Security brokers and dealers Commodity contracts, brokers, dealers	6011 6022 6023 6024 6025 6026 6027 6028 6032 6033 6034 6042 6029 6044 6052 6054 6055 6056 6059 6112 6113 6122 6123 6124 6125 6131 6142 6143 6144 6145 6146 6149 6153 6159 6162 6163 6211 6221

Kind Code	Food and Beverages	SIC Code
	Security and commodity exchanges Security and commodity services Life insurance Accident and health insurance Hospital and medical service plans Fire, marine and casualty insurance Surety insurance Title insurance Pension, health and welfare funds Insurance carriers, nec. Insurance agents, brokers and service Title abstract offices Subdividers and developers, nec Cemetery subdividers and developers Combined real estate, insurance, etc.	6231 6281 6311 6321 6324 6331 6351 6361 6371 6399 6411 6541 6552 6553 6611
	Holding offices Management investment, open-ended Management investment, closed-ended Unit investment trusts Face-amount certificate offices Educational, religious, etc, trusts Trusts, nec. Oil royalty traders, Commodity traders Patent owners and lessors Investors, nec	6711 6722 6723 6724 6725 6732 6733 6792 6793 6794 6799
70	Sanitary and Industrial Supplies Chemical Companies Sanitary Ware	5161 5074
71	Packaging Materials-Paper, Box Bag Dealers, Containers	7399
72	Repair of Tangible Personal Property, Upholstery, Electric Motors Radio and television repair Refrigeration repair and service Electrical repair shops Watch, clock and jewelry repair Reupholstery and furniture repair Welding repair Armature rewinding shops Repair Service, nec Computer Repair	7622 7623 7629 7631 7641 7692 7694 7699 7378
73	Advertising, Outdoor Signs and Billboards Poster Advertising agency Outdoor advertising Radio, TV, publishing representative Advertising nec. Credit reporting and Collectors	7311 7312 7313 7319 7321

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	Direct mail advertising	7331
74	Top Soil, Clay, Sand, Fill Dirt Dimension stone Crushed and broken limestone Crushed and broken granite Crushed and broken stone, nec. Construction sand and gravel Industrial sand Bentonite Fire clay Fuller's earth Kaolin and ball clay Clay and related minerals, nec. Barite	1411 1422 1423 1429 1442 1446 1452 1453 1454 1455 1459 1472
	Fluorspar Potash, soda, and borate minerals Phosphate rock Rock salt Sulfur Chemical and fertilizer mining, nec. Nonmetallic minerals services Gypsum Talc, soapstone, and pyrophyllite Nonmetallic minerals, nec. Excavating Coal	1473 1474 1475 1476 1477 1479 1481 1492 1496 1499 1794 1241
75	Trade Stamp Dealers (redemption centers)	7396
76	Nurseries and Landscaping, supplies, Tree Experts Grove Service, Retail Rocks Ornamental Nurseries	5261 0181
77	Vending Machines, (tangible, property sales Amusement machines under 61 Merchandising machine operators Vending machine sale of product	5962 5962
78	Importing and exporting	5996
79	Medical, Dental, Surgical, Optical, Hospital Supplies Offices of osteopathic physicians Offices of chiropractors Offices of optometrists Office of health practitioners, nec Skilled nursing care facilities Nursing and personal care, nec. General medical and surgical hospitals Psychiatric hospitals Specialty hospitals, exc, psychiatric Medical laboratories Dental laboratories	8031 8041 8042 8049 8051 8059 8062 8063 8069 8071 8072

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	Outpatient care facilities Health and allied services, nec. Opticians Stores	8081 8091 5995
80	Wholesale Dealers Automobiles and other motor vehicles Automobile parts and Supplies Tires and Tubes Furniture Home furnishing Lumber, plywood and millwork Construction materials, nec	
	Sporting and recreational goods Toys and hobby goods and supplies Photographic equipment and supplies Metals service centers and offices Coal and other minerals and ores Electrical apparatus and equipment Electrical appliances, TV and radios Electronic parts and equipment Hardware Plumbing and hydronic heating and supplies Warm air heating and air conditioning Refrigeration equipment and supplies Commercial machines and equipment Construction and mining machinery Farm machinery and equipment Industrial machinery and equipment Industrial supplies Professional equipment and supplies Service establishment equipment Transportation Equipment and Supplies Scrap and waste materials Jewelry, Watches, and precious stones Durable goods, nec. Printing and writing paper Stationery supplies Industrial and personal service paper Drugs, proprietaries and sundries Piece goods Notions and other dry goods Men's clothing and furnishings Women's and children's clothing Footwear Groceries, general line Frozen foods Dairy products Poultry and poultry products Confectionery Fish and seafood Meats and meat products Fresh fruits and vegetables Groceries and related products, nec Cotton Grain Livestock Farm-product raw materials, nec. Chemicals and allied products Petroleum products, nec.	5012 5013 5014 5021 5023 5031 5039 5041 5042 5043 5051 5052 5063 5064 5065 5072 5074 5075 5078 5081 5082 5083 5084 5085 5086 5087 5088 5093 5094 5099 5111 5112 5113 5122 5133 5134 5136 5137 5139 5141 5142 5143 5144 5145 5146

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		5147 5148 5149 5152 5153 5154 5159 5161
	Beer and ale Petroleum bulk stations and terminals Petroleum products, nec. Beer and ale Wines and distilled beverages Tobacco and tobacco products Paints, varnishes, and supplies Nondurable goods, nec.	5171 5172 5181 5182 5191 5194 5198 5199
81	Schools and colleges Elementary and secondary schools Colleges and Universities, nec. Junior colleges Libraries and information centers Correspondence schools Data Processing schools Business and secretarial schools Vocational schools, nec. Schools and educational services, nec.	8211 8221 8222 8231 8241 8243 8244 8249 8299
82	Lease or Rentals of Office Space and Commercial Retails Nonresidential building operators Railroad property lessors Real property lessors Real estate agents and managers	6512 6517 6519 6531
83	Privately Operated Parking Lots, Boat Docking and Storage (marines) Parking Lots Parking Structures	4493 7521 7525
84	Utilities, Electricity or Gas Electric services Natural gas transmission Gas transmission and distribution Natural gas distribution Gas production and/or distribution Electric and other services combined Gas and other services combined Combination utility services, nec. Water supply Sewerage systems Refuse systems Sanitary services, nec. Steam supply Irrigation systems	4911 4922 4923 4924 4925 4931 4932 4939 4941 4952 4953 4959 4961 4971
85	Motel Hotels,	

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	Motels and tourist courts Rooming and boarding house Sporting and recreational camps Trailering parks for transients Membership basis organization hotels Apartment bldg, operators Dwelling operators except apts.. Mobile home site operators	7011 7021 7032 7033 7041 6513 6514 6515
86	Dual User	5983
88	Public Works	5983
89	Exempt facility Hotels, motels and tourist courts Rooming and boarding houses Sporting and recreational camps Trailering parks for transients Membership basis organization hotels Apartmentbldg. Operators Dwelling operators except apts. Mobile home site operators	7011 7021 7032 7033 7041 6513 6514 6515
90	Flea Market	5965
91	Fairs Carnivals, Concessions	7999 5968
92	Other Professional Services: Management Consulting and Public Relations Services Legal Engineering Architectural Surveying Accounting, Auditing, and Bookkeeping Management Public Relations Noncommercial Research Organizations Commercial Economic, Sociological and Education Research Business Consulting Services, nec.	8742 8111 8711 8712 8713 8721 8741 8743 8733 8732 8748
93	Other Personal Services Tax Return Preparation, etc. Miscellaneous Personal Services Disinfecting and Exterminating Building Maintenance, nec. Employment Agencies Facilities Support Management Detective, Guard and Armored Car Services Security Systems Other Business Services, nec. Individual and Family Social Services Job Training and Vocational Rehab	7291 7299 7342 7349 7361 8744 7381 7382 7389 8322 8331

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	Child Day Care Service Residential Care Social Services, nec. Physical Fitness Facilities Medical Equipment Rental	8351 8361 8399 7991 7352
94	Other Industrial Services: Soil Preparation Crop Service Crop harvesting - Machine Crop Preparation for Market, Except Cotton Ginning Cotton Ginning Veterinary Services for Livestock, Except Animal Specialties Veterinary Services for Animal Specialties Livestock services (Non-veterinary), Except Animal Specialties Animal Specialties (Non-veterinary) Farm Labor Contractors and Crew Leaders Farm Management Services Landscape Counseling and Planning Lawn and Garden Services Ornamental Shrub and tree Services Forestry Services Metal Mining Services Drilling Oil and Gas Wells Oil and Gas Field Exploration Services Oil and Gas Field Services, nec. Commercial Physical and Biological Research Testing Laboratories Prepackaged Computer Software Computer Integrated System Design Custom Computer Programming Service Electronic Information Retrieval Services Computer Facilities Management Service Computer Processing and Data Preparation Computer Rental and Leasing Computer Maintenance and Repair Computer Related Services, nec.	0711 0721 0722 0723 0724 0741 0742 0751 0752 0761 0762 0781 0782 0783 0851 1081 1381 1382 1389 8731 8734 7372 7373 7371 7375 7376 7374 7377 7378 7379
98	Commercial Fisherman	0910
99	Miscellaneous, Swimming pool Supplies Aerial Maps, Armored Truck Services, Garbage Companies, Traffic Marketing Co. Monogramming Services Water Conditioners Bait Dealers (worm farms) Movie Film Productions Television Productions Ice Dealers	5074 5041 7813 5982 5982