

**Application for Registration Instructions**

**Who must obtain a Registration Certificate?**

Businesses applying for any of the following tax types must obtain a Registration Certificate:

- Wisconsin employer identification number
- Seller’s permit
- Use tax certificate
- Consumer’s use tax certificate
- Local exposition tax
- Alcohol Beverage
- Retail Alcohol Beverage
- Cigarette and Tobacco Products

NOTE: A seller’s permit or use tax certificate will not be issued to businesses that do not make retail sales, leases, or rentals of tangible personal property or taxable services in Wisconsin (for example, wholesalers or manufacturers).

**Must I pay a fee to obtain a Registration Certificate?**

A \$20 Business Tax Registration (BTR) fee applies to all businesses that apply for any of the tax types listed above, with the exceptions explained below.

In addition, businesses applying for certain alcohol beverage permits and all retail alcohol beverage permits will be subject to a supplemental BTR fee per location as follows:

Permit Type	Supplemental BTR Fee
Wisconsin Liquor Wholesaler . . . . .	\$1,000
Wisconsin Liquor Manufacturer . . . . .	\$1,000
Wisconsin Liquor Rectifier . . . . .	\$1,000
Out-of-State Liquor Shipper . . . . .	\$500
Public Warehouse . . . . .	\$200
Wisconsin Winery . . . . .	\$200
Sports Club . . . . .	\$600
Airport Public Facility . . . . .	\$600
Vessels . . . . .	varies

**Exceptions to the BTR Fee**

A BTR fee is not due with this application if:

- a. You held an active permit or certificate on December 31, 1995, issued by the department that is covered by the BTR provisions, for this entity.

- b. You are only applying for a consumer’s use tax certificate or for local exposition tax purposes.
- c. You paid the \$20 BTR fee with a previous application for a registration certificate for this entity.
- d. You are only applying for a Wisconsin employer identification number and you are:
  1. An out-of-state employer with no other tax connection (for example; sales, use, income) to the State of Wisconsin,
  2. An agricultural employer with farm labor only, or
  3. A household employer with domestic employes (for example; maids, nannies, in-home caregivers, etc.) only.
- e. You are only applying for a medicinal alcohol or sacramental wine permit.
- f. Federal governmental agencies are exempt from paying the fee. However, all state and local agencies are subject to the fee.

**Must I renew my Registration Certificate?**

The initial \$20 BTR fee covers a period of two years. At the end of that period, a \$10 BTR renewal fee, and supplemental fee if required, will be due. The renewal fee applies to all businesses holding permits or certificates subject to the BTR provisions, unless an exemption applies. The department will send a renewal fee notice along with an updated certificate, at the end of the two-year period.

**CAUTION**

**Successor’s Liability When Buying a Business**

The purchaser of a business (the successor) may be liable for any unpaid sales and use taxes of the seller. The purchaser should withhold a sufficient amount from the purchase price for any unpaid sales and use taxes of the seller.

Prior to purchasing the business, the purchaser may write to the Department of Revenue, PO Box 8902, Madison, WI 53708-8902, to request a “Sales and Use Tax Clearance Certificate.” The certificate will indicate that all Wisconsin state, county, and stadium sales and use tax, local exposition district tax, and the state rental vehicle fee liabilities of the seller for that business have been paid.

## Business Tax Registration

All applicants must complete Parts A, B, and C of the Application for Business Tax Registration. Note, if you are only adding additional business locations and have no changes in Part C, you need only complete Schedule 1.

If you are applying for one of the following tax types, you will be sent additional registration materials:

- Alcohol Beverage
- Retail Alcohol Beverage
- Cigarette and Tobacco Products

Mail the completed application along with the \$20 BTR fee, and supplemental fees (if applicable) to the Wisconsin Department of Revenue, PO Box 8902, Madison, WI 53708-8902.

**NOTE:** If you applied for a seller's permit or use tax certificate and do not receive it before opening your business, you are still allowed to make retail sales, leases, or rentals of tangible personal property or taxable services. However, you are liable for the taxes and for keeping the proper records from the date of opening the business. Also, taxes owed are still due by the due date, regardless of whether you have received your permit or return.

**Complete form using BLACK INK**

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### PART A – Reason for Registration

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Check only one box.

**New Business** Check this box if you are registering a new business. Do not check this box if you already have a registration and are adding another location or tax type.

**Registering Additional Tax Types** Check this box if the business is currently registered for one or more tax types and you are registering for an additional tax type.

**Additional Business Locations** If you are currently registered but are adding another business location, you need to check this box and only need to complete Schedule 1. **NOTE:** This schedule should only be used if you are applying for additional sales, or excise tax locations.

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### PART B – Type of Registration

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Check the tax types for which you are applying. Regardless of the number of tax types you are applying for, send in only one \$20 fee. For example, if you are applying for a Seller's Permit and a Wisconsin Employer Identification Number, you would only owe one \$20 BTR fee.

**Wisconsin Employer Identification Number** A Wisconsin employer identification number is required for:

- Employers who pay wages subject to withholding of Wisconsin income tax.
- Other persons with a withholding requirement (for example, third-party payers of sick pay plan benefits or payers of pension benefits when the recipient requests in writing that Wisconsin income tax be withheld).

Only one Wisconsin employer identification number will be issued to an applicant for withholding tax purposes, regardless of the number of business locations.

**Seller's Permit** A seller's permit is required for every individual, partnership, corporation, or other organization making retail sales, leases, or rentals of tangible personal property or taxable services in Wisconsin, unless all sales are exempt from sales or use tax.

**NOTE:** Wholesalers, manufacturers and other businesses not making direct retail sales will not be issued a permit.

**Local Exposition Tax** Retailers making sales in municipalities located wholly or partially in Milwaukee County are required to register and collect local exposition taxes if (1) they sell food or beverages, (2) they have a location primarily engaged in the rental of automobiles for periods of 30 days or less, or (3) they rent lodging for a continuous period of less than one month.

**Consumer's Use Tax Certificate** A consumer's use tax certificate is required for every business that regularly purchases or leases taxable property or services for storage, use, or consumption in Wisconsin upon which a sales or use tax was not paid. This certificate is not required if a business already holds a seller's permit or use tax certificate.

**Use Tax Certificate** A use tax certificate is required for every out-of-state retailer engaged in business in Wisconsin, not required to hold a seller's permit, that makes retail sales, leases, or rentals of tangible personal property or provides taxable services in Wisconsin.

**Alcohol Beverage Permit** An alcohol beverage permit is required by every business that will:

- Manufacture (ferment or distill), rectify, blend, bottle or store alcohol beverages in Wisconsin.
- Sell alcohol beverages at wholesale, including shipping or invoicing products.
- Import alcohol beverages into Wisconsin through U.S. Customs.
- Solicit orders for or engages in the sale of liquor products for future delivery.

**Retail Alcohol Beverage Permit** A retail alcohol beverage permit is required for the operation of the following:

- Airport and Public Facility
- Sports Club
- Vessel

**Cigarette/Tobacco Products Permits** A cigarette and/or tobacco products permit is required by every business that will:

- Manufacture cigarettes or tobacco products in Wisconsin.
- Sell cigarettes or tobacco products in Wisconsin as a distributor, jobber, vending machine operator or multiple retailer.
- Operate a warehouse in Wisconsin for the storage of cigarettes for another person.
- Solicit orders for or engage in the sale of cigarette/tobacco products for future delivery.

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## PART C – BUSINESS INFORMATION

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### Line 1. Type of Ownership

Check the box indicating the type of entity your business will operate under.

- A **Sole Proprietorship** is an individual who owns an unincorporated business and is not in partnership with others.
- A **partnership** is an association of two or more owners that will operate the business as co-owners.

A **general partnership** is a partnership where all partners are general partners.

A **limited partnership** is a partnership having one or more general partners and one or more limited partners.

A **limited liability partnership (LLP)** is a partnership in which each partner's liability is limited to his or her percentage of ownership.

- A **tax-option (S) corporation** is a corporation which has elected to be treated as an S corporation under subchapter S of the Internal Revenue Code. On the lines provided, fill in the date and state of incorporation.
- A **C corporation** is a corporation which has not elected to be treated as a tax-option (S) corporation for Wisconsin purposes. On the lines provided, fill in the date and state of incorporation.

- A **limited liability company (LLC)** is an association organized to afford each of its members limited liability with respect to the liabilities of the association.

On the line provided, fill in the date registered with the Wisconsin Department of Financial Institutions (if applicable).

You must indicate if the LLC will be taxed as a corporation, partnership, or disregarded as an entity separate from its owner.

NOTE: A single member LLC is disregarded as an entity separate from its owner (unless it chooses to be classified as a corporation). As such, a new registration is not required if the owner is already registered. For example John W. James, DBA Busy Bee Restaurant, would now be John W. James, DBA Busy Bee Restaurant LLC.

- A **nonprofit organization** is an unincorporated association, not organized for profit, where no part of the net earnings inures to the benefit of any shareholder or individual.
- A **governmental unit** should check the appropriate box. If you are an agency of a state other than Wisconsin, indicate that state. County and other local governmental units in states other than Wisconsin should check the "other" governmental box.
- **Other** organization types not previously listed, should check this box and indicate your organization type on the line provided.

### Line 2. NAICS Code

Enter your 6-digit North American Industry Classification System (NAICS) code that best describes your primary business activity on the lines provided. If you are uncertain of your NAICS code, you can refer to the list that appears on pages 7 and 8 of the Instructions.

### Line 3. Legal Name of the Organization

Fill in the legal name of the organization for which the permit or certificate will apply. For example, if John W. James (a sole proprietor) operates the Busy Bee Restaurant, fill in "James, John W." on line 3. If the business will be operated as a partnership, corporation, limited liability company or any of the other organizational types, fill in the full legal name of the organization on line 3.

### Line 4. Federal Employer Identification Number (FEIN)

Fill in your FEIN, if you have one. If you have applied for a FEIN, but haven't received it, fill in "applied for." Call the department at (608) 266-2776 or write to the department when you receive your number. If you are not required to have a FEIN, write in "N/A" for not applicable.

You may request an application for a federal employer identification number (Form SS-4) by calling the Internal Revenue Service at 1-800-829-3676 or visit their web site at [www.irs.gov](http://www.irs.gov).

## Business Tax Registration

### Line 5. Social Security Number (SSN)

If you are a sole proprietor, fill in your social security number.

### Line 6. Mailing Address

Tax forms and notices that may include confidential information will be mailed to the address listed here.

### Line 7. Contact Person

Fill in the name, telephone number, and FAX number of the person the department should contact with questions about this account.

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## PART D – Business Location Information

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**Complete a separate Schedule 1 for each additional business location.**

### Line 1. Trade Name and Address of Business

Fill in the trade or business name. For example, if John W. James operates the Busy Bee Restaurant, fill in Busy Bee Restaurant on line 1.

If the business operates under multiple business names, fill in the name of the principal business.

Fill in the address for this business. Do not list a post office box number.

### Line 2. NAICS Code

Enter your 6-digit North American Industry Classification System (NAICS) code that best describes your business activity at this location on the lines provided. If you are uncertain of your NAICS code, you can refer to the list that appears on pages 7 and 8 of the Instructions.

### Line 3. Local Exposition Tax

Check the box(es) that apply:

- Check the Food and Beverages box if your taxable sales of food and beverages will exceed \$2,000 in a calendar year.
- Check the Automobile Rentals box if you have a location primarily engaged in the rental of automobiles for periods of 30 days or less.
- Check the Lodging box if you rent lodging for a continuous period of less than one month.
- Check the lodging within the City of Milwaukee box if you rent lodging for a continuous period of less than one month.

Fill in the date you will begin making taxable sales in the local exposition tax district.

If you check one or more of the boxes, you will be sent additional information regarding how to report and pay the exposition center tax.

### Line 4. Rental Vehicle

There is a fee imposed on the rental of the following, by establishments (business locations) primarily engaged in the short-term rental of vehicles without drivers, for a period of 30 days or less: Type 1 automobiles, station wagons, mobile homes, motor homes, and camping trailers.

If you answer “Yes” to this question, you will be sent additional information regarding how to report and pay the rental vehicle fee.

### Line 5. Limousine Service

If you answer “Yes” to this question, you will be sent additional information regarding how to report and pay the limousine fee.

### Line 6. Premier Resort Area Tax

If you make retail sales, leases, or rentals of tangible personal property or taxable services that are subject to the Wisconsin state sales tax, you are also subject to the premier resort area tax if all of the following conditions are met:

1. You are “engaged in business” in a premier resort area,
2. Your sale or rental has a “situs” in that premier resort area, and
3. Your primary business activity is one of the following:
  - Variety stores
  - Miscellaneous general merchandise stores
  - Candy, nut, and confectionary stores
  - Dairy product stores
  - Retail bakeries
  - Gasoline service stations
  - Eating places
  - Drinking places
  - Drug stores and proprietary stores
  - Liquor stores
  - Sporting goods stores and bicycle shops
  - Camera and photographic supply stores
  - Gift, novelty, and souvenir shops
  - Hotels and Motels
  - Sporting and recreational camps
  - Recreational vehicle parks and campsites
  - Racing, including track operation
  - Public golf courses
  - Coin-operated amusement devices
  - Amusement parks
  - Amusement and recreational services, not elsewhere classified

For a comprehensive description of the above business activities, please go to the department’s web site at <http://www.dor.state.wi.us/faqs/premier.html> or telephone (608) 266-2776.

Check the applicable box(es).

If you answer “Yes” to this question, you will be sent additional information regarding how to report and pay the premier resort area tax.

**Line 7. Dry Cleaner Facility Fee**

Dry cleaning facilities are required to pay an annual fee on their gross receipts from dry cleaning.

A dry cleaning facility means a facility that dry-cleans apparel or household fabrics for the general public.

EXCEPTION: A dry cleaning facility does not include:

1. Coin-operated facilities.
2. Facilities located on U.S. military installations.
3. Industrial laundries.
4. Commercial laundries.
5. Linen supply facilities.
6. Facilities located at a prison or other penal institution.
7. Facilities located at a nonprofit hospital or at a nonprofit health care institution.
8. Facilities located on property owned by the U.S. government or by the State of Wisconsin.

If you answer “Yes” to this question, you will be sent additional information regarding how to report and pay the dry cleaning facility fee.

**Line 8. Dry Cleaning Solvent Fee**

A dry cleaning solvent fee is imposed on persons who sell dry cleaning solvents to dry cleaning facilities. A dry cleaning solvent is defined as a chlorine-based or hydrocarbon-based product that is used as a primary cleaning agent in dry cleaning facilities.

If you answer “Yes” to this question, you will be sent additional information regarding how to report and pay the dry cleaning solvent fee.

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**PART E – Sales/Use Tax**


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**Line 1. Estimated Monthly Sales and Purchases**

Check the boxes for the estimate of monthly sales, leases, or rentals subject to Wisconsin sales tax, and monthly purchases subject to Wisconsin use tax. This estimate should include sales and purchases for **all** Wisconsin locations. This is only an estimate. It will only be used to establish your initial sales and use tax reporting frequency. Failure to check a box will delay the processing of your application.

NOTE: The department will not issue a permit or certificate if you do not have sales or purchases subject to Wisconsin sales or use tax. Businesses that are strictly wholesalers or manufacturers will not be issued a permit.

**Line 2. Date of First Wisconsin Sales**

Fill in the date you will begin making taxable sales, leases, or rentals or taxable purchases in Wisconsin.

**Line 3. Seasonal Business**

If your business is seasonal (that is, you only operate during certain months) check the “No” box and fill in the months that your business opens and closes.

NOTE: All seasonal businesses will file monthly.

**Line 4. Nonprofit Organizations**

If you are a nonprofit organization that is applying for a seller's permit for the purpose of making taxable sales at a temporary event involving entertainment and your sales otherwise qualify for the occasional sales exemption, except for the involvement of entertainment, please check the “No” box, the non-profit organization box, and fill in the month and day that your event will start on the month open line and the month and day that your event will end on the month closed line.

“Entertainment” means entertainment provided at an admission event by all persons or groups who are paid in the aggregate more than \$300 per event by all persons for performing, for reimbursement of expenses or for prize money.

Your seller's permit will be issued effective on the start date of your event and will be inactivated effective on the end date of your event. This will allow you to claim the occasional sales exemption on your other sales throughout the year.

You must contact the department for each event involving entertainment at which you make taxable sales. We will reactivate your seller's permit for the dates of the event and provide you with a Wisconsin Sales and Use Tax Return (Form ST-12).

Publication 206, *Sales Tax Exemption for Nonprofit Organizations*, explains the standards for determining whether sales by nonprofit organizations qualify for the occasional sales exemption. Publication 206 is available from any Wisconsin Department of Revenue office or from our web site: [www.dor.state.wi.us](http://www.dor.state.wi.us).

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**PART F – Withholding Tax**


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**Line 1. Withholding Exception to the BTR Fee**

Check the box if you are applying for a Wisconsin employer identification number and you are:

1. An out-of-state employer with no other tax connection (for example; sales, use, income) with the State of Wisconsin,

## Business Tax Registration

2. An agricultural employer with farm labor only, or
3. A household employer with domestic employees (for example; maids, nannies, in-home caregivers, etc.) only.

The BTR fee is not due with this application if you are **only** applying for a Wisconsin employer identification number and have checked one of these boxes. However, if you are applying for another permit covered by the BTR provisions, the fee is due.

### **Line 2. Amount Withheld**

Check the box for the estimated amount of Wisconsin income tax that will be withheld each month from your employees. This is only an estimate. It will only be used to establish your initial withholding tax reporting frequency. Failure to check a box will delay the processing of your application.

Fill in the date when the first payroll will be paid to employees.

### **Line 3. Payroll Service Reporting**

If your withholding tax reports are prepared by a payroll service, please provide the requested information about that payroll service.

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## **PART G – Ownership Disclosure**

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Provide all requested information for all owners, partners, officers or members associated with this business.

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## **Schedule 1 Additional Business Locations**

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Only retailers or excise tax applicants having more than one business location from which they are making taxable sales, leases, or rentals need to complete Schedule 1.

Provide the requested information for each additional business location from which you will be making taxable sales, leases, or rentals. If you have more than one additional location, photocopy Schedule 1 and complete a copy for each location.

Schedule 1 only needs to be signed if it is being sent in separately.

Select the North American Industry Classification System (NAICS) code that best describes your primary business activity.

**Accommodations, Food Services, & Drinking Places**

**Accommodations**

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721211 RV Parks & Campgrounds
- 721214 Recreational & Vacation Camps (except campgrounds)
- 721310 Rooming & Boarding Houses

**Food Services & Drinking Places**

- 722110 Full Service Restaurants
- 722210 Limited Service Eating Places
- 722213 Retail Bakeries
- 722300 Special Food Services (including food service contractors, caterers and mobile food services)
- 722410 Drinking Places (alcoholic beverages)

**Administrative & Support Services**

- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting & stenography)

**Agricultural, Forestry, Hunting, & Fishing**

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming
- 111300 Fruit & Nut Tree Farming
- 111400 Greenhouse, Nursery & Floriculture Production
- 111900 Other Crop Farming
- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish, finfish farms & hatcheries)
- 112900 Other Animal Production
- 113310 Logging
- 114110 Fishing
- 114210 Hunting & Trapping

**Arts, Entertainment & Recreation**

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

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs, except racetracks)
- 711212 Racetracks
- 711300 Promoters of Performing Arts, Sports & Similar Events
- 711510 Independent Artists, Writers & Performers
- 712100 Museum, Historical Sites & Similar Institutions

**Amusement, Gambling, Recreation Industries**

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713910 Golf Courses & Country Clubs
- 713920 Skiing Facilities
- 713940 Physical Fitness Facilities
- 713950 Bowling Centers
- 713990 Other Amusement & Recreational Industries

**Construction Activities**

- 233110 Land Subdivision & Land Development
- 233200 Residential Business Construction
- 233300 Nonresidential Business Construction
- 234100 Highway, Street, Bridge & Tunnel Construction
- 234900 Other Heavy Construction

**Specialty Trade Contractors**

- 235110 Plumbing, Heating & Air Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors

**Educational Facilities**

- 611100 Elementary & Secondary Schools
- 611300 Colleges & Universities
- 611500 Vocational Schools
- 611600 Other School & Educational Services

**Finance & Insurance**

**Credit Intermediation & Related Activities**

- 522110 Commercial Banking
- 522130 Credit Unions
- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522298 All Other Nondepository Credit Intermediation

**Securities, Commodities, & Other Financial Investment Activities**

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including portfolio management & investment advice)
- 525990 Other Financial Vehicles
- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies
- 561110 Office Administrative Services

**Insurance Agents, Brokers, & Related Activities**

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance Carriers (except life, health & medical)
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities
- 525100 Insurance & Employee Benefit Funds
- 525920 Trusts, Estates & Agency Accounts

**Health Care & Social Assistance**

**Health Care Services**

- 621111 Offices of Physicians
- 621210 Offices of Dentists
- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except physicians)
- 621340 Offices of Physical, Occupational & Speech Therapists & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers

**Health Care & Social Assistance (Cont'd.)**

**Health Care Services (Cont'd.)**

- 621498 All Other Outpatient Care Centers
- 621510 Medical & Diagnostic Laboratories
- 621610 Home Health Care Services
- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

**Hospitals, Nursing & Residential Care Facilities**

- 622000 Hospitals
- 623000 Nursing Homes & Residential Care Facilities

**Social Assistance**

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 624100 Individual & Family Services
- 624200 Community Food, Housing, Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Care Services

**Information**

- 514100 Information Services (including news syndicates, libraries & on-line information services)

**Publishing**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Database & Directory Publishers
- 511210 Software Publishers

**Motion Picture, Video, & Sound Industries**

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries

**Broadcasting & Telecommunications**

- 513100 Radio & Television Broadcasting
- 513200 Cable Network & Program Distribution
- 513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

**Manufacturing**

**Food Manufacturing**

- 311110 Animal Food Mfg
- 311200 Oilseed & Grain Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering & Processing
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

**Beverage & Tobacco Manufacturing**

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distillers
- 312200 Tobacco Mfg

**Textile, Leather, & Footwear Manufacturing**

- 313000 Textile Mills
- 315990 Apparel, Accessories & Other Related Mfg
- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

**Raw Materials Manufacturing**

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood & Engineered Wood Product Mfg

**Manufacturing (Cont'd.)**

**Raw Materials Manufacturing (Cont'd.)**

- 321900 Other Wood Product Mfg
- 322100 Pulp, Paper & Paperboard Mills
- 322200 Converted Paper Product Mfg
- 323100 Printing & Related Support Activities
- 324110 Petroleum Refineries (including integrated)

**Chemical Manufacturing**

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, Artificial & Synthetic Fibers, & Filaments Mfg
- 325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg

**Nonmetallic Mineral Product Manufacturing**

- 324120 Asphalt Paving, Roofing & Saturated Materials Mfg
- 325500 Paint, Coating & Adhesive Mfg
- 325600 Soap, Cleaning Compound & Toilet Preparation Mfg
- 326100 Plastic Product Mfg
- 326200 Rubber Product Mfg
- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg

**Metallic Product Manufacturing**

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal Production & Processing (except aluminum)
- 331500 Foundries
- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank & Shipping Container Mfg

**Mechanical, Machinery, & Industrial Manufacturing**

- 332510 Hardware Mfg
- 332810 Coating, Engraving, Heat Treating & Allied Activities
- 333100 Agricultural, Construction & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333410 Ventilation, Heating, Air Conditioning & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg
- 337000 Furniture & Related Product Mfg
- 339110 Medical Equipment & Supplies Mfg

**Computer & Communications Manufacturing**

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical & Control Instrument Mfg
- 334610 Manufacturing, Reproducing Magnetic & Optical Media Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg

**Transportation Manufacturing**

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

## Mining

212110 Coal Mining  
212200 Metal Ore Mining  
212320 Sand, Gravel, Clay, Ceramic & Refractory Minerals Mining & Quarrying

## Other Services

### Personal Services

812111 Barber Shops  
812112 Beauty Shops  
812113 Nail Salons  
812190 Other Personal Care Services (including diet, weight reducing centers & tanning salons)  
812310 Coin-Operated Laundry & Dry Cleaners  
812320 Dry Cleaning & Laundry Services (except coin-operated)  
812990 All Other Personal Services

### Business Services

221320 Sanitary Services  
488410 Motor Vehicle Towing  
493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)  
514210 Data Processing Services  
514920 Photographic Services  
541930 Translation & Interpretation Services  
541940 Veterinary Services  
561500 Travel Arrangement & Reservation Services  
561600 Investigation & Security Services  
561710 Exterminating & Pest Control Services  
561720 Janitorial Services  
561730 Landscaping Services  
561740 Carpet & Upholstery Cleaning Services  
561790 Other Services to Buildings & Dwellings  
561900 Other Support Services (including packaging & labeling services, & convention & trade show org)  
562000 Waste Management & Remediation Services  
812210 Funeral Homes & Funeral Services  
812220 Cemeteries & Crematories  
812330 Linen & Uniform Supply  
812910 Pet Care Services (except veterinary services)  
812920 Photofinishing  
812930 Parking Lots & Garages

### Repair & Maintenance Services

811110 Automotive Mechanical, Electric Repair & Maintenance  
811120 Automotive Body, Paint, Interior & Glass Repair  
811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops, car washes)  
811210 Electronic & Precision Equipment Repair & Maintenance  
811310 Commercial & Industrial Machinery & Equipment Repair & Maintenance  
811410 Home & Garden Equipment & Home Appliance Repair & Maintenance  
811420 Reupholstery & Furniture Repair  
811430 Footwear & Leather Goods Repair  
811490 Other Personal & Household Goods Repair & Maintenance

## Professional, Scientific, & Technical Services

### Professional Services

541110 Offices of Lawyers  
541190 Other Legal Services  
541211 Offices of Certified Public Accountants  
541213 Tax Preparation Services  
541214 Payroll Services

## Professional, Scientific, & Technical Services (Cont'd.)

### Architectural, Engineering, & 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 Services (except geophysical)  
541380 Testing Laboratories

### Computer System Services

541511 Custom Computer Programming Services  
541512 Computer System Design Services  
541519 Other Computer Related Services

### Scientific & Other Services

541400 Specialized Design Services (including interior, industrial, graphic & fashion designs)  
541600 Management, Scientific & Technical Consulting Services  
541700 Scientific Research & Development Services  
541800 Advertising & Related Services  
541910 Marketing Research & Public Opinion Polling  
541990 All Other Professional, Scientific & Technical Services

## 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 Agents & Brokers  
531310 Real Estate Property Managers  
531320 Offices of Real Estate Appraisers

## Rental & Leasing Services

532100 Automotive Rental & Leasing  
532210 Consumer Electronics & Appliance Rental  
532220 Formal Wear & Costume Rental  
532230 Video Tape & Disc Rental  
532290 Other Consumer Goods Rental  
532310 General Rental Centers  
532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

## Religious, Civic/Social, Political, & Governmental Organizations

813100 Religious Organizations  
813400 Civic & Social Organizations  
813910 Business Associations  
813920 Professional Organizations  
813930 Labor Organizations  
813940 Political Organizations  
813990 Other Membership Organizations  
921000 Executive, Legislative, & General Governmental Agencies  
922000 Justice, Public Order & Safety Departments

## Retail Trade

### Automotive & Other Motor Vehicles

441110 New Car Dealers  
441120 Used Car Dealers  
441210 Recreational Vehicle Dealers  
441221 Motorcycle Dealers  
441222 Boat Dealers  
441229 All Other Motor Vehicle Dealers  
441300 Automotive Parts, Accessories & Tire Stores

## Retail Trade (Cont'd.)

### Clothing & Accessories Stores

448110 Men's Clothing Stores  
448120 Women's Clothing Stores  
448130 Children & Infants Clothing Stores  
448140 Family Clothing Stores  
448150 Clothing Accessories Stores  
448210 Shoe Stores  
448310 Jewelry Stores

### Electronic & Appliance Stores

443111 Household Appliance Stores  
443112 Radio, Television & Other Electronic Stores  
443420 Computer & Software Stores  
443130 Camera & Photographic Supply Stores

### Food & Beverage Stores

445110 Supermarkets and Other Grocery Stores (except convenience)  
445120 Convenience Stores  
445210 Meat Markets  
445220 Fish & Seafood Markets  
445230 Fruit & Vegetable Markets  
445291 Baked Goods Stores  
445292 Confectionery & Nut Stores  
445299 All Other Specialty Food Stores  
445310 Beer, Wine & Liquor Stores

### Furniture & Home Furnishings Stores

442110 Furniture Stores  
442210 Floor Covering Stores  
442291 Window Treatment Stores  
442299 All Other Home Furnishings Stores  
444110 Home Centers  
444120 Paint & Wallpaper Stores  
444130 Hardware Stores  
444190 Other Building Material Stores  
444200 Lawn & Garden Equipment & Supplies Stores

### Gasoline Stations

447100 Gasoline Stations (including convenience stores with gasoline)

### Health & Personal Care Stores

446110 Pharmacies & Drug Stores  
446120 Cosmetics, Beauty Supplies & Perfume Shops  
446130 Optical Goods Stores  
446190 Other Health & Personal Care Stores

### Sporting Goods, Hobby, Book, & Music Stores

451110 Sporting Goods Stores  
451120 Hobby, Toy & Game Shops  
451130 Sewing, Needlework & Piece Goods Stores  
451140 Musical Instrument & Supplies Stores  
451211 Book Stores

### General Merchandise Stores

452110 Department Stores  
452990 Other General Merchandise Stores  
453310 Used Merchandise Stores

### Other Store Retailers

448320 Luggage & Leather Goods Stores  
451212 News Dealers & Newsstands  
451220 Pre-recorded Tape, Compact Disc & Record Stores  
453110 Florists  
453210 Office Supplies & Stationery Stores  
453220 Gift, Novelty & Souvenir Stores  
453910 Pet & Pet Supply Stores  
453930 Manufactured Mobile Home Dealers  
453990 All Other Miscellaneous Stores (including tobacco, candle & trophy)

### Nonstore Retailers

453920 Art Dealers (includes craft show & flea market attendees)  
454110 Electronic Shopping & Mail Order Houses  
454210 Vending Machine Operators  
454390 Other Direct Selling Establishments (including door to door sales & party plan merchandisers)

## Transportation

481000 Air Transportation  
482110 Rail Transportation  
483000 Water Transportation  
484110 General Freight Trucking (local)  
484120 General freight trucking (long distance)  
485110 Urban Transit Systems  
485210 Interurban & Rural Bus Transportation  
485310 Taxi Service  
485320 Limousine Service  
485410 School & Employee Bus Transportation  
485510 Charter Bus Industry  
485990 Other Transit & Ground Passenger Transportation  
487000 Scenic & Sightseeing Transportation  
488510 Freight Transportation Arrangement  
492110 Couriers  
492210 Local Messengers & Delivery Services

## Utilities & Other Fuel Dealers

221100 Electric Power Generation, Transmission & Distribution  
221210 Natural Gas Distribution  
221300 Combined Utility Services  
221310 Water Supply  
454311 Heating Oil Dealers  
454312 Liquefied Petroleum Gas Dealers (bottled gas)  
454319 Other Fuel Dealers

## Wholesale Trade

### Durable Goods

421100 Motor Vehicle, Motor Vehicle Parts & Supplies Wholesalers  
421200 Furniture & Home Furnishings Wholesalers  
421300 Lumber & Other Construction Materials Wholesalers  
421400 Professional & Commercial Equipment & Supplies Wholesalers  
421600 Electrical Goods Wholesalers  
421700 Hardware, Plumbing & Heating Equipment & Supplies Wholesalers  
421800 Machinery, Equipment & Supplies Wholesalers  
421910 Sporting & Recreational Goods & Supplies Wholesalers  
421920 Toy & Hobby Goods & Supplies Wholesalers  
421930 Recyclable Materials Wholesalers  
421940 Jewelry, Watch, Precious Stones & Precious Metals Wholesalers

### Nondurable Goods

422100 Paper & Paper Product Wholesalers  
422210 Drugs & Druggists' Sundries Wholesalers  
422300 Apparel, Piece Goods & Notions Wholesalers  
422400 Grocery & Related Products Wholesalers  
422500 Farm Product Raw Materials Wholesalers  
422600 Chemical & Allied Product Wholesalers  
422700 Petroleum & Petroleum Product Wholesalers  
422800 Beer, Wine & Distilled Alcoholic Beverage Wholesalers  
422910 Farm Supplies Wholesalers  
422920 Book, Periodical & Newspaper Wholesalers  
422930 Flower, Nursery Stock & Florists Supplies Wholesalers  
422940 Tobacco & Tobacco Product Wholesalers  
422950 Paint, Varnish & Supplies Wholesalers  
422990 Other Miscellaneous Nondurable Goods Wholesalers