

ALPHABETICAL BUSINESS CLASSIFICATION INDEX

This index is not intended to be a complete listing of all types of businesses. It is an aid in finding classifications by common name and reference to the Standard Industrial Classification Manual group number. All businesses not exempt by law which are in the major groups listed under each rate class are subject to a license tax whether found in the alphabetical index or not. The License Inspector shall determine the proper classification of a business not listed.

A			
<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Abattoirs	2011	311611	3
Academies, college or university	8200	611310	6
Account collection services	7322	561440	4
Accounting (CPAs) services, certified public	8721	541211	7
Accounting services (except CPAs)	8721	541219	7
Actors, independent	7929	711510	4
Acupuncturists	8049	621111	6
Address list publishers	7331	511140	6
Administrative management services	7389	561110	4
Advertising agencies	7311	541810	7
Advertising materials printing	2752	323110	3
Advertising periodical publishers	2721	511120	6
Advertising services, indoor or outdoor display	7312	541850	7
Aerobic dance and exercise centers	7991	713940	4
Aeronautical equipment and supplies, wholesaling	5088	421860	1
Agencies, insurance	6411	524210	7
Agencies, real estate	6531	531210	7
Agents for artists, authors, entertainers, models, sports and public figures, etc.	7389	711410	4
Agricultural machinery and equipment, sale	5080	421820	1
Air-conditioner, window, repair and maintenance services	7623	811412	2
Air-conditioning installation contractors	1711	235110	8
Aircraft charter services, passenger	4522	481211	3
Aircraft dealers, retail	5599	441229	8
Aircraft equipment and supplies, wholesaling	5088	421860	1
Aircraft hangar rental	4581	488119	3
Aircraft maintenance and repair services	4581	488190	3
Aircraft rental and leasing	7359	532411	7
Airline food service contractors	5812	722310	1
Airline ticket offices	4729	561599	4
Airport limousine services (shuttle)	4111	485999	3
Alarm systems sales with installation, maintenance, or monitoring services	7382	561621	4
All-terrain vehicle (ATV) dealers	5571	441221	8
Ambulance services, air or ground	4119	621910	6
Amusement device parlors (except gambling), coin-operated; arcades	7993	713120	8
Amusement, gambling machines, coin-operated (video poker)	7993	713290	8
Animal grooming services	752	812910	4
Animal hospitals	742	541940	7
Answering services, telephone	7399	561421	4

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<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Antenna installation construction contractors	1799	235990	8
Antenna, satellite, sales and installation	5731	444112	2
Antique auto dealers	5521	441120	8
Antique furniture repair and restoration shops	7641	811420	2
Antique shops	5932	453310	2
Apartment rental or leasing	651	531110	7
Apparel accessory stores	5691	448150	2
Apparel pressing services	7216	812320	4
Apparel stores, children's and infants' clothing	5641	448130	2
Apparel stores, men's and boys' clothing	5611	448110	2
Apparel stores, used clothing	5933	453310	2
Apparel stores, women's and girls' clothing	5621	448120	2
Appliance rental	7359	532210	7
Appliance stores, household-type	5722	443111	2
Appliance stores, household-type, used	5932	453310	2
Appliance, household-type, repair and maintenance services	7629	811412	2
Appliances, gas (except dryers, freezers, refrigerators), wholesaling	5074	421720	1
Appliances, household-type (except gas ranges, gas water heaters), wholesaling	5064	421620	1
Applications software programming services, custom computer	7371	541511	7
Appraisal (except real estate) services	7389	541990	7
Appraisal services, real estate	6531	531320	7
Aquariums	8422	712130	4
Arbitration and conciliation services (except by attorney, paralegal)	7389	541990	7
Arcades, amusement	7993	713120	8
Architectural (except landscape) services	8712	541310	7
Architectural services, landscape	781	541320	7
Arena operators	6512	711310	4
Armature rewinding services	7694	811310	2
Armored car services	7381	561613	4
Art (except commercial or graphic) instruction	8299	611610	6
Art dealers	5999	453920	2
Art galleries (except retail)	8412	712110	4
Art galleries retailing art	5999	453920	2
Art publishers	2741	511199	6
Art schools, commercial or graphic	8249	611519	6
Art studios, commercial	7336	541430	7
Art supply stores	5999	453998	2
Arts event managers with facilities	6512	711310	4
Arts event managers without facilities	7922	711320	4
Asbestos removal contractors	1799	562910	4
Assisted-living facilities with on-site nursing facilities	8051	623311	6
Assisted-living facilities without on-site nursing care facilities	8361	623312	6
Attorneys' practices	8111	541110	7
Auction houses (general merchandise)	5999	453998	2

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Audio and video tapes and disks, prerecorded, wholesaling	5099	421990	1	
Audio equipment stores (except automotive)	5731	443112	2	
Audio visual equipment rental or leasing	7359	532490	7	
Auditing services (CPA services), accounts	8721	541211	7	
Auto supply stores	5531	441310	2	
Automatic teller machines (ATM) wholesaling	5044	421420	1	
Automobile dead storage	4226	493190	5	
Automobile dealers, new only or new and used	5511	441110	8	
Automobile dealers, used only	5521	441120	8	
Automobile driving schools	8299	611692	6	
Automobile finance leasing companies	6159	522220	6	
Automobile financing	6141	522220	6	
Automobile glass wholesaling	5013	421120	1	
Automobile leasing	7515	532112	7	
Automobile parking garages or lots	7521	812930	4	
Automobile parts dealers	5531	441310	2	
Automobile rental	7514	532111	7	
Automobile rental with driver (except shuttle service, taxis)	4119	485320	3	
Automobile repossession services	7389	561491	4	
Automobile show promoters	7389	561920	4	
Automotive body shops	7532	811121	2	
Automotive brake repair shops	7539	811118	2	
Automotive racetracks	7948	711212	4	
Automotive detailing services (cleaning, polishing)	7542	811192	2	
Automotive exhaust system repair and replacement shops	7533	811112	2	
Automotive front end alignment shops	7539	811118	2	
Automotive glass shops	7536	811122	2	
Automotive oil change and lubrication shops	7549	811191	2	
Automotive paint shops	7532	811121	2	
Automotive parts, new, wholesaling	5013	421120	1	
Automotive radiator repair shops	7539	811118	2	
Automotive repair and replacement shops, general	7538	811111	2	
Automotive tire dealers	5531	441320	2	
Automotive transmission repair shops	7537	811113	2	
Automotive tune-up shops	7539	811118	2	
Automotive upholstery shops	7532	811121	2	
Automotive washing and polishing	7542	811192	2	
Aviation schools	8299	611512	6	

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<i>Type of Business</i>	<i>SIC</i>	<i>NAICS</i>	<i>Class</i>
Babysitting Services, child day care	8351	624410	6
Bail bonding services	7389	812990	4
Baked ham stores	5421	445210	1
Bakery stores, retailing only	5461	445291	1
Ballet schools (except academic)	8299	611610	6
Bands, dance	7929	711130	4
Barber shops	7241	812111	4
Bars, drinking places, lounges, taverns, alcoholic	5813	722410	8
Beach chair, umbrella rental	7999	532292	7
Beachwear stores, retail	5699	448190	2
Beauty salons	7231	812112	4
Bed and breakfast inns	7011	721191	1
Beeper (i.e., radio pager) communication carriers	4812	513321	8
Beverage stands, nonalcoholic, mobile	5963	722330	1
Bicycle (except motorized) shops	5941	451110	1
Bicycle rental	7999	532292	7
Bicycle repair and maintenance shops without retailing bicycles	7699	811490	2
Bicycle shops, motorized	5571	441221	8
Bill collection services	7322	561440	4
Billboard display advertising services	7312	541850	7
Billiard rooms, parlors	7999	713990	8
Billing services	8721	541219	7
Bingo halls, parlors	7999	713290	8
Birth control clinics	8099	621410	6
Blueprinting services	7334	561439	4
Blood pressure screening services	8099	621999	6
Blood pressure testing machine concession, coin-operated	7299	812990	4
Boarding horses	752	115210	4
Boarding houses	7021	721310	1
Boarding schools, elementary or secondary	8211	611110	6
Boarding services, pet	752	812910	4
Boat dealers, new and used	5551	441222	8
Boat trailer dealers	5551	441222	8
Boat, fishing charter, sightseeing, dinner cruises, operation	7999	487210	3
Boat, pleasure, repair & maintenance, not retailing new boats	3732	811490	2
Boating clubs with marinas	4493	713930	4
Boating clubs without marinas	7997	713990	4
Boats (except pleasure) wholesaling	5091	421860	1
Boats (i.e., suitable or intended for personal use) manufacturing	3732	336612	3
Body building studios, physical fitness	7999	713940	4
Body shops, automotive	7532	811121	2
Boiler contractors	1711	235110	8
Bond brokerages	6211	523120	6
Bonded warehousing, general merchandise	4225	493110	5

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<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Book binding shops	3555	323121	3
Book publishers	2731	511130	6
Book stores	5942	451211	1
Bookkeeping services	8721	541219	7
Books printing without publishing	2732	323117	3
Books, wholesaling	5192	422920	1
Boring contractors, building construction	1794	235930	8
Bottled water (except water treating) wholesaling	5149	422490	1
Bottled water providers, direct selling	5963	454390	2
Bowling alleys, centers	7933	713950	4
Bowling equipment and supplies, wholesaling	5091	421910	1
Bowling equipment and supply stores	5941	451110	1
Boxing event promoters	7941	711310	4
Bricklaying construction contractors	1741	235410	8
Bricks (except refractory) wholesaling	5032	421320	1
Bricks, clay, manufacturing	3251	327121	3
Bridal gown shops (except custom)	5632	448190	2
Bridal wear rental	7299	532220	7
Brokerages, securities	6211	523120	6
Brokers' offices, insurance (see Class 8 for non-admitted rate)	6411	524210	7
Brokers' offices, loan, mortgage	6163	522310	6
Brokers' offices, real estate	6531	531210	7
Building cleaning services, janitorial	7349	561720	4
Building construction, industrial, general construction contractors	1541	233310	8
Building construction, residential	1522	233220	8
Building materials supply dealers, home centers	5211	444110	2
Bulk gasoline stations	5171	422710	1
Bulldozer rental or leasing without operator	7353	532412	7
Burglar alarm sales with installation, maintenance, or monitoring	7382	561621	4
Bus charter services (except scenic, sightseeing)	4141	485510	3
Bus ticket offices	4729	561599	4
Business colleges or schools	8244	611410	6
Business management consulting services	8748	541611	7
Butcher shops	5421	445210	1

C

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
CPAs' (certified public accountants) offices	8721	541211	7
Cab (taxi) services	4121	485310	3
Cabinet work on site construction contractors	1751	235510	8
Cable TV providers (except networks)	4841	513220	8
Cable laying	1623	234920	8
Cafeteria food service contractors (e.g., office, hospital, school)	5812	722310	1

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Cafeterias	5812	722212	1	
Camcorder rental	7359	532210	7	
Camera equipment and supplies, photographic, wholesaling	5043	421410	1	
Camera shops, photographic	5946	443130	2	
Camper rental	7519	532120	7	
Campgrounds	7033	721211	1	
Camps (except instructional), day	7999	713990	4	
Candy stores, packaged, retailing only	5441	445292	1	
Candy wholesaling	5145	422450	1	
Canoe rental	7999	532292	7	
Canteens, mobile	5963	722330	1	
Canvas products wholesaling	5199	422990	1	
Canvassers (door-to-door), direct retail sale of merchandise	5963	454390	8	
Car detailers	7542	811192	2	
Car leasing	7515	532112	7	
Car rental agencies	7514	532111	7	
Car repair shops, general	7538	811111	2	
Car washes	7542	811192	2	
Card shops, greeting	5947	453220	2	
Cards, greeting, wholesaling	5112	422120	1	
CarnPacoletl traveling shows	7999	711190	8	
Carpentry	1751	235510	8	
Carpet and rug cleaning equipment rental	7359	532490	7	
Carpet cleaning plants, services, including on premises cleaning	7217	561740	4	
Carpet stores	5713	442210	1	
Carryout restaurants	5812	722211	1	
Caskets, burial, wholesaling	5087	421850	1	
Cassette, prerecorded video, rental	7841	532230	7	
Caterers	5812	722320	1	
Ceiling construction contractors	1742	235420	8	
Ceiling fan stores	5063	444190	2	
Cellular telephone services	4812	513322	8	
Cellular telephone stores	5999	443112	2	
Cement wholesaling	5032	421320	1	
Cemeteries	6553	812220	4	
Ceramic construction materials (except refractory) wholesaling	5032	421320	1	
Ceramic tile stores	5211	444190	2	
Certified financial planners, customized, fees paid by client	6282	523930	6	
Certified public accountants' (CPA) offices	8721	541211	7	
Charge card issuing	6141	522210	6	
Charter air freight services	4522	481212	3	
Charter air passenger services	4522	481211	3	
Charter bus services (except scenic, sightseeing)	4141	485510	3	
Chemical research and development laboratories or services	8731	541710	7	

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Chemicals (household, industrial, photographic) wholesaling	5169	422690	1
Chemicals, agricultural, wholesaling	5191	422910	1
Chicken & chicken products (except packaged frozen) wholesaling	5144	422440	1
Chicken egg production	252	112310	4
Charter fishing boat operation	7999	487210	3
Check cashing services	6099	522390	6
Chicken production (except egg laying)	251	112320	4
Chickens, slaughtering and dressing	2015	311615	3
Child day care	8351	624410	6
Chimney cleaning services	7349	561790	4
Chinaware stores	5719	442299	1
Chiropractors' offices (centers, clinics)	8041	621310	6
Christmas stores	5947	453220	2
Christmas tree growing	181	111421	4
Christmas trees (artificial, cut) wholesaling	5199	422990	1
Christmas trees, cut, direct selling	5261	454390	2
Cigarette stands, permanent	5993	453991	2
Cigarettes wholesaling	5194	422940	1
Circuses	7999	711190	8
Claims adjusting, insurance	6411	524291	7
Cleaners, drycleaning and laundry service	7219	812320	4
Cleaning (power sweeping, washing) buildings, parking lots	7349	561790	4
Cleaning carpets	7217	561740	4
Cleaning homes, offices, new building interiors, shopping centers	7349	561720	4
Cleaning services, carpet and rug	7217	561740	4
Cleaning swimming pools	7389	561790	4
Clinics/centers, health practitioners practicing in same office	8093	621498	6
Clipping services, news	8999	514199	7
Clock repair shops without retailing new clocks	7631	811490	2
Clock shops	5944	448310	2
Closed circuit television (CCTV)	4841	513220	8
Clothing accessories stores	5699	448150	2
Clothing repair shops, alterations only	7219	811490	2
Clothing stores, family	5651	448140	2
Clothing, men's and boys', wholesaling	5136	422320	1
Clothing accessories, women's, children's, infants', wholesaling	5137	422330	1
Coal dealers, direct selling	5989	454319	2
Coat stores	5699	448190	2
Cocktail lounges	5813	722410	8
Coffee shops, on premise brewing	5812	722213	1
Coin-operated amusement devices; arcade (parlor), nongambling	7993	713120	8
Coin-operated drycleaners and laundries	7215	812310	4
Coin-operated gambling device concession operators (video poker)	7993	713290	8
Coin-operated game machines wholesaling	5099	421990	1

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Coin-operated nongambling amusement device operators	7993	713990	8
Coin-operated personal service machine (e.g., photo, scales, etc.)	7299	812990	4
Cold storage locker services	4222	493120	5
Collectible gift shops (e.g., crystal, pewter, porcelain)	5947	453220	2
Collection agencies	7322	561440	4
Commercial & industrial machinery repair & maintenance services	7699	811310	2
Commercial and institutional building construction management	8741	233320	8
Commercial art services	7336	541430	7
Commercial bakeries	2051	311812	3
Commercial building construction	1542	233320	8
Commercial building rental or leasing	6512	531120	7
Commercial credit reporting bureaus	7323	561450	4
Commercial photography services	7335	541922	7
Commercial property managing	6531	531312	7
Commercial real estate agencies	6531	531210	7
Commercials, television, production	7812	512110	4
Commodity contracts brokers' offices	6221	523140	6
Communication equipment construction contractors	1731	235310	8
Communication equipment repair and maintenance services	7629	811213	2
Communications equipment wholesaling	5065	42	1
Commuter bus operation	4111	485113	3
Compact discs (CDS), prerecorded, wholesaling	5099	421990	1
Compressed gases (except LP gas) wholesaling	5169	422690	1
Computer equipment repair and maintenance services	7378	811212	2
Computer equipment stores	5734	443120	2
Computer - internet service providers (ISP)	7375	514191	7
Computer operator training	8243	611420	6
Computer program or software development, custom	7371	541511	7
Computer rental or leasing	7377	532420	7
Computer repair training	8243	611519	6
Computer systems facilities management and operation services	7376	541513	7
Computer time leasing	7374	514210	7
Computer video game rental	7841	532230	7
Computer-aided design systems integration design services	7373	541512	7
Computers, manufacturing	3571	334111	3
Computers, retailing	5734	443120	2
Computers, wholesaling	5045	421430	1
Concession operators, amusement device (except gambling), ride	7993	713990	8
Concession stands, food, mobile	5963	722330	1
Concrete batch plants, ready-mix manufacture and distribution	3273	327320	3
Concrete building products wholesaling	5032	421320	1
Concrete finishing construction contractors	1771	235710	8
Condominium managers' offices	6531	531311	7
Conference center, no promotion of events, rental or leasing	6512	531120	7

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Consignment shops, used	5932	453310	2
Construction machinery and equipment rental without operator	7353	532412	7
Construction machinery & equipment repair, maintenance services	7699	811310	2
Construction machinery and equipment wholesaling	5082	421810	1
Construction management firms, commercial and institutional	1541	233320	8
Consumer credit reporting bureaus	7323	561450	4
Consumer finance companies	6141	522291	6
Continuing care retirement communities	8059	623311	6
Contractors, construction and special trade – all types	151617	23	8
Convalescent homes or convalescent hospitals	8051	623110	6
Convenience food stores	5411	445120	1
Convenience food with gasoline stations	5541	447110	1
Convention promoters, managers, services	7389	561920	4
Copier rental or leasing	7359	532420	7
Copy shops	7334	561439	4
Copying machines wholesaling	5044	421420	1
Corporate offices	6719	551114	7
Cosmetics stores	5999	446120	1
Cosmetics wholesaling	5122	422210	1
Cosmetology salons or shops (beauty shops)	7231	812112	4
Cosmetology schools	7231	611511	6
Costume jewelry stores	5699	448150	2
Costume jewelry wholesaling	5094	421940	1
Costume rental	7299	532220	7
Cotton ginning	724	115111	4
Counseling services	8322	624190	6
Counter top construction contractors	1799	235990	8
Country clubs	7997	713910	4
Courier services	4215	492110	5
Craft fair managers, organizers, promoters	7389	561920	4
Craft supply stores	5945	451120	1
Crane rental or leasing without operator	7353	532412	7
Credit agencies, investigating services, reporting bureaus	7323	561450	4
Credit card issuing (other than banks)	6141	522210	3
Crematories (except combined with funeral homes)	7261	812220	6
Crop dusting	721	115112	4
Crop production, agriculture		111	4
Cruise ship ticket offices	4729	561599	4
Curio shops	5947	453220	2
Curtain and drapery stores, packaged	5714	442291	1
Curtain cleaning services	7219	812320	4
Custodial services	7349	561720	4
Custom architectural millwork and fixtures, manufacturing on a job shop basis	2541	337212	3
Custom built house construction	1521	233210	8

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<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Cut and sew apparel contractors, men's and boys'	2389	315211	3
Cut and sew apparel contractors, women's, girls', and infants'	2389	315212	3
Dairy product stores	5451	445299	1
Dairy products, wholesaling	5143	422430	1
Dance bands	7929	711130	4
Dance centers, aerobic	7997	713940	4
Dance halls, dance schools, studios	7911	713990	4
Data processing computer services	7374	514210	7
Database and directory publishers	2741	511140	6
Day care centers, adult	8322	624120	6
Day care centers, child or infant	8351	624410	6
Decorating consulting services, interior	7389	541410	7
Delicatessen restaurants	5411	722211	1
Delivery service	4215	492210	5
Demolition of buildings or other structures, construction contractors	1795	235940	8
Dental laboratories	8072	339116	3
Dentists' offices (e.g., centers, clinics)	8021	621210	6
Dentists' professional supplies wholesaling	5086	421450	1
Department stores	5311	452110	2
Dermatologists' offices	8011	621111	6
Desktop publishing services	7338	561410	4
Detective agencies	7381	561611	4
Detoxification centers and clinics	8093	621420	6
Diagnostic centers without repair, automotive	7549	811198	2
Diaper supply services	7219	812331	4
Dictation services	7338	561410	4
Diet centers, non-medical	7299	812191	4
Digital printing	2759	323115	3
Diners, full service	5812	722110	1
Dinner cruises	4489	487210	3
Dinner theaters	5812	711110	4
Direct mail advertising services	7331	541860	7
Direct selling of merchandise (door-to-door, vehicles, stalls, street vendors)	5963	454390	8
Directory and database publishers	2741	511140	6
Discotheques (except those serving alcoholic beverages)	7911	713990	4
Discount buying services	7299	812990	4
Discount department stores	5311	452110	2
Docking facility operations	4491	488310	3
Document copying services	7334	561439	4
Dollar stores	5399	452990	2
Door and window construction contractors	1751	235510	8
Doughnut shops	5812	722110	1
Drafting services	7389	541340	7
Drain cleaning services	7699	561790	4

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<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Dredging, general construction contractors	1629	234990	8
Drinking places (i.e., bars, lounges, taverns), alcoholic	5813	722410	8
Drive-in restaurants	5812	722211	1
Driver education	8299	611692	6
Driving ranges, golf	7999	713990	4
Drug stores	5912	446110	1
Drugs wholesaling	5122	422210	1
Drycleaners	7212	812320	4
Drywall construction contractors\	1742	235420	8
Duct cleaning services	7349	561790	4

E

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Ear piercing services	7299	812199	4
Earth moving equipment rental or leasing without operator	7353	532412	7
Earth moving not connected with building construction	1629	234990	8
Eating places	5812	722110	1
Egg production, chicken	252	112310	4
Electric motor repair and maintenance services	7699	811310	2
Electric power distribution systems – franchise	4900	221122	8
Electrical supply stores	5722	444190	2
Electrical repair construction contractors	1731	235310	8
Electrical repair shops, automotive	7539	811118	2
Electrical supply stores	5722	444190	2
Electronic game arcades, nongambling	7993	713120	8
Electronic parts, wholesaling	5065	421690	1
Electronic repair	7629	811412	2
Elevator, escalator installation contractors	1796	235950	8
Embalming services	7261	812210	4
Employment agencies	7361	561310	4
Engine repair and replacement shops, automotive	7538	811111	2
Engine repair, small engine (e.g., lawnmowers)	7699	811411	2
Engineering services	8711	541330	7
Entertainers, independent	7929	711510	4
Environmental consulting services	8999	541620	7
Environmental remediation services	1799	562910	6
Estimating timber	851	115310	4
Exercise centers	7991	713940	4
Exercise equipment rental	7999	532292	7
Exercise equipment stores	5941	451110	1
Exhaust system repair and replacement shops, automotive	7538	811112	2
Exterminating services	7342	561710	4

ALPHABETICAL BUSINESS CLASSIFICATION INDEX

F				
<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>	
Fabric shops	5949	451130	1	
Fabrics, textile (except burlap, felt), wholesaling	5131	422310	1	
Facsimile machine repair and maintenance services	7629	811213	2	
Family planning counseling services	8093	621410	6	
Farm supplies wholesaling	5191	422910	1	
Fast food restaurants	5812	722211	1	
Feed stores	5191	444220	2	
Fence construction contractors	1799	235990	8	
Fertilizing lawns	782	561730	4	
FestPacoletl promoters	7941	711310	3	
Fiber optic cable construction contractors	1731	235310	8	
Finance companies	6141	522291	6	
Financial investment or planning services	6282	523930	6	
Finishing plants, broadwoven fabric	2261	313311	3	
Fire alarm sales, installation, maintenance, or monitoring services	7382	561621	4	
Firewood dealers, direct selling	5989	454319	2	
Fireworks shops + \$50 State license	5999	453998	2	
Fishing boat charter operation	7999	487210	3	
Fishing supply stores	5941	451110	1	
Fish markets	5421	445220	1	
Fitness centers	7999	713940	4	
Flea market space, rental or leasing	6512	531120	7	
Flea markets, direct selling – peddlers	5963	454390	8	
Floating casinos (i.e., gambling cruises, riverboat casinos)	7999	713210	8	
Floor laying, finishing, or refinishing construction contractors	1752	235520	8	
Floral wire services	7389	561422	4	
Florists	5992	453110	2	
Flower shops	5992	453110	2	
Flower show promoters	7389	561920	4	
Flowers wholesaling	5193	422930	1	
Flying instruction	8299	611512	6	
Food, grocery stores	5411	445110	1	
Food, health supplement stores	5499	446191	1	
Food carts, mobile	5963	722330	1	
Food service contractors, concession operator, or cafeteria	5812	722310	1	
Footwear stores	5661	448210	2	
Footwear wholesaling	5139	422340	1	
Forestry services	851	115310	4	
Formal wear rental	7299	532220	7	
Fortune-telling services -PROHIBITED		812990		
Franchise agreements, leasing, selling or licensing only	6794	533110	7	
Fruit and vegetable markets or stands, permanent	5431	445230	1	
Fuel oil (i.e., heating) dealers, direct selling	5983	454311	2	
Fuel oil wholesaling	5172	422720	1	

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F

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Funeral homes	7261	812210	4
Furniture rental centers	7359	532299	7
Furniture and appliance stores, new	5712	442110	1
Furniture cleaning services	7217	561740	4
Furniture refinishing, repair, or reupholstery shops	7641	811420	2
Furniture stores, used	5932	453310	2

G

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Gambling device arcades or parlors, coin-operated	7993	713290	8
Garbage collection services	4953	562111	4
Garden centers	5261	444220	2
Garden equipment repair and maintenance services	7699	811411	2
Garden maintenance services	782	561730	4
Garden power equipment stores	5261	444210	2
Garden tractor rental or leasing	7359	532490	7
Garment alteration and/or repair shops	7219	811490	2
Garment cleaning services	7216	812320	4
Gas main construction	1623	234910	8
Gas, natural, distribution – franchise	4900	221210	8
Gasoline bulk stations and terminals	5171	422710	1
Gasoline stations with convenience stores	5541	447110	1
Gasoline stations without convenience stores	5541	447190	1
Gasoline wholesaling (except bulk stations, terminals)	5172	422720	1
General stores	5399	452990	2
Geographic information system (GIS) base mapping services	8713	541370	7
Gift shops and greeting card shops	5947	453220	2
Ginning cotton	724	115111	4
Glass installation (except automotive) construction contractors	1793	235920	8
Glass shops, automotive	7536	811122	2
Glass stores	5231	444190	2
Glassware stores	5719	442299	1
Golf courses and country clubs	7992	713910	4
Golf courses, miniature, pitch-n-putt, driving ranges	7992	713990	4
Golf pro shops, sporting goods stores	5941	451110	1
Gourmet food stores	5499	445299	1
Grain mills	2041	311211	3
Graphic art and related design services	7336	541430	7
Groceries, general-line, wholesaling	5141	422410	1
Grocery stores	5411	445110	1
Group day care centers, child or infant	8351	624410	6
Group homes for the disabled	8059	623110	6
Guard services	7381	561612	4

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G

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Guest houses	7011	721199	1
Guide services	7999	713990	4
Gun shops, gunsmiths	5941	451110	1

H

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
HMO (health maintenance organization)	8010	621491	6
Hair stylist services, hairdresser	7231	812112	4
Handbag stores	5632	448150	2
Hardware (except motor vehicle) wholesaling	5072	421710	1
Hardware stores	5251	444130	2
Hazardous waste collection services	4953	562112	4
Health and beauty aids stores	5912	446110	1
Health club facilities, physical fitness	7991	713940	4
Health food stores	5499	446191	1
Health spas	7011	721110	1
Heavy construction equipment rental with operator	7353	234990	8
Heavy construction equipment rental without operator	7353	532412	7
Heavy machinery and equipment repair and maintenance services	7699	811310	2
Helicopter passenger carriers	4522	481211	3
Highway construction	1611	234110	8
Hobby shops	5945	451120	1
Holding companies	6700	551112	7
Home and auto supply stores	5531	452990	2
Home furnishings, miscellaneous retail	5719	442299	1
Home health care agencies	8082	621610	6
Home improvement centers	5211	444110	2
Home nursing services	8049	621399	6
Homes for the aged	8052	623110	6
Horse-drawn carriage operation	4789	487110	3
Hospice care services, in home	8082	621610	6
Hospital and medical service plans, direct (insurance)	6324	524114	8
Hospitals, general medical and surgical	8062	622110	6
Hostels	7011	721199	1
Hot tub stores	5999	453998	2
Hotel management services	8741	561110	4
Hotels	7011	721110	1
House moving construction contractors	1799	235990	8
House-to-house direct selling	5963	454390	8
Housekeeping services	7349	561720	4
Housewares stores	5719	442299	1
Hunting clubs, recreational	7997	713990	4
Hunting preserves	971	114210	4

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I

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Ice cream parlors	5451	722213	1
Ice cream truck vendors	5963	722330	1
Income tax return preparation services	7291	541213	7
Industrial equipment and machinery repair, maintenance services	7699	811310	2
Industrial research and development	8731	541710	7
Infant day care services	8351	624410	6
Information access services, on-line	7375	514191	7
Information management computer systems integration design services	7373	541512	7
Inns, bed and breakfast	7011	721191	1
Insect control for crops	721	115112	4
Insect extermination services	7342	561710	4
Installment sales financing	6141	522220	6
Insulation construction contractors	1742	235420	8
Insurance agencies	6411	524210	7
Insurance carriers, health, direct	632	524114	8
Insurance carriers, life, disability, direct	631	524113	8
Insurance carriers, property and casualty, fidelity, surety, direct	633	524126	8
Insurance carriers, title, direct	636	524127	8
Insurance claims adjusting	6411	524291	7
Interior decorator, design services	7389	541410	7
Internet service providers (ISP)	7375	514191	7
Investigators, prPacquette	7381	561611	4
Investment advice consulting services	6282	523930	6

J

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Janitorial equipment and supplies wholesaling	5087	421850	1
Janitorial services	7349	561720	4
Jewelry repair shops	7631	811490	2
Jewelry stores	5944	448310	2
Jewelry wholesaling	5094	421940	1
Job counseling, vocational rehabilitation	8331	624310	6
Junk dealers, wholesaling	5093	421930	8

K

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Karate schools	7999	611620	6
Kennels, pet boarding	752	812910	4
Key duplicating shops	7699	811490	2
Kidney dialysis centers and clinics	8092	621492	6
Kindergartens	8211	611110	6
Kitchen cabinet (except custom) stores	5211	444190	2

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K

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Kitchen cabinets, stock or custom wood, manufacturing	2434	337110	3
Kitchenware stores	5719	442299	1

L

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
LPNs' (licensed practical nurses) offices	8049	621399	6
Labor leasing services	7363	561330	4
Laboratories, medical	8071	621511	6
Laboratories, testing (except medical)	8734	541380	7
Laboratory equipment, dental and medical, wholesaling	5047	421450	1
Lamp shops, electric	5719	442299	1
Land clearing and drainage construction contractors	1629	234990	8
Land rental or leasing	6519	531190	7
Land subdividers and developers (except cemeteries)	6552	233110	8
Land surveying services	8713	541370	7
Land use planning services	781	541320	7
Landfills	4953	562212	4
Landscape architectural services	781	541320	7
Landscape installation, care and maintenance services	782	561730	4
Laundries	7215	812320	4
Laundromats	7215	812310	4
Laundry services, linen supply	7213	812331	4
Law offices	8111	541110	7
Lawn and garden equipment repair and maintenance services	7699	811411	2
Lawn care services	782	561730	4
Lawn supply stores	5261	444220	2
Leasing equipment	7359	532490	7
Leasing automobiles	7515	532112	7
Lighting fixture stores	5719	444190	2
Lighting fixtures, electric, wholesaling	5063	421610	1
Limousine rental without driver	7514	532111	7
Limousines for hire with driver (except taxis)	4111	485320	3
Linen stores	5719	442299	1
Lingerie stores	5632	448190	2
Liquefied petroleum gas (LPG) bulk stations and terminals	5171	422710	1
Liquefied petroleum gas (LPG) dealers, direct selling	5984	454312	2
Liquefied petroleum gas (LPG) wholesaling	5172	422720	1
Loan brokers' or agents' offices	6163	522310	6
Loan companies (i.e., consumer, personal, small, student)	6141	522291	6
Locksmith services	7699	561622	4
Logging	2411	113310	4
Long-distance telephone carriers (except wireless)	4813	513310	8
Long-distance telephone resellers (except satellite)	4813	513330	8

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L

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Longshoremen services	4491	488320	3
Lounges, cocktail	5813	722410	8
Luggage stores	5948	448320	2
Lumber (e.g., dressed, finished, rough) wholesaling	5031	421310	1
Lumber retailing yards	5211	444190	2

M

<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>
Machine shops	3599	332710	3
Machine tools repair and maintenance services	7699	811310	2
Machines, office, wholesaling	5044	421420	1
Magazine, sales or subscriptions, door-to-door	5963	454390	8
Magazine stands	5994	451212	1
Magazines wholesaling	5192	422920	1
Maid services	7349	561720	4
Mailing equipment rental or leasing	7359	532420	7
Mailing list compiling services	7331	511140	6
Management services (except complete operation of business)	8742	561110	4
Managers' offices, commercial real estate	6531	531312	7
Managers' offices, residential real estate	6531	531311	7
Managers, convention, trade fair or show	7389	561920	4
Managers, entertainers, public figures, sports figures	7389	711410	4
Manicurist services	7231	812113	4
Manufactured (mobile) homes wholesaling	5039	421390	1
Manufactured (mobile) home dealers	5271	453930	2
Manufactured (mobile) home parks, sites rental or leasing	6515	531190	7
Manufacturing - food, beverages	2000	31	3
Manufacturing - tobacco products	2100	31	3
Manufacturing - textile mill products	2200	31	3
Manufacturing - wood products, lumber	2400	31	3
Manufacturing - furniture and fixtures	2500	31	3
Manufacturing - paper, printing and allied products	2600	31	3
Manufacturing - chemical, gases, dyes, soap, medicine and allied products	2800	32	3
Manufacturing - petroleum refining and related products	2900	32	3
Manufacturing - rubber and miscellaneous products	3000	32	3
Manufacturing - leather and leather products	3100	31	3
Manufacturing - clay, stone & glass products	3200	32	3
Manufacturing - steel, foundries, mineral production and allied products	3300	33	3
Manufacturing - metals and metal products, small arms, ammunition	3400	33	3
Manufacturing - computer equipment, office equipment and supplies	3500	33	3
Manufacturing - electrical machinery, equipment, supplies	3600	33	3
Manufacturing - transportation equipment	3700	33	3
Manufacturing - not otherwise listed	3900	33	3

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M				
<i>Type of Business</i>	<i>SIC</i>	<i>NAICS</i>	<i>Class</i>	
Marina	4493	713930	4	
Marine supply dealers, boat dealers	5551	441222	8	
Mason's materials wholesaling	5032	421320	1	
Masonry (block, brick, stone) dealers	5032	444190	2	
Masonry construction contractors	1741	235410	8	
Maternity shops	5621	448120	2	
Mattress stores	5712	442110	1	
Mausoleums	6553	812220	4	
Meal delivery programs	8322	624210	6	
Meat markets	5421	445210	1	
Meats and meat products wholesaling	5147	422470	1	
Mechanical construction contractors	1711	235110	8	
Mechanical engineering services	8711	541330	7	
Medical building rental or leasing	6512	531120	7	
Medical doctors' offices	8011	621111	6	
Medical equipment and supplies wholesaling	5047	421450	1	
Medical laboratories	8071	621511	6	
Membership associations, civic or social	8641	813410	1	
Memorial gardens (i.e., burial places)	6553	812220	4	
Message services, telephone answering	7389	561421	4	
Messenger service	4215	492210	5	
Metals, ferrous and nonferrous, wholesaling	5051	421510	1	
Meter reading services, contract	7389	561990	4	
Milk processing	2026	311511	3	
Mill supplies wholesaling	5085	421840	1	
Miniature golf courses	7999	713990	4	
Miniwarehouse rental or leasing	4225	531130	7	
Mobile food stands	5963	722330	1	
Mobile (manufactured) home parks, site rental or leasing	6515	531190	7	
Mobile (manufactured) home dealers	5271	453930	2	
Mobile home rental, except on site	7519	532120	7	
Mobile home site setup and tie down construction contractors	1799	235990	8	
Mobile home towing services	4212	484220	3	
Mobile telephone communication carriers	4812	513322	8	
Modular house assembly and installation on site, construction	1521	233210	8	
Money order issuance services, not related to banking	6159	522390	6	
Monument (burial marker) dealers	5999	453998	2	
Monuments and grave markers wholesaling	5099	421990	1	
Monuments and tombstone, cut stone manufacturing	3281	327991	3	
Moped dealers	5571	441221	8	
Moped rental	7999	532292	7	
Mortgage banking (nondepository mortgage lending)	6162	522292	6	
Mortgage brokers' or agents' offices (independent)	6163	522310	6	
Mortuaries	7261	812210	4	

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M

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Motels	7011	721110	1
Motion picture booking agencies	7819	512199	4
Motion picture theaters	7833	512131	4
Motor freight carrier, general	4231	484110	3
Motor home dealers	5561	441210	8
Motor home rental	7513	532120	7
Motor repair and maintenance services	7699	811310	2
Motor scooter dealers	5571	441221	8
Motor vehicle parts and accessories, wholesaling	5013	421120	1
Motor vehicle towing services	7549	488410	3
Motor vehicles wholesaling	5012	421110	1
Motorcycle dealers	5571	441221	8
Motorcycle rental	7999	532292	7
Motorcycle repair shops	7699	811490	2
Mowing services	782	561730	4
Muffler repair and replacement shops	7533	811112	2
Music instruction	8299	611610	6
Music stores (e.g., cassette, compact disc, record, tape)	5736	451220	1
Musical instrument rental	7359	532299	7
Musical instrument repair shops	7699	811490	2
Musical recordings wholesaling	5099	421990	1
Musicians, independent	7929	711130	4

N

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Natural gas distribution systems - franchise	4923	221210	8
Naturopaths' offices (e.g., centers, clinics)	8049	621399	6
Neckwear stores	5611	448150	2
Needlecraft sewing supply stores	5949	451130	1
Neurologists' offices (e.g., centers, clinics)	8011	621111	6
News service, syndicate	7383	514110	7
Newsletter publishers	2721	511120	6
Newspaper advertising representatives (independent of media owners)	7313	541840	7
Newspaper columnists, independent (freelance)	7383	711510	4
Newspaper publishers	2711	511110	6
Newspapers wholesaling	5192	422920	1
Newsstands	5994	451212	1
Night clubs, alcoholic beverage	5813	722410	8
Novelties wholesaling	5199	422990	1
Novelty shops	5947	453220	2
Nurse registries	7361	561310	4
Nursery and garden centers	5261	444220	2
Nursery stock (except plant bulbs, seeds) wholesaling	5193	422930	1

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N

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Nursery stock growing	181	111421	4
Nursing agencies, primarily providing home nursing services	8082	621610	6
Nursing homes	8051	623110	6

O

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Obstetricians' offices	8011	621111	6
Occupational therapists' offices	8049	621340	6
Office building rental or leasing	6512	531120	7
Office cleaning services	7349	561720	4
Office equipment wholesaling	5044	421420	1
Office furniture rental or leasing	7359	532420	7
Office furniture stores	5712	442110	1
Office furniture wholesaling	5021	421210	1
Office help supply services	7363	561320	4
Office machine repair & maintenance services (except communication equip.)	7629	811212	2
Office machinery and equipment rental or leasing	7359	532420	7
Office machines wholesaling	5044	421420	1
Office management services	8741	561110	4
Office supplies (except furniture, machines) wholesaling	5112	422120	1
Office supply stores	5943	453210	2
Oil change and lubrication shops, automotive	7549	811191	4
Oil, petroleum, bulk stations and terminals	5171	422710	1
Oil, petroleum, wholesaling (except bulk stations, terminals)	5172	422720	1
Oil, heating, retail	5983	454311	2
On-line access service providers	7375	514191	7
Oncologists' offices	8011	621111	6
Operative builders	1513	233210	8
Ophthalmologists' offices	8011	621111	6
Optical goods (except cameras) wholesaling	5048	421460	1
Optical goods stores (except offices of optometrists)	5995	446130	1
Optical scanning services	7389	514210	7
Optometrists' offices	8042	621320	6
Orthodontists' offices	8021	621210	6
Orthopedic physicians' offices	8011	621111	6
Osteopathic physicians' (except mental health) offices	8011	621111	6
Outboard motor dealers	5551	441222	8
Outboard motor repair shops	7699	811490	2
Outdoor display advertising services	7312	541850	7
Outdoor sporting equipment stores	5941	451110	1

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P				
<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>	
Pacemaker monitoring services	8099	621999	6	
Paging services	4812	513321	8	
Paint shops, automotive	7532	811121	2	
Paint stores	5231	444120	2	
Painter's supplies wholesaling	5198	422950	1	
Painters (i.e., artists), independent	8999	711510	4	
Painting, exterior and interior, construction contractors	1721	235210	8	
Palm reading services - PROHIBITED		812990		
Paper, scrap, wholesaling	5093	421930	1	
Parking garages, lots, automobile	7521	812930	4	
Parts and accessories dealers, automotive	5531	441310	2	
Party rental supply centers	7359	532299	7	
Party shops, convenience stores	5411	445120	1	
Pathologists', neuropathological, offices	8011	621111	6	
Patrol services, security	7381	561612	4	
Pawnshops	5932	522298	8	
Pay telephone equipment concession operators	7299	812990	4	
Pay television networks - franchise	4841	513210	8	
Pediatricians' offices	8011	621111	6	
Peddlers, direct selling (door-to-door, from vehicles or stalls, street vendors)	5963	454390	8	
Performing arts schools (except academic)	8299	611610	6	
Personal communication services (PCS), communication carriers	4812	513322	8	
Pest control services	7342	561710	4	
Pet boarding services	752	812910	4	
Pet cemeteries	6553	812220	4	
Pet grooming services	752	812910	4	
Pet hospitals	742	541940	7	
Pet shops	5999	453910	2	
Pet supplies (except pet food) wholesaling	5199	422990	1	
Pet training services	752	812910	4	
Pharmaceuticals wholesaling	5122	422210	1	
Pharmacies	5912	446110	1	
Photocopy supplies wholesaling	5112	422120	1	
Photocopying machine repair and maintenance services	7629	811212	2	
Photocopying services	7334	561439	4	
Photofinishing services, developing	7384	812921	4	
Photographers, commercial	7335	541922	7	
Photographers, portraits	7221	541921	7	
Photographic equipment and supplies wholesaling	5043	421410	1	
Photographic equipment rental	7359	532210	7	
Photographic equipment repair shops	7629	811211	2	
Photographic supply stores	5946	443130	2	
Photography services, studios	7221	541921	7	
Physical fitness facilities	7991	713940	4	

ALPHABETICAL BUSINESS CLASSIFICATION INDEX

P			
<i>Type of Business</i>	<i>SIC</i>	<i>NAICS</i>	<i>Class</i>
Physical therapy offices	8049	621340	6
Physicians' (except mental health) offices	8011	621111	6
Physicians' assistants' offices	8049	621399	6
Physiotherapists' offices	8049	621340	6
Piano rental	7359	532299	7
Piano stores	5736	451140	1
Picture frame shops, custom	7699	442299	1
Picture frames, ready made - retail	5999	453998	2
Piece goods wholesaling	5131	422310	1
Piece goods stores	5949	451130	1
Pier construction	1629	234990	8
Pipeline (e.g., gas, oil, sewer, water) construction	1623	234910	8
Pizza parlors	5812	722110	1
Placement agencies or services, employment	7361	561310	4
Plant and shrub maintenance services	783	561730	4
Plastic surgeons' offices	8011	621111	6
Plastics scrap wholesaling	5093	421930	1
Plumbing construction contractors - plumbers	1711	235110	8
Plumbing equipment, fixtures, supplies wholesaling	5074	421720	1
Plumbing supply stores	5211	444190	2
Podiatrists' offices	8043	621391	6
Polygraph services	7381	561611	6
Pool cleaning	7389	561790	4
Pool rooms	7999	713990	8
Port facility operation	4491	488310	3
Portable toilet renting and/or servicing	7359	562991	4
Post office construction	1542	233320	8
Poultry dealers	5499	445210	1
Power equipment stores, outdoor	5261	444210	2
Power line construction	1623	234920	8
Power washer rental or leasing	7359	532490	7
Power washing building exteriors	7349	561790	4
Pre-kindergarten, preschool centers	8351	624410	6
Precast concrete product placement construction contractors	1791	235910	8
Prefabricated building erection	1522	233220	8
Prefabricated building dealers	5211	444190	2
Print shops - commercial	2759	323114	3
PrPacolette detective services	7381	561611	4
PrPacolette schools, elementary or secondary	8211	611110	6
Pro shops (e.g., golf, skiing, tennis)	5941	451110	1
Process server services	7389	541199	7
Proctologists' offices	8011	621111	6
Produce markets	5431	445230	1
Produce, fresh, wholesaling	5141	422480	1

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P

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Programming services, custom computer	7371	541511	7
Promoters of events	7941	711310	4
Property manager	6531	531311	7
Prosthetic stores	5999	446199	1
Pruning services, ornamental tree and shrub	783	561730	4
Psychiatric convalescent homes or hospitals	8361	623220	6
Psychiatrists' offices	8011	621112	6
Psychologists' offices	8049	621330	6
Public accountants' (CPAs) offices, certified	8721	541211	7
Public accountants' (except CPAs) practices	8721	541219	7
Public relations services	8743	541820	7
Pulpwood wholesaling	5099	421990	1
Pumping cesspools and septic tanks	7699	562991	4

Q

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Quick printing - duplicating	7334	323114	3
Quick-lube shops	7549	811191	2
Quotation services, securities	6289	523999	6

R

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
RV (recreational vehicle) parks	7033	721211	1
RV (recreational vehicle) rental or leasing	7519	532120	7
RV dealers	5561	441210	8
Racetracks (e.g., automobile, horse)	7948	711212	4
Radiation testing laboratories or services	8734	541380	7
Radiator repair shops, automotive	7539	811118	2
Radio paging services communication carriers	4812	513321	8
Radio repair and maintenance services	7622	811211	2
Radio stations	4832	513112	7
Radioactive waste collecting and/or disposal	4953	562211	4
Radiologists' offices	8011	621111	6
Radon testing laboratories or services	8734	541380	7
Railroads	40	482	8
Ready-mixed concrete manufacturing and distributing	3273	327320	3
Real estate rental or leasing	6519	531190	7
Real estate agents' or brokers offices	6531	531210	7
Real estate appraisal services	6531	531320	7
Real estate listing services	6531	531390	7
Real estate property managers' offices, commercial	6531	531312	7
Real estate property managers' offices, residential	6531	531311	7

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R				
<i>Type of Business</i>	<i>SIC</i>	<i>NAICS</i>	<i>Class</i>	
Real estate rental or leasing of miniwarehouses & self-storage	4225	531130	7	
Real estate rental or leasing of nonresidential building (except miniwarehouse)	6512	531120	7	
Real estate rental or leasing of residential building	6513	531110	8	
Real property (except cemetery lots) development or subdivision	6552	233110	7	
Recapping tires	7534	326212	3	
Record stores	5735	451220	1	
Recording studios, sound	7389	512240	4	
Recreational day camps (except instructional)	7999	713990	4	
Recreational equipment and supplies (except vehicles) wholesaling	5091	421910	1	
Recreational goods rental	7999	532292	7	
Recreational goods stores - retail	5941	451110	1	
Recreational sports club facilities	7997	713940	4	
Recreational vehicle (RV) dealers	5561	441210	8	
Recreational vehicle (RV) rental or leasing	7519	532120	7	
Recreational vehicle parks	7033	721211	1	
Recreational vehicle parts and accessories stores	5561	441210	8	
Recreational vehicles wholesaling	5012	421110	1	
Recyclable material, junk, wholesaling	5093	421930	8	
Referral agencies or services, employment	7361	561310	4	
Refreshment stands, mobile	5963	722330	1	
Refrigerated warehousing	4222	493120	5	
Refuse collection services	4212	562111	4	
Refuse treatment and disposal, nonhazardous	4953	562219	4	
Rehabilitation job counseling and training, vocational	8331	624310	6	
Religious book stores	5942	451211	1	
Rent-all centers, miscellaneous rental	7359	532310	7	
Repair services (see type of operation)	7699	811	2	
Repossession services	7389	561491	4	
Reservation services (e.g., airline, car rental, hotel, restaurant)	7389	561599	4	
Rest, retirement homes	8052	623110	6	
Restaurants	5812	722110	1	
Reupholstery shops, furniture	7641	811420	2	
Riding stables	7993	713990	4	
Rifle clubs, recreational	7993	713990	4	
Roller skating rinks	7999	713940	4	
Roof spraying, painting or coating, construction contractors	1761	235610	8	
Roofing material dealers	5211	444190	2	
Roofing materials (except wood) wholesaling	5033	421330	1	
Rooming and boarding houses	7021	721310	1	
Rug cleaning services	7217	561740	4	
Rug stores	5713	442210	1	

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S				
<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>	
Sailboat dealers	5551	441222	8	
Sailboat rental	7999	532292	7	
Sailing clubs	4493	713930	4	
Sand, retail	5211	444190	2	
Sand wholesaling	5032	421320	1	
Sandwich shops	5812	722211	1	
Sandwich wholesaling	5149	422490	1	
Sanitary landfills	4953	562212	4	
Satellite antenna sales & installation	5731	444112	2	
Saw repair and maintenance	7699	811411	2	
Sawmills	2421	321113	3	
Schools (see type)	8200	611	6	
Seafood (except canned, packaged frozen) wholesaling	5146	422460	1	
Seafood markets	5421	445220	1	
Secretarial services	7338	561410	4	
Securities brokers' offices	6211	523120	6	
Security alarm systems sales, installation, maintenance, or monitoring services	7382	561621	4	
Security guard services	7381	561612	4	
Self-storage warehousing	4225	531130	7	
Septic system construction contractors	1711	235110	8	
Septic tank cleaning services	7699	562991	4	
Service stations, gasoline	5541	447190	1	
Sewer cleaning and rodding services	7699	562998	4	
Sewer systems	4952	221320	4	
Sewing machine stores, household-type	5722	443111	2	
Sewing supply stores	5949	451130	1	
Shoe repair shops	7251	811430	2	
Shoe stores (except bowling, golf, spiked)	5661	448210	2	
Shoe stores, specialty sports footwear	5941	451110	1	
Shoes wholesaling	5139	422340	1	
Shuttle services (except employee bus)	4119	485999	3	
Siding construction contractors	1761	235610	8	
Siding dealers	5033	444190	2	
Sightseeing boat operation	4489	487210	3	
Sightseeing bus operation	4119	487110	3	
Sign contractors, installation (on buildings)	1799	235990	8	
Sign erection (i.e., highway, street) contractors	1611	234110	8	
Sign lettering and painting services	7389	541890	7	
Small loan companies	6141	522291	6	
Snack bars, soda fountains, fixed location	5812	722213	1	
Snack stands, mobile	5963	722330	1	
Soft drinks wholesaling	5149	422490	1	
Souvenir shops	5947	453220	2	
Spa - health club	7991	713940	4	
Speech therapists' offices	8049	621340	6	

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S

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Sporting goods rental	7999	532292	7
Sporting goods stores	5941	451110	1
Sports event managers, promoters	7941	711310	4
Sports figures' agents or managers	7941	711410	4
Stationery stores	5943	453210	2
Stationery supplies wholesaling	5112	422120	1
Steak houses	5812	722110	1
Steel wholesaling	5051	421510	1
Stenographic services	7338	561410	4
Stereo stores	5731	443112	2
Stevedoring services	4491	488320	3
Stock brokers' offices	6211	523120	6
Street vendors (except food)	5963	454390	8
Street vendors, food	5963	722330	1
Supermarkets	5411	445110	1
Superstores (food and general merchandise)	5399	452910	2
Surgeons' (except dental) offices	8011	621111	7
Surgeons' offices, veterinary	742	541940	6
Surgeons', dental, offices	8021	621210	6
Surgical supplies wholesaling	5047	421450	1
Surveying and mapping services (except geophysical)	8713	541370	7
Surveying equipment and supplies wholesaling	5049	421490	1
Surveying services, geophysical	8713	541360	7
Swimming instruction	7999	611620	6
Swimming pool cleaning and maintenance	7389	561790	4
Swimming pool construction contractors	1799	235990	8
Swimming pool supply stores	5999	453998	2
Swimming pools and equipment wholesaling	5091	421910	1

T

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
T-shirt shops, custom printed	5699	448190	2
Tackle shops (fishing)	5941	451110	1
Tailor shops, alterations only	7219	811490	2
Take out eating places	5812	722211	1
Tanning salons	7299	812199	4
Tapes, prerecorded, audio or video, wholesaling	5099	421990	1
Taverns (i.e., drinking places)	5813	722410	8
Tax collection services on a contract or fee basis	7322	561440	4
Tax return preparation services	7291	541213	7
Taxicab services	4121	485310	3
Taxidermists, independent	7699	711510	4
Telecommunications carriers, cellular telephone	4812	513322	8

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T				
<u><i>Type of Business</i></u>	<u><i>SIC</i></u>	<u><i>NAICS</i></u>	<u><i>Class</i></u>	
Telecommunications carriers, wired	4813	513310	8	
Telecommunications equipment rental or leasing	7359	532490	7	
Telecommunications line construction (e.g., telephone, telegraph)	1623	234920	8	
Telecommunications management consulting services	8748	541618	7	
Telecommunications networks, wired	4813	513310	8	
Telecommunications resellers	4812	513330	8	
Telecommunications wiring installation contractors	1731	235310	8	
Telegram services	4822	513310	8	
Telemarketing bureaus	7389	561422	4	
Telephone answering services	7389	561421	4	
Telephone billing & collection services	7389	561499	4	
Telephone directory distribution services, door-to-door	7389	541870	7	
Telephone directory publishers	2741	511140	6	
Telephone equipment repair and maintenance services	7629	811213	2	
Telephone equipment wholesaling	5065	421690	1	
Telephone solicitation services on a contract or fee basis	7389	561422	4	
Telephone stores (including cellular)	5999	443112	2	
Television advertising representatives	7313	541840	7	
Television and radio stores	5731	443112	2	
Television broadcasting stations	4833	513120	7	
Television guide publishers	2721	511120	6	
Television operations, closed circuit	4841	513220	8	
Television rental	7359	532210	7	
Television repair services	7622	811211	2	
Temporary employment services	7363	561320	4	
Tennis club facilities	7997	713940	4	
Termite control services	7342	561710	4	
Textile mills	2200	313210	3	
Textiles wholesaling	5131	422310	1	
Theaters, live theatrical production	7922	711110	4	
Theaters, motion picture	7832	512131	4	
Theatrical production managers, organizers, promoters	7922	711310	4	
Theme parks, amusement	7996	713110	4	
Thrift shops, used merchandise	5932	453310	2	
Ticket agencies, amusement, sports, theatrical, travel	7922	561599	4	
Tile stores, ceramic	5211	444190	2	
Timber and timber products (except lumber) wholesaling	5099	421990	1	
Timber valuation	851	115310	4	
Timber, structural, treating	2491	321114	3	
Time share exchange services, condominium	7389	561599	4	
Tire dealers, automotive	5531	441320	2	
Tire repair shops (except retreading), automotive	7534	811198	2	
Tire retreading, recapping or rebuilding	7534	326212	3	
Tires, motor vehicle, wholesaling	5014	421130	1	

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T

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Title companies, real estate, abstract	6541	541191	7
Title insurance carriers, real estate, direct	6361	524127	8
Tobacco products wholesaling	5194	422940	1
Tobacco stores	5993	453991	2
Toner cartridges rebuilding	3861	325992	3
Tour bus, scenic and sightseeing, operation	4119	487110	3
Tour operators	4725	561520	4
Tourist guide services	7999	713990	4
Tourist homes	7011	721199	1
Towel supply services	7213	812331	4
Towing services, motor vehicle	7549	488410	8
Toxic material removal contractors	1799	562910	4
Toy stores	5945	451120	1
Tractor, farm or construction equipment repair and maintenance	7699	811310	2
Tractor, farm or garden, rental or leasing	7359	532490	7
Tractors, lawn and garden repair and maintenance services	7699	811411	2
Trade show managers, organizers, promoters	7389	561920	4
Trailer park or court, residential	6515	531190	7
Trailer rental or leasing	7519	532120	7
Transmission repair shops, automotive	7537	811113	2
Trash collection services	4212	562111	4
Travel agencies	4724	561510	4
Travel trailer campsites	7033	721211	1
Travel trailer dealers	5561	441210	8
Tree services, planting, trimming, removal	783	561730	4
Trophy shops	5999	453998	2
Truck rental or leasing	7513	532120	7
Truck repair shops, general	7538	811111	2
Truck stops	5541	447190	1
Trucking terminals, independently operated	4231	488490	3
Tune-up shops, automotive	7538	811118	2
Tuning and repair of musical instruments	7699	811490	2
Tuxedo rental	7299	532220	7
Typing services	7338	561410	4

U

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Ultrasound imaging centers	8071	621512	6
Underground tank removal construction contractors	1795	235940	8
Undertaker services	7261	812210	4
Uniform supply services	7213	812331	4
Uniform stores (except athletic)	5699	448190	2
Uniform stores, athletic	5941	451110	1

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U

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Unisex hair stylist shops	7231	812112	4
Upholstery (except motor vehicle) repair services	7641	811420	2
Upholstery cleaning services	7217	561740	4
Upholstery materials stores	5714	451130	1
Upholstery shops, automotive	7532	811121	2
Urologists' offices	8011	621111	6
Used car dealers	5521	441120	8
Used cars wholesaling	5012	421110	1
Used merchandise stores (except pawnshops)	5932	453310	2
Used parts, motor vehicle, wholesaling	5015	421140	1

V

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Vacation camps	7032	721214	1
Vacuum cleaner stores, household-type	5722	443111	2
Variety stores	5331	452990	2
Vegetable markets	5431	445230	1
Vegetables, fresh, wholesaling	5148	422480	1
Vending machine merchandisers, sale of products	5962	454210	2
Veterinary services	742	541940	7
Video cassette recorder (VCR) repair services	7622	811211	2
Video game arcades (except gambling)	7993	713120	8
Video poker, gambling	7993	713290	8
Video recorder rental	7359	532210	7
Video tape rental stores	7841	532230	7
Video tape stores	5735	451220	1
Video taping services, special events	7221	541921	7
Vitamin stores	5499	446191	1
Voice mailbox services	7389	561421	4
Voice pathologists' offices	8049	621340	6

W

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Wall covering or removal construction contractors	1721	235210	8
Wallpaper and wall coverings stores	5231	444120	2
Warehousing and storage, general merchandise	4225	493110	5
Warehousing, farm products (except refrigerated)	4221	493130	5
Warehousing, refrigerated	4222	493120	5
Warehousing, self storage, miniwarehouses	4225	531130	7
Waste collection services, hazardous	4212	562112	4
Waste collection services, nonhazardous solid	4212	562111	4
Waste collection, treatment, and disposal through a sewer system	4952	221320	4

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W

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
Waste (except sewage) treatment facilities,	4953	562213	4
Watch repair shops without retailing new watches	7631	811490	2
Watch shops	5944	448310	2
Water heater repair and maintenance services	7629	811412	2
Water main and line construction	1623	234910	8
Water ski rental	7999	532292	7
Water softener services	7399	561990	4
Water supply systems	4941	221310	4
Water well drilling construction contractors	1781	235810	8
Water, bottled (except water treating), wholesaling	5149	422490	1
Wedding chapels (except churches), wedding planning	7299	812990	4
Wedding photography services	7221	541921	7
Weed control and fertilizing services (except crop)	782	561730	4
Weight loss centers, non-medical	7299	812191	4
Weight training centers	7991	713940	4
Welding repair services	7692	811310	2
Wharf construction	1629	234990	8
Wharf operation	4491	488310	3
Wheel alignment shops, automotive	7539	811118	2
Wheel chair rental	7352	532291	7
Wholesale - Durable goods	5099	421	1
Wholesale - Nondurable goods	5199	422	1
Wig and hairpiece stores	5699	448150	2
Wigs wholesaling	5199	422990	2
Window cleaning services	7349	561720	4
Window shade repair and maintenance shops	7699	811490	2
Window stores	5211	444190	2
Window tinting, automotive	7549	811122	2
Window treatment stores	5714	442291	1
Wire services (telemarketing services), floral	7389	561422	4
Wood products (e.g., chips, posts, shavings, ties) wholesaling	5099	421990	1
Word processing services	7338	561410	4
Wrecker services (towing services), motor vehicle	7549	488410	8
Wrecking, buildings or other structures, construction contractors	1795	235940	8

X

<u>Type of Business</u>	<u>SIC</u>	<u>NAICS</u>	<u>Class</u>
X-ray inspection services	8734	541380	7
X-ray laboratories, medical or dental	8071	621512	6
X-ray machines and parts, medical and dental, wholesaling	5047	421450	1

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Y

<i><u>Type of Business</u></i>	<i><u>SIC</u></i>	<i><u>NAICS</u></i>	<i><u>Class</u></i>
Yacht basins, operation	4493	713930	4
Yacht clubs	7997	713930	4
Yacht rental without crew	7999	532292	7
Yard goods, textile wholesaling	5131	422310	1

Z

<i><u>Type of Business</u></i>	<i><u>SIC</u></i>	<i><u>NAICS</u></i>	<i><u>Class</u></i>
Zoos, aquariums, wild animal parks	8422	712130	4