



Instructions for Form DTF-17

Application to Register for a Sales Tax Certificate of Authority

General information

Use this form to register with the Tax Department to obtain a *Certificate of Authority* for New York State (NYS) sales and compensating use tax purposes. A *Certificate of Authority* is required to make sales of tangible personal property and enumerated taxable services. It authorizes you to collect state and local sales tax in NYS. A *Certificate of Authority* also authorizes you to issue and receive NYS sales tax exemption documents. The *Certificate of Authority* will include the address of the physical location of the business and must be displayed in plain view at that location. If you have more than one location, a certificate must be displayed at each location with the appropriate address corresponding to that location. If you have no regular place of business, you must attach the certificate to your cart, stand, truck, etc.

We encourage you to apply for your sales tax *Certificate of Authority* on NYS's *Online Permit Assistance and Licensing* Web site at www.nys-permits.org. Filing your application online is the fastest way to receive your certificate. The speed and accuracy of computers allow electronic applications to be processed faster than paper applications, greatly reducing the possibility of errors and delays.

Who is required to register?

You must register for sales tax purposes with the Tax Department and have a valid *Certificate of Authority* to sell tangible personal property or certain taxable services, operate a hotel or motel, or receive amusement charges in NYS. You must also register for sales tax purposes to issue or accept most NYS sales tax exemption documents or if you are acquiring all or part of the assets of an existing business that is registered or required to register for sales tax purposes. If you are an out-of-state lessor of tangible personal property and your lessee lives in NYS or moves to NYS and brings the leased property into NYS for personal use or for use in any employment, trade, business, or profession, you must register for sales tax purposes within 30 days after your property comes into NYS. For more information regarding specific sales tax registration requirements, see Publication 750, *A Guide to Sales Tax in New York State*.

When to register?

You must obtain a *Certificate of Authority* at least 20 days before you:

- begin making taxable sales or providing taxable services within NYS;
- begin issuing or accepting NYS exemption documents; or
- acquire all or part of the assets of an existing business.

However, do not file this application more than 90 days before you will begin business.

What can you expect once registered?

Once you are registered for sales tax purposes, you must generally file quarterly sales and use tax returns regardless of whether you have started or done any business. You must also remit tax due with the returns and keep required records. For important information regarding your responsibilities as a person registered for sales tax, see Publication 750.

Quarterly sales tax returns are due as follows:

Sales tax quarter	Due date
March 1 – May 31	June 20
June 1 – August 31	September 20
September 1 – November 30	December 20
December 1 – February 28 (29)	March 20

If the due date is not a business day, returns are due the first business day after the due date.

Line instructions

Section A — Type of entity or organization

Line 1 — Indicate how your business is legally organized.

Governmental organizations include the federal government, NYS and any of its agencies, instrumentalities, public corporations, or political subdivisions (counties, towns, cities, villages, school districts, and fire districts).

An *exempt organization* is a nongovernment organization that qualifies for exemption under Tax Law section 1116 and has been issued an *Exempt Organization Certificate* by the Tax Department.

Section B — Reason for applying

Line 2 — Mark an **X** in all applicable boxes to indicate the reason you are applying for a *Certificate of Authority*.

- If you are adding a new location to an existing business, refer to the instructions for line 11.
- If you are registering because you changed your organizational structure (for example, from a sole proprietor to a corporation), you must file a final return and surrender your *Certificate of Authority* for the former business.

Note: If you are going into business as, or changing your organizational structure to, a limited liability company (LLC) or a limited liability partnership (LLP), you must first contact the NYS Department of State. Once you have been granted your LLC or LLP status, you will be sent Form TR-570, *LLC/LLP Request for Information*, which contains instructions on how to register for sales tax purposes.

- Examples of *Other* may include registering in order to issue or receive sales tax exemption certificates or voluntarily registering to file sales and use tax (for alternative methods of paying sales or use tax that do not require sales tax registration, see Form ST-130, *Business Purchaser's Report of Sales and Use Tax*, and Form ST-131, *Seller's Report of Sales Tax Due on a Casual Sale*).
- If you are acquiring all or part of the assets of an existing business by purchase, transfer, or assignment from a person registered or required to be registered for sales tax purposes, you **must** file Form AU-196.10, *Notification of Sale, Transfer, or Assignment in Bulk* (refer to the instructions on the back of Form AU-196.10). For telephone inquiries concerning the requirements for filing Form AU-196.10, please see *Need help?*

Caution: If a Form AU-196.10 is required but not timely filed, you may be held personally liable for sales tax due from the person who sold you the business assets.

If you need to change information such as the name, ID number, physical address, owner/officer information, business activity, or paid preparer address (as well as your address), complete and send in Form DTF-95, *Business Tax Account Update*. You can obtain forms through Internet access, fax-on-demand, or by calling one of the telephone assistance numbers listed under *Need help?*

Section C — Business identification

Enter your business identification information. Complete all lines that apply to your business.

Line 3 — Enter the exact legal name of the business that you are registering.

- For a corporation, the legal name is the name that appears on the *Certificate of Incorporation* filed with the NYS Department of State.
- For an LLP or LLC, the legal name is the name used on the *Articles of Organization* filed with the NYS Department of State.

- For a business that is not incorporated, the legal name is the name in which the business owns property or acquires debt.
 - If the business is a sole proprietor, the legal name is the name of the individual owner of the business entered as first name, middle initial, last name.
 - If the business is a partnership, including a limited partnership (LP) or general partnership (GP), enter the names of the individual partners (first name, middle initial, last name) with an ampersand (&) to separate the partner names. If there are more than three partners enter **et al** after the third partner's name.

Line 4 — Enter the doing business as (DBA), trade name, or assumed name, if different from the legal name. For a corporation, enter the name that appears on the *Certificate of Assumed Name* filed with the NYS Department of State. For a business that is not incorporated, enter the name filed with the county clerk's office.

Line 5 — Enter your employer identification number (EIN), also known as Federal Tax Identification Number, that you received from the Internal Revenue Service (IRS). If you are not required by the IRS to have an EIN, or you do not yet have an EIN, leave line 5 blank. **Do not enter your social security number in this box.**

Line 6 — Enter the actual street address of your business. **Do not enter a post office box number on this line.**

- If you do not have a permanent place of business in NYS because you are either a temporary vendor (see instructions for line 14), a show vendor (see instructions for line 17), or operate a portable stand or pushcart (see instructions for line 18), enter the home address of the owner or one of the partners, members, officers, or responsible persons listed in section G. This address **will** appear on the *Certificate of Authority*. We will also use it to mail your tax returns and other tax-related information unless you list a different mailing address on line 10 or a tax preparer's address on line 12.
- If this application is for more than one business location, enter the address for the main office or the office where tax records are kept. See instructions for line 11.

Line 9 — Enter an e-mail address for your business that would be appropriate for receiving important sales tax information that may affect your business.

Line 10 — Enter the mailing address for your business if different from line 6. This address will be used to mail your tax returns and other informational material for the business. If you have a paid preparer for sales tax filing purposes, complete the information on line 12. Do not enter paid preparer information on line 10.

Section D — Business information

Line 11 — If you have more than one business location, and wish to file a separate return for each, you must obtain a separate *Certificate of Authority* for each location. Mark an **X** in the appropriate box to indicate whether you will file one return for all locations or a separate return for each location.

- If you mark box a. indicating you will be filing separate returns for each location, you must also file a Form DTF-17 for each location.
- If you mark box b. indicating you will be filing one (consolidated) sales tax return, list all of your business locations on Form DTF-17-ATT, *Schedule of Business Locations For a Consolidated Filer*, and attach it to Form DTF-17.

Line 12 — If you have a paid preparer for sales tax return filing purposes, and want all returns mailed to the preparer's address, enter the required information.

Line 13 — Enter the date you will begin selling tangible personal property or providing taxable services within NYS, or begin issuing or accepting NYS exemption certificates or acquire all or part of the assets of an existing business. This will be the date that determines when you begin filing returns. See the quarterly filing periods and

due dates under *What can you expect once registered?* Do not mail your application more than 90 days before this date.

Line 14 — Temporary vendors

If you will be making sales of tangible personal property or taxable services in NYS for **no more** than two consecutive sales tax quarterly reporting periods in any 12-month period, you can choose to register as a *temporary vendor*. As a temporary vendor, you will be required to file sales and use tax returns only for the periods you are in business. If you are registering as a temporary vendor, enter the date you will end business in NYS. For example, if you sell Christmas trees in November and December, and your taxable sales occur only during this period, you are eligible to apply for a temporary *Certificate of Authority*. If you expect to be doing business for more than two consecutive reporting periods or if you do not want to be registered as a temporary vendor, do not enter a date on this line.

Section E — Business activity

Mark an **X** in each box that applies to your business. The information you provide in this section will assist the Tax Department in providing you with the correct sales tax returns and tax return schedules for your business.

Line 16 — Mark **Yes** if you are a manufacturer or wholesaler who is required to register only because you are purchasing or selling tangible personal property for resale, and you are not required to collect or remit any sales tax directly to the Tax Department.

Line 17 — Mark **Yes** if you only display for sale or sell goods or services at:

- a flea market, a craft fair, a coin show, an antique show, or a similar enterprise that occurs on either a regular or temporary basis; or
- a concert, an athletic contest or exhibition (other than amateur sports), or similar form of entertainment held at a site capable of accommodating more than 1,000 people, in which performers do not appear on a regular, systematic, or recurring basis.

Do **not** mark the **Yes** box if you have a permanent business location.

Line 18 — Mark an **X** in the box if you do **not** have a permanent business location and you make sales from a portable stand, pushcart, or other device that you operate in places other than or in addition to flea markets or other shows. If you make sales in New York City, you must contact NYC Consumer Affairs for additional information about obtaining a *General Vendor License* in New York City.

Line 19a — If you sell cigarettes or other tobacco products at retail, you must file Form DTF-716, *Application for Registration of Retail Dealers and Vending Machines for Sales of Cigarettes and Tobacco Products*. For forms, see *Need help?*

Line 19b — If you sell new tires, you may be required to file Form MT-170, *Waste Tire Management Fee Quarterly Return*. For more information, please see memo TSB-M-03(3)M, *Initiation of Waste Tire Management Fee on Sales of New Tires* and TSB-M-03(5)M, *Amendments to the Waste Tire Management and Recycling Fee on Sales of New Tires*. For forms, see *Need help?*

Line 19h — If you sell mobile telecommunications service to NYS customers, you must file Form WCS-1, *Wireless Communications Service Surcharge Report*. For more information, please see memo TSB-M-02(5)M, *Wireless Communications Service Surcharge*. For forms, see *Need help?*

Section F — Business description

Line 20 — In the space provided write a brief description of your business. Describe the goods, products, or services sold in NYS at or from the business location you are registering. Please be detailed, but brief. Some examples are: an electrical contractor mostly wiring new homes, but also doing some repair work; a retail

store selling cards, stationery, and gift items; a restaurant serving lunch and dinner and a small part of the business will be catering; an artist selling artwork from a home-based business and at craft shows.

Line 21a— Enter the six-digit NAICS (North American Industry Classification System) code that best describes the principal activity of the business location(s) being registered. A list of NAICS codes is found in Publication 910, *NAICS Codes for Principal Business Activity for New York State Tax Purposes*, or by using the online NAICS code search (see *Need help?*). Your principal business activity is the business activity that will provide the greatest NYS gross sales or revenue. If you marked box 11 b. because this application covers more than one location, enter a NAICS code that best describes the principal business activity of all the registered locations in NYS (the locations listed on Form DTF-17-ATT).

Note: Common sales tax NAICS codes include those listed under:

- Accommodation and Food Services — codes starting with NAICS 722
- Food and Beverage Stores — codes starting with NAICS 445
- Construction — codes starting with 236 or 238
- Retail Trade — codes starting with 44 or 45

Line 21b — If you operate different businesses under a single sales tax registration, either at the same business location or at separate business locations, enter a NAICS code for that secondary business activity. A *secondary business activity* means an activity that is unrelated to your principal line of business (that is, the first three numbers of the NAICS code would be different).

Example: A business making most of its gross sales from a retail furniture store has NAICS code 442110. If that business also operates a diner, it would have a secondary NAICS code 722110.

Section G — Responsible persons information

Line 22 — Enter the required information for all owners, partners, members, officers, and responsible persons who are responsible for the business's day-to-day operations. This generally includes anyone who:

- signs checks on the company's bank account;
- signs business tax returns;
- pays creditors;
- hires and fires employees;
- determines which bills are to be paid; or
- attends to the general financial affairs of the business.

If a partnership, enter the required information for all general partners and for those limited partners who are active in running the business. Indicate whether the partner is a general partner or limited partner by entering **GP** or **LP**, respectively, after the partner's name. Include the social security number of all owners, partners, members, or officers listed. (The Tax Law requires you to disclose your social security number and home address.) If your application is missing any social security numbers, it cannot be processed and we will return it to you. Attach an extra sheet, if needed, using the same format.

If an LLC, enter the names for all members of the LLC.

Section I — Signature of responsible person

This application must be signed by a person who has authority to act for the business in complying with the Tax Law. This person may be a partner of a partnership or a member of an LLC, an officer or director of a corporation, the owner of a sole proprietorship, or an authorized employee of the business. Include their title in the business and daytime telephone number. If the application is not signed or is incomplete, we cannot process it and will return it.

Knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to one year and a fine of up to \$10,000 for an individual or up to \$20,000 for a corporation. The Tax Department is authorized to investigate the accuracy of any information entered on this form.

Mail your application to:

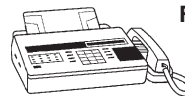
**NYS TAX DEPARTMENT
SALES TAX REGISTRATION UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227**

Filing must be at least 20 days, but not more than 90 days, before you begin doing business in New York State or before you acquire business assets as described in section B.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are
available 24 hours a day,
7 days a week.

1 800 748-3676



Telephone assistance is available from 8:00 A.M. to
5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Sales Tax Information Center: 1 800 698-2909

From areas outside the U.S. and
outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired: If you
have access to a telecommunications device for the
deaf (TDD), contact us at 1 800 634-2110. If you do not
own a TDD, check with independent living centers or
community action programs to find out where machines
are available for public use.



Persons with disabilities: In compliance with the
Americans with Disabilities Act, we will ensure that
our lobbies, offices, meeting rooms, and other facilities
are accessible to persons with disabilities. If you have
questions about special accommodations for persons
with disabilities, please call 1 800 972-1233.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

**NAICS Codes for Principal Business Activity for New York State Tax Purposes**

Select the code that best matches your primary business activity. Listings are arranged by type of industry.

Agriculture, Forestry, Fishing and Hunting**Crop Production**

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112130 Dual-Purpose Cattle Ranching and Farming
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production (including breeding of cats, dogs, & horses)

Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

Mining, Quarrying, and Oil and Gas Extraction

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Utilities

- 221111 Hydroelectric Power Generation
- 221112 Fossil Fuel Electric Power Generation
- 221113 Nuclear Electric Power Generation
- 221119 Other Electric Power Generation (solar, wind & tidal power)
- 221120 Electric Power Transmission, Control & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Construction**Construction of Buildings and Heavy and Civil Engineering Construction**

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction
- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

- 238110 Poured Concrete Foundation & Structure Contractors
- 238120 Structural Steel & Precast Concrete Contractors
- 238130 Framing Contractors
- 238140 Masonry Contractors
- 238150 Glass & Glazing Contractors
- 238160 Roofing Contractors
- 238170 Siding Contractors
- 238190 Other Foundation, Structure, & Building Exterior Contractors
- 238210 Electrical Contractors and Other Wiring Installation Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238310 Drywall & Insulation Contractors
- 238320 Painting & Wall Covering Contractors
- 238330 Flooring Contractors
- 238340 Tile & Terrazzo Contractors
- 238350 Finish Carpentry Contractors
- 238390 Other Building Finishing Contractors
- 238900 Other Specialty Trade Contractors

Manufacturing**Food Manufacturing (Mfg)**

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311810 Bread & Bakery Product Mfg
- 311820 Cookie, Cracker, & Pasta Mfg
- 311830 Tortilla Mfg
- 311900 Other Food Mfg (including snack foods, coffee, tea, flavorings, & seasonings)

Beverage and Tobacco Product Manufacturing

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

Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing

- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing and Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry 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

Computer and Electronic Product 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 Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

- 337100 Household & Institutional Furniture & Kitchen Cabinet Mfg
- 337200 Office Furniture (including fixtures) Mfg
- 337900 Other Furniture Related Product Mfg

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Mfg

Wholesale Trade

Merchant Wholesalers, Durable Goods

- 423100 Motor Vehicle & Motor Vehicle Parts & Supplies Merchant Wholesalers
- 423200 Furniture & Home Furnishing Merchant Wholesalers
- 423300 Lumber & Other Construction Materials Merchant Wholesalers
- 423400 Professional & Commercial Equipment & Supplies Merchant Wholesalers
- 423500 Metal & Mineral (except petroleum) Merchant Wholesalers
- 423600 Electrical & Electronic Goods Merchant Wholesalers
- 423700 Hardware, & Plumbing & Heating Equipment & Supplies Merchant Wholesalers
- 423800 Machinery, Equipment, & Supplies Merchant Wholesalers
- 423910 Sporting & Recreational Goods & Supplies Merchant Wholesalers
- 423920 Toy & Hobby Goods & Supplies Merchant Wholesalers
- 423930 Recyclable Material Merchant Wholesalers
- 423940 Jewelry, Watch, Precious Stone, & Precious Metal Merchant Wholesalers
- 423990 Other Miscellaneous Durable Goods Merchant Wholesalers

Merchant Wholesalers, Nondurable Goods

- 424100 Paper & Paper Product Merchant Wholesalers

- 424210 Drugs & Druggists' Sundries Merchant Wholesalers
- 424300 Apparel, Piece Goods, & Notions Merchant Wholesalers
- 424400 Grocery & Related Product Merchant Wholesalers
- 424500 Farm Product Raw Material Merchant Wholesalers
- 424600 Chemical & Allied Products Merchant Wholesalers
- 424710 Petroleum Bulk Stations & Terminals
- 424720 Petroleum & Petroleum Products Merchant Wholesalers (except bulk stations and terminals)
- 424800 Beer, Wine, & Distilled Alcoholic Beverage Merchant Wholesalers
- 424910 Farm Supplies Merchant Wholesalers
- 424920 Book, Periodical, & Newspaper Merchant Wholesalers
- 424930 Flower, Nursery Stock, & Florists' Supplies Merchant Wholesalers
- 424940 Tobacco & Tobacco Product Merchant Wholesalers
- 424950 Paint, Varnish, & Supplies Merchant Wholesalers
- 424990 Other Miscellaneous Nondurable Goods Merchant Wholesalers

Wholesale Electronic Markets and Agents and Brokers

- 425110 Business to Business Electronic Markets
- 425120 Wholesale Trade Agents & Brokers

Retail Trade

Motor Vehicle and Parts Dealers

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers (including motor home & travel trailer dealers)
- 441221 Motorcycle ATV, and Personal Watercraft Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

- 445110 Supermarkets & Other Grocery (except convenience) Stores
- 445120 Convenience Stores without gas
- 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

Health and Personal Care Stores

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

Gasoline Stations

- 447110 Gasoline Stations (with convenience stores)
- 447190 Other Gasoline Stations

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Precordrec Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department Stores
- 452910 Warehouse Clubs and Supercenters
- 452990 All Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453991 Tobacco Store Retail
- 453998 All Other Miscellaneous Store Retailers (including candle & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, coffee-break service providers, non-food peddlers, & show & entertainment vendors)

Transportation and Warehousing

Air, Rail, and Water Transportation

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local

484120 General Freight Trucking, Long-distance
484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

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

Pipeline Transportation

486110 Pipeline Transportation of Crude Oil
486210 Pipeline Transportation of Natural Gas
486900 Other Pipeline Transportation

Scenic and Sight-seeing Transportation

487000 Scenic & Sight-seeing Transportation

Support Activities for Transportation

488100 Support Activities for Air Transportation
488210 Support Activities for Rail Transportation
488300 Support Activities for Water Transportation
488410 Motor Vehicle Towing
488490 Other Support Activities for Road Transportation
488510 Freight Transportation Arrangement
488990 Other Support Activities for Transportation

Postal Service, Couriers and Messengers

491110 Postal Service
492110 Couriers and Express Delivery Services
492210 Local Messengers & Local Delivery

Warehousing and Storage

493110 General Warehousing & Storage
493120 Refrigerated Warehousing & Storage
493130 Farm Product Warehousing & Storage
493190 Other Warehousing & Storage

Information

Publishing Industries (except Internet)

511110 Newspaper Publishers
511120 Periodical Publishers
511130 Book Publishers
511140 Directory & Mailing List Publishers
511190 Other Publishers
511210 Software Publishers

Motion Picture and Sound Recording Industries

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

Broadcasting (except Internet)

515100 Radio & Television Broadcasting
515210 Cable & Other Subscription Programming

Telecommunications

517110 Wired Telecommunications Carriers
517210 Wireless Telecommunications Carriers (except satellite)
517410 Satellite Telecommunications
517911 Telecommunications Resellers
517919 All Other Telecommunications

Data Processing, Hosting, & Related Services

518210 Data Processing, Hosting, & Related Services

Other Information Services

519110 News Syndicates
519120 Libraries & Archives

519130 Internet Publishing and Broadcasting and Web Search Portals

519190 All Other Information Services

Finance and Insurance

Monetary Authorities - Central Bank

521110 Monetary Authorities - Central Bank

Depository Credit Intermediation

522110 Commercial Banking
522120 Savings Institutions
522130 Credit Unions
522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

522210 Credit Card Issuing
522220 Sales Financing
522291 Consumer Lending
522292 Real Estate Credit (including mortgage bankers & originators)
522293 International Trade Financing
522294 Secondary Market Financing
522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

522300 Activities Related to Credit Intermediation (including loan brokers)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

523110 Investment Banking & Securities Dealing
523120 Securities Brokerage
523130 Commodity Contracts Dealing
523140 Commodity Contracts Brokerage
523210 Securities & Commodity Exchanges
523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

524110 Direct Life, Health, & Medical Insurance Carriers
524120 Direct Insurance (except life, health, & medical) Carriers
524130 Reinsurance Carriers
524210 Insurance Agencies & Brokerages
524290 Other Insurance Related Activities

Funds, Trusts, and Other Financial Vehicles

525100 Insurance & Employee Benefit Funds
525910 Open-End Investment Funds (Form 1120-RIC)
525920 Trusts, Estates, & Agency Accounts
525930 Real Estate Investment Trusts (Form 1120-REIT)
525990 Other Financial Vehicles

Real Estate and Rental and Leasing

Real Estate

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

Rental and Leasing Services

532110 Passenger Car Rental & Leasing
532120 Truck, Utility Trailer, & RV Rental & Leasing

532210 Consumer Electronics & Appliances Rental

532220 Formal Wear & Costume Rental

532230 Video Tape & Disc Rental

532290 Other Consumer Goods Rental

532310 General Rental Centers

532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services

Legal Services

541110 Offices of Lawyers
541120 Offices of Notaries
541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

541211 Offices of Certified Public Accountants
541213 Tax Preparation Services
541214 Payroll Services
541219 Other Accounting Services

Architectural, Engineering, and Related Services

541310 Architectural Services
541320 Landscape Architecture Services
541330 Engineering Services
541340 Drafting Services
541350 Building Inspection Services
541360 Geophysical Surveying & Mapping Services
541370 Surveying & Mapping (except geophysical) Services
541380 Testing Laboratories

Specialized Design Services

541410 Interior Design Services
541420 Industrial Design Services
541430 Graphic Design Services
541490 Other Specialized Design Services (fashion, fur, jewelry)

Computer Systems Design and Related Services

541511 Custom Computer Programming Services
541512 Computer Systems Design Services
541513 Computer Facilities Management Services
541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services

541600 Management, Scientific, & Technical Consulting Services
541700 Scientific Research & Development Services
541800 Advertising, Public Relations, & Related Services
541910 Marketing Research & Public Opinion Polling
541920 Photographic Services
541930 Translation & Interpretation Services
541940 Veterinary Services
541990 All Other Professional, Scientific, & Technical Services

Management of Companies and Enterprises

551111 Offices of Bank Holding Companies
551112 Offices of Other Holding Companies

551114 Corporate, Subsidiary, & Regional
Managing Offices

**Administrative and Support and
Waste Management and Remediation
Services**

Administrative and Support Services

561110 Office Administrative Services
561210 Facilities Support Services
561300 Employment Services
561410 Document Preparation Services
561421 Telephone Answering Services
561422 Telemarketing Bureaus and Other
Contact Centers
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, & stenotype services)
561500 Travel Arrangement & Reservation
Services
561610 Investigation, Guard, & Armored Car
Services
561620 Security Systems 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 organizers)

Waste Management and Remediation Services

562000 Waste Management & Remediation
Services

Educational Services

611000 Educational Services (including
schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists

621111 Offices of Physicians (except mental
health specialists)
621112 Offices of Physicians, Mental Health
Specialists
621210 Offices of Dentists

Offices of Other Health Practitioners

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

Outpatient Care Centers

621410 Family Planning Centers
621420 Outpatient Mental Health & Substance
Abuse Centers
621491 HMO Medical Centers
621492 Kidney Dialysis Centers
621493 Freestanding Ambulatory Surgical &
Emergency Centers
621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

621510 Medical & Diagnostic Laboratories

Home Health Care Services

621610 Home Health Care Services

Other Ambulatory Health Care Services

621900 Other Ambulatory Health Care Services
(including ambulance services & blood
& organ banks)

Hospitals

622000 Hospitals

Nursing and Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100 Individual & Family Services
624200 Community Food & Housing, &
Emergency & Other Relief Services
624310 Vocational Rehabilitation Services
624410 Child Day Care Services

Arts, Entertainment, and Recreation

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

711100 Performing Arts Companies
711210 Spectator Sports (including sports teams
& clubs & racetracks)
711300 Promoters of Performing Arts, Sports, &
Similar Events
711410 Agents & Managers for Artists, Athletes,
Entertainers, & Other Public Figures
711510 Independent Artists, Writers, &
Performers

**Museums, Historical Sites, and Similar
Institutions**

712100 Museums, Historical Sites, & Similar
Institutions

**Amusement, Gambling, and Recreation
Industries**

713110 Amusement & Theme Parks
713120 Amusement Arcades
713200 Gambling Industries
713910 Golf Courses & Country Clubs
713920 Skiing Facilities
713930 Marinas
713940 Fitness & Recreational Sports Centers
713950 Bowling Centers
713990 All Other Amusement & Recreation
Services (riding stables, miniature golf
courses, billiard or pool parlors)

Accommodation and Food Services

Accommodation

721110 Hotels (except casino hotels) & Motels
721120 Casino Hotels
721191 Bed & Breakfast Restaurants
721199 All Other Traveler Accommodation
721210 RV (Recreational Vehicle) Parks &
Recreational Camps
721310 Rooming & Boarding Houses

Food Services and Drinking Places

722110 Full-Service Restaurants
722211 Limited-Service Restaurants
722212 Cafeterias, Grill Buffets, and Buffets
722213 Snack & Nonalcoholic Beverage Bars
(donuts, bagels, ice cream, popcorn)
722310 Food Services Contractors
722320 Caterers
722330 Mobile Food Services (including peddlers)
722410 Drinking Places (alcoholic beverages)
including Night Clubs

**Other Services (except Public
Administration)**

Repair and Maintenance

811110 Automotive Mechanical & Electrical
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 (except automotive &
electronic) Repair & Maintenance
811410 Home & Garden Equipment &
Appliance Repair & Maintenance
811420 Reupholstery & Furniture Repair
811430 Footwear & Leather Goods Repair
811490 Other Personal & Household Goods
Repair & Maintenance

Personal and Laundry Services

812111 Barber Shops
812112 Beauty Salons
812113 Nail Salons
812190 Other Personal Care Services (including
diet & weight reducing centers)
812210 Funeral Homes & Funeral Services
812220 Cemeteries & Crematories
812310 Coin-Operated Laundries & Drycleaners
812320 Drycleaning & Laundry Services (except
coin-operated) (including laundry &
drycleaning drop off & pickup sites)
812330 Linen & Uniform Supply
812910 Pet Care (except veterinary) Services
812920 Photofinishing
812930 Parking Lots & Garages
812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional,
and Similar Organizations**

813110 Religious Organizations
813210 Grantmaking & Giving Services
813310 Social Advocacy Organizations
813410 Civic & Social Organizations
813910 Business Associations
813920 Professional Organizations
813930 Labor Unions & Similar Labor
Organizations
813940 Political Organizations
813990 Other Similar Organizations (athletic
association, condominium &
homeowners' association, athletic
leagues)

Public Administration

921100 Executive, Legislative, & Other
General Government Support
922100 Justice, Public Order, & Safety
Activities
923100 Administration of Human Resource
Programs
924100 Administration of Environmental Quality
Programs
925100 Administration of Housing Programs,
Urban Planning, & Community
Development
926100 Administration of Economic Programs
927100 Space Research & Technology
928100 National Security & International Affairs