

## Application for Registration Certificate – Instructions

### **Who must obtain a Registration Certificate?**

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

- Wisconsin employer identification number
- Seller's permit
- Use tax certificate
- Consumer's use tax certificate
- Local exposition tax

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

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

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

#### **Exceptions to the BTR Fee**

A BTR fee is not due with this application if:

- a. You held an active permit or certificate on December 31, 1995, issued by the department that is covered by the BTR provisions, for this entity.
- b. You are only applying for a consumer's use tax certificate or for local exposition tax purposes.
- c. You paid the \$20 BTR fee with a previous application for a registration certificate for this entity.
- d. You are only applying for a Wisconsin employer identification number and you are:
  1. An out-of-state employer with no other tax connection (for example; sales, use, income) to the State of Wisconsin,
  2. An agricultural employer with farm labor only, or
  3. A household employer with domestic employees (for example; maids, nannies, in-home caregivers, etc.) only.
- e. Federal governmental agencies are exempt from paying the fee. However, all state and local agencies are subject to the fee.
- f. You are a personal renewable fuel producer, exempt from the motor vehicle fuel tax on the first 1,000 gallons of fuel produced or converted from another purpose each year and used in your personal motor vehicle, provided you do not sell any such fuel during that year.

### **Must I renew my Registration Certificate?**

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

#### **CAUTION**

#### **Successor's Liability When Buying a Business**

#### **CAUTION**

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

Prior to purchasing the business, the purchaser may write to the Department of Revenue, PO Box 8901, Madison, WI 53708-8901, to request a "Sales and Use Tax Clearance Certificate." The certificate will indicate that all Wisconsin state, county, and stadium sales and use tax, local exposition district tax, and the state rental vehicle fee liabilities of the seller for that business have been paid.

**Complete form using BLACK or BLUE INK**

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

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

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

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## PART A – Reason for Registration

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Check only one box.

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

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

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

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## PART B – Type of Registration

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

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

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

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

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

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

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

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

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

**Dry Cleaning Facility** A dry cleaning facility is required to pay a fee on their gross receipts from dry cleaning. See instructions for Part D, line 7, for additional information.

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## PART C – BUSINESS INFORMATION

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### Line 1. Type of Ownership

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

- A **sole proprietorship** is a single individual who owns and operates the business. A business conducted by a sole proprietor has no legal separation between the individual and the business.

- A **partnership** is an association of two or more owners that will operate the business as co-owners.  
A **general partnership** is an association of two or more persons to carry on a business as co-owners for profit.  
A **limited partnership** is formed under Ch. 179, Wis. Stats., and has one or more general partners and one or more limited partners. Management is exercised by the general partners, with the limited partners as passive investors.  
A **limited liability partnership (LLP)** is formed under Ch. 178, Wis. Stats., and is a general partnership that has filed a registration statement declaring itself a “limited liability” partnership. Each partner’s liability is limited to his or her percentage of ownership.
- A **tax-option (S) corporation** is a corporation that has established eligibility with the IRS for “flow-through” treatment of gain/loss directly to the shareholders. On the lines provided, fill in the date and state of incorporation.
- A **C corporation** is formed under Ch. 180, Wis. Stats., and is a general-purpose entity in which management is exercised by a board of directors elected by shareholders. On the lines provided, fill in the date and state of incorporation.
- A **limited liability company (LLC)** is formed under Ch. 183, Wis. Stats., and has members, similar to a partnership, who may directly manage the company or who may vest management in one or more managers. It combines features of both a partnership and a corporation.  
On the line provided, fill in the date registered with the Wisconsin Department of Financial Institutions (if applicable).  
You must indicate if the LLC will be taxed as a corporation, partnership, or disregarded entity separate from its owner.  
NOTE: A single member LLC is disregarded as an entity separate from its owner (unless it chooses to be classified as a corporation). As such, a new registration is not required if the owner is already registered. For example, John W. James, DBA Busy Bee Restaurant, would now be John W. James, DBA Busy Bee Restaurant LLC.
- A **nonprofit organization** is incorporated under state laws operating for educational, charitable, social, religious, civic or humanitarian purposes. A nonprofit corporation, also called “not for profit corporation”, is formed by incorporators, has a board of directors and officers, but no shareholders.
- A **governmental unit** should check the appropriate box. If you are an agency of a state other than Wisconsin, indicate that state. County and other local governmental units in states other than Wisconsin should check the “other” governmental box.
- **Other** organization types not previously listed should check this box and indicate your organization type on the line provided.

#### Line 2. Legal Name of the Organization

Fill in the legal name of the organization for which the permit or certificate will apply. For example, if John W. James (a sole proprietor) operates the Busy Bee Restaurant, fill in “James, John W.” on line 2. If the business will be operated as a partnership, corporation, limited liability company or any of the other organizational types, fill in the full legal name of the organization on line 2.

#### Line 3. Federal Employer Identification Number (FEIN)

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

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

#### Line 4. Social Security Number (SSN)

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

#### Line 5. Mailing Address

Fill in the mailing address for the business.

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

#### Line 6. Contact Person

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

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## PART D – Business Location Information

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

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

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

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

**Line 2. NAICS Code**

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

**Line 3. Local Exposition Tax**

Check the box(es) that apply:

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

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

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

**Line 4. Rental Vehicle**

There is a fee imposed on the rental of the following, by establishments (business locations) primarily engaged in the short-term rental of vehicles without drivers, for a period of 30 days or less: Type 1 automobiles, mobile homes (effective January 1, 2008, recreational vehicles instead of mobile homes), motor homes, and camping trailers.

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

**Line 5. Limousine Service**

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

**Line 6. Premier Resort Area Tax**

If you meet all three of the conditions below, your retail sales, leases, or rentals of tangible personal property or taxable services that are subject to the Wisconsin state sales tax are also subject to the premier resort area tax:

1. You are "engaged in business" in a premier resort area,
2. Your sale or rental has a "situs" in that premier resort area, and
3. Your primary business activity is one of the following:

Department stores	Hobby, toy, and game shops
Variety stores	Camera and photographic supply stores
Miscellaneous general merchandise stores	Gift, novelty, and souvenir shops
Candy, nut, and confectionary stores	Luggage and leather goods stores
Dairy product stores	Sewing, needlework, and piece goods stores
Retail bakeries	Florists
Miscellaneous food stores	Tobacco stores and stands
Gasoline service stations	News dealers and newsstands
Men's and boy's clothing and accessories stores	Miscellaneous retail stores
Women's clothing stores	Hotels and motels
Women's accessory and speciality stores	Sporting and recreational camps
Children's and infants' wear stores	Recreational vehicle parks and campsites
Family clothing stores	Theatrical producers (except motion picture) and miscellaneous theatrical services
Shoe stores	Bands, orchestras, actors, and other entertainers and entertainment groups
Miscellaneous apparel and accessory stores	Racing, including track operation
Eating places	Physical fitness facilities
Drinking places	Public golf courses
Drug stores and proprietary stores	Coin-operated amusement devices
Liquor stores	Amusement parks
Sporting goods stores and bicycle shops	Membership sports and recreation clubs
Bookstores	Amusement and recreational services, not elsewhere classified
Stationery stores	
Jewelry stores	

For a comprehensive description of the above business activities, please visit the department's web site at <http://www.revenue.wi.gov/faqs/pacs/premier.html> or telephone (608) 266-2776.

Check the applicable box(es).

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

**Line 7. Dry Cleaner Facility Fee**

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

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

EXCEPTION: A dry cleaning facility does not include:

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

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

**Line 8. Dry Cleaning Products Fee**

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

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

**PART E – Sales/Use Tax**

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

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

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

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

**Line 2. Seasonal Business**

If your business is seasonal (that is, you only operate during certain months) check the "No" box and check boxes for the months that your business will be open.

**Line 3. Fiscal Year Filers**

The fiscal year ending date should be the same date that you end your year for income or franchise tax purposes.

**Line 4. Nonprofit Organizations**

If you are a nonprofit organization that is applying for a seller's permit for the purpose of making taxable sales at a temporary event involving entertainment and your sales otherwise qualify for the occasional sales exemption, except for the involvement of entertainment, please check the non-profit organization box, and fill in the month and day that your event will start and will end.

"Entertainment" means entertainment provided at an admission event by all persons or groups who are paid in the aggregate more than \$500 per event by all persons for performing, for reimbursement of expenses or for prize money.

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

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

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

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**PART F – Withholding Tax**

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

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

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

1. An out-of-state employer with no other tax connection (for example; sales, use, income) with the State of Wisconsin,
2. An agricultural employer with farm labor only, or
3. A household employer with domestic employees (for example; maids, nannies, in-home caregivers, etc.) only.

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

**Line 2. Amount Withheld**

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

**Line 3. Seasonal Business**

If your business is seasonal (that is, you only operate during certain months) check the “No” box and check boxes for the months that your business will be open.

**Line 4. Payroll Service Reporting**

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

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**PART G – Ownership Disclosure**

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

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**PART H – Financial Information**

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List the name, address, and account number where your business checking account is located.

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**Schedule 1 Additional Business Locations**

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

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

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

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

**Accommodations**

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721211 RV Parks & Campgrounds
- 721214 Recreational & Vacation Camps (except campgrounds)
- 721310 Rooming & Boarding Houses

**Food Services & Drinking Places**

- 722110 Full Service Restaurants
- 72221 Limited Service Eating Places
- 722213 Snack & Nonalcoholic Beverage Bars
- 7223 Special Food Services (including food service contractors, caterers and mobile food services)
- 722410 Drinking Places (alcoholic beverages)

**■ Administrative & Support Services**

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 5613 Employment Services
- 561410 Document Preparation Services
- 56143 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 56149 Other Business Support Services (including repossession services, court reporting & stenography)

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

- 1111 Oilseed & Grain Farming
- 1121 Vegetable & Melon Farming
- 113 Fruit & Nut Tree Farming
- 114 Greenhouse, Nursery & Floriculture Production
- 119 Other Crop Farming
- 112111 Beef Cattle Ranching & Farming
- 11212 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 1123 Poultry & Egg Production
- 1124 Sheep & Goat Farming
- 11251 Animal Aquaculture (including shellfish, finfish farms & hatcheries)
- 1129 Other Animal Production
- 113310 Logging
- 11411 Fishing
- 114210 Hunting & Trapping
- 115210 Support Activities for Animal Production

**■ Arts, Entertainment & Recreation**

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

- 7111 Performing Arts Companies
- 71121 Spectator Sports
- 711212 Racetracks
- 7113 Promoters of Performing Arts, Sports & Similar Events
- 7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures
- 711510 Independent Artists, Writers & Performers
- 7121 Museum, Historical Sites, Zoos & Similar Institutions

**Amusement, Gambling, Recreation Industries**

- 7131 Amusement Parks & Arcades
- 7132 Gambling Industries
- 713910 Golf Courses & Country Clubs
- 713920 Skiing Facilities
- 713940 Physical Fitness Facilities
- 713950 Bowling Centers
- 713990 Other Amusement & Recreational Industries

**■ Construction Activities**

- 23611 Residential Building Construction
- 2362 Nonresidential Building Construction
- 2371 Utility System Construction
- 237210 Land Subdivision & Land Development
- 237310 Highway, Street, Bridge & Tunnel Construction
- 237990 Other Heavy 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
- 238220 Plumbing, Heating & Air Conditioning Contractors
- 238310 Drywall & Insulation Contractors
- 238320 Painting & Wall Covering Contractors
- 238330 Flooring Contractors
- 238340 Tile & Terrazzo Contractors
- 238350 Finish Carpentry Contractors
- 2389 Other Special Trade Contractors

**■ Educational Facilities**

- 611110 Elementary & Secondary Schools
- 611310 Colleges & Universities
- 61151 Vocational Schools
- 6116 Other Schools & Educational Services

**■ Finance & Insurance**

**Credit Intermediation & Related Services**

- 5221 Depository Credit Intermediation
- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Lending (including mortgage bankers & originators)
- 522298 All Other Nondepository Credit Intermediation

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

- 523110 Investment Banking & Securities Dealing
- 523120 Securities Brokerage
- 523130 Commodity Contracts Dealing
- 523140 Commodity Contracts Brokerage
- 523210 Securities & Commodity Exchanges
- 5239 Other Financial Investment Activities (including portfolio management & investment advice)
- 525990 Other Financial Vehicles
- 551111 Offices of Bank Holding Companies
- 551112 Offices of Other Holding Companies

**Insurance Agents, Brokers & Related Activities**

- 52411 Direct Life, Health & Medical Insurance Carriers
- 52412 Direct Insurance (except life, health & medical) Carriers
- 524130 Reinsurance Carriers
- 524210 Insurance Agencies & Brokerages
- 52429 Other Insurance Related Activities
- 5251 Insurance & Employee Benefit Funds
- 5259 Other Investment Pools & Funds
- 525920 Trusts, Estates & Agency Accounts

**■ Health Care & Social Assistance**

**Health Care Services**

- 62111 Offices of Physicians
- 621210 Offices of Dentists
- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except physicians)

- 621340 Offices of Physical, Occupational & Speech Therapists & Audiologists
- 621391 Offices of Podiatrists
- 621399 Offices of All Other Miscellaneous Health Practitioners
- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers
- 621498 All Other Outpatient Care Centers
- 62151 Medical & Diagnostic Laboratories
- 621610 Home Health Care Services
- 6219 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

**Hospitals, Nursing & Residential Care Facilities**

- 622 Hospitals
- 623 Nursing Homes & Residential Care Facilities

**Social Assistance**

- 6241 Individual & Family Services
- 6242 Community Food, Housing, Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Care Services

**■ Information**

**Publishing**

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Directory & Mailing List Publishers
- 51119 Other Publishers
- 511210 Software Publishers

**Motion Picture, Video & Sound Industries**

- 5121 Motion Picture & Video Industries
- 5122 Sound Recording Industries

**Broadcasting & Telecommunications**

- 5151 Radio & Television Broadcasting
- 5152 Cable & Other Subscription Programming
- 516110 Internet Publishing & Broadcasting
- 517510 Cable Network & Program Distribution
- 517 Telecommunications (including paging, cellular, satellite & other telecommunications)
- 518 Internet Service Providers, Web Search Portals & Data Processing Services

**Other Information Services**

- 5191 All Other Information Services (including news syndicates, libraries & on-line information services)

**■ Manufacturing**

**Food Manufacturing**

- 31111 Animal Food Mfg
- 3112 Oilseed & Grain Milling
- 3113 Sugar & Confectionery Product Mfg
- 3114 Fruit & Vegetable Preserving & Specialty Food Mfg
- 3115 Dairy Product Mfg
- 31161 Animal Slaughtering & Processing
- 31171 Seafood Product Preparation & Packaging
- 3118 Bakeries & Tortilla Mfg
- 3119 Other Food Mfg (including coffee, tea, flavorings & seasonings)

**Beverage & Tobacco Manufacturing**

- 31211 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distillers
- 3122 Tobacco Mfg

**Textile, Leather & Footwear Manufacturing**

- 313 Textile Mills
- 314 Textile Product Mills
- 315 Apparel Manufacturing
- 316 Leather & Allied Product Manufacturing

**Raw Materials Manufacturing**

- 32111 Sawmills & Wood Preservation
- 32121 Veneer, Plywood & Engineered Wood Product Mfg
- 3219 Other Wood Product Mfg
- 3221 Pulp, Paper & Paperboard Mills
- 3222 Converted Paper Product Mfg
- 3241 Petroleum Refineries (including integrated)

**Chemical Manufacturing**

- 3251 Basic Chemical Mfg
- 3252 Resin, Synthetic Rubber, Artificial & Synthetic Fibers & Filaments Mfg
- 3253 Pesticide, Fertilizer & Other Agricultural Chemical Mfg
- 32541 Pharmaceutical & Medicine Mfg
- 3255 Paint, Coating & Adhesive Mfg
- 3256 Soap, Cleaning Compound & Toilet Preparation Mfg
- 3259 Other Chemical Product & Preparation Manufacturing

**Nonmetallic Mineral Product & Plastics Manufacturing**

- 32412 Asphalt Paving, Roofing & Saturated Materials Mfg
- 3261 Plastic Product Mfg
- 3262 Rubber Product Mfg
- 3271 Clay Product & Refractory Mfg
- 32721 Glass & Glass Product Mfg
- 3273 Cement & Concrete Product Mfg
- 3274 Lime & Gypsum Product Mfg
- 3279 Other Nonmetallic Mineral Product Manufacturing

**Metallic Product & Fabricated Metal Product Manufacturing**

- 33111 Iron & Steel Mills & Ferroalloy Mfg
- 3312 Steel Product Manufacturing from Purchased Steel
- 33131 Alumina & Aluminum Production & Processing
- 3314 Nonferrous Metal Production & Processing (except aluminum)
- 3315 Foundries
- 33211 Forging & Stamping
- 33221 Cutlery & Handtool Mfg
- 3323 Architectural & Structural Metals Mfg
- 3324 Boiler, Tank & Shipping Container Mfg
- 332510 Hardware Mfg
- 33261 Spring & Wire Product Mfg
- 3327 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg
- 33281 Coating, Engraving, Heat Treating & Allied Activities
- 3329 Other Fabricated Metal Product Manufacturing

**Machinery Manufacturing**

- 3331 Agricultural, Construction & Mining Machinery Mfg
- 3332 Industrial Machinery Mfg
- 3333 Commercial & Service Industry Machinery Mfg
- 33341 Ventilation, Heating, Air Conditioning & Commercial Refrigeration Equipment Mfg
- 33351 Metalworking Machinery Mfg
- 33361 Engine, Turbine & Power Transmission Equipment Mfg

**Computer & Communications Manufacturing**

- 33411 Computer & Peripheral Equipment Mfg
- 3342 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 33441 Semiconductor & Other Electronic Component Mfg
- 33451 Navigational, Measuring, Electromedical & Control Instrument Mfg
- 33461 Manufacturing, Reproducing Magnetic & Optical Media Mfg
- 3351 Electric Lighting Equipment Mfg
- 3352 Household Appliance Mfg
- 33531 Electrical Equipment Mfg
- 3359 Other Electric Equipment & Component Mfg

**Transportation Manufacturing**

- 3361 Motor Vehicle Mfg
- 33621 Motor Vehicle Body & Trailer Mfg
- 3363 Motor Vehicle Parts Mfg
- 33641 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 33661 Ship & Boat Building
- 33699 Other Transportation Equipment Mfg
- 3399 Other Miscellaneous Mfg

**Miscellaneous Manufacturing**

- 3231 Printing & Related Support Activities
- 3339 Other General Purpose Machinery Mfg
- 337 Furniture & Related Product Mfg
- 33911 Medical Equipment & Supplies Mfg

**Mining**

- 21211 Coal Mining
- 2122 Metal Ore Mining
- 21232 Sand, Gravel, Clay, Ceramic & Refractory Minerals Mining & Quarrying

**Other Services****Personal Services**

- 812111 Barber Shops
- 812112 Beauty Shops
- 812113 Nail Salons
- 81219 Other Personal Care Services (including diet, weight reducing centers & tanning salons)
- 812310 Coin-Operated Laundry & Dry Cleaners
- 812320 Dry Cleaning & Laundry Services (except coin-operated)
- 812990 All Other Personal Services

**Business Services**

- 221320 Sewage Treatment Facilities
- 488410 Motor Vehicle Towing
- 4931 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)
- 518210 Data Processing Services
- 54192 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 551114 Corporate, Subsidiary & Regional Managing Offices
- 5615 Travel Arrangement & Reservation Services
- 5616 Investigation & Security Services
- 561710 Exterminating & Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services
- 561790 Other Services to Buildings & Dwellings
- 5619 Other Support Services (including packaging & labeling services & convention & trade shows org)
- 562 Waste Management & Remediation Services
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 81233 Linen & Uniform Supply
- 812910 Pet Care Services (except veterinary services)
- 81292 Photofinishing
- 812930 Parking Lots & Garages

**Repair & Maintenance Services**

- 81111 Automotive Mechanical, Electric Repair & Maintenance
- 81112 Automotive Body, Paint, Interior & Glass Repair
- 81119 Other Automotive Repair & Maintenance (including oil change & lubrication shops, car washes)
- 81121 Electronic Equipment Repair & Maintenance
- 811310 Commercial Machinery Repair & Maintenance
- 81141 Home & Garden Equipment & Home Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

**Professional, Scientific & Technical Services****Professional Services**

- 541110 Offices of Lawyers
- 54112 Offices of Notaries
- 54119 Other Legal Services
- 541211 Offices of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

**Architectural, Engineering & Related Services**

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

**Computer System Services**

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

**Scientific & Other Services**

- 5414 Specialized Design Services (including interior, industrial, graphic & fashion designs)
- 5416 Management, Scientific & Technical Consulting Services
- 5417 Scientific Research & Development Services
- 5418 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541990 All Other Professional, Scientific & Technical Services

**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531120 Lessors of Nonresidential Buildings (except miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 53131 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities Related To Real Estate

**Rental & Leasing Services**

- 5321 Automotive Rental & Leasing
- 532210 Consumer Electronics & Appliance Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental
- 53229 Other Consumer Goods Rental
- 532310 General Rental Centers
- 5324 Commercial & Industrial Machinery & Equipment Rental & Leasing

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

- 813110 Religious Organizations
- 81321 Grantmaking & Giving Services
- 81331 Social Advocacy Organizations
- 813410 Civic & Social Organizations
- 813910 Business Associations
- 813920 Professional Organizations
- 813930 Labor Organizations
- 813940 Political Organizations
- 813990 Other Membership Organizations
- 9211 Executive, Legislative & General Governmental Agencies
- 9221 Justice, Public Order & Safety Departments

**Retail Trade****Automotive & Other Motor Vehicles**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 4413 Automotive Parts, Accessories & Tire Stores

**Clothing & Accessories Stores**

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

**Electronic & Appliance Stores**

- 443111 Household Appliance Stores
- 443112 Radio, TV & Other Electronic Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supply Stores

**Food & Beverage Stores**

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

**Home Furnishings & Building Supply Stores**

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores
- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 4442 Lawn & Garden Equipment & Supplies Stores

**Gasoline Stations**

- 4471 Gasoline Stations (including convenience stores with gasoline)

**Health & Personal Care Stores**

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies & Perfume Shops
- 446130 Optical Goods Stores
- 44619 Other Health & Personal Care Stores

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

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

**General Merchandise Stores**

- 452111 Department Stores (except Discount Department Stores)
- 452112 Discount Department Stores
- 452910 Warehouse Clubs and Supercenters
- 452990 All Other General Merchandise Store
- 453310 Used Merchandise Stores

**Other Store Retailers**

- 448320 Luggage & Leather Goods Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc & Record Stores
- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty & Souvenir Stores
- 453910 Pet & Pet Supply Stores
- 453930 Manufactured Mobile Home Dealers
- 45399 All Other Miscellaneous Stores (including Tobacco, candle & trophy)

**Nonstore Retailers**

- 453920 Art Dealers (includes craft show & flea market attendees)
- 45411 Electronic Shopping & Mail Order Houses
- 454210 Vending Machine Operators
- 454390 Other Direct Selling Establishments (including door to door sales & party plan merchandisers)

**Transportation**

- 481 Air Transportation
- 48211 Rail Transportation
- 483 Water Transportation
- 484110 General Freight Trucking (local)
- 48412 General Freight Trucking (long distance)
- 48511 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 48599 Other Transit & Ground Passenger Transportation
- 487 Scenic & Sightseeing Transportation
- 488510 Freight Transportation Arrangement
- 492110 Couriers
- 492210 Local Messengers & Delivery Services

**Utilities & Other Fuel Dealers**

- 2211 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221 Combined Utility Services
- 221310 Water Supply
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas Dealers (bottled gas)
- 454319 Other Fuel Dealers

**Wholesale Trade****Durable Goods**

- 4231 Motor Vehicle, Motor Vehicle Parts & Supplies Wholesalers
- 4232 Furniture & Home Furnishings Wholesalers
- 4233 Lumber & Other Construction Materials Wholesalers
- 4234 Professional & Commercial Equipment & Supplies Wholesalers
- 4235 Metal & Mineral (except Petroleum) Wholesalers
- 4236 Electrical Goods Wholesalers
- 4237 Hardware, Plumbing & Heating Equipment & Supplies Wholesalers
- 4238 Machinery, Equipment & Supplies Wholesalers
- 423910 Sporting & Recreational Goods & Supplies Wholesalers
- 423920 Toy & Hobby Goods & Supplies Wholesalers
- 423930 Recyclable Materials Wholesalers
- 423940 Jewelry, Watch, Precious Stones & Precious Metals Wholesalers
- 423990 Other Miscellaneous Durable Goods Wholesalers

**Nondurable Goods**

- 4241 Paper & Paper Product Wholesalers
- 424210 Drugs & Druggists' Sundries Wholesalers
- 4243 Apparel, Piece Goods & Notions Wholesalers
- 4244 Grocery & Related Products Wholesalers
- 4245 Farm Product Raw Materials Wholesalers
- 4246 Chemical & Allied Product Wholesalers
- 4247 Petroleum & Petroleum Product Wholesalers
- 4248 Beer, Wine & Distilled Alcoholic Beverage Wholesalers
- 424910 Farm Supplies Wholesalers
- 424920 Book, Periodical & Newspaper Wholesalers
- 424930 Flower, Nursery Stock & Florists Supplies Wholesalers
- 424940 Tobacco & Tobacco Product Wholesalers
- 424950 Paint, Varnish & Supplies Wholesalers
- 424990 Other Miscellaneous Nondurable Goods Wholesalers
- 425 Wholesale Electronic Markets & Agents & Brokers