

ID	Description :	SIC Code:	NAICS Code:	Rate Class:	Base License Fee:	Rate per each additional \$1000:
1	Abattoirs	2011	311611	3	\$45.00	\$0.42
2	Academies, college or university	8200	611310	6	\$60.00	\$0.60
3	Account collection services	7322	561440	4	\$50.00	\$0.48
4	Accounting (CPAs) services, certified public	8721	541211	7	\$65.00	\$0.66
5	Accounting services (except CPAs)	8721	541219	7	\$65.00	\$0.66
6	Actors, independent	7929	711510	4	\$50.00	\$0.48
7	Acupuncturists	8049	621111	6	\$60.00	\$0.60
8	Address list publishers	7331	511140	6	\$60.00	\$0.60
9	Administrative management services	7389	561110	4	\$50.00	\$0.48
10	Advertising agencies	7311	541810	7	\$65.00	\$0.66
11	Advertising materials printing	2752	323110	3	\$45.00	\$0.42
12	Advertising periodical publishers	2721	511120	6	\$60.00	\$0.60
13	Advertising services, indoor or outdoor display	7312	541850	7	\$65.00	\$0.66
14	Aerobic dance and exercise centers	7991	713940	4	\$50.00	\$0.48
15	Aeronautical equipment and supplies, wholesaling	5088	421860	1	\$35.00	\$0.30
16	Agencies, insurance	6411	524210	7	\$65.00	\$0.66
17	Agencies, real estate	6531	531210	7	\$65.00	\$0.66

18	Agents for artists, authors, entertainers, models, sports and public figures, etc.	7389	711410	4	\$50.00	\$0.48
19	Agricultural machinery and equipment, sale	5080	421820	1	\$35.00	\$0.30
20	Air-conditioner, repair and maintenance services	7623	811412	2	\$40.00	\$0.36
21	Air-conditioning installation contractors	1711	235110	8	\$70.00	\$1.65
22	Aircraft charter services, passenger	4522	481211	3	\$45.00	\$0.42
23	Aircraft dealers - retail, new and used	5599	441229	8	\$125.00	\$1.00
24	Aircraft equipment and supplies, wholesaling	5088	421860	1	\$35.00	\$0.30
25	Aircraft hangar rental	4581	488119	3	\$45.00	\$0.42
26	Aircraft maintenance and repair services	4581	488190	3	\$45.00	\$0.42
27	Aircraft Rental and Leasing	7359	532411	7	\$65.00	\$0.66
28	Airline food service contractors	5812	722310	1	\$35.00	\$0.30
29	Airline ticket offices	4729	561599	4	\$50.00	\$0.48
30	Airport limousine services (shuttle)	4111	485999	3	\$45.00	\$0.42
31	Alarm systems sales with installation, maintenance, or monitoring services	7382	561621	4	\$50.00	\$0.48

	Apparel						
All-terrain45 vehicle (ATV) 32 dealers, new and used	accessory						
	5571	441221	8	\$125.00	\$1.00		
33	Ambulance services, air or ground	4119	621910	6	\$60.00	\$0.60	
34	Amusement device parlors (except gambling), coin- operated; arcades (plus 12.50 per machine)	7993	713120	8	\$70.00	\$0.65	
35	Amusement , gambling machines, coin- operated (video poker) PROHIBITE D	7993	713290	8			
36	Animal grooming services	752	812910	4	\$50.00	\$0.48	
37	Animal Hospitals	742	541940	7	\$65.00	\$0.66	
38	Answering services, telephone	7399	561421	4	\$50.00	\$0.48	
39	Antenna installatio n constructio n contractors	1799	235990	8	\$70.00	\$1.65	
40	Antenna, satellite, sales and installation	5731	444112	2	\$40.00	\$0.36	
41	Antique auto dealers	5521	441120	8	\$75.00	\$0.50	
42	Antique furniture repair and restoration shops	7641	811420	2	\$40.00	\$0.36	
43	Antique shops	5932	453310	2	\$40.00	\$0.36	
44	Apartment rental or leasing	651	531110	7	\$65.00	\$0.66	

45 58	Apparel accessory stores	5691	448150	2	\$40.00	\$0.36
46	Apparel pressing services	7216	812320	4	\$50.00	\$0.48
47	Apparel stores, children's and infants' clothing	5641	448130	2	\$40.00	\$0.36
48	Apparel stores, men's and boys' clothing	5611	448110	2	\$40.00	\$0.36
49	Apparel stores, used clothing	5933	453310	2	\$40.00	\$0.36
50	Apparel stores, women's and girls' clothing	5621	448120	2	\$40.00	\$0.36
51	Appliance rental	7359	532210	7	\$65.00	\$0.66
52	Appliance stores, household- type	5722	443111	2	\$40.00	\$0.36
53	Appliance stores, household- type, used	5932	453310	2	\$40.00	\$0.36
54	Appliance, household- type, repair and maintenanc e services	7629	811412	2	\$40.00	\$0.36
55	Appliances, gas (except dryers, freezers, refrigerators) , wholesaling	5074	421720	1	\$35.00	\$0.30
56	Appliances, household- type (except gas ranges, gas water heaters), wholesaling	5064	421620	1	\$35.00	\$0.30
57	Applications software programm g services, custom computer	7371	541511	7	\$65.00	\$0.66

78	Appraisals (except real estate) services	7389	541990	7	\$65.00	\$0.66
59	Appraisal services, real estate	6531	531320	7	\$65.00	\$0.66
60	Aquariums	8422	712130	4	\$50.00	\$0.48
61	Arbitration and conciliation services (except by attorney, paralegal)	7389	541990	7	\$65.00	\$0.66
62	Arcades, amusement (12.50 Base +12.50 per machine)	7993	713120	8	\$70.00	\$0.65
63	Architectural (except landscape) services	8712	541310	7	\$65.00	\$0.66
64	Architectural services, landscape	781	541320	7	\$65.00	\$0.66
65	Arena operators	6512	711310	4	\$50.00	\$0.48
66	Armature rewinding services	7694	811310	2	\$40.00	\$0.36
67	Armored car services	7381	561613	4	\$50.00	\$0.48
68	Art (except commercial or graphic) instruction	8299	611610	6	\$60.00	\$0.60
69	Art dealers	5999	453920	2	\$40.00	\$0.36
70	Art galleries (except retail)	8412	712110	4	\$50.00	\$0.48
71	Art galleries retailing art	5999	453920	2	\$40.00	\$0.36
72	Art publishers	2741	511199	6	\$60.00	\$0.60
73	Art schools, commercial or graphic	8249	611519	6	\$60.00	\$0.60
74	Art studios, commercial	7336	541430	7	\$65.00	\$0.66
75	Art supply stores	5999	453998	2	\$40.00	\$0.36
76	Arts event managers with facilities	6512	711310	4	\$50.00	\$0.48
77	Arts event managers without facilities	7922	711320	4	\$50.00	\$0.48

78 91	Asbestos removal contractors	1799	562910	4	\$50.00	\$0.48
79	Assisted- living facilities with on-site nursing facilities	8051	623311	6	\$60.00	\$0.60
80	Assisted- living facilities without on- site nursing care facilities	8361	623312	6	\$60.00	\$0.60
81	ATTORNEY S - PRIVATE PRACTICES	8111	541110	7	\$65.00	\$0.66
82	Auction houses (general merchandise)	5999	453998	2	\$40.00	\$0.36
83	Audio and video tapes and disks, prerecorded , wholesaling	5099	421990	1	\$35.00	\$0.30
84	Audio equipment stores (except automotive)	5731	443112	2	\$40.00	\$0.36
85	Audio visual equipment rental or leasing	7359	532490	7	\$65.00	\$0.66
86	Auditing services (CPA services), accounts	8721	541211	7	\$65.00	\$0.66
87	Auto supply stores	5531	441310	2	\$40.00	\$0.36
88	Automatic teller machines (ATM) wholesaling	5044	421420	1	\$35.00	\$0.30
89	Automobile dead storage	4226	493190	5	\$55.00	\$0.54
90	Motor Vehicle Dealers, new and used (all types)	5511	441110	8	\$125.00	\$1.00

91	Motor Vehicle Dealers, used only (all types)	5521	441120	8	\$75.00	\$0.50
92	Automobile driving schools	8299	611692	6	\$60.00	\$0.60
93	Automobile finance leasing companies	6159	522220	6	\$60.00	\$0.60
94	Automobile financing	6141	522220	6	\$60.00	\$0.60
95	Automobile glass wholesaling	5013	421120	1	\$35.00	\$0.30
96	Automobile leasing	7515	532112	7	\$65.00	\$0.66
97	Automobile parking garages or lots	7521	812930	4	\$50.00	\$0.48
98	Automobile parts dealers	5531	441310	2	\$40.00	\$0.36
99	Automobile rental	7514	532111	7	\$65.00	\$0.66
100	Automobile rental with driver (except shuttle service, taxis)	4119	485320	3	\$45.00	\$0.42
101	Automobile repossession services	7389	561491	4	\$50.00	\$0.48
102	Automobile show promoters	7389	561920	4	\$50.00	\$0.48
103	Automotive body shops	7532	811121	2	\$40.00	\$0.36
104	Automotive brake repair shops	7539	811118	2	\$40.00	\$0.36
105	Automobile racetracks	7948	711212	4	\$50.00	\$0.48
106	Automotive detailing services (cleaning, polishing)	7542	811192	2	\$40.00	\$0.36
107	Automotive exhaust system repair and replacement shops	7533	811112	2	\$40.00	\$0.36
108	Automotive front end alignment shops	7539	811118	2	\$40.00	\$0.36

Automotive glass shops	Bars, drinking	7536	811122	2	\$40.00	\$0.36
109	Automotive oil change and lubrication shops	7549	811191	2	\$40.00	\$0.36
110	Automotive paint shops	7532	811121	2	\$40.00	\$0.36
111	Automotive parts, new, wholesaling	5013	421120	1	\$35.00	\$0.30
112	Automotive radiator repair shops	7539	811118	2	\$40.00	\$0.36
113	Automotive repair and replacement shops, general	7538	811111	2	\$40.00	\$0.36
114	Automotive tire dealers	5531	441320	2	\$40.00	\$0.36
115	Automotive transmission repair shops	7537	811113	2	\$40.00	\$0.36
116	Automotive tune-up shops	7539	811118	2	\$40.00	\$0.36
117	Automotive upholstery shops	7532	811121	2	\$40.00	\$0.36
118	Automotive washing and polishing	7542	811192	2	\$40.00	\$0.36
119	Aviation schools	8299	611512	6	\$60.00	\$0.60
120	Babysitting Services, child day care	8351	624410	6	\$60.00	\$0.60
121	Bail bonding services	7389	812990	4	\$50.00	\$0.48
122	Baked ham stores	5421	445210	1	\$35.00	\$0.30
123	Bakery stores, retailing only	5461	445291	1	\$35.00	\$0.30
124	Ballet schools (except academic)	8299	611610	6	\$60.00	\$0.60
125	Bands, dance	7929	711130	4	\$50.00	\$0.48
126	Barber shops	7241	812111	4	\$50.00	\$0.48
127						

128	Bars, drinking places, lounges, taverns, alcoholic	5813	722410	8	\$125.00	\$2.00
129	Beach chair, umbrella rental	7999	532292	7	\$65.00	\$0.66
130	Beachwear stores, retail	5699	448190	2	\$40.00	\$0.36
131	Beauty salons	7231	812112	4	\$50.00	\$0.48
132	Bed and breakfast inns	7011	721191	1	\$35.00	\$0.30
133	Beeper (i.e., radio pager) communication carriers	4812	513321	8	\$150.00	\$2.50
134	Beverage stands, nonalcoholic, mobile	5963	722330	1	\$35.00	\$0.30
135	Bicycle (except motorized) shops	5941	451110	1	\$35.00	\$0.30
136	Bicycle rental	7999	532292	7	\$65.00	\$0.66
137	Bicycle repair and maintenance shops without retailing bicycles	7699	811490	2	\$40.00	\$0.36
138	Bicycle shops, motorized, new and used	5571	441221	8	\$125.00	\$1.00
139	Bill collection services	7322	561440	4	\$50.00	\$0.48
140	Billboard display advertising services	7312	541850	7	\$65.00	\$0.66
141	Billiard rooms, parlors	7999	713990	8	\$70.00	\$0.65
142	Billing services	8721	541219	7	\$65.00	\$0.66
143	Bingo halls, parlors	7999	713290	8	\$70.00	\$0.65
144	Birth control clinics	8099	621410	6	\$60.00	\$0.60
145	Blueprinting services	7334	561439	4	\$50.00	\$0.48

146	Blood pressure screening services	621999	80999	6	\$60.00	\$0.60
147	Boats (i.e., suitable or intended for personal use)	7299	812990	4	\$50.00	\$0.48
148	Boat manufacturing pressure testing machine concession, coin-operated	752	115210	4	\$50.00	\$0.48
149	Boarding horses	7021	721310	1	\$35.00	\$0.30
150	Boarding houses	8211	611110	6	\$60.00	\$0.60
151	Boarding schools, elementary or secondary	752	812910	4	\$50.00	\$0.48
152	Boarding services, pet	5551	441222	8	\$125.00	\$1.00
153	Boat dealers, new and used	5551	441222	8	\$125.00	\$1.00
154	Boat trailer dealers, new and used	7999	487210	3	\$45.00	\$0.42
155	Boat, fishing charter, sightseeing, dinner cruises, operation	3732	811490	2	\$40.00	\$0.36
156	Boat, pleasure, repair & maintenance, not retailing new boats	4493	713930	4	\$50.00	\$0.48
157	Boating clubs with marinas	7997	713990	4	\$50.00	\$0.48
158	Boating clubs without marinas	5091	421860	1	\$35.00	\$0.30
	Boats (except pleasure) wholesaling					

176	Bowling, e., suitable or intended for personal use)	3732	336612	3	\$45.00	\$0.42
159	manufacturing					
160	Body building studios, physical fitness	7999	713940	4	\$50.00	\$0.48
161	Body shops, automotive	7532	811121	2	\$40.00	\$0.36
162	Boiler contractors	1711	235110	8	\$70.00	\$1.65
163	Bond brokerages	6211	523120	6	\$60.00	\$0.60
164	Bonded warehousing, general merchandise	4225	493110	5	\$55.00	\$0.54
165	Book binding shops	3555	323121	3	\$45.00	\$0.42
166	Book publishers	2731	511130	6	\$60.00	\$0.60
167	Book stores	5942	451211	1	\$35.00	\$0.30
168	Bookkeeping Services	8721	541219	7	\$65.00	\$0.66
169	Books printing without publishing	2732	323117	3	\$45.00	\$0.42
170	Books, wholesaling	5192	422920	1	\$35.00	\$0.30
171	Boring contractors, building construction	1794	235930	8	\$70.00	\$1.65
172	Bottled water (except water treating) wholesaling	5149	422490	1	\$35.00	\$0.30
173	Bottled water providers, direct selling	5963	454390	2	\$40.00	\$0.36
174	Bowling alleys, centers	7933	713950	4	\$50.00	\$0.48
175	Bowling equipment and supplies, wholesaling	5091	421910	1	\$35.00	\$0.30

176	Bowling equipment and supply stores	5941	451110	1	\$35.00	\$0.30
177	Boxing event promoters	7941	711310	4	\$50.00	\$0.48
178	Bricklaying construction contractors	1741	235410	8	\$70.00	\$1.65
179	Bricks (except refractory) wholesaling	5032	421320	1	\$35.00	\$0.30
180	Bricks, clay, manufacturing	3251	327121	3	\$45.00	\$0.42
181	Bridal gown shops (except custom)	5632	448190	2	\$40.00	\$0.36
182	Bridal wear rental	7299	532220	7	\$65.00	\$0.66
183	Brokerages, securities	6211	523120	6	\$60.00	\$0.60
184	Brokers' offices, insurance (see Class 8 for non-admitted rate)	6411	524210	7	\$65.00	\$0.66
185	Brokers' offices, loan, mortgage	6163	522310	6	\$60.00	\$0.60
186	Brokers' offices, real estate	6531	531210	7	\$65.00	\$0.66
187	Building cleaning services, janitorial	7349	561720	4	\$50.00	\$0.48
188	Building construction, industrial, general construction contractors	1541	233310	8	\$70.00	\$1.65
189	Building construction, residential	1522	233220	8	\$70.00	\$1.65
190	Building materials supply dealers, home centers	5211	444110	2	\$40.00	\$0.36

	Camera equipment and supplies,	422710	5171	1	\$35.00	\$0.30	
Bulk gasoline stations 207							
192	Bulldozer rental or leasing without operator	7353	532412	7	\$65.00	\$0.66	
193	Burglar alarm sales with installation, maintenance, or monitoring	7382	561621	4	\$50.00	\$0.48	
194	Bus charter services (except scenic, sightseeing)	4141	485510	3	\$45.00	\$0.42	
195	Bus ticket offices	4729	561599	4	\$50.00	\$0.48	
196	Business colleges or schools	8244	611410	6	\$60.00	\$0.60	
197	Business management consulting services	8748	541611	7	\$65.00	\$0.66	
198	Butcher shops	5421	445210	1	\$35.00	\$0.30	
199	CPAs' (certified public accountants) offices	8721	541211	7	\$65.00	\$0.66	
200	Cab (taxi) services	4121	485310	3	\$45.00	\$0.42	
201	Cabinet work on site construction contractors	1751	235510	8	\$70.00	\$1.65	
202	Cable TV providers (except networks)	4841	513220	8	\$150.00	\$2.50	
203	Cable laying	1623	234920	8	\$70.00	\$1.65	
204	Cafeteria food service contractors (e.g., office, hospital, school)	5812	722310	1	\$35.00	\$0.30	
205	Cafeterias	5812	722212	1	\$35.00	\$0.30	
206	Camcorder rental	7359	532210	7	\$65.00	\$0.66	

207	Camera equipment and supplies, photographic, wholesaling	5043	421410	1	\$35.00	\$0.30
208	Camera shops, photographic	5946	443130	2	\$40.00	\$0.36
209	Camper rental	7519	532120	7	\$65.00	\$0.66
210	Campgrounds	7033	721211	1	\$35.00	\$0.30
211	Camps (except instructional), day	7999	713990	4	\$50.00	\$0.48
212	Candy stores, packaged, retailing only	5441	445292	1	\$35.00	\$0.30
213	Candy wholesaling	5145	422450	1	\$35.00	\$0.30
214	Canoe rental	7999	532292	7	\$65.00	\$0.66
215	Canteens, mobile	5963	722330	1	\$35.00	\$0.30
216	Canvas products wholesaling	5199	422990	1	\$35.00	\$0.30
217	Canvassers (door-to-door), direct retail sale of merchandise	5963	454390	8	\$175.00	\$1.50
218	Car detailers	7542	811192	2	\$40.00	\$0.36
219	Car leasing	7515	532112	7	\$65.00	\$0.66
220	Car rental agencies	7514	532111	7	\$65.00	\$0.66
221	Car repair shops, general	7538	811111	2	\$40.00	\$0.36
222	Car washes	7542	811192	2	\$40.00	\$0.36
223	Card shops, greeting	5947	453220	2	\$40.00	\$0.36
224	Cards, greeting, wholesaling	5112	422120	1	\$35.00	\$0.30
225	Carnival traveling shows	7999	711190	8	\$500.00	\$3.50
226	Carpentry	1751	235510	8	\$70.00	\$1.65
227	Carpet and rug cleaning equipment rental	7359	532490	7	\$65.00	\$0.66

Carpet cleaning plants, services including on premises cleaning	7217	561740	4	\$50.00	\$0.48	
229	Carpet stores	5713	442210	1	\$35.00	\$0.30
230	Carryout restaurants	5812	722211	1	\$35.00	\$0.30
231	Caskets, burial, wholesaling	5087	421850	1	\$35.00	\$0.30
232	Cassette, prerecorded video, rental	7841	532230	7	\$65.00	\$0.66
233	Caterers	5812	722320	1	\$35.00	\$0.30
234	Ceiling construction contractors	1742	235420	8	\$70.00	\$1.65
235	Ceiling fan stores	5063	444190	2	\$40.00	\$0.36
236	Cellular telephone services	4812	513322	8	\$150.00	\$2.50
237	Cellular telephone stores	5999	443112	2	\$40.00	\$0.36
238	Cement wholesaling	5032	421320	1	\$35.00	\$0.30
239	Cemeteries	6553	812220	4	\$50.00	\$0.48
240	Ceramic construction materials (except refractory) wholesaling	5032	421320	1	\$35.00	\$0.30
241	Ceramic tile stores	5211	444190	2	\$40.00	\$0.36
242	Certified financial planners, customized, fees paid by client	6282	523930	6	\$60.00	\$0.60
243	Certified public accountants' (CPA) offices	8721	541211	7	\$65.00	\$0.66
244	Charge card issuing	6141	522210	6	\$60.00	\$0.60
245	Charter air freight services	4522	481212	3	\$45.00	\$0.42
246	Charter air passenger services	4522	481211	3	\$45.00	\$0.42

	Christmas trees						
Charter bus services (except scenic, sightseeing)	263 4141	485510	3	\$45.00	\$0.42		
248	Chemical research and development laboratories or services	8731	541710	7	\$65.00	\$0.66	
249	Chemicals (household, industrial, photographic) wholesaling	5169	422690	1	\$35.00	\$0.30	
250	Chemicals, agricultural, wholesaling	5191	422910	1	\$35.00	\$0.30	
251	Chicken & chicken products (except packaged frozen) wholesaling	5144	422440	1	\$35.00	\$0.30	
252	Chicken egg production	252	112310	4	\$50.00	\$0.48	
253	Charter fishing boat operation	7999	487210	3	\$45.00	\$0.42	
254	Check cashing services	6099	522390	6	\$60.00	\$0.60	
255	Chicken production (except egg laying)	251	112320	4	\$50.00	\$0.48	
256	Chickens, slaughtering and dressing	2015	311615	3	\$45.00	\$0.42	
257	Child day care	8351	624410	6	\$60.00	\$0.60	
258	Chimney cleaning services	7349	561790	4	\$50.00	\$0.48	
259	Chinaware stores	5719	442299	1	\$35.00	\$0.30	
260	Chiropractors' offices (centers, clinics)	8041	621310	6	\$60.00	\$0.60	
261	Christmas stores	5947	453220	2	\$40.00	\$0.36	
262	Christmas tree growing	181	111421	4	\$50.00	\$0.48	

279	Crossed Christmas trees (artificial, cut)	5199	422990	1	\$35.00	\$0.30
263	wholesaling					
264	Christmas trees, cut, direct selling	5261	454390	2	\$40.00	\$0.36
265	Cigarette stands, permanent	5993	453991	2	\$40.00	\$0.36
266	Cigarettes wholesaling	5194	422940	1	\$35.00	\$0.30
267	Circuses	7999	711190	8	\$500.00	\$3.50
268	Claims adjusting, insurance	6411	524291	7	\$65.00	\$0.66
269	Cleaners, drycleaning and laundry service	7219	812320	4	\$50.00	\$0.48
270	Cleaning (power sweeping, washing) buildings, parking lots	7349	561790	4	\$50.00	\$0.48
271	Cleaning carpets	7217	561740	4	\$50.00	\$0.48
272	Cleaning homes, offices, new building interiors, shopping centers	7349	561720	4	\$50.00	\$0.48
273	Cleaning services, carpet and rug	7217	561740	4	\$50.00	\$0.48
274	Cleaning swimming pools	7389	561790	4	\$50.00	\$0.48
275	Clinics/ centers, health practitioners practicing in same office	8093	621498	6	\$60.00	\$0.60
276	Clipping services, news	8999	514199	7	\$65.00	\$0.66
277	Clock repair shops without retailing new clocks	7631	811490	2	\$40.00	\$0.36
278	Clock shops	5944	448310	2	\$40.00	\$0.36

279 292	Closed operated television (CCTV)	4841	513220	8	\$150.00	\$2.50
280	Clothing accessories stores	5699	448150	2	\$40.00	\$0.36
281	Clothing repair shops, alterations only	7219	811490	2	\$40.00	\$0.36
282	Clothing stores, family	5651	448140	2	\$40.00	\$0.36
283	Clothing, men's and boys', wholesaling	5136	422320	1	\$35.00	\$0.30
284	Clothing accessories , women's, children's, infants', wholesaling	5137	422330	1	\$35.00	\$0.30
285	Coal dealers, direct selling	5989	454319	2	\$40.00	\$0.36
286	Coat stores	5699	448190	2	\$40.00	\$0.36
287	Cocktail lounges	5813	722410	8	\$125.00	\$2.00
288	Coffee shops, on premise brewing	5812	722213	1	\$35.00	\$0.30
289	Coin- operated amusement devices; arcade (parlor), nongamblin g (plus 12.50 per machine)	7993	713120	8	\$70.00	\$0.65
290	Coin- operated drycleaners and laundries	7215	812310	4	\$50.00	\$0.48
291	Coin- operated gambling device concession operators (video poker) PROHIBITE D	7993	713290	8		

304 292	Commercial operated game machines	5099	421990	1	\$35.00	\$0.30
	wholesaling					
293	Coin- operated nongamblin g amusement device operators (plus 12.50 per machine)	7993	713990	8	\$70.00	\$0.65
294	Coin- operated personal service machine (e.g., photo, scales, etc.)	7299	812990	4	\$50.00	\$0.48
295	Cold storage locker services	4222	493120	5	\$55.00	\$0.54
296	Collectible gift shops (e.g., crystal, pewter, porcelain)	5947	453220	2	\$40.00	\$0.36
297	Collection agencies	7322	561440	4	\$50.00	\$0.48
298	Commercial & industrial machinery repair & maintenanc e services	7699	811310	2	\$40.00	\$0.36
299	Commercial and institutional building constructio n managemen t	8741	233320	8	\$70.00	\$1.65
300	Commercial art services	7336	541430	7	\$65.00	\$0.66
301	Commercial bakeries	2051	311812	3	\$45.00	\$0.42
302	Commercial building constructio n	1542	233320	8	\$70.00	\$1.65
303	Commercial building rental or leasing	6512	531120	7	\$65.00	\$0.66

304	Commercial internet services	7323	561450	4	\$50.00	\$0.48
305	Commercial photography services	7335	541922	7	\$65.00	\$0.66
306	Commercial property managing	6531	531312	7	\$65.00	\$0.66
307	Commercial real estate agencies	6531	531210	7	\$65.00	\$0.66
308	Commercial s, television, production	7812	512110	4	\$50.00	\$0.48
309	Commodity contracts brokers' offices	6221	523140	6	\$60.00	\$0.60
310	Communication equipment construction contractors	1731	235310	8	\$70.00	\$1.65
311	Communication equipment repair and maintenance services	7629	811213	2	\$40.00	\$0.36
312	Communications equipment wholesaling	5065	42	1	\$35.00	\$0.30
313	Commuter bus operation	4111	485113	3	\$45.00	\$0.42
314	Compact discs (CDS), prerecorded, wholesaling	5099	421990	1	\$35.00	\$0.30
315	Compressed gases (except LP gas) wholesaling	5169	422690	1	\$35.00	\$0.30
316	Computer equipment repair and maintenance services	7378	811212	2	\$40.00	\$0.36
317	Computer equipment stores	5734	443120	2	\$40.00	\$0.36

318 332	Computer - Internet service provider (TSP) Computer manufacturer	7375	514191	7	\$65.00	\$0.66
319	Computer operator training	8243	611420	6	\$60.00	\$0.60
320	Computer program or software developmen t, custom	7371	541511	7	\$65.00	\$0.66
321	Computer rental or leasing	7377	532420	7	\$65.00	\$0.66
322	Computer repair training	8243	611519	6	\$60.00	\$0.60
323	Computer systems facilities managemen t and operation services	7376	541513	7	\$65.00	\$0.66
324	Computer time leasing	7374	514210	7	\$65.00	\$0.66
325	Computer video game rental	7841	532230	7	\$65.00	\$0.66
326	Computer- aided design systems integration design services	7373	541512	7	\$65.00	\$0.66
327	Computers, manufacturi ng	3571	334111	3	\$45.00	\$0.42
328	Computers, retailing	5734	443120	2	\$40.00	\$0.36
329	Computers, wholesaling	5045	421430	1	\$35.00	\$0.30
330	Concession operators, amusement device (except gambling), ride (plus 12.50 per machine)	7993	713990	8	\$70.00	\$0.65
331	Concession stands, food, mobile	5963	722330	1	\$35.00	\$0.30

344 332	Concrete batch plants, ready-mix manufacture and distribution	3273	327320	3	\$45.00	\$0.42
333	Concrete building products wholesaling	5032	421320	1	\$35.00	\$0.30
334	Concrete finishing construction contractors	1771	235710	8	\$70.00	\$1.65
335	Condominium managers' offices	6531	531311	7	\$65.00	\$0.66
336	Conference center, no promotion of events, rental or leasing	6512	531120	7	\$65.00	\$0.66
337	Consignment shops, used	5932	453310	2	\$40.00	\$0.36
338	Construction machinery and equipment rental without operator	7353	532412	7	\$65.00	\$0.66
339	Construction machinery & equipment repair, maintenance services	7699	811310	2	\$40.00	\$0.36
340	Construction machinery and equipment wholesaling	5082	421810	1	\$35.00	\$0.30
341	Construction management firms, commercial and institutional	1541	233320	8	\$70.00	\$1.65
342	Consumer credit reporting bureaus	7323	561450	4	\$50.00	\$0.48
343	Consumer finance companies	6141	522291	6	\$60.00	\$0.60

363	Contracting						
344	construction retirement communities	8059	623311	6	\$60.00	\$0.60	
345	Contractors, construction and special trade - all types	1711	23	8	\$70.00	\$1.65	
346	Convalescent homes or convalescent hospitals	8051	623110	6	\$60.00	\$0.60	
347	Convenience food stores	5411	445120	1	\$35.00	\$0.30	
348	Convenience food with gasoline stations	5541	447110	1	\$35.00	\$0.30	
349	Convention promoters, managers, services	7389	561920	4	\$50.00	\$0.48	
350	Copier rental or leasing	7359	532420	7	\$65.00	\$0.66	
351	Copy shops	7334	561439	4	\$50.00	\$0.48	
352	Copying machines wholesaling	5044	421420	1	\$35.00	\$0.30	
353	Corporate offices	6719	551114	7	\$65.00	\$0.66	
354	Cosmetics stores	5999	446120	1	\$35.00	\$0.30	
355	Cosmetics wholesaling	5122	422210	1	\$35.00	\$0.30	
356	Cosmetology salons or shops (beauty shops)	7231	812112	4	\$50.00	\$0.48	
357	Cosmetology schools	7231	611511	6	\$60.00	\$0.60	
358	Costume jewelry stores	5699	448150	2	\$40.00	\$0.36	
359	Costume jewelry wholesaling	5094	421940	1	\$35.00	\$0.30	
360	Costume rental	7299	532220	7	\$65.00	\$0.66	
361	Cotton ginning	724	115111	4	\$50.00	\$0.48	
362	Counseling services	8322	624190	6	\$60.00	\$0.60	

363	Counter top construction contractors	1799	235990	8	\$70.00	\$1.65
364	Country clubs	7997	713910	4	\$50.00	\$0.48
365	Courier services	4215	492110	5	\$55.00	\$0.54
366	Craft fair managers, organizers, promoters	7389	561920	4	\$50.00	\$0.48
367	Craft supply stores	5945	451120	1	\$35.00	\$0.30
368	Crane rental or leasing without operator	7353	532412	7	\$65.00	\$0.66
369	Credit agencies, investigating services, reporting bureaus	7323	561450	4	\$50.00	\$0.48
370	Credit card issuing (other than banks)	6141	522210	6	\$60.00	\$0.60
371	Crematories (except combined with funeral homes)	7261	812220	4	\$50.00	\$0.48
372	Crop dusting	721	115112	4	\$50.00	\$0.48
373	Crop production, agriculture		111	4	\$50.00	\$0.48
374	Cruise ship ticket offices	4729	561599	4	\$50.00	\$0.48
375	Curio shops	5947	453220	2	\$40.00	\$0.36
376	Curtain and drapery stores, packaged	5714	442291	1	\$35.00	\$0.30
377	Curtain cleaning services	7219	812320	4	\$50.00	\$0.48
378	Custodial services	7349	561720	4	\$50.00	\$0.48
379	Custom architectural millwork and fixtures, manufacturing on a job shop basis	2541	337212	3	\$45.00	\$0.42
380	Custom built house construction	1521	233210	8	\$70.00	\$1.65

381	Cut and sew apparel contractors, men's and boys'	Dentists' offices (e.g.,	2389	315211	3	\$45.00	\$0.42
382	Cut and sew apparel contractors, women's, girls', and infants'		2389	315212	3	\$45.00	\$0.42
383	Dairy product stores		5451	445299	1	\$35.00	\$0.30
384	Dairy products, wholesaling		5143	422430	1	\$35.00	\$0.30
385	Dance bands		7929	711130	4	\$50.00	\$0.48
386	Dance centers, aerobic		7997	713940	4	\$50.00	\$0.48
387	Dance halls, dance schools, studios		7911	713990	4	\$50.00	\$0.48
388	Data processing computer services		7374	514210	7	\$65.00	\$0.66
389	Database and directory publishers		2741	511140	6	\$60.00	\$0.60
390	Day care centers, adult		8322	624120	6	\$60.00	\$0.60
391	Day care centers, child or infant		8351	624410	6	\$60.00	\$0.60
392	Decorating consulting services, interior		7389	541410	7	\$65.00	\$0.66
393	Delicatessen restaurants		5411	722211	1	\$35.00	\$0.30
394	Delivery service		4215	492210	5	\$55.00	\$0.54
395	Demolition of buildings or other structures, construction contractors		1795	235940	8	\$70.00	\$1.65
396	Dental laboratories		8072	339116	3	\$45.00	\$0.42

397 415	Discounts offices (except large services, clinics)	8021	621210	6	\$60.00	\$0.60
398	Dentists' professional supplies wholesaling	5086	421450	1	\$35.00	\$0.30
399	Department stores	5311	452110	2	\$40.00	\$0.36
400	Dermatologi sts' offices	8011	621111	6	\$60.00	\$0.60
401	Desktop publishing services	7338	561410	4	\$50.00	\$0.48
402	Detective agencies	7381	561611	4	\$50.00	\$0.48
403	Detoxificati on centers and clinics	8093	621420	6	\$60.00	\$0.60
404	Diagnostic centers without repair, automotive	7549	811198	2	\$40.00	\$0.36
405	Diaper supply services	7219	812331	4	\$50.00	\$0.48
406	Dictation services	7338	561410	4	\$50.00	\$0.48
407	Diet centers, non-medical	7299	812191	4	\$50.00	\$0.48
408	Digital printing	2759	323115	3	\$45.00	\$0.42
409	Diners, full service	5812	722110	1	\$35.00	\$0.30
410	Dinner cruises	4489	487210	3	\$45.00	\$0.42
411	Dinner theaters	5812	711110	4	\$50.00	\$0.48
412	Direct mail advertising services	7331	541860	7	\$65.00	\$0.66
413	Direct selling of merchandise (door-to- door, vehicles, stalls, street vendors)	5963	454390	8	\$175.00	\$1.50
414	Directory and database publishers	2741	511140	6	\$60.00	\$0.60

415	Discotheques (except those serving alcoholic beverages)	7911	713990	4	\$50.00	\$0.48
416	Discount buying services	7299	812990	4	\$50.00	\$0.48
417	Discount department stores	5311	452110	2	\$40.00	\$0.36
418	Docking facility operations	4491	488310	3	\$45.00	\$0.42
419	Document copying services	7334	561439	4	\$50.00	\$0.48
420	Dollar stores	5399	452990	2	\$40.00	\$0.36
421	Door and window construction contractors	1751	235510	8	\$70.00	\$1.65
422	Doughnut shops	5812	722110	1	\$35.00	\$0.30
423	Drafting services	7389	541340	7	\$65.00	\$0.66
424	Drain cleaning services	7699	561790	4	\$50.00	\$0.48
425	Dredging, general construction contractors	1629	234990	8	\$70.00	\$1.65
426	Drinking places (i.e., bars, lounges, taverns), alcoholic	5813	722410	8	\$125.00	\$2.00
427	Drive-in restaurants	5812	722211	1	\$35.00	\$0.30
428	Driver education	8299	611692	6	\$60.00	\$0.60
429	Driving ranges, golf	7999	713990	4	\$50.00	\$0.48
430	Drug stores	5912	446110	1	\$35.00	\$0.30
431	Drugs wholesaling	5122	422210	1	\$35.00	\$0.30
432	Drycleaners	7212	812320	4	\$50.00	\$0.48
433	Drywall construction contractors\	1742	235420	8	\$70.00	\$1.65
434	Duct cleaning services	7349	561790	4	\$50.00	\$0.48
435	Ear piercing services	7299	812199	4	\$50.00	\$0.48

451	Employment					
Earth moving equipment rental of leasing without operator	7353	532412	7	\$65.00	\$0.66	
437	Earth moving not connected with building construction	1629	234990	8	\$70.00	\$1.65
438	Eating places	5812	722110	1	\$35.00	\$0.30
439	Egg production, chicken	252	112310	4	\$50.00	\$0.48
440	Electric motor repair and maintenance services	7699	811310	2	\$40.00	\$0.36
441	Electric power distribution systems - franchise	4900	221122	8		
442	Electrical supply stores	5722	444190	2	\$40.00	\$0.36
443	Electrical repair construction contractors	1731	235310	8	\$70.00	\$1.65
444	Electrical repair shops, automotive	7539	811118	2	\$40.00	\$0.36
445	Electrical supply stores	5722	444190	2	\$40.00	\$0.36
446	Electronic game arcades, nongambling (plus 12.50 per machine)	7993	713120	8	\$70.00	\$0.65
447	Electronic parts, wholesaling	5065	421690	1	\$35.00	\$0.30
448	Electronic repair	7629	811412	2	\$40.00	\$0.36
449	Elevator, escalator installation contractors	1796	235950	8	\$70.00	\$1.65
450	Embalming services	7261	812210	4	\$50.00	\$0.48

451	Employment agencies	7361	561310	4	\$50.00	\$0.48
452	Engine repair and replacement shops, automotive	7538	811111	2	\$40.00	\$0.36
453	Engine repair, small engine (e.g., lawnmowers)	7699	811411	2	\$40.00	\$0.36
454	Engineering Services	8711	541330	7	\$65.00	\$0.66
455	Entertainers, independent	7929	711510	4	\$50.00	\$0.48
456	Environmental consulting services	8999	541620	7	\$65.00	\$0.66
457	Environmental remediation services	1799	562910	4	\$50.00	\$0.48
458	Estimating timber	851	115310	4	\$50.00	\$0.48
459	Exercise centers	7991	713940	4	\$50.00	\$0.48
460	Exercise equipment rental	7999	532292	7	\$65.00	\$0.66
461	Exercise equipment stores	5941	451110	1	\$35.00	\$0.30
462	Exhaust system repair and replacement shops, automotive	7538	811112	2	\$40.00	\$0.36
463	Exterminating services	7342	561710	4	\$50.00	\$0.48
464	Fabric shops	5949	451130	1	\$35.00	\$0.30
465	Fabrics, textile (except burlap, felt), wholesaling	5131	422310	1	\$35.00	\$0.30
466	Facsimile machine repair and maintenance services	7629	811213	2	\$40.00	\$0.36
467	Family planning counseling services	8093	621410	6	\$60.00	\$0.60
468	Farm supplies wholesaling	5191	422910	1	\$35.00	\$0.30

	Floating					
Fast food restaurants	5812	722211	1	\$35.00	\$0.30	
469 470	Feed stores	5191	444220	2	\$40.00	\$0.36
471	Fence constructio n	1799	235990	8	\$70.00	\$1.65
	contractors					
472	Fertilizing lawns	782	561730	4	\$50.00	\$0.48
473	Festival promoters	7941	711310	4	\$50.00	\$0.48
474	Fiber optic cable constructio n contractors	1731	235310	8	\$70.00	\$1.65
475	Finance companies	6141	522291	6	\$60.00	\$0.60
476	Financial investment or planning services	6282	523930	6	\$60.00	\$0.60
477	Finishing plants, broadwoven fabric	2261	313311	3	\$45.00	\$0.42
478	Fire alarm sales, installation, maintenanc e, or monitoring services	7382	561621	4	\$50.00	\$0.48
479	Firewood dealers, direct selling	5989	454319	2	\$40.00	\$0.36
480	Fireworks shops + \$50 State license	5999	453998	2	\$40.00	\$0.36
481	Fishing boat charter operation	7999	487210	3	\$45.00	\$0.42
482	Fishing supply stores	5941	451110	1	\$35.00	\$0.30
483	Fish markets	5421	445220	1	\$35.00	\$0.30
484	Fitness centers	7999	713940	4	\$50.00	\$0.48
485	Flea market space, rental or leasing	6512	531120	7	\$65.00	\$0.66
486	Flea markets, direct selling - peddlers	5963	454390	8	\$175.00	\$1.50

505 487	Floating vegetable markets or gambling cruises, riverboat casinos)	7999	713210	8		
488	Floor laying, finishing, or refinishing construction contractors	1752	235520	8	\$70.00	\$1.65
489	Floral wire services	7389	561422	4	\$50.00	\$0.48
490	Florists	5992	453110	2	\$40.00	\$0.36
491	Flower shops	5992	453110	2	\$40.00	\$0.36
492	Flower show promoters	7389	561920	4	\$50.00	\$0.48
493	Flowers wholesaling	5193	422930	1	\$35.00	\$0.30
494	Flying instruction	8299	611512	6	\$60.00	\$0.60
495	Food, grocery stores	5411	445110	1	\$35.00	\$0.30
496	Food, health supplement stores	5499	446191	1	\$35.00	\$0.30
497	Food carts, mobile	5963	722330	1	\$35.00	\$0.30
498	Food service contractors, concession operator, or cafeteria	5812	722310	1	\$35.00	\$0.30
499	Footwear stores	5661	448210	2	\$40.00	\$0.36
500	Footwear wholesaling	5139	422340	1	\$35.00	\$0.30
501	Forestry services	851	115310	4	\$50.00	\$0.48
502	Formal wear rental	7299	532220	7	\$65.00	\$0.66
503	Fortune-telling services - PROHIBITED		812990			
504	Franchise agreements, leasing, selling or licensing only	6794	533110	7	\$65.00	\$0.66

505	Garment and vegetable markets or stands, permanent	5431	445230	1	\$35.00	\$0.30
506	Fuel oil (i.e., heating) dealers, direct selling	5983	454311	2	\$40.00	\$0.36
507	Fuel oil wholesaling	5172	422720	1	\$35.00	\$0.30
508	Funeral homes	7261	812210	4	\$50.00	\$0.48
509	Furniture rental centers	7359	532299	7	\$65.00	\$0.66
510	Furniture and appliance stores, new	5712	442110	1	\$35.00	\$0.30
511	Furniture cleaning services	7217	561740	4	\$50.00	\$0.48
512	Furniture refinishing, repair, or reupholstery shops	7641	811420	2	\$40.00	\$0.36
513	Furniture stores, used	5932	453310	2	\$40.00	\$0.36
514	Gambling device arcades or parlors, coin-operated PROHIBITED	7993	713290	8		
515	Garbage collection services	4953	562111	4	\$50.00	\$0.48
516	Garden centers	5261	444220	2	\$40.00	\$0.36
517	Garden equipment repair and maintenance services	7699	811411	2	\$40.00	\$0.36
518	Garden maintenance services	782	561730	4	\$50.00	\$0.48
519	Garden power equipment stores	5261	444210	2	\$40.00	\$0.36
520	Garden tractor rental or leasing	7359	532490	7	\$65.00	\$0.66

536	Glassware alteration						
521	and/or repair shops	7219	811490	2	\$40.00	\$0.36	
522	Garment cleaning services	7216	812320	4	\$50.00	\$0.48	
523	Gas main construction	1623	234910	8	\$70.00	\$1.65	
524	Gas, natural, distribution - franchise	4900	221210	8			
525	Gasoline bulk stations and terminals	5171	422710	1	\$35.00	\$0.30	
526	Gasoline stations with convenience stores	5541	447110	1	\$35.00	\$0.30	
527	Gasoline stations without convenience stores	5541	447190	1	\$35.00	\$0.30	
528	Gasoline wholesaling (except bulk stations, terminals)	5172	422720	1	\$35.00	\$0.30	
529	General stores	5399	452990	2	\$40.00	\$0.36	
530	Geographic information system (GIS) base mapping services	8713	541370	7	\$65.00	\$0.66	
531	Gift shops and greeting card shops	5947	453220	2	\$40.00	\$0.36	
532	Ginning cotton	724	115111	4	\$50.00	\$0.48	
533	Glass installation (except automotive) construction contractors	1793	235920	8	\$70.00	\$1.65	
534	Glass shops, automotive	7536	811122	2	\$40.00	\$0.36	
535	Glass stores	5231	444190	2	\$40.00	\$0.36	

556	Hardware stores	5719	442299	1	\$35.00	\$0.30
537	Golf courses and country clubs	7992	713910	4	\$50.00	\$0.48
538	Golf courses, miniature, pitch-n-putt, driving ranges	7992	713990	4	\$50.00	\$0.48
539	Golf pro shops, sporting goods stores	5941	451110	1	\$35.00	\$0.30
540	Gourmet food stores	5499	445299	1	\$35.00	\$0.30
541	Grain mills	2041	311211	3	\$45.00	\$0.42
542	Graphic art and related design services	7336	541430	7	\$65.00	\$0.66
543	Groceries, general-line, wholesaling	5141	422410	1	\$35.00	\$0.30
544	Grocery stores	5411	445110	1	\$35.00	\$0.30
545	Group day care centers, child or infant	8351	624410	6	\$60.00	\$0.60
546	Group homes for the disabled	8059	623110	6	\$60.00	\$0.60
547	Guard services	7381	561612	4	\$50.00	\$0.48
548	Guest houses	7011	721199	1	\$35.00	\$0.30
549	Guide services	7999	713990	4	\$50.00	\$0.48
550	Gun shops, gunsmiths	5941	451110	1	\$35.00	\$0.30
551	HMO (health maintenance organization)	8010	621491	6	\$60.00	\$0.60
552	Hair stylist services, hairdresser	7231	812112	4	\$50.00	\$0.48
553	Handbag stores	5632	448150	2	\$40.00	\$0.36
554	Hardware (except motor vehicle) wholesaling	5072	421710	1	\$35.00	\$0.30

555	Hazardous waste stores	5251	444130	2	\$40.00	\$0.36
556	Hazardous waste collection services	4953	562112	4	\$50.00	\$0.48
557	Health and beauty aids stores	5912	446110	1	\$35.00	\$0.30
558	Health club facilities, physical fitness, Massage	7991	713940	4	\$50.00	\$0.48
559	Health food stores	5499	446191	1	\$35.00	\$0.30
560	Health spas	7011	721110	1	\$35.00	\$0.30
561	Heavy construction equipment rental with operator	7353	234990	8	\$70.00	\$1.65
562	Heavy construction equipment rental without operator	7353	532412	7	\$65.00	\$0.66
563	Heavy machinery and equipment repair and maintenance services	7699	811310	2	\$40.00	\$0.36
564	Helicopter passenger carriers	4522	481211	3	\$45.00	\$0.42
565	Highway construction	1611	234110	8	\$70.00	\$1.65
566	Hobby shops	5945	451120	1	\$35.00	\$0.30
567	Holding companies	6700	551112	7	\$65.00	\$0.66
568	Home and auto supply stores	5531	452990	2	\$40.00	\$0.36
569	Home furnishings, miscellaneous retail	5719	442299	1	\$35.00	\$0.30
570	Home health care agencies	8082	621610	6	\$60.00	\$0.60
571	Home improvement centers	5211	444110	2	\$40.00	\$0.36
572	Home nursing services	8049	621399	6	\$60.00	\$0.60

573	Homes for the aged	8052	623110	6	\$60.00	\$0.60
592	Horse-drawn carriage operation	4789	487110	3	\$45.00	\$0.42
574						
575	Hospice care services, in home	8082	621610	6	\$60.00	\$0.60
576	Hospital and medical service plans, direct (insurance)	6324	524114	8		
577	Hospitals, general medical and surgical	8062	622110	6	\$60.00	\$0.60
578	Hostels	7011	721199	1	\$35.00	\$0.30
579	Hot tub stores	5999	453998	2	\$40.00	\$0.36
580	Hotel management services	8741	561110	4	\$50.00	\$0.48
581	Hotels	7011	721110	1	\$35.00	\$0.30
582	House moving construction contractors	1799	235990	8	\$70.00	\$1.65
583	House-to-house direct selling	5963	454390	8	\$175.00	\$1.50
584	Housekeeping services	7349	561720	4	\$50.00	\$0.48
585	Housewares stores	5719	442299	1	\$35.00	\$0.30
586	Hunting clubs, recreational	7997	713990	4	\$50.00	\$0.48
587	Hunting preserves	971	114210	4	\$50.00	\$0.48
588	Ice cream parlors	5451	722213	1	\$35.00	\$0.30
589	Ice cream truck vendors	5963	722330	1	\$35.00	\$0.30
590	Income Tax Return Preparation Services	7291	541213	7	\$65.00	\$0.66
591	Industrial equipment and machinery repair, maintenance services	7699	811310	2	\$40.00	\$0.36

607 592	Interior decorator, design development	8731	541710	7	\$65.00	\$0.66
593	Infant day care services	8351	624410	6	\$60.00	\$0.60
594	Information access services, on-line	7375	514191	7	\$65.00	\$0.66
595	Information management computer systems integration design services	7373	541512	7	\$65.00	\$0.66
596	Inns, bed and breakfast	7011	721191	1	\$35.00	\$0.30
597	Insect control for crops	721	115112	4	\$50.00	\$0.48
598	Insect extermination services	7342	561710	4	\$50.00	\$0.48
599	Installment sales financing	6141	522220	6	\$60.00	\$0.60
600	Insulation construction contractors	1742	235420	8	\$70.00	\$1.65
601	Insurance Agencies	6411	524210	7	\$65.00	\$0.66
602	Insurance carriers, health, direct	632	524114	8		
603	Insurance carriers, life, disability, direct	631	524113	8		
604	Insurance carriers, property and casualty, fidelity, surety, direct	633	524126	8		
605	Insurance carriers, title, direct	636	524127	8		
606	Insurance claims adjusting	6411	524291	7	\$65.00	\$0.66

607	Interior decorator, design services	7389	541410	7	\$65.00	\$0.66
608	Internet service providers (ISP)	7375	514191	7	\$65.00	\$0.66
609	Investigators, private	7381	561611	4	\$50.00	\$0.48
610	Investment advice consulting services	6282	523930	6	\$60.00	\$0.60
611	Janitorial equipment and supplies wholesaling	5087	421850	1	\$35.00	\$0.30
612	Janitorial services	7349	561720	4	\$50.00	\$0.48
613	Jewelry repair shops	7631	811490	2	\$40.00	\$0.36
614	Jewelry stores	5944	448310	2	\$40.00	\$0.36
615	Jewelry wholesaling	5094	421940	1	\$35.00	\$0.30
616	Job counseling, vocational rehabilitation	8331	624310	6	\$60.00	\$0.60
617	Junk dealers, wholesaling	5093	421930	8	\$225.00	\$10.00
618	Karate schools	7999	611620	6	\$60.00	\$0.60
619	Kennels, pet boarding	752	812910	4	\$50.00	\$0.48
620	Key duplicating shops	7699	811490	2	\$40.00	\$0.36
621	Kidney dialysis centers and clinics	8092	621492	6	\$60.00	\$0.60
622	Kindergartens	8211	611110	6	\$60.00	\$0.60
623	Kitchen cabinet (except custom) stores	5211	444190	2	\$40.00	\$0.36
624	Kitchen cabinets, stock or custom wood, manufacturing	2434	337110	3	\$45.00	\$0.42

	Lawn and					
Kitchenware stores	5719	442299	1	\$35.00	\$0.30	
625						
644	LPNs' (licen sed practical nurses) offices	8049	621399	6	\$60.00	\$0.60
626						
627	Labor leasing services	7363	561330	4	\$50.00	\$0.48
628	Laboratorie s, medical	8071	621511	6	\$60.00	\$0.60
629	Laboratorie s, testing (except medical)	8734	541380	7	\$65.00	\$0.66
630	Laboratory equipment, dental and medical, wholesaling	5047	421450	1	\$35.00	\$0.30
631	Lamp shops, electric	5719	442299	1	\$35.00	\$0.30
632	Land clearing and drainage constructio n contractors	1629	234990	8	\$70.00	\$1.65
633	Land rental or leasing	6519	531190	7	\$65.00	\$0.66
634	Land subdividers and developers (except cemeteries)	6552	233110	8	\$70.00	\$1.65
635	Land Surveying Services	8713	541370	7	\$65.00	\$0.66
636	Land use planning services	781	541320	7	\$65.00	\$0.66
637	Landfills	4953	562212	4	\$50.00	\$0.48
638	Landscape architectura l services	781	541320	7	\$65.00	\$0.66
639	Landscape installation, care and maintenanc e services	782	561730	4	\$50.00	\$0.48
640	Laundries	7215	812320	4	\$50.00	\$0.48
641	Laundromat s	7215	812310	4	\$50.00	\$0.48
642	Laundry services, linen supply	7213	812331	4	\$50.00	\$0.48
643	Law Offices	8111	541110	7	\$65.00	\$0.66

644	Lawn and garden equipment repair and maintenance services	7699	811411	2	\$40.00	\$0.36
645	Lawn care services	782	561730	4	\$50.00	\$0.48
646	Lawn supply stores	5261	444220	2	\$40.00	\$0.36
647	Leasing equipment	7359	532490	7	\$65.00	\$0.66
648	Leasing automobiles	7515	532112	7	\$65.00	\$0.66
649	Lighting fixture stores	5719	444190	2	\$40.00	\$0.36
650	Lighting fixtures, electric, wholesaling	5063	421610	1	\$35.00	\$0.30
651	Limousine rental without driver	7514	532111	7	\$65.00	\$0.66
652	Limousines for hire with driver (except taxis)	4111	485320	3	\$45.00	\$0.42
653	Linen stores	5719	442299	1	\$35.00	\$0.30
654	Lingerie stores	5632	448190	2	\$40.00	\$0.36
655	Liquefied petroleum gas (LPG) bulk stations and terminals	5171	422710	1	\$35.00	\$0.30
656	Liquefied petroleum gas (LPG) dealers, direct selling	5984	454312	2	\$40.00	\$0.36
657	Liquefied petroleum gas (LPG) wholesaling	5172	422720	1	\$35.00	\$0.30
658	Loan brokers' or agents' offices	6163	522310	6	\$60.00	\$0.60
659	Loan companies (i.e., consumer, personal, small, student)	6141	522291	6	\$60.00	\$0.60

Locksmith services	660	Management services (except 7699)	561622	4	\$50.00	\$0.48	
	661	Logging	2411	113310	4	\$50.00	\$0.48
	662	Long-distance telephone carriers (except wireless)	4813	513310	8	\$150.00	\$2.50
	663	Long-distance telephone resellers (except satellite)	4813	513330	8	\$150.00	\$2.50
	664	Longshoremen services	4491	488320	3	\$45.00	\$0.42
	665	Lounges, cocktail	5813	722410	8	\$125.00	\$2.00
	666	Luggage stores	5948	448320	2	\$40.00	\$0.36
	667	Lumber (e.g., dressed, finished, rough) wholesaling	5031	421310	1	\$35.00	\$0.30
	668	Lumber retailing yards	5211	444190	2	\$40.00	\$0.36
	669	Machine shops	3599	332710	3	\$45.00	\$0.42
	670	Machine tools repair and maintenance services	7699	811310	2	\$40.00	\$0.36
	671	Machines, office, wholesaling	5044	421420	1	\$35.00	\$0.30
	672	Magazine, sales or subscriptions, door-to-door	5963	454390	8	\$130.00	\$1.00
	673	Magazine stands	5994	451212	1	\$35.00	\$0.30
	674	Magazines wholesaling	5192	422920	1	\$35.00	\$0.30
	675	Maid services	7349	561720	4	\$50.00	\$0.48
	676	Mailing equipment rental or leasing	7359	532420	7	\$65.00	\$0.66
	677	Mailing list compiling services	7331	511140	6	\$60.00	\$0.60

692 678	Manufacturing, repair, and maintenance (except operation of business)	8742	561110	4	\$50.00	\$0.48
679	Managers' offices, commercial real estate	6531	531312	7	\$65.00	\$0.66
680	Managers' offices, residential real estate	6531	531311	7	\$65.00	\$0.66
681	Managers, convention, trade fair or show	7389	561920	4	\$50.00	\$0.48
682	Managers, entertainers, public figures, sports figures	7389	711410	4	\$50.00	\$0.48
683	Manicurist services	7231	812113	4	\$50.00	\$0.48
684	Manufactured (mobile) homes wholesaling	5039	421390	1	\$35.00	\$0.30
685	Manufactured (mobile) home dealers	5271	453930	2	\$40.00	\$0.36
686	Manufactured (mobile) home parks, sites rental or leasing	6515	531190	7	\$65.00	\$0.66
687	Manufacturing - food, beverages	2000	31	3	\$45.00	\$0.42
688	Manufacturing - tobacco products	2100	31	3	\$45.00	\$0.42
689	Manufacturing - textile mill products	2200	31	3	\$45.00	\$0.42
690	Manufacturing - wood products, lumber	2400	31	3	\$45.00	\$0.42
691	Manufacturing - furniture and fixtures	2500	31	3	\$45.00	\$0.42

692	Manufacturing - paper, printing and allied products	2600	31	3	\$45.00	\$0.42
693	Manufacturing - chemical, gases, dyes, soap, medicine and allied products	2800	32	3	\$45.00	\$0.42
694	Manufacturing - petroleum refining and related products	2900	32	3	\$45.00	\$0.42
695	Manufacturing - rubber and miscellaneous products	3000	32	3	\$45.00	\$0.42
696	Manufacturing - leather and leather products	3100	31	3	\$45.00	\$0.42
697	Manufacturing - clay, stone & glass products	3200	32	3	\$45.00	\$0.42
698	Manufacturing - steel, foundries, mineral production and allied products	3300	33	3	\$45.00	\$0.42
699	Manufacturing - metals and metal products, small arms, ammunition	3400	33	3	\$45.00	\$0.42
700	Manufacturing - computer equipment, office equipment and supplies	3500	33	3	\$45.00	\$0.42
701	Manufacturing - electrical machinery, equipment, supplies	3600	33	3	\$45.00	\$0.42

720	Manufacturing -						
702	transportation equipment	3700	33	3	\$45.00	\$0.42	
703	Manufacturing - not otherwise listed	3900	33	3	\$45.00	\$0.42	
704	Marina	4493	713930	4	\$50.00	\$0.48	
705	Marine supply dealers, new and used	5551	441222	8	\$125.00	\$1.00	
706	Mason's materials wholesaling	5032	421320	1	\$35.00	\$0.30	
707	Masonry (block, brick, stone) dealers	5032	444190	2	\$40.00	\$0.36	
708	Masonry construction contractors	1741	235410	8	\$70.00	\$1.65	
709	Maternity shops	5621	448120	2	\$40.00	\$0.36	
710	Mattress stores	5712	442110	1	\$35.00	\$0.30	
711	Mausoleums	6553	812220	4	\$50.00	\$0.48	
712	Meal delivery programs	8322	624210	6	\$60.00	\$0.60	
713	Meat markets	5421	445210	1	\$35.00	\$0.30	
714	Meats and meat products wholesaling	5147	422470	1	\$35.00	\$0.30	
715	Mechanical construction contractors	1711	235110	8	\$70.00	\$1.65	
716	Mechanical engineering services	8711	541330	7	\$65.00	\$0.66	
717	Medical building rental or leasing	6512	531120	7	\$65.00	\$0.66	
718	Medical doctors' offices	8011	621111	6	\$60.00	\$0.60	
719	Medical equipment and supplies wholesaling	5047	421450	1	\$35.00	\$0.30	

720	Medical laboratories	8071	621511	6	\$60.00	\$0.60
737	Membership association					
721	s, civic or social	8641	813410	1	\$35.00	\$0.30
722	Memorial gardens (i.e., burial places)	6553	812220	4	\$50.00	\$0.48
723	Message services, telephone answering	7389	561421	4	\$50.00	\$0.48
724	Messenger service	4215	492210	5	\$55.00	\$0.54
725	Metals, ferrous and nonferrous, wholesaling	5051	421510	1	\$35.00	\$0.30
726	Meter reading services, contract	7389	561990	4	\$50.00	\$0.48
727	Milk processing	2026	311511	3	\$45.00	\$0.42
728	Mill supplies wholesaling	5085	421840	1	\$35.00	\$0.30
729	Miniature golf courses	7999	713990	4	\$50.00	\$0.48
730	Miniwarehouse rental or leasing	4225	531130	7	\$65.00	\$0.66
731	Mobile food stands	5963	722330	1	\$35.00	\$0.30
732	Mobile (manufactured) home parks, site rental or leasing	6515	531190	7	\$65.00	\$0.66
733	Mobile (manufactured) home dealers	5271	453930	2	\$40.00	\$0.36
734	Mobile home rental, except on site	7519	532120	7	\$65.00	\$0.66
735	Mobile home site setup and tie down construction contractors	1799	235990	8	\$70.00	\$1.65
736	Mobile home towing services	4212	484220	3	\$45.00	\$0.42

737	Mobile telephone communication carriers	4812	513322	8	\$150.00	\$2.50
738	Modular house assembly and installation on site, construction	1521	233210	8	\$70.00	\$1.65
739	Money order issuance services, not related to banking	6159	522390	6	\$60.00	\$0.60
740	Monument (burial marker) dealers	5999	453998	2	\$40.00	\$0.36
741	Monuments and grave markers wholesaling	5099	421990	1	\$35.00	\$0.30
742	Monuments and tombstone, cut stone manufacturing	3281	327991	3	\$45.00	\$0.42
743	Moped dealers, new and used	5571	441221	8	\$125.00	\$1.00
744	Moped rental	7999	532292	7	\$65.00	\$0.66
745	Mortgage banking (nondepository mortgage lending)	6162	522292	6	\$60.00	\$0.60
746	Mortgage brokers' or agents' offices (independent)	6163	522310	6	\$60.00	\$0.60
747	Mortuaries	7261	812210	4	\$50.00	\$0.48
748	Motels	7011	721110	1	\$35.00	\$0.30
749	Motion picture booking agencies	7819	512199	4	\$50.00	\$0.48
750	Motion picture theaters	7833	512131	4	\$50.00	\$0.48
751	Motor freight carrier, general	4231	484110	3	\$45.00	\$0.42

768	Musical recordings						
752	Motor home dealers, new and used	5561	441210	8	\$125.00	\$1.00	
753	Motor home rental	7513	532120	7	\$65.00	\$0.66	
754	Motor repair and maintenance services	7699	811310	2	\$40.00	\$0.36	
755	Motor scooter dealers, new and used	5571	441221	8	\$125.00	\$1.00	
756	Motor vehicle parts and accessories, wholesaling	5013	421120	1	\$35.00	\$0.30	
757	Motor vehicle towing services	7549	488410	3	\$45.00	\$0.42	
758	Motor vehicles wholesaling	5012	421110	1	\$35.00	\$0.30	
759	Motorcycle dealers, new and used	5571	441221	8	\$125.00	\$1.00	
760	Motorcycle rental	7999	532292	7	\$65.00	\$0.66	
761	Motorcycle repair shops	7699	811490	2	\$40.00	\$0.36	
762	Mowing services	782	561730	4	\$50.00	\$0.48	
763	Muffler repair and replacement shops	7533	811112	2	\$40.00	\$0.36	
764	Music instruction	8299	611610	6	\$60.00	\$0.60	
765	Music stores (e.g., cassette, compact disc, record, tape)	5736	451220	1	\$35.00	\$0.30	
766	Musical instrument rental	7359	532299	7	\$65.00	\$0.66	
767	Musical instrument repair shops	7699	811490	2	\$40.00	\$0.36	

768	Museum bookings (excluding National Museums, independent)	5099	421990	1	\$35.00	\$0.30
769	Natural gas distribution systems - franchise	7929	711130	4	\$50.00	\$0.48
770	Naturopaths' offices (e.g., centers, clinics)	4923	221210	8		
771	Neckwear stores	8049	621399	6	\$60.00	\$0.60
772	Needlecraft sewing supply stores	5611	448150	2	\$40.00	\$0.36
773	Neurologists' offices (e.g., centers, clinics)	5949	451130	1	\$35.00	\$0.30
774	News service, syndicate	8011	621111	6	\$60.00	\$0.60
775	Newsletter publishers	7383	514110	7	\$65.00	\$0.66
776	Newspaper advertising representatives (independent of media owners)	2721	511120	6	\$60.00	\$0.60
777	Newspaper columnists, independent (freelance)	7313	541840	7	\$65.00	\$0.66
778	Newspaper publishers	7383	711510	4	\$50.00	\$0.48
779	Newspaper publishers	2711	511110	6	\$60.00	\$0.60
780	Newspapers wholesaling	5192	422920	1	\$35.00	\$0.30
781	Newsstands	5994	451212	1	\$35.00	\$0.30
782	Night clubs, alcoholic beverage	5813	722410	8	\$125.00	\$2.00
783	Novelties wholesaling	5199	422990	1	\$35.00	\$0.30
784	Novelty shops	5947	453220	2	\$40.00	\$0.36
785	Nurse registries	7361	561310	4	\$50.00	\$0.48
786	Nursery and garden centers	5261	444220	2	\$40.00	\$0.36

802	Nursery stock (except plant bulbs, seeds) wholesaling	5193	422930	1	\$35.00	\$0.30
787						
788	Nursery stock growing	181	111421	4	\$50.00	\$0.48
789	Nursing agencies, primarily providing home nursing services	8082	621610	6	\$60.00	\$0.60
790	Nursing homes	8051	623110	6	\$60.00	\$0.60
791	Obstetricians' offices	8011	621111	6	\$60.00	\$0.60
792	Occupational therapists' offices	8049	621340	6	\$60.00	\$0.60
793	Office building rental or leasing	6512	531120	7	\$65.00	\$0.66
794	Office cleaning services	7349	561720	4	\$50.00	\$0.48
795	Office equipment wholesaling	5044	421420	1	\$35.00	\$0.30
796	Office furniture rental or leasing	7359	532420	7	\$65.00	\$0.66
797	Office furniture stores	5712	442110	1	\$35.00	\$0.30
798	Office furniture wholesaling	5021	421210	1	\$35.00	\$0.30
799	Office help supply services	7363	561320	4	\$50.00	\$0.48
800	Office machine repair and maintenance services (except communication equipment)	7629	811212	2	\$40.00	\$0.36
801	Office machinery and equipment rental or leasing	7359	532420	7	\$65.00	\$0.66

802	Office machines wholesaling	5044	421420	1	\$35.00	\$0.30
803	Office management services	8741	561110	4	\$50.00	\$0.48
804	Office supplies (except furniture, machines) wholesaling	5112	422120	1	\$35.00	\$0.30
805	Office supply stores	5943	453210	2	\$40.00	\$0.36
806	Oil change and lubrication shops, automotive	7549	811191	2	\$40.00	\$0.36
807	Oil, petroleum, bulk stations and terminals	5171	422710	1	\$35.00	\$0.30
808	Oil, petroleum, wholesaling (except bulk stations, terminals)	5172	422720	1	\$35.00	\$0.30
809	Oil, heating, retail	5983	454311	2	\$40.00	\$0.36
810	On-line access service providers	7375	514191	7	\$65.00	\$0.66
811	Oncologists' offices	8011	621111	6	\$60.00	\$0.60
812	Operative builders	1513	233210	8	\$70.00	\$1.65
813	Ophthalmologists' offices	8011	621111	6	\$60.00	\$0.60
814	Optical goods (except cameras) wholesaling	5048	421460	1	\$35.00	\$0.30
815	Optical goods stores (except offices of optometrists)	5995	446130	1	\$35.00	\$0.30
816	Optical scanning services	7389	514210	7	\$65.00	\$0.66
817	Optometrists' offices	8042	621320	6	\$60.00	\$0.60

Orthodontists' offices	Parts and accessories dealers,	621210	6	\$60.00	\$0.60	
819	Orthopedic physicians' offices	8011	621111	6	\$60.00	\$0.60
820	Osteopathic physicians' (except mental health) offices	8011	621111	6	\$60.00	\$0.60
821	Outboard motor dealers, new and used	5551	441222	8	\$125.00	\$1.00
822	Outboard motor repair shops	7699	811490	2	\$40.00	\$0.36
823	Outdoor display advertising services	7312	541850	7	\$65.00	\$0.66
824	Outdoor sporting equipment stores	5941	451110	1	\$35.00	\$0.30
825	Pacemaker monitoring services	8099	621999	6	\$60.00	\$0.60
826	Paging services	4812	513321	8	\$150.00	\$2.50
827	Paint shops, automotive	7532	811121	2	\$40.00	\$0.36
828	Paint stores	5231	444120	2	\$40.00	\$0.36
829	Painter's supplies wholesaling	5198	422950	1	\$35.00	\$0.30
830	Painters (i.e., artists), independent	8999	711510	4	\$50.00	\$0.48
831	Painting, exterior and interior, construction contractors	1721	235210	8	\$70.00	\$1.65
832	Palm reading services - PROHIBITED		812990			
833	0	5093	421930	1	\$35.00	\$0.30
834	Parking garages, lots, automobile	7521	812930	4	\$50.00	\$0.48

835	Parts and accessories dealers, automotive	5531	441310	2	\$40.00	\$0.36
836	Party rental supply centers	7359	532299	7	\$65.00	\$0.66
837	Party shops, convenience stores, liquor stores	5411	445120	1	\$35.00	\$0.30
838	Pathologists', neuropathological, offices	8011	621111	6	\$60.00	\$0.60
839	Patrol services, security	7381	561612	4	\$50.00	\$0.48
840	Pawnshops	5932	522298	8	\$175.00	\$2.50
841	Pay telephone equipment concession operators	7299	812990	4	\$50.00	\$0.48
842	Pay television networks - franchise	4841	513210	8	\$150.00	\$2.50
843	Pediatrician's offices	8011	621111	6	\$60.00	\$0.60
844	Peddlers, direct selling of merchandise (door-to-door, from vehicles, stalls, street vendors)	5963	454390	8	\$175.00	\$1.50
845	Performing arts schools (except academic)	8299	611610	6	\$60.00	\$0.60
846	Personal communication services (PCS), communication carriers	4812	513322	8	\$150.00	\$2.50
847	Pest control services	7342	561710	4	\$50.00	\$0.48
848	Pet boarding services	752	812910	4	\$50.00	\$0.48
849	Pet cemeteries	6553	812220	4	\$50.00	\$0.48
850	Pet grooming services	752	812910	4	\$50.00	\$0.48

	Physicians'					
Pet hospitals	(except mental)	541940	7	\$65.00	\$0.66	
851	742					
852	Pet shops	5999	453910	2	\$40.00	\$0.36
853	Pet supplies (except pet food) wholesaling	5199	422990	1	\$35.00	\$0.30
854	Pet training services	752	812910	4	\$50.00	\$0.48
855	Pharmaceuticals wholesaling	5122	422210	1	\$35.00	\$0.30
856	Pharmacies	5912	446110	1	\$35.00	\$0.30
857	Photocopy supplies wholesaling	5112	422120	1	\$35.00	\$0.30
858	Photocopying machine repair and maintenance services	7629	811212	2	\$40.00	\$0.36
859	Photocopying services	7334	561439	4	\$50.00	\$0.48
860	Photofinishing services, developing	7384	812921	4	\$50.00	\$0.48
861	Photographers, commercial	7335	541922	7	\$65.00	\$0.66
862	Photographers, portraits	7221	541921	7	\$65.00	\$0.66
863	Photographic equipment and supplies wholesaling	5043	421410	1	\$35.00	\$0.30
864	Photographic equipment rental	7359	532210	7	\$65.00	\$0.66
865	Photographic equipment repair shops	7629	811211	2	\$40.00	\$0.36
866	Photographic supply stores	5946	443130	2	\$40.00	\$0.36
867	Photography services, studios	7221	541921	7	\$65.00	\$0.66
868	Physical fitness facilities	7991	713940	4	\$50.00	\$0.48
869	Physical therapy offices	8049	621340	6	\$60.00	\$0.60

870	Physicians' (except mental health) offices	8011	621111	6	\$60.00	\$0.60
871	Physicians' assistants' offices	8049	621399	6	\$60.00	\$0.60
872	Physiotherapists' offices	8049	621340	6	\$60.00	\$0.60
873	Piano rental	7359	532299	7	\$65.00	\$0.66
874	Piano stores	5736	451140	1	\$35.00	\$0.30
875	Picture frame shops, custom	7699	442299	1	\$35.00	\$0.30
876	Picture frames, ready made - retail	5999	453998	2	\$40.00	\$0.36
877	Piece goods wholesaling	5131	422310	1	\$35.00	\$0.30
878	Piece goods stores	5949	451130	1	\$35.00	\$0.30
879	Pier construction	1629	234990	8	\$70.00	\$1.65
880	Pipeline (e.g., gas, oil, sewer, water) construction	1623	234910	8	\$70.00	\$1.65
881	Pizza parlors	5812	722110	1	\$35.00	\$0.30
882	Placement agencies or services, employment	7361	561310	4	\$50.00	\$0.48
883	Plant and shrub maintenance services	783	561730	4	\$50.00	\$0.48
884	Plastic surgeons' offices	8011	621111	6	\$60.00	\$0.60
885	Plastics scrap wholesaling	5093	421930	1	\$35.00	\$0.30
886	Plumbing construction contractors - plumbers	1711	235110	8	\$70.00	\$1.65
887	Plumbing equipment, fixtures, supplies wholesaling	5074	421720	1	\$35.00	\$0.30

Plumbing supply 888 stores	5211	444190	2	\$40.00	\$0.36	
889	Podiatrists' offices	8043	621391	6	\$60.00	\$0.60
890	Polygraph services	7381	561611	4	\$50.00	\$0.48
891	Pool cleaning	7389	561790	4	\$50.00	\$0.48
892	Pool rooms, pool tables (plus \$5.00 stamp per pool table)	7999	713990	8	\$70.00	\$0.65
893	Port facility operation	4491	488310	3	\$45.00	\$0.42
894	Portable toilet renting and/or servicing	7359	562991	4	\$50.00	\$0.48
895	Post office construction	1542	233320	8	\$70.00	\$1.65
896	Poultry dealers	5499	445210	1	\$35.00	\$0.30
897	Power equipment stores, outdoor	5261	444210	2	\$40.00	\$0.36
898	Power line construction	1623	234920	8	\$70.00	\$1.65
899	Power washer rental or leasing	7359	532490	7	\$65.00	\$0.66
900	Power washing building exteriors	7349	561790	4	\$50.00	\$0.48
901	Pre-kindergarten, preschool centers	8351	624410	6	\$60.00	\$0.60
902	Precast concrete product placement construction contractors	1791	235910	8	\$70.00	\$1.65
903	Prefabricated building erection	1522	233220	8	\$70.00	\$1.65
904	Prefabricated building dealers	5211	444190	2	\$40.00	\$0.36
905	Print shops - commercial	2759	323114	3	\$45.00	\$0.42

Private detective services	906	7381	561611	4	\$50.00	\$0.48	
	907	Private schools, elementary or secondary	8211	611110	6	\$60.00	\$0.60
	908	Pro shops (e.g., golf, skiing, tennis)	5941	451110	1	\$35.00	\$0.30
	909	Process server services	7389	541199	7	\$65.00	\$0.66
	910	Proctologist s' offices	8011	621111	6	\$60.00	\$0.60
	911	Produce markets	5431	445230	1	\$35.00	\$0.30
	912	Produce, fresh, wholesaling	5141	422480	1	\$35.00	\$0.30
	913	Programmin g services, custom computer	7371	541511	7	\$65.00	\$0.66
	914	Promoters of events	7941	711310	4	\$50.00	\$0.48
	915	Property manager	6531	531311	7	\$65.00	\$0.66
	916	Prosthetic stores	5999	446199	1	\$35.00	\$0.30
	917	Pruning services, ornamental tree and shrub	783	561730	4	\$50.00	\$0.48
	918	Psychiatric convalesce nt homes or hospitals	8361	623220	6	\$60.00	\$0.60
	919	Psychiatrist s' offices	8011	621112	6	\$60.00	\$0.60
	920	Psychologis ts' offices	8049	621330	6	\$60.00	\$0.60
	921	Public accountant s' (CPAs) offices, certified	8721	541211	7	\$65.00	\$0.66
	922	Public accountant s' (except CPAs) private practices	8721	541219	7	\$65.00	\$0.66
	923	Public relations services	8743	541820	7	\$65.00	\$0.66
	924	Pulpwood wholesaling	5099	421990	1	\$35.00	\$0.30

Pumping cesspools and septic tanks	Ready-mixed concrete	562991	4	\$50.00	\$0.48	
926	Quick printing - duplicating	7334	323114	3	\$45.00	\$0.42
927	Quick-lube shops	7549	811191	2	\$40.00	\$0.36
928	Quotation services, securities	6289	523999	6	\$60.00	\$0.60
929	RV (recreational vehicle) parks	7033	721211	1	\$35.00	\$0.30
930	RV (recreational vehicle) rental or leasing	7519	532120	7	\$65.00	\$0.66
931	RV dealers, new and used	5561	441210	8	\$125.00	\$1.00
932	Racetracks (e.g., automobile, horse)	7948	711212	4	\$50.00	\$0.48
933	Radiation testing laboratories or services	8734	541380	7	\$65.00	\$0.66
934	Radiator repair shops, automotive	7539	811118	2	\$40.00	\$0.36
935	Radio paging services communication carriers	4812	513321	8	\$150.00	\$2.50
936	Radio repair and maintenance services	7622	811211	2	\$40.00	\$0.36
937	Radio stations	4832	513112	7	\$65.00	\$0.66
938	Radioactive waste collecting and/or disposal	4953	562211	4	\$50.00	\$0.48
939	Radiologists' offices	8011	621111	6	\$60.00	\$0.60
940	Radon testing laboratories or services	8734	541380	7	\$65.00	\$0.66
941	Railroads	40	482	8		

942	Ready-mixed concrete manufacturing and distributing	3273	327320	3	\$45.00	\$0.42
943	Real estate rental or leasing	6519	531190	7	\$65.00	\$0.66
944	Real estate agents' or brokers offices	6531	531210	7	\$65.00	\$0.66
945	Real estate appraisal services	6531	531320	7	\$65.00	\$0.66
946	Real estate listing services	6531	531390	7	\$65.00	\$0.66
947	Real estate property managers' offices, commercial	6531	531312	7	\$65.00	\$0.66
948	Real estate property managers' offices, residential	6531	531311	7	\$65.00	\$0.66
949	Real estate rental or leasing of miniwarehouses & self-storage	4225	531130	7	\$65.00	\$0.66
950	Real estate rental or leasing of nonresidential building (except miniwarehouse)	6512	531120	7	\$65.00	\$0.66
951	Real estate rental or leasing of residential building	6513	531110	7	\$65.00	\$0.66
952	Real property (except cemetery lots) development or subdivision	6552	233110	7	\$65.00	\$0.66
953	Recapping tires	7534	326212	3	\$45.00	\$0.42
954	Record stores	5735	451220	1	\$35.00	\$0.30
955	Recording studios, sound	7389	512240	4	\$50.00	\$0.48

Recreational day camps (except instructional)	7999	713990	4	\$50.00	\$0.48	
957	Recreational equipment and supplies (except vehicles) wholesaling	5091	421910	1	\$35.00	\$0.30
958	Recreational goods rental	7999	532292	7	\$65.00	\$0.66
959	Recreational goods stores - retail	5941	451110	1	\$35.00	\$0.30
960	Recreational sports club facilities	7997	713940	4	\$50.00	\$0.48
961	Recreational vehicle (RV) dealers, new and used	5561	441210	8	\$125.00	\$1.00
962	Recreational vehicle (RV) rental or leasing	7519	532120	7	\$65.00	\$0.66
963	Recreational vehicle parks	7033	721211	1	\$35.00	\$0.30
964	Recreational motor vehicle parts and accessories stores	5561	441210	8	\$125.00	\$1.00
965	Recreational vehicles wholesaling	5012	421110	1	\$35.00	\$0.30
966	Recyclable material, junk, wholesaling	5093	421930	8	\$225.00	\$10.00
967	Referral agencies or services, employment	7361	561310	4	\$50.00	\$0.48
968	Refreshment stands, mobile	5963	722330	1	\$35.00	\$0.30
969	Refrigerated warehousing	4222	493120	5	\$55.00	\$0.54
970	Refuse collection services	4212	562111	4	\$50.00	\$0.48

Refuse treatment and disposal, nonhazardous	987 971 4953	562219	4	\$50.00	\$0.48	
	972	8331	624310	6	\$60.00	\$0.60
	973	5942	451211	1	\$35.00	\$0.30
	974	7359	532310	7	\$65.00	\$0.66
	975	7699	811	2	\$40.00	\$0.36
	976	7389	561491	4	\$50.00	\$0.48
	977	7389	561599	4	\$50.00	\$0.48
	978	8052	623110	6	\$60.00	\$0.60
	979	5812	722110	1	\$35.00	\$0.30
	980	7641	811420	2	\$40.00	\$0.36
	981	7993	713990	4	\$50.00	\$0.48
	982	7993	713990	4	\$50.00	\$0.48
	983	7999	713940	4	\$50.00	\$0.48
	984	1761	235610	8	\$70.00	\$1.65
	985	5211	444190	2	\$40.00	\$0.36
	986	5033	421330	1	\$35.00	\$0.30

1008 987	Self-storage and boarding houses	7021	721310	1	\$35.00	\$0.30
988	Rug cleaning services	7217	561740	4	\$50.00	\$0.48
989	Rug stores	5713	442210	1	\$35.00	\$0.30
990	Sailboat dealers, new and used	5551	441222	8	\$125.00	\$1.00
991	Sailboat rental	7999	532292	7	\$65.00	\$0.66
992	Sailing clubs	4493	713930	4	\$50.00	\$0.48
993	Sand, retail	5211	444190	2	\$40.00	\$0.36
994	Sand wholesaling	5032	421320	1	\$35.00	\$0.30
995	Sandwich shops	5812	722211	1	\$35.00	\$0.30
996	Sandwich wholesaling	5149	422490	1	\$35.00	\$0.30
997	Sanitary landfills	4953	562212	4	\$50.00	\$0.48
998	Satellite antenna sales & installation	5731	444112	2	\$40.00	\$0.36
999	Saw repair and maintenanc e	7699	811411	2	\$40.00	\$0.36
1000	Sawmills	2421	321113	3	\$45.00	\$0.42
1001	Schools (see type)	8200	611	6	\$60.00	\$0.60
1002	Seafood (except canned, packaged frozen) wholesaling	5146	422460	1	\$35.00	\$0.30
1003	Seafood markets	5421	445220	1	\$35.00	\$0.30
1004	Secretarial services	7338	561410	4	\$50.00	\$0.48
1005	Securities brokers' offices	6211	523120	6	\$60.00	\$0.60
1006	Security alarm systems sales with installation, maintenanc e, or monitoring services	7382	561621	4	\$50.00	\$0.48
1007	Security guard services	7381	561612	4	\$50.00	\$0.48

1008 1025	Self-storage contractors, installation	4225	531130	7	\$65.00	\$0.66
1009	Septic system constructio n contractors	1711	235110	8	\$70.00	\$1.65
1010	Septic tank cleaning services	7699	562991	4	\$50.00	\$0.48
1011	Service stations, gasoline	5541	447190	1	\$35.00	\$0.30
1012	Sewer cleaning and rodding services	7699	562998	4	\$50.00	\$0.48
1013	Sewer systems	4952	221320	4	\$50.00	\$0.48
1014	Sewing machine stores, household- type	5722	443111	2	\$40.00	\$0.36
1015	Sewing supply stores	5949	451130	1	\$35.00	\$0.30
1016	Shoe repair shops	7251	811430	2	\$40.00	\$0.36
1017	Shoe stores (except bowling, golf, spiked)	5661	448210	2	\$40.00	\$0.36
1018	Shoe stores, specialty sports footwear	5941	451110	1	\$35.00	\$0.30
1019	Shoes wholesaling	5139	422340	1	\$35.00	\$0.30
1020	Shuttle services (except employee bus)	4119	485999	3	\$45.00	\$0.42
1021	Siding constructio n contractors	1761	235610	8	\$70.00	\$1.65
1022	Siding dealers	5033	444190	2	\$40.00	\$0.36
1023	Sightseeing boat operation	4489	487210	3	\$45.00	\$0.42
1024	Sightseeing bus operation	4119	487110	3	\$45.00	\$0.42

1025 1044	Consumer Electronics, Installation (on buildings)	1799	235990	8	\$70.00	\$1.65
1026	Sign erection (i.e., highway, street) contractors	1611	234110	8	\$70.00	\$1.65
1027	Sign lettering and painting services	7389	541890	7	\$65.00	\$0.66
1028	Small loan companies	6141	522291	6	\$60.00	\$0.60
1029	Snack bars, soda fountains, fixed location	5812	722213	1	\$35.00	\$0.30
1030	Snack stands, mobile	5963	722330	1	\$35.00	\$0.30
1031	Soft drinks wholesaling	5149	422490	1	\$35.00	\$0.30
1032	Souvenir shops	5947	453220	2	\$40.00	\$0.36
1033	Spa - health club	7991	713940	4	\$50.00	\$0.48
1034	Speech therapists' offices	8049	621340	6	\$60.00	\$0.60
1035	Sporting goods rental	7999	532292	7	\$65.00	\$0.66
1036	Sporting goods stores	5941	451110	1	\$35.00	\$0.30
1037	Sports event managers, promoters	7941	711310	4	\$50.00	\$0.48
1038	Sports figures' agents or managers	7941	711410	4	\$50.00	\$0.48
1039	Stationery stores	5943	453210	2	\$40.00	\$0.36
1040	Stationery supplies wholesaling	5112	422120	1	\$35.00	\$0.30
1041	Steak houses	5812	722110	1	\$35.00	\$0.30
1042	Steel wholesaling	5051	421510	1	\$35.00	\$0.30
1043	Stenographic services	7338	561410	4	\$50.00	\$0.48

1060	Swimming						
1044	Electronic Stores (audio, video, communications, misc.)	5731	443112	2	\$40.00	\$0.36	
1045	Stevedoring services	4491	488320	3	\$45.00	\$0.42	
1046	Stock brokers' offices	6211	523120	6	\$60.00	\$0.60	
1047	Street vendors (except food)	5963	454390	8	\$175.00	\$1.50	
1048	Street vendors, food	5963	722330	1	\$35.00	\$0.30	
1049	Supermarkets	5411	445110	1	\$35.00	\$0.30	
1050	Superstores (food and general merchandise)	5399	452910	2	\$40.00	\$0.36	
1051	Surgeons' (except dental) offices	8011	621111	6	\$60.00	\$0.60	
1052	Surgeons' offices, veterinary	742	541940	7	\$65.00	\$0.66	
1053	Surgeons', dental, offices	8021	621210	6	\$60.00	\$0.60	
1054	Surgical supplies wholesaling	5047	421450	1	\$35.00	\$0.30	
1055	Surveying and mapping services (except geophysical)	8713	541370	7	\$65.00	\$0.66	
1056	Surveying equipment and supplies wholesaling	5049	421490	1	\$35.00	\$0.30	
1057	Surveying services, geophysical	8713	541360	7	\$65.00	\$0.66	
1058	Swimming instruction	7999	611620	6	\$60.00	\$0.60	
1059	Swimming pool cleaning and maintenance	7389	561790	4	\$50.00	\$0.48	

1060	Swimming pool equipment rental or contractors	1799	235990	8	\$70.00	\$1.65
1061	Swimming pool supply stores	5999	453998	2	\$40.00	\$0.36
1062	Swimming pools and equipment wholesaling	5091	421910	1	\$35.00	\$0.30
1063	T-shirt shops, custom printed	5699	448190	2	\$40.00	\$0.36
1064	Tackle shops (fishing)	5941	451110	1	\$35.00	\$0.30
1065	Tailor shops, alterations only	7219	811490	2	\$40.00	\$0.36
1066	Take out eating places	5812	722211	1	\$35.00	\$0.30
1067	Tanning salons	7299	812199	4	\$50.00	\$0.48
1068	Tapes, prerecorded, audio or video, wholesaling	5099	421990	1	\$35.00	\$0.30
1069	Taverns (i.e., drinking places)	5813	722410	8	\$125.00	\$2.00
1070	Tax collection services on a contract or fee basis	7322	561440	4	\$50.00	\$0.48
1071	Tax return preparation services	7291	541213	7	\$65.00	\$0.66
1072	Taxicab services	4121	485310	3	\$45.00	\$0.42
1073	Taxidermists, independent	7699	711510	4	\$50.00	\$0.48
1074	Telecommunications carriers, cellular telephone	4812	513322	8	\$150.00	\$2.50
1075	Telecommunications carriers, wired	4813	513310	8	\$150.00	\$2.50

1091 1076	Telephone stations equipment rental or leasing	7359	532490	7	\$65.00	\$0.66
1077	Telecommu nications line constructio n (e.g., telephone, telegraph)	1623	234920	8	\$70.00	\$1.65
1078	Telecommu nications managemen t consulting services	8748	541618	7	\$65.00	\$0.66
1079	Telecommu nications networks, wired	4813	513310	8	\$150.00	\$2.50
1080	Telecommu nications resellers	4812	513330	8	\$150.00	\$2.50
1081	Telecommu nications wiring installation contractors	1731	235310	8	\$70.00	\$1.65
1082	Telegram services	4822	513310	8	\$150.00	\$2.50
1083	Telemarket ing bureaus	7389	561422	4	\$50.00	\$0.48
1084	Telephone answering services	7389	561421	4	\$50.00	\$0.48
1085	Telephone billing & collection services	7389	561499	4	\$50.00	\$0.48
1086	Telephone directory distribution services, door-to-door	7389	541870	7	\$65.00	\$0.66
1087	Telephone directory publishers	2741	511140	6	\$60.00	\$0.60
1088	Telephone equipment repair and maintenanc e services	7629	811213	2	\$40.00	\$0.36
1089	Telephone equipment wholesaling	5065	421690	1	\$35.00	\$0.30
1090	Telephone solicitation services on a contract or fee basis	7389	561422	4	\$50.00	\$0.48

1091 1109	Telephone agencies, (including, computer)	5999	443112	2	\$40.00	\$0.36
1092	Television advertising representatives	7313	541840	7	\$65.00	\$0.66
1093	Television and radio stores	5731	443112	2	\$40.00	\$0.36
1094	Television broadcasting stations	4833	513120	7	\$65.00	\$0.66
1095	Television guide publishers	2721	511120	6	\$60.00	\$0.60
1096	Television operations, closed circuit	4841	513220	8	\$150.00	\$2.50
1097	Television rental	7359	532210	7	\$65.00	\$0.66
1098	Television repair services	7622	811211	2	\$40.00	\$0.36
1099	Temporary employment services	7363	561320	4	\$50.00	\$0.48
1100	Tennis club facilities	7997	713940	4	\$50.00	\$0.48
1101	Termite control services	7342	561710	4	\$50.00	\$0.48
1102	Textile mills	2200	313210	3	\$45.00	\$0.42
1103	Textiles wholesaling	5131	422310	1	\$35.00	\$0.30
1104	Theaters, live theatrical production	7922	711110	4	\$50.00	\$0.48
1105	Theaters, motion picture	7832	512131	4	\$50.00	\$0.48
1106	Theatrical production managers, organizers, promoters	7922	711310	4	\$50.00	\$0.48
1107	Theme parks, amusement	7996	713110	4	\$50.00	\$0.48
1108	Thrift shops, used merchandise	5932	453310	2	\$40.00	\$0.36

1126	Ticket agencies, amusement,						
1109	sports, theatrical, travel	7922	561599	4	\$50.00	\$0.48	
1110	Tile stores, ceramic	5211	444190	2	\$40.00	\$0.36	
1111	Timber and timber products (except lumber) wholesaling	5099	421990	1	\$35.00	\$0.30	
1112	Timber valuation	851	115310	4	\$50.00	\$0.48	
1113	Timber, structural, treating	2491	321114	3	\$45.00	\$0.42	
1114	Time share exchange services, condominium	7389	561599	4	\$50.00	\$0.48	
1115	Tire dealers, automotive	5531	441320	2	\$40.00	\$0.36	
1116	Tire repair shops (except retreading), automotive	7534	811198	2	\$40.00	\$0.36	
1117	Tire retreading, recapping or rebuilding	7534	326212	3	\$45.00	\$0.42	
1118	Tires, motor vehicle, wholesaling	5014	421130	1	\$35.00	\$0.30	
1119	Title companies, real estate, abstract	6541	541191	7	\$65.00	\$0.66	
1120	Title insurance carriers, real estate, direct	6361	524127	8			
1121	Tobacco products wholesaling	5194	422940	1	\$35.00	\$0.30	
1122	Tobacco stores	5993	453991	2	\$40.00	\$0.36	
1123	Toner cartridges rebuilding	3861	325992	3	\$45.00	\$0.42	
1124	Tour bus, scenic and sightseeing, operation	4119	487110	3	\$45.00	\$0.42	
1125	Tour operators	4725	561520	4	\$50.00	\$0.48	

1126 1143	Tourist guide services	7999	713990	4	\$50.00	\$0.48
1127	Tourist homes	7011	721199	1	\$35.00	\$0.30
1128	Towel supply services	7213	812331	4	\$50.00	\$0.48
1129	Towing services, motor vehicle	7549	488410	3	\$45.00	\$0.42
1130	Toxic material removal contractors	1799	562910	4	\$50.00	\$0.48
1131	Toy stores	5945	451120	1	\$35.00	\$0.30
1132	Tractor, farm or constructio n equipment repair and maintenanc e	7699	811310	2	\$40.00	\$0.36
1133	Tractor, farm or garden, rental or leasing	7359	532490	7	\$65.00	\$0.66
1134	Tractors, lawn and garden repair and maintenanc e services	7699	811411	2	\$40.00	\$0.36
1135	Trade show managers, organizers, promoters	7389	561920	4	\$50.00	\$0.48
1136	Trailer park or court, residential	6515	531190	7	\$65.00	\$0.66
1137	Trailer rental or leasing	7519	532120	7	\$65.00	\$0.66
1138	Transmissio n repair shops, automotive	7537	811113	2	\$40.00	\$0.36
1139	Trash collection services	4212	562111	4	\$50.00	\$0.48
1140	Travel agencies	4724	561510	4	\$50.00	\$0.48
1141	Travel trailer campsites	7033	721211	1	\$35.00	\$0.30
1142	Travel trailer dealers, new and used	5561	441210	8	\$125.00	\$1.00

1162	Upholstery services, planting,						
1143	trimming, removal	783	561730	4	\$50.00	\$0.48	
1144	Trophy shops	5999	453998	2	\$40.00	\$0.36	
1145	Truck rental or leasing	7513	532120	7	\$65.00	\$0.66	
1146	Truck repair shops, general	7538	811111	2	\$40.00	\$0.36	
1147	Truck stops	5541	447190	1	\$35.00	\$0.30	
1148	Trucking terminals, independently operated	4231	488490	3	\$45.00	\$0.42	
1149	Tune-up shops, automotive	7538	811118	2	\$40.00	\$0.36	
1150	Tuning and repair of musical instruments	7699	811490	2	\$40.00	\$0.36	
1151	Tuxedo rental	7299	532220	7	\$65.00	\$0.66	
1152	Typing services	7338	561410	4	\$50.00	\$0.48	
1153	Ultrasound imaging centers	8071	621512	6	\$60.00	\$0.60	
1154	Underground tank removal construction contractors	1795	235940	8	\$70.00	\$1.65	
1155	Undertaker services	7261	812210	4	\$50.00	\$0.48	
1156	Uniform supply services	7213	812331	4	\$50.00	\$0.48	
1157	Uniform stores (except athletic)	5699	448190	2	\$40.00	\$0.36	
1158	Uniform stores, athletic	5941	451110	1	\$35.00	\$0.30	
1159	Unisex hair stylist shops	7231	812112	4	\$50.00	\$0.48	
1160	Upholstery (except motor vehicle) repair services	7641	811420	2	\$40.00	\$0.36	
1161	Upholstery cleaning services	7217	561740	4	\$50.00	\$0.48	

1162	Upholstery materials stores	5714	451130	1	\$35.00	\$0.30
1163	Upholstery shops, automotive	7532	811121	2	\$40.00	\$0.36
1164	Urologists' offices	8011	621111	6	\$60.00	\$0.60
1165	Used car dealers	5521	441120	8	\$75.00	\$0.50
1166	Used cars wholesaling	5012	421110	1	\$35.00	\$0.30
1167	Used merchandise stores (except pawnshops)	5932	453310	2	\$40.00	\$0.36
1168	Used parts, motor vehicle, wholesaling	5015	421140	1	\$35.00	\$0.30
1169	Vacation camps	7032	721214	1	\$35.00	\$0.30
1170	Vacuum cleaner stores, household-type	5722	443111	2	\$40.00	\$0.36
1171	Variety stores	5331	452990	2	\$40.00	\$0.36
1172	Vegetable markets	5431	445230	1	\$35.00	\$0.30
1173	Vegetables, fresh, wholesaling	5148	422480	1	\$35.00	\$0.30
1174	Vending machine merchandisers, sale of products	5962	454210	2	\$40.00	\$0.36
1175	Veterinary services	742	541940	7	\$65.00	\$0.66
1176	Video cassette recorder (VCR) repair services	7622	811211	2	\$40.00	\$0.36
1177	Video game arcades (except gambling) (plus 12.50 per machine)	7993	713120	8	\$70.00	\$0.65
1178	Video poker, gambling PROHIBITED	7993	713290	8		
1179	Video recorder rental	7359	532210	1	\$35.00	\$0.30

	Waste						
Video tape rental stores	collection, treatment and disposal through a	7841	532230	1	\$35.00	\$0.30	
1180							
1194	Video tape rental stores		5735	451220	1	\$35.00	\$0.30
1181							
1182	Video taping services, special events		7221	541921	7	\$65.00	\$0.66
1183	Vitamin stores		5499	446191	1	\$35.00	\$0.30
1184	Voice mailbox services		7389	561421	4	\$50.00	\$0.48
1185	Voice pathologists' offices		8049	621340	6	\$60.00	\$0.60
1186	Wall covering or removal construction contractors		1721	235210	8	\$70.00	\$1.65
1187	Wallpaper and wall coverings stores		5231	444120	2	\$40.00	\$0.36
1188	Warehousing and storage, general merchandise		4225	493110	5	\$55.00	\$0.54
1189	Warehousing, farm products (except refrigerated)		4221	493130	5	\$55.00	\$0.54
1190	Warehousing, refrigerated		4222	493120	5	\$55.00	\$0.54
1191	Warehousing, self storage, miniwarehouses		4225	531130	7	\$65.00	\$0.66
1192	Waste collection services, hazardous		4212	562112	4	\$50.00	\$0.48
1193	Waste collection services, nonhazardous solid		4212	562111	4	\$50.00	\$0.48

1207 1194	Waste collection and recycling, services disposal through a sewer system	4952	221320	4	\$50.00	\$0.48
1195	Waste (except sewage) treatment facilities,	4953	562213	4	\$50.00	\$0.48
1196	Watch repair shops without retailing new watches	7631	811490	2	\$40.00	\$0.36
1197	Watch shops	5944	448310	2	\$40.00	\$0.36
1198	Water heater repair and maintenance services	7629	811412	2	\$40.00	\$0.36
1199	Water main and line construction	1623	234910	8	\$70.00	\$1.65
1200	Water ski rental	7999	532292	7	\$65.00	\$0.66
1201	Water softener services	7399	561990	4	\$50.00	\$0.48
1202	Water supply systems	4941	221310	4	\$50.00	\$0.48
1203	Water well drilling construction contractors	1781	235810	8	\$70.00	\$1.65
1204	Water, bottled (except water treating), wholesaling	5149	422490	1	\$35.00	\$0.30
1205	Wedding chapels (except churches), wedding planning	7299	812990	4	\$50.00	\$0.48
1206	Wedding photography services	7221	541921	7	\$65.00	\$0.66

1207	Weed products and fertilizers, services (except crop)	782	561730	4	\$50.00	\$0.48
1208	Weight loss centers, non-medical	7299	812191	4	\$50.00	\$0.48
1209	Weight training centers	7991	713940	4	\$50.00	\$0.48
1210	Welding repair services	7692	811310	2	\$40.00	\$0.36
1211	Wharf construction	1629	234990	8	\$70.00	\$1.65
1212	Wharf operation	4491	488310	3	\$45.00	\$0.42
1213	Wheel alignment shops, automotive	7539	811118	2	\$40.00	\$0.36
1214	Wheel chair rental	7352	532291	7	\$65.00	\$0.66
1215	Wholesale - Durable goods	5099	421	1	\$35.00	\$0.30
1216	Wholesale - Nondurable goods	5199	422	1	\$35.00	\$0.30
1217	Wig and hairpiece stores	5699	448150	2	\$40.00	\$0.36
1218	Wigs wholesaling	5199	422990	2	\$40.00	\$0.36
1219	Window cleaning services	7349	561720	4	\$50.00	\$0.48
1220	Window shade repair and maintenance shops	7699	811490	2	\$40.00	\$0.36
1221	Window stores	5211	444190	2	\$40.00	\$0.36
1222	Window tinting, automotive	7549	811122	2	\$40.00	\$0.36
1223	Window treatment stores	5714	442291	1	\$35.00	\$0.30
1224	Wire services (telemarketing services), floral	7389	561422	4	\$50.00	\$0.48

1239	Street peddlers (except peddlers, food, shavings, ties)	5099	421990	1	\$35.00	\$0.30
1225	wholesaling					
1226	Word processing services	7338	561410	4	\$50.00	\$0.48
1227	Wrecker services (towing services), motor vehicle	7549	488410	3	\$45.00	\$0.42
1228	Wrecking, buildings or other structures, construction contractors	1795	235940	8	\$70.00	\$1.65
1229	X-ray inspection services	8734	541380	7	\$65.00	\$0.66
1230	X-ray laboratories, medical or dental	8071	621512	6	\$60.00	\$0.60
1231	X-ray machines and parts, medical and dental, wholesaling	5047	421450	1	\$35.00	\$0.30
1232	Yacht basins, operation	4493	713930	4	\$50.00	\$0.48
1233	Yacht clubs	7997	713930	4	\$50.00	\$0.48
1234	Yacht rental without crew	7999	532292	7	\$65.00	\$0.66
1235	Yard goods, textile wholesaling	5131	422310	1	\$35.00	\$0.30
1236	Zoos, aquariums, wild animal parks	8422	712130	4	\$50.00	\$0.48
1237	Public Administration, General Governmental Services	92	9211	1	\$35.00	\$0.30
1238	Retailers, Non-store (except peddlers)	5999	454	2	\$40.00	\$0.36

1239	Street vendors (except food) [SEASONAL]	5963	454390	8	\$130.00	\$1.00
1240	Peddlers, direct selling of merchandise (door-to-door, from vehicles, stalls, street vendors) [SEASONAL]	5963	454390	8	\$130.00	\$1.00
1241	House-to-house direct selling [SEASONAL]	5963	454390	8	\$130.00	\$1.00
1242	Canvassers (door-to-door), direct retail sale of merchandise [SEASONAL]	5963	454390	8	\$130.00	\$1.00
1243	Direct selling of merchandise (door-to-door, vehicles, stalls, street vendors) [SEASONAL]	5963	454390	8	\$130.00	\$1.00
1244	Magazine, sales or subscriptions, door-to-door [SEASONAL]	5963	454390	8	\$130.00	\$1.00