DEPARTMENT OF REVENUE SERVICES STATE OF CONNECTICUT

25 Sigourney Street Hartford CT 06106-5032

(Rev. 12/01)

FORM CT-NAICS



NAICS Codes for Principal Business Activity for Connecticut Tax Purposes

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

Agriculture, Forestry, Fishing and Hunting

Crop Production

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

Animal Production

Beef Cattle Ranching and Farming 112111 112112 Cattle Feedlots Dairy Cattle and Milk Production 112120 112210 Hog and Pig Farming Poultry and Egg Production 112300 112400 Sheep and Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production

Forestry and Logging

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

Fishing, Hunting and Trapping

114110 Fishing

114210 Hunting and Trapping

Support Activities For Agriculture and **Forestry**

115110 Support Activities For Crop Production (including cotton ginning, soil preparation, planting & cultivating) Support Activities For Animal 115210

Production

115310 Support Activities For Forestry

Mining

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

Utilities

221100 Electric Power Generation, Transmission and Distribution 221210 Natural Gas Distribution Water, Sewage and Other Systems 221300

Construction

233110

Building, Developing, and General Contracting

Land Subdivision and Land Development 233200 Residential Building Construction 233300 Nonresidential Building Construction

Heavy Construction

Highway, Street, Bridge, and Tunnel 234100 Construction

Conditioning Contractors

Other Heavy Construction 234900

Special Trade Contractors 235110 Plumbing, Heating, and Air-

Painting and Wall Covering 235210 Contractors 235310 **Electrical Contractors** 235400 Masonry, Drywall, Insulation, and Tile Contractors 235500 Carpentry and Floor Contractors 235610 Roofing, Siding, and Sheet Metal Contractors Concrete Contractors 235710 235810 Water Well Drilling Contractors

Other Special Trade Contractors

Manufacturing **Food Manufacturing**

235900

Animal Food Manufacturing 311110 311200 Grain and Oilseed Milling Sugar and Confectionery Product 311300 Manufacturing Fruit and Vegetable Preserving and 311400 Specialty Food Manufacturing 311500 **Dairy Product Manufacturing** 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation and Packaging 311800 Bakeries and Tortilla Manufacturing 311900 Other Food Manufacturing (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

312120 **Breweries** 312130 Wineries 312140 Distilleries

Soft Drink and Ice Manufacturing

312200 Tobacco Manufacturing

312110

Textile Mills and Textile Product Mills

313000 Textile Mills

314000 Textile Product Mills

Apparel

Apparel Manufacturing

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

Leather and Allied Product Manufacturing

316110 Leather and Hide Tanning and Finishina 316210 Footwear Manufacturing (including rubber & plastics) 316990 Other Leather and Allied Product

Manufacturing **Wood Product Manufacturing**

321110 Sawmills and Wood Preservation 321210 Veneer, Plywood, and Engineered Wood Product Manufacturing Other Wood Product Manufacturing 321900

Paper Manufacturing

Pulp, Paper, and Paperboard Mills 322100 322200 Converted Paper Product Manufacturing

Printing and Related Support Activities

323100 Printing and Related Support Activities

Petroleum and Coal Products Manufacturing

324110 Petroleum Refineries (including integrated) Asphalt Paving, Roofing, and 324120 Saturated Materials Manufacturing Other Petroleum and Coal Products 324190 Manufacturing

Chemical Manufacturing Basic Chemical Manufacturing

325100

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

Plastics and Rubber Products Manufacturing

326100 Plastics Product Manufacturing 326200 **Rubber Product Manufacturing**

Nonmetallic Mineral Product Manufacturing

Clay Product and Refractory 327100 Manufacturing 327210 Glass and Glass Product Manufacturing 327300 Cement and Concrete Product

Manufacturing 327400 Lime and Gypsum Product Manufacturing

Other Nonmetallic Mineral Product 327900 Manufacturing

Primary Metal Manufacturing

331110 Iron and Steel Mills and Ferroalloy Manufacturing

Steel Product Manufacturing From 331200 Purchased Steel

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331310	Alumina and Aluminum Production and Processing	Furnitur Manufac	e and Related Product cturing	Furnitur 442110	re and Home Furnishings Stores Furniture Stores
331400	Nonferrous Metal (except aluminum) Production and Processing	337000	Furniture and Related Product Manufacturing	442210 442291	Floor Covering Stores Window Treatment Stores
331500	Foundries	Missolla	neous Manufacturing	442299	All Other Home Furnishings Stores
Fabrica	ted Metal Product Manufacturing	339110	Medical Equipment and Supplies	Electron	nics and Appliance Stores
332110	Forging and Stamping		Manufacturing	443111	Household Appliance Stores
332210	Cutlery and Handtool Manufacturing	339900	Other Miscellaneous Manufacturing	443112	Radio, Television, and Other
332300	Architectural and Structural Metals			440400	Electronics Stores
000400	Manufacturing	Wholes	sale Trade	443120	Computer and Software Stores
332400	Boiler, Tank, and Shipping Container Manufacturing		ale Trade, Durable Goods	443130	Camera and Photographic Supplies Stores
332510	Hardware Manufacturing	421100	Motor Vehicle and Motor Vehicle Parts	Duilding	
332610	Spring and Wire Product		and Supplies Wholesalers	Supplie	Material and Garden Equipment and Spealers
	Manufacturing	421200	Furniture and Home Furnishing	444110	Home Centers
332700	Machine Shops; Turned Product; and	421300	Wholesalers Lumber and Other Construction	444120	Paint and Wallpaper Stores
332810	Screw, Nut, and Bolt Manufacturing Coating, Engraving, Heat Treating,	421000	Materials Wholesalers	444130	Hardware Stores
332010	and Allied Activities	421400	Professional and Commercial	444190	Other Building Material Dealers
332900	Other Fabricated Metal Product		Equipment and Supplies Wholesalers	444200	Lawn and Garden Equipment and Supplies Stores
	Manufacturing	421500	Metal and Mineral (except petroleum)		• •
Machine	ery Manufacturing	421600	Wholesalers Electrical Goods Wholesalers	445110	d Beverage Stores Supermarkets and Other Grocery
333100	Agriculture, Construction, and Mining	421700	Hardware, and Plumbing and Heating	1 443110	(except convenience) Stores
	Machinery Manufacturing	121700	Equipment and Supplies Wholesalers	445120	Convenience Stores
333200 333310	Industrial Machinery Manufacturing Commercial and Service Industry	421800	Machinery, Equipment, and Supplies	445210	Meat Markets
333310	Machinery Manufacturing		Wholesalers	445220	Fish and Seafood Markets
333410	Ventilation, Heating, Air-Conditioning,	421910	Sporting and Recreational Goods and Supplies Wholesalers	445230 445291	Fruit and Vegetable Markets Baked Goods Stores
	and Commercial Refrigeration	421920	Toy and Hobby Goods and Supplies	445292	Confectionery and Nut Stores
	Equipment Manufacturing	421020	Wholesalers	445299	All Other Specialty Food Stores
333510	Metalworking Machinery Manufacturing	421930	Recyclable Material Wholesalers	445310	Beer, Wine, and Liquor Stores
333610	Engine, Turbine, and Power	421940	Jewelry, Watch, Precious Stone, and	Health a	nd Personal Care Stores
	Transmission Equipment	421990	Precious Metal Wholesalers Other Miscellaneous Durable Goods	446110	Pharmacies and Drug Stores
	Manufacturing	421990	Wholesalers	446120	Cosmetics, Beauty Supplies, and
333900	Other General Purpose Machinery	Wholes	ale Trade, Nondurable Goods	446130	Perfume Stores Optical Goods Stores
	Manufacturing	422100	Paper and Paper Product	446190	Other Health and Personal Care
•	ter and Electronic Product		Wholesalers		Stores
Manufa 334110	Computer and Peripheral Equipment	422210	Drugs and Druggists' Sundries	Gasoline	e Stations
004110	Manufacturing	400000	Wholesalers	447100	Gasoline Stations (including
334200	Communications Equipment	422300	Apparel, Piece Goods, and Notions Wholesalers		convenience stores with gas)
	Manufacturing	422400	Grocery and Related Product		g and Clothing Accessories Stores
334310	Audio and Video Equipment		Wholesalers		Men's Clothing Stores
334410	Manufacturing Semiconductor and Other Electronic	422500	Farm Product Raw Material		Women's Clothing Stores Children's and Infants' Clothing
	Component Manufacturing	422600	Wholesalers Chemical and Allied Products	110100	Stores
334500	Navigational, Measuring,	422000	Wholesalers	448140	Family Clothing Stores
	Electromedical, and Control	422700	Petroleum and Petroleum Products	448150	Clothing Accessories Stores
004610	Instruments Manufacturing Manufacturing and Reproducing		Wholesalers	448190	Other Clothing Stores
334610	Magnetic and Optical Media	422800	Beer, Wine, and Distilled Alcoholic	448210 448310	Shoe Stores Jewelry Stores
Flactric	al Equipment, Appliance, and	422910	Beverage Wholesalers Farm Supplies Wholesalers	448320	Luggage and Leather Goods Stores
	nent Manufacturing	422920	Book, Periodical, and Newspaper	Sporting	Goods, Hobby, Book, and Music
335100	<u> </u>		Wholesalers	Stores	, , . <u></u>
	Manufacturing	422930	Flower, Nursery Stock, and Florists'	451110	Sporting Goods Stores
335200	Household Appliance Manufacturing	400040	Supplies Wholesalers	451120	Hobby, Toy, and Game Stores
335310 335900	Electrical Equipment Manufacturing Other Electrical Equipment and	422940	Tobacco and Tobacco Product Wholesalers	451130	Sewing, Needlework, and Piece Goods Stores
000000	Component Manufacturing	422950	Paint, Varnish, and Supplies	451140	Musical Instrument and Supplies
Transpo	ortation Equipment Manufacturing		Wholesalers		Stores
336100	Motor Vehicle Manufacturing	422990	Other Miscellaneous Nondurable	451211	Book Stores
336210	Motor Vehicle Body and Trailer		Goods Wholesalers	451212	News Dealers and Newsstands Proceeded Tape Compact Disc, and
200000	Manufacturing			451220	Prerecorded Tape, Compact Disc, and Record Stores
336300 Motor Vehicle Parts Manufacturing 336410 Aerospace Product and Parts		1	Retail Trade		Merchandise Stores
550410	Manufacturing	I	ehicle and Parts Dealers	452110	Department Stores
336510	Railroad Rolling Stock Manufacturing	441110 441120	New Car Dealers Used Car Dealers	452900	Other General Merchandise Stores
336610	Ship and Boat Building	441210	Recreational Vehicle Dealers	Miscella	neous Store Retailers
336990	Other Transportation Equipment	441221	Motorcycle Dealers	453110	Florists
	Manufacturing	441222	Boat Dealers	453210	Office Supplies and Stationery Stores
		441229	All Other Motor Vehicle Dealers Automotive Parts, Accessories, and	453220	Gift, Novelty, and Souvenir Stores
		. 441.300	ATTRIBUTE PARE ACCRESORIAS AND		

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Tire Stores

Automotive Parts, Accessories, and

441300

453910	Pet and Pet Supplies Stores	Publishi	ng Industries		Vehicles
453920	Art Dealers	511110	Newspaper Publishers	525100	Insurance and Employee Benefit
453930	Manufactured (Mobile) Home Dealers	511120	Periodical Publishers		Funds
453990	All Other Miscellaneous Store	511130	Book Publishers	525910	Open-End Investment Funds
	Retailers (including tobacco, candle &	511140	Database and Directory Publishers	525920	Trusts, Estates, and Agency
	trophy shops)	511190	Other Publishers		Accounts
Nonotor	e Retailers	511210	Software Publishers	525930	Real Estate Investment Trusts
				525990	Other Financial Vehicles
454110	Electronic Shopping and Mail-Order		Picture and Sound Recording	02000	
454010	Houses	Industri			
454210	Vending Machine Operators	512100	Motion Picture and Video Industries	Real Es	state and Rental and Leasing
454311	Heating Oil Dealers		(except video rental)	Real Est	tate
454312	Liquefied Petroleum Gas (Bottled	512200	Sound Recording Industries	531110	Lessors of Residential Buildings and
45.404.0	Gas) Dealers	Broadca	sting and Telecommunications		Dwellings
454319	Other Fuel Dealers		Radio and Television Broadcasting	531120	Lessors of Nonresidential Buildings
454390	Other Direct Selling Establishments	513200	Cable Networks and Program		(except miniwarehouses)
	(including door-to-door retailing,		Distribution	531130	Lessors of Miniwarehouses and Self-
	frozen food plan providers, party plan	513300	Telecommunications (including		Storage Units
	merchandisers, & coffee-break	0.0000	paging, cellular, satellite, & other	531190	Lessors of Other Real Estate Property
	service providers)		telecommunications)	531210	Offices of Real Estate Agents and
			,	001210	Brokers
_			ion Services and Data Processing	531310	Real Estate Property Managers
	ortation and Warehousing	Services		531320	Offices of Real Estate Appraisers
	and Water Transportation	514100	Information Services (including news	531320	Offices of Real Estate Appraisers Other Activities Related To Real
	Air Transportation		syndicates, libraries, & on-line	1 231390	Estate
482110	Rail Transportation		information services)		
483000	Water Transportation	514210	Data Processing Services	Rental a	and Leasing Services
Truck Tr	ransportation			532100	Automotive Equipment Rental and
484110	•				Leasing
484120		Finance	e and Insurance	532210	Consumer Electronics and Appliances
404120	Distance		ory Credit Intermediation		Rental
404000			Commercial Banking	532220	Formal Wear and Costume Rental
484200	Specialized Freight Trucking	522120	<u> </u>	532230	Video Tape and Disc Rental
Transit a	and Ground Passenger	522130	Credit Unions	532290	Other Consumer Goods Rental
Transpo	ortation	522190	Other Depository Credit	532310	General Rental Centers
485110	Urban Transit Systems	322190	Intermediation	532400	Commercial and Industrial Machinery
485210	Interurban and Rural Bus				and Equipment Rental and Leasing
	Transportation	Nondep	ository Credit Intermediation	l .	• • •
485310	Taxi Service	522210	Credit Card Issuing		of Nonfinancial Intangible Assets
485320	Limousine Service	522220	Sales Financing		Copyrighted Works)
485410	School and Employee Bus	522291	Consumer Lending	533110	Lessors of Nonfinancial Intangible
.000	Transportation	522292	Real Estate Credit (including		Assets (except copyrighted works)
485510	Charter Bus Industry		mortgage bankers & originators)		
485990	Other Transit and Ground Passenger	522293	International Trade Financing		
100000	Transportation	522294	Secondary Market Financing	Profess	sional, Scientific, and Technical
		522298	All Other Nondepository Credit	Service	
•	Transportation	022200	Intermediation	Legal S	
486000	Pipeline Transportation			_	Offices of Lawyers
Scenic a	and Sightseeing Transportation		s Related To Credit Intermediation	I .	Other Legal Services
	Scenic and Sightseeing	522300	Activities Related To Credit		· •
107000	Transportation		Intermediation (including loan		ting, Tax Preparation, Bookkeeping,
_	•		brokers)		roll Services
	Activities For Transportation	Securitie	es, Commodity Contracts, and Other	541211	Offices of Certified Public
488100	Support Activities For Air		I Investments and Related Activities		Accountants
	Transportation	523110	Investment Banking and Securities	541213	Tax Preparation Services
488210	Support Activities For Rail	320110	Dealing	541214	Payroll Services
	Transportation	523120	Securities Brokerage	541219	Other Accounting Services
488300	Support Activities For Water	523120		A walaita	
	Transportation	523140	Commodity Contracts Dealing		ctural, Engineering, and Related
488410	Motor Vehicle Towing		Commodity Contracts Brokerage	Services	
488490	Other Support Activities For Road	523210	Securities and Commodity Exchanges	541310	
	Transportation	523900	Other Financial Investment Activities	541320	Landscape Architectural Services
488510	Freight Transportation Arrangement		(including portfolio management &	541330	Engineering Services
488990	Other Support Activities For		investment advice)	541340	Drafting Services
	Transportation	Insuran	ce Carriers and Related Activities	541350	Building Inspection Services
•		524140	Direct Life, Health, & Medical	541360	Geophysical Surveying and Mapping
	s and Messengers		Insurance & Reinsurance Carriers		Services
492110		524150	Direct Insurance & Reinsurance	541370	Surveying and Mapping (except
492210	Local Messengers and Local Delivery	0200	(except life, health & medical) Carriers		geophysical) Services
Wareho	using and Storage	524210	Insurance Agencies and Brokerages	541380	Testing Laboratories
	Warehousing and Storage (except	524210	Other Insurance Related Activities	Speciali	zed Design Services
	lessors of miniwarehouses & self-	027230	Caror modifico Ficialed Activities	541400	
	storage units)			341400	
	5.5.4go 41.110,	İ		1	(including interior, industrial, graphic,
				I .	
					& fashion design)

Information

Publishing Industries

Funds, Trusts, and Other Financial

Vehicles

453310 Used Merchandise Stores

453910 Pet and Pet Supplies Stores

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Comput	er Systems Design and Related	
Service	s	
541511	Custom Computer Programming	

Services 541512 Computer Systems Design Services

Computer Facilities Management 541513 Services

541519 Other Computer Related Services

Other Professional, Scientific, and **Technical Services**

541600 Management, Scientific, and Technical Consulting Services

541700 Scientific Research and Development

541800 Advertising and Related Services Marketing Research and Public 541910 Opinion Polling Photographic Services 541920

541930 Translation and Interpretation Services 541940 **Veterinary Services**

541990 All Other Professional, Scientific, and Technical Services

Management of Companies (Holding Companies)

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

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

561110 Office Administrative Services 561210 **Facilities Support Services Employment Services** 561300 561410 **Document Preparation Services** 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement and Reservation Services 561600 Investigation and Security Services Exterminating and Pest Control 561710

Services

561720 Janitorial Services 561730 Landscaping Services

Carpet and Upholstery Cleaning 561740 Services

561790 Other Services To Buildings and **Dwellings**

Other Support Services (including 561900 packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

562000 Waste Management and Remediation Services

Educational Services

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

Health Care and Social Assistance Offices of Physicians and Dentists

Offices of Physicians (except mental health specialists)

Offices of Physicians, Mental Health 621112 Specialists

621210 Offices of Dentists

Offices of Other Health Practitioners

621310 Offices of Chiropractors Offices of Optometrists 621320 621330 Offices of Mental Health Practitioners (except physicians) 621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers Family Planning Centers 621410

621420 Outpatient Mental Health and Substance Abuse Centers 621491 **HMO Medical Centers** 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical and Emergency Centers All Other Outpatient Care Centers 621498

Medical and Diagnostic Laboratories

621510 Medical and Diagnostic Laboratories

Home Health Care Services

621610 Home Health Care Services

Other Ambulatory Health Care Services

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

Hospitals

622000 Hospitals

Nursing and Residential Care Facilities

623000 Nursing and Residential Care **Facilities**

Social Assistance

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

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

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

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, and Similar Institutions

Amusement, Gambling, and Recreation Industries

713100

713200 Gambling Industries Other Amusement and Recreation 713900 Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Amusement Parks and Arcades

Accommodation and Food Services Accommodation

721110 Hotels (except casino hotels) and Motels Casino Hotels 721120

721191 Bed-and-Breakfast Inns

721199 All Other Traveler Accommodation RV (Recreational Vehicle) Parks and 721210 Recreational Camps

721310 Rooming and Boarding Houses

Food Services and Drinking Places

722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (alcoholic beverages)

Other Services

Repair and Maintenance

Automotive Mechanical and Electrical 811110 Repair and Maintenance 811120 Automotive Body, Paint, Interior, and Glass Repair

811190 Other Automotive Repair and Maintenance (including oil change & lubrication shops & car washes)

811210 Electronic and Precision Equipment Repair and Maintenance

811310 Commercial and Industrial Machinery and Equipment (except automotive and electronic) Repair and Maintenance

811410 Home and Garden Equipment and Appliance Repair and Maintenance

811420 Reupholstery and Furniture Repair 811430 Footwear and Leather Goods Repair

811490 Other Personal and Household Goods Repair and Maintenance

Personal and Laundry Services

Barber Shops 812111 812112 Beauty Salons

812113 Nail Salons

812190 Other Personal Care Services (including diet & weight reducing centers)

812210 **Funeral Homes and Funeral Services**

812220 Cemeteries and Crematories Coin-Operated Laundries and 812310

Drycleaners

812320 Drycleaning and Laundry Services (except coin-operated)

812330 Linen and Uniform Supply

812910 Pet Care (except veterinary) Services

812920 Photofinishing

812930 Parking Lots and Garages

812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

Religious, Grantmaking, Civic, 813000 Professional, and Similar Organizations

Public Administration

920000 Public Administration

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