



**All questions regarding your Occupational License Renewal should be directed to Avenu Insights – as administering agent.**

**We will be glad to assist you.**

Mail To: Brookhaven Occupational License  
c/o Avenu Insights  
PO Box 830900  
Birmingham, Alabama 35283-0900

Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
Toll Free Phone: (800) 556-7274

**ONLINE FILING AVAILABLE AT  
[WWW.BIZLICENSEONLINE.COM](http://WWW.BIZLICENSEONLINE.COM).**

**All New Businesses must purchase their Occupational License at Brookhaven City Hall.**

# Occupational Tax General Information

This information is provided as a public service to assist those persons interested in renewing their business license in the City of Brookhaven. It is not deemed to be all-inclusive. Any error or omissions herein will not relieve the business owner of responsibility, obligation or liability in fulfilling all legal requirements.

Presented here is general information that applies to all business and some that applies to only specific activities. You will also find a directory of governmental and non-governmental agencies that you may be required to comply with or who can offer businesses assistance.

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## Authority to License

The State of Georgia permits cities to license for both revenue and regulation (Official Code of Georgia, Chapter 13 of Title 48). Municipalities license businesses for revenue to broaden the tax base because a business uses, or causes to be used, more municipal services than a residence. Brookhaven's business tax ordinance is detailed in Chapter 15 of the Brookhaven City Code.

When the occupational tax is paid, an Occupational Tax Certificate is issued. This is commonly called a business license and the terms "business license", "business certificate" and "business regulation" are used interchangeably. If you have any questions concerning your registration or other requirements, Avenu will gladly assist you.

## Who Needs an Occupational Tax Certificate

A separate license/certificate is required for each branch or separate location of business. Any person, including but not limited to an individual, partnership, corporation or limited liability company, who wishes to conduct either directly or indirectly, any business within City of Brookhaven must secure an Occupational Tax Certificate. City law states that no person shall engage in business or transact and carry on a business activity, show, or exhibition, without complying with any and all applicable provisions of Chapter 10 of the City Code.

All businesses require our Zoning Department's approval, while regulated businesses require some additional approvals prior to obtaining an Occupational Tax Certificate.

## Home-Based Business

Home-based businesses are allowed if it merely serves as the base of operations and the activity does not create any traffic or noise, does not involve customers at the home, and there are no identifying signs. The use of residential property for business purposes requires the completion of our Home Occupation form (HOP). For information or questions regarding Home-Based Business and Zoning, please contact the Planning/Development Department at (404) 637-0500.

The following provisions apply to home occupations:

- A. There shall be no exterior evidence of the home occupation.
- B. No use shall create noise, dust, vibration, odor, smoke, glare or electrical interference that would be detectable beyond the dwelling unit.
- C. The use shall be conducted entirely within the dwelling unit and only persons living in the dwelling unit shall be employed at the location of the home occupation.
- D. No more than 25% of the dwelling unit and in no case more than 500sq. ft., whichever is less may be used for the conduct of the home occupation.
- E. No use shall involve public contact on the property and no article, product, or service shall be sold on the premises other than by telephone. (Note: A special Land Use Permit may be applied for the customer (public) contact, which must be approved by the City Council at a public hearing. Contact the Community Development Department for information (404-637-0500).
- F. No materials or equipment shall be stored on the premises upon which the home occupation is located, except where such materials and equipment are stored entirely within the residence.
- G. No vehicle other than a passenger automobile, passenger van, or passenger truck shall be used in the conduct of a home occupation, and no other vehicle shall be parked or stored on the premises.
- H. No home occupation shall be operated so as to create a nuisance.
- I. Home occupation shall not include the use of a dwelling unit for the purpose of operating any automobile repair establishment, taxi service, van service, limousine service, wrecker service, car wash, or ammunition or firearms sales establishment.

## Owners of Residential or Commercial Property

Owners of residential and/or commercial rental properties must have an Occupational Tax Certificate.

## Independent Contractors

Independent Contractors are in business for themselves and must obtain an Occupational Tax Certificate prior to commencing work. Generally, if payroll taxes are not deducted from your pay, you are an Independent Contractor.

# How to Renew an Occupational Tax Certificate

## Renewing Your Application

Applications may be submitted online at <https://rds.bizlicenseonline.com> or print an application from [www.avenuinsights.com](http://www.avenuinsights.com).

Complete and submit all required forms and documentation to Avenu to obtain your Occupational Tax Certificate. Please review the Occupational Tax Certificate General Information and Frequently Asked Questions to determine if additional documentation is required for your business. To acquire an occupational tax certificate please follow the instructions below. The items listed below are needed for a complete occupational tax certificate renewal application:

### Required for all applicants:

- ✓ **SAVE Affidavit Form with appropriate identification**
  - #1 U.S. Citizens: Passport, Georgia Driver's License, or Military ID
  - #2 Legal Permanent Residents: Georgia Driver's License and either Permanent Resident Card or Employment Authorization Card
- ✓ **E-Verify Affidavit**
- ✓ **Copy of applicant's identification**
  - Either Passport, Georgia Driver's License or Military ID
- ✓ **Payment for the correct fee amount**
  - Checks made payable to Tax Trust Account and remitted to:

Brookhaven Occupational License  
c/o Avenu Insights  
PO Box 830900  
Birmingham, Alabama 35283-0900

### Optional depending on business type:

- ✓ **Home Occupational Supplemental Form**
  - Only needed if business will be operated from home
- ✓ **Copy of the first page of the Certificate of Incorporation**
  - Only needed if business is a Corporation or LLC
- ✓ **Copy of Professional State License**
  - Only if applicable: Attorney's, Physicians, CPA's, Engineering, Architects, Surveyors, Cosmetology, etc.
- ✓ **Copy of health inspection report with the grade and/or fire inspection report**
  - Restaurants Only
- ✓ **Copy of FOG (Fats, Oils, Greases) Compliance Inspection from DeKalb County Dept. of Watershed**
  - Restaurants Only
- ✓ **Massage Regulatory Permit and Massage Work Permit**
  - For those establishments performing massage services pursuant to the Chapter 15 Ordinance
- ✓ **Additional Requirements for Pain Management Clinics Form**

- ✓ **Background Check Consent Form for Pain Management Clinics**
  - \$50 fee

Post Office Boxes and mail handling facilities can be used for the mailing address, but cannot be used for a business location. The applicant's residence address must be used if there is no other place of business.

If more than one person is an owner, all owners must be listed. In the case of a corporation, all corporate officers must be listed.

## Occupational Tax Rates

Occupational taxes consist of three (3) parts: (1) a \$125.00 base fee, (2) a per owner/employee fee, and (3) a gross receipt tax based on an estimated gross receipts figure.

Listed below are general occupational tax fees only. These fees will not necessarily apply to all business types. Additionally, there may also be other permit, inspection, or background fees depending on your business activity. Your tax class is determined by your NAICS Code. If you do not know your NAICS Code, please call Avenu for assistance. NAICS Codes can also be found at [www.naics.com/search](http://www.naics.com/search).

### Gross receipts

The term "gross receipts means total revenue of the business or practitioner for the period, including without being limited to the following:

- Total income without deduction for the cost of goods sold or expenses incurred
- Gain from trading stocks, bonds, capital assets, or instruments of indebtedness.
- Proceeds from commissions on the sale of property, goods or services
- Proceeds from fees charged for services rendered
- Proceeds from rent, interest, royalty or dividend income and
- From all other income whatsoever arising from or growing out of the conduct of the business, trade, profession or occupation without any deduction whatsoever.

### Calculating your fee for your Yearly Occupational Tax

- Yearly projected Gross Receipts - \$20,000 = \$Adjusted Gross Receipts multiplied by appropriate Tax Rate listed below based on your NAICS code.
- Number of Employees multiplied by the appropriate per employee fee listed below
- \$125.00 Base Fee

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Total Occupational Tax Fee Due

### Penalties

The City of Brookhaven shall assess a penalty in the amount of ten percent (10%) of the amount owed for each calendar year or portion thereof for:

1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application no later than April 30<sup>th</sup> of any calendar year, when the business or practitioner was in operation the preceding calendar year.

Delinquent taxes and fees are subject to interest at a rate of 1% percent per month.

Issuance of a business occupational tax certificate is not to be considered as an approval of said business use and in no way confirms that said business meets the requirements of the City of Brookhaven Zoning Resolution of the conditions of zoning approval.

Any incidence of "nonconformity" relating to the above zoning requirements will subject the certificate holder to possible revocation of the certificate.

## Current Tax Rate -- General

Tax Class*	Base Fee	Per Employee Fee	Rate per Dollar Gross Receipts over \$20,000
Class 1	\$125.00	\$4.00	.00027
Class 2	\$125.00	\$6.00	.00045
Class 3	\$125.00	\$8.00	.00063
Class 4	\$125.00	\$10.00	.00081
Class 5	\$125.00	\$12.00	.00099
Class 6	\$125.00	\$14.00	.00117

\*Tax Class is determined by your NAICS Code. These can be found at [www.naics.com/search](http://www.naics.com/search).

## Current Tax Rate -- NAICS Based

INDUSTRY TITLE	NAICS CODE (First 2 digits)	TAX CLASS	GROSS RECEIPTS RATE	EMPLOYEE RATE
Agriculture, Forest, Fishing and Hunting	11	3	.00063	\$8.00
Mining	21	6	.00117	\$14.00
Utilities	22	2	.00045	\$6.00
Construction	23	3	.00063	\$8.00
Manufacturing	31-33	4	.00081	\$10.00
Wholesale and Trade	42-45	3	.00063	\$8.00
Transportation and Warehousing	48-49	3	.00063	\$8.00
Information	51	6	.00117	\$14.00
Finance and Insurance	52	6	.00117	\$14.00
Real Estate Rental and Leasing	53	6	.00117	\$14.00
Professional, Scientific, and Technical Services	54	6	.00117	\$14.00
Management of Companies and Enterprises	55	5	.00099	\$12.00
Administrative and Support and Waste Management and Remediation Services	56	6	.00117	\$14.00
Educational Services	61	6	.00117	\$14.00
Health Care and Social Assistance	62	6	.00117	\$14.00
Arts, Entertainment and Recreation	71	5	.00099	\$12.00
Accommodation, Food Services and Drinking Places	72	3	.00063	\$8.00
Other Services	81	6	.00117	\$14.00

## Certification Requirement/Other Regulated Businesses

If you wish to operate any of the following types of businesses, additional documentation may be required. All business types listed below will require additional review, approval or a permit. Businesses are subject to review and approval by any or all of the following: Business Licensing, City Council, Fire Department, Police Department, Planning and Zoning. Certain businesses will also be required to submit to a Law Department review.

1. Automobile Sales ..... State License
2. Amusement Games Arcade.....
3. Bakery ..... Agriculture Department Letter
4. Barber Shop ..... State License
5. Braiding Salon..... State License
6. Burglar Alarm ..... State License, Police Background Clearance
7. Butcher ..... Agriculture Department Letter
8. Catering..... Fire and/or Health Inspection
9. Child Care ..... DHR State License
10. Chiropractors..... State License
11. Circus/Carnival..... Special Event Permit
12. Dances/Dance Hall .....
13. Doctor/Dentist ..... State License
14. Firearm Dealers/Sales ..... Police Background Clearance, Federal Firearms License
15. Fortune Teller..... Police Background Clearance
16. Heating & Air Conditioning..... State License
17. Hotel/Motel Business .....
18. Ice Cream Shops ..... Fire and/or Health Inspection
19. Limousines ..... Regulatory Enforcement App./Proof of Insurance
20. Massage Establishment/Parlor ..... State License, Police Background Clearance
21. Massage Therapist..... State License, Police Background Clearance
22. Non-Profit Business ..... IRS 501C3 Letter
23. Pawn Broker/Shop ..... Police Background Clearance
24. Peddler/Door to Door Sales/Solicitor .....
25. Personal Care Home..... Fire and/or Health Inspection, DHR State License
26. Pest Control ..... State License
27. Physical Therapy..... State License
28. Plumbing Business..... State License
29. Pools & Billiards Room.....
30. Precious Metals and Gems ..... Police Background Clearance
31. Private Patrol/Security Guards..... State License, Police Background Clearance
32. Produce Stand ..... Agriculture Department Letter
33. Real Estate Agents ..... State License
34. Restaurants/Night Club ..... Fire and/or Health Inspection, FOG compliance  
..... Inspection from DeKalb Watershed Dept.
35. Seafood: Retail/Wholesale..... Agriculture Department Letter
36. Specialized Contractors ..... State License
37. Taxi/Vehicle for Hire..... Police Background Clearance, Proof of Insurance
38. Welding Shop.....

Completed applications should be delivered or mailed to our mailing address. The application becomes effective when all necessary approvals have been received. The business license certificate will be mailed normally within 2 to 5 business days after approvals and processing has completed.

# Important Information about Occupational Tax Certificates

## Change of Business Activity, Business Location or Ownership

An occupational tax certificate is nontransferable. The certificate is terminated when business ownership changes. Changes in location or business activity/description require zoning approval. Advise Avenu immediately of any changes to your business registration application, especially if the business has ceased to operate. Applicable forms are located on our website at [www.avenuinsights.com](http://www.avenuinsights.com).

## Posting of Occupational Tax Certificate

All occupational tax certificates must be displayed on the premise of the place of business. It must be posted in a conspicuous place and open to public viewing.

## Occupational Tax is Payable in Advance

Payment must be made on or before commencement of business activity. Payment is for the privilege of conducting business in the periods ahead. Applicants shall provide an estimate of their gross receipts and number of employees for the rest of the year. The estimate will be changed to actual figures when renewed for the following year.

## Occupational Tax Renewals

Once your business has obtained an occupational tax certificate, a courtesy renewal notice will automatically be mailed to you at the beginning of each year, generally the first week in January. Renewal Forms should be completed and returned prior to the date on the renewal form. If you do not receive a renewal notice, please contact Avenu.

***Failure to receive a renewal notice does not relieve the business ownership of responsibility to renew the business registration.***

Occupational Tax Certificate renewal payments are due by April 30th of each year and the tax must be paid by April 30th to avoid late penalties and interest. See penalty information under Occupational Tax Rates for more information.

# Regulated Businesses & Privilege Licenses

## Alcoholic Beverages

All New applicants must apply at City Hall.

Sunday Sales Permits must be approved by the city.

Renewals should be direct to Avenu for processing.

If licenses are not renewed by December 31<sup>st</sup>, the application will be considered a new occupational license and be required to undergo the formal approvals required.

The business licensing section processes all alcohol beverage licenses and annual renewals. In addition to zoning approval and other requirements, alcohol related business must have an occupational tax certificate. The applicant/licensee and all owners with ten percent (10%) or more must pass a background investigation as conducted by the City of Brookhaven. All information must be provided in duplicate. Other documentation required includes: 1) drivers' license, and 2) two original pictures. Public Safety and the Finance Department enforce the alcohol rules and regulation, and the Finance Department issues permits for employees to work in alcohol related businesses. If your business plans to sell or serve alcohol beverages, please contact the Finance Department at (404) 637-0500.

Please see the Alcohol Beverage ordinance and the Significant Changes to Alcoholic Beverage Ordinance for more information.



## **Adult Establishment License**

In addition to zoning approval requirements, all applications for sexually oriented businesses, as defined by Brookhaven City Code, will be reviewed by the Finance Department. For additional information, please contact the Finance Department at (404) 637-0500.

## **Special Permits (Temporary/Special Event Licensing)**

All special permits such as the list below must apply directly at City Hall for their occupational license.

- Boxing and wrestling matches
- Carnivals
- Dances
- Farmers Markets
- Merry-go-rounds
- Portable skating rinks
- Bankruptcy selling
- Traveling exhibitions
- Traveling promotional enterprises
- Traveling theatrical promoters

Schedule No.	Schedule Description	Rate
11.03	Agriculture, Forest, Fishing and Hunting	0.00063
11111.03	Soybean Farming	0.00063
11114.03	Wheat Farming	0.00063
11115.03	Corn Farming	0.00063
11116.03	Rice Farming	0.00063
11132.03	Citrus (except Orange) Groves	0.00063
11191.03	Tobacco Farming	0.00063
11192.03	Cotton Farming	0.00063
11193.03	Sugarcane Farming	0.00063
11221.03	Hog and Pig Farming	0.00063
11231.03	Chicken Egg Production	0.00063
11232.03	Broilers and Other Meat Type Chicken Production	0.00063
11233.03	Turkey Production	0.00063
11234.03	Poultry Hatcheries	0.00063
11239.03	Other Poultry Production	0.00063
11242.03	Goat Farming	0.00063
11299.03	All Other Animal Production	0.00063
11421.03	Hunting and Trapping	0.00063
11521.03	Support Activities for Animal Production	0.00063
11531.03	Support Activities for Forestry	0.00063
111211.03	Potato Farming	0.00063
111219.03	Other Vegetable (except Potato) and Melon Farming	0.00063
111332.03	Grape Vineyards	0.00063
111334.03	Berry (except Strawberry) Farming	0.00063
111335.03	Tree Nut Farming	0.00063
111336.03	Fruit and Tree Nut Combination Farming	0.00063
111339.03	Other Non-citrus Fruit Farming	0.00063
111419.03	Other Food Crops Grown Under Cover	0.00063
111421.03	Nursery and Tree Production	0.00063
111422.03	Floriculture Production	0.00063
111998.03	All Other Miscellaneous Crop Farming	0.00063
112111.03	Beef Cattle Ranching and Farming	0.00063
112112.03	Cattle Feedlots	0.00063
112511.03	Finfish Farming and Fish Hatcheries	0.00063
112519.03	Other Animal Aquaculture	0.00063
112910.03	Apiculture	0.00063
113310.03	Logging	0.00063
114112.03	Shellfish Fishing	0.00063

Schedule No.	Schedule Description	Rate
115111.03	Cotton Ginning	0.00063
115112.03	Soil Preparation, Planting, and Cultivating	0.00063
115113.03	Crop Harvesting, Primarily By Machine	0.00063
115114.03	Postharvest Crop Activities (except Cotton Ginning)	0.00063
115115.03	Farm Labor Contractors and Crew Leaders	0.00063
115116.03	Farm Management Services	0.00063
21.06	Mining	0.00117
2122.06	Metal Ore Mining	0.00117
21111.06	Oil and Gas Extraction	0.00117
21221.06	Iron Ore Mining	0.00117
21222.06	Gold Ore and Silver Ore Mining	0.00117
21223.06	Copper, Nickel, Lead, and Zinc Mining	0.00117
21229.06	Other Metal Ore Mining	0.00117
211111.06	Crude Petroleum and Natural Gas Extraction	0.00117
211112.06	Natural Gas Liquid Extraction	0.00117
212111.06	Bituminous Coal and Lignite Surface Mining	0.00117
212112.06	Bituminous Coal Underground Mining	0.00117
212113.06	Anthracite Mining	0.00117
212221.06	Gold Ore Mining	0.00117
212222.06	Silver Ore Mining	0.00117
212231.06	Lead Ore and Zinc Ore Mining	0.00117
212234.06	Copper Ore and Nickel Ore Mining	0.00117
212291.06	Uranium-Radium-Vanadium Ore Mining	0.00117
212299.06	All Other Metal Ore Mining	0.00117
212311.06	Dimension Stone Mining and Quarrying	0.00117
212312.06	Crushed and Broken Limestone Mining and Quarrying	0.00117
212313.06	Crushed and Broken Granite Mining and Quarrying	0.00117
212319.06	Other Crushed and Broken Stone Mining and Quarrying	0.00117
212321.06	Construction Sand and Gravel Mining	0.00117
212322.06	Industrial Sand Mining	0.00117
212324.06	Kaolin and Ball Clay Mining	0.00117
212325.06	Clay and Ceramic and Refractory Minerals Mining	0.00117
212391.06	Potash, Soda, and Borate Mineral Mining	0.00117
212392.06	Phosphate Rock Mining	0.00117
212393.06	Other Chemical and Fertilizer Mineral Mining	0.00117
213111.06	Drilling Oil and Gas Wells	0.00117
213112.06	Support Activities for Oil and Gas Operations	0.00117
213113.06	Support Activities for Coal Mining	0.00117

Schedule No.	Schedule Description	Rate
22.02	Utilities	0.00045
22121.02	Natural Gas Distribution	0.00045
22131.02	Water Supply and Irrigation Systems	0.00045
22132.02	Sewage Treatment Facilities	0.00045
23.03	Construction	0.00063
23611.03	Residential Building Construction	0.00063
23835.03	Finish Carpentry Contractors	0.00063
236115.03	New Single-Family Housing Construction (except Operative Builders)	0.00063
236116.03	New Multifamily Housing Construction (except Operative Builders)	0.00063
236117.03	New Housing Operative Builders	0.00063
236118.03	Residential Remodelers	0.00063
236210.03	Industrial Building Construction	0.00063
236220.03	Commercial and Institutional Building Construction	0.00063
237110.03	Water and Sewer Line and Related Structures Construction	0.00063
237130.03	Power and Communication Line and Related Structures Construction	0.00063
237210.03	Land Subdivision	0.00063
237310.03	Highway, Street, and Bridge Construction	0.00063
237990.03	Other Heavy and Civil Engineering Construction	0.00063
238110.03	Poured Concrete Foundation and Structure Contractors	0.00063
238120.03	Structural Steel and Precast Concrete Contractors	0.00063
238130.03	Framing Contractors	0.00063
238140.03	Masonry Contractors	0.00063
238150.03	Glass and Glazing Contractors	0.00063
238160.03	Roofing Contractors	0.00063
238190.03	Other Foundation, Structure, and Building Exterior Contractors	0.00063
238210.03	Electrical Contractors	0.00063
238220.03	Plumbing, Heating, and Air-Conditioning Contractors	0.00063
238290.03	Other Building Equipment Contractors	0.00063
238310.03	Drywall and Insulation Contractors	0.00063
238320.03	Painting and Wall Covering Contractors	0.00063
238330.03	Flooring Contractors	0.00063
238340.03	Tile and Terrazzo Contractors	0.00063
238390.03	Other Building Finishing Contractors	0.00063
238910.03	Site Preparation Contractors	0.00063
238990.03	All Other Specialty Trade Contractors	0.00063
31.04	Manufacturing NAICS Begin With 31	0.00081
3152.04	Cut and Sew Apparel Manufacturing	0.00081
31123.04	Breakfast Cereal Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
31134.04	Nonchocolate Confectionery Manufacturing	0.00081
31183.04	Tortilla Manufacturing	0.00081
31214.04	Distilleries	0.00081
31221.04	Tobacco Stemming and Redrying	0.00081
31321.04	Broadwoven Fabric Mills	0.00081
31323.04	Nonwoven Fabric Mills	0.00081
31332.04	Fabric Coating Mills	0.00081
31411.04	Carpet and Rug Mills	0.00081
31599.04	Apparel Accessories and Other Apparel Manufacturing	0.00081
31611.04	Leather and Hide Tanning and Finishing	0.00081
311111.04	Dog and Cat Food Manufacturing	0.00081
311119.04	Other Animal Food Manufacturing	0.00081
311211.04	Flour Milling	0.00081
311212.04	Rice Milling	0.00081
311213.04	Malt Manufacturing	0.00081
311221.04	Wet Corn Milling	0.00081
311222.04	Soybean Processing	0.00081
311223.04	Other Oilseed Processing	0.00081
311225.04	Fats and Oils Refining and Blending	0.00081
311311.04	Sugarcane Mills	0.00081
311313.04	Beet Sugar Manufacturing	0.00081
311352.04	Confectionery Manufacturing From Purchased Chocolate	0.00081
311411.04	Frozen Fruit, Juice, and Vegetable Manufacturing	0.00081
311412.04	Frozen Specialty Food Manufacturing	0.00081
311421.04	Fruit and Vegetable Canning	0.00081
311422.04	Specialty Canning	0.00081
311423.04	Dried and Dehydrated Food Manufacturing	0.00081
311511.04	Fluid Milk Manufacturing	0.00081
311512.04	Creamery Butter Manufacturing	0.00081
311513.04	Cheese Manufacturing	0.00081
311514.04	Dry, Condensed, and Evaporated Dairy Product Manufacturing	0.00081
311520.04	Ice Cream and Frozen Dessert Manufacturing	0.00081
311611.04	Animal (except Poultry) Slaughtering	0.00081
311613.04	Rendering and Meat Byproduct Processing	0.00081
311615.04	Poultry Processing	0.00081
311711.04	Seafood Canning	0.00081
311712.04	Fresh and Frozen Seafood Processing	0.00081
311811.04	Retail Bakeries	0.00081

Schedule No.	Schedule Description	Rate
311812.04	Commercial Bakeries	0.00081
311813.04	Frozen Cakes, Pies, and Other Pastries Manufacturing	0.00081
311821.04	Cookie and Cracker Manufacturing	0.00081
311822.04	Flour Mixes and Dough Manufacturing from Purchased Flour	0.00081
311823.04	Dry Pasta Manufacturing	0.00081
311911.04	Roasted Nuts and Peanut Butter Manufacturing	0.00081
311919.04	Other Snack Food Manufacturing	0.00081
311920.04	Coffee and Tea Manufacturing	0.00081
311942.04	Spice and Extract Manufacturing	0.00081
311999.04	All Other Miscellaneous Food Manufacturing	0.00081
312111.04	Soft Drink Manufacturing	0.00081
312112.04	Bottled Water Manufacturing	0.00081
312113.04	Ice Manufacturing	0.00081
312120.04	Breweries	0.00081
312130.04	Wineries	0.00081
312221.04	Cigarette Manufacturing	0.00081
312229.04	Other Tobacco Product Manufacturing	0.00081
313111.04	Yarn Spinning Mills	0.00081
313112.04	Yarn Texturizing, Throwing, and Twisting Mills	0.00081
313221.04	Narrow Fabric Mills	0.00081
313222.04	Schiffli Machine Embroidery	0.00081
313241.04	Weft Knit Fabric Mills	0.00081
313249.04	Other Knit Fabric and Lace Mills	0.00081
313310.04	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	0.00081
313311.04	Broadwoven Fabric Finishing Mills	0.00081
314120.04	Curtain and Linen Mills	0.00081
314121.04	Curtain and Drapery Mills	0.00081
314129.04	Other Household Textile Product Mills	0.00081
314911.04	Textile Bag Mills	0.00081
314912.04	Canvas and Related Product Mills	0.00081
314991.04	Rope, Cordage, and Twine Mills	0.00081
314992.04	Tire Cord and Tire Fabric Mills	0.00081
314999.04	All Other Miscellaneous Textile Product Mills	0.00081
315191.04	Outerwear Knitting Mills	0.00081
315210.04	Cut and Sew Apparel Contractors	0.00081
315211.04	Men's and Boys' Cut and Sew Apparel Contractors	0.00081
315212.04	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	0.00081
315221.04	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
315222.04	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	0.00081
315225.04	Men's and Boys' Cut and Sew Work Clothing Manufacturing	0.00081
315231.04	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	0.00081
315232.04	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	0.00081
315233.04	Women's and Girls' Cut and Sew Dress Manufacturing	0.00081
315292.04	Fur and Leather Apparel Manufacturing	0.00081
315299.04	All Other Cut and Sew Apparel Manufacturing	0.00081
315993.04	Men's and Boys' Neckwear Manufacturing	0.00081
315999.04	Other Apparel Accessories and Other Apparel Manufacturing	0.00081
316211.04	Rubber and Plastics Footwear Manufacturing	0.00081
316212.04	House Slipper Manufacturing	0.00081
316213.04	Men's Footwear (except Athletic) Manufacturing	0.00081
316214.04	Women's Footwear (except Athletic) Manufacturing	0.00081
316991.04	Luggage Manufacturing	0.00081
316992.04	Women's Handbag and Purse Manufacturing	0.00081
316993.04	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	0.00081
316999.04	All Other Leather Good Manufacturing	0.00081
32.04	Manufacturing NAICS Begin With 32	0.00081
3231.04	Printing and Related Support Activities	0.00081
3253.04	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	0.00081
3256.04	Soap, Cleaning Compound, and Toilet Preparation Manufacturing	0.00081
3261.04	Plastics Product Manufacturing	0.00081
32192.04	Wood Container and Pallet Manufacturing	0.00081
32229.04	Other Converted Paper Product Manufacturing	0.00081
32311.04	Printing	0.00081
32312.04	Support Activities for Printing	0.00081
32411.04	Petroleum Refineries	0.00081
32419.04	Other Petroleum and Coal Products Manufacturing	0.00081
32511.04	Petrochemical Manufacturing	0.00081
32512.04	Industrial Gas Manufacturing	0.00081
32513.04	Synthetic Dye and Pigment Manufacturing	0.00081
32519.04	Other Basic Organic Chemical Manufacturing	0.00081
32521.04	Resin and Synthetic Rubber Manufacturing	0.00081
32532.04	Pesticide and Other Agricultural Chemical Manufacturing	0.00081
32551.04	Paint and Coating Manufacturing	0.00081
32552.04	Adhesive Manufacturing	0.00081
32561.04	Soap and Cleaning Compound Manufacturing	0.00081
32591.04	Printing Ink Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
32592.04	Explosives Manufacturing	0.00081
32599.04	All Other Chemical Product and Preparation Manufacturing	0.00081
32613.04	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	0.00081
32615.04	Urethane and Other Foam Product (except Polystyrene) Manufacturing	0.00081
32616.04	Plastics Bottle Manufacturing	0.00081
32619.04	Other Plastics Product Manufacturing	0.00081
32622.04	Rubber and Plastics Hoses and Belting Manufacturing	0.00081
32721.04	Glass and Glass Product Manufacturing	0.00081
32731.04	Cement Manufacturing	0.00081
32732.04	Ready-Mix Concrete Manufacturing	0.00081
32739.04	Other Concrete Product Manufacturing	0.00081
32741.04	Lime Manufacturing	0.00081
32742.04	Gypsum Product Manufacturing	0.00081
321113.04	Sawmills	0.00081
321114.04	Wood Preservation	0.00081
321211.04	Hardwood Veneer and Plywood Manufacturing	0.00081
321212.04	Softwood Veneer and Plywood Manufacturing	0.00081
321213.04	Engineered Wood Member (except Truss) Manufacturing	0.00081
321219.04	Reconstituted Wood Product Manufacturing	0.00081
321918.04	Other Millwork (Including Flooring)	0.00081
321991.04	Manufactured Home (Mobile Home) Manufacturing	0.00081
321992.04	Prefabricated Wood Building Manufacturing	0.00081
322121.04	Paper (except Newsprint) Mills	0.00081
322122.04	Newsprint Mills	0.00081
322211.04	Corrugated and Solid Fiber Box Manufacturing	0.00081
322212.04	Folding Paperboard Box Manufacturing	0.00081
322213.04	Setup Paperboard Box Manufacturing	0.00081
322214.04	Fiber Can, Tube, Drum, and Similar Products Manufacturing	0.00081
322215.04	Non-folding Sanitary Food Container Manufacturing	0.00081
322221.04	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	0.00081
322222.04	Coated and Laminated Paper Manufacturing	0.00081
322223.04	Plastics, Foil, and Coated Paper Bag Manufacturing	0.00081
322224.04	Uncoated Paper and Multiwall Bag Manufacturing	0.00081
322225.04	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	0.00081
322226.04	Surface-Coated Paperboard Manufacturing	0.00081
322232.04	Envelope Manufacturing	0.00081
322233.04	Stationery, Tablet, and Related Product Manufacturing	0.00081
322291.04	Sanitary Paper Product Manufacturing	0.00081



Schedule No.	Schedule Description	Rate
322299.04	All Other Converted Paper Product Manufacturing	0.00081
323110.04	Commercial Lithographic Printing	0.00081
323111.04	Commercial Gravure Printing	0.00081
323113.04	Commercial Screen Printing	0.00081
323114.04	Quick Printing	0.00081
323115.04	Digital Printing	0.00081
323116.04	Manifold Business Forms Printing	0.00081
323117.04	Books Printing	0.00081
323118.04	Blank book, Loose leaf Binders, and Devices Manufacturing	0.00081
323119.04	Other Commercial Printing	0.00081
323121.04	Trade binding and Related Work	0.00081
323122.04	Prepress Services	0.00081
324121.04	Asphalt Paving Mixture and Block Manufacturing	0.00081
324122.04	Asphalt Shingle and Coating Materials Manufacturing	0.00081
324191.04	Petroleum Lubricating Oil and Grease Manufacturing	0.00081
324199.04	All Other Petroleum and Coal Products Manufacturing	0.00081
325131.04	Inorganic Dye and Pigment Manufacturing	0.00081
325132.04	Synthetic Organic Dye and Pigment Manufacturing	0.00081
325181.04	Alkalies and Chlorine Manufacturing	0.00081
325182.04	Carbon Black Manufacturing	0.00081
325188.04	All Other Basic Inorganic Chemical Manufacturing	0.00081
325191.04	Gum and Wood Chemical Manufacturing	0.00081
325192.04	Cyclic Crude and Intermediate Manufacturing	0.00081
325193.04	Ethyl Alcohol Manufacturing	0.00081
325199.04	All Other Basic Organic Chemical Manufacturing	0.00081
325211.04	Plastics Material and Resin Manufacturing	0.00081
325212.04	Synthetic Rubber Manufacturing	0.00081
325221.04	Cellulosic Organic Fiber Manufacturing	0.00081
325222.04	Non-cellulosic Organic Fiber Manufacturing	0.00081
325311.04	Nitrogenous Fertilizer Manufacturing	0.00081
325312.04	Phosphatic Fertilizer Manufacturing	0.00081
325314.04	Fertilizer (Mixing Only) Manufacturing	0.00081
325411.04	Medicinal and Botanical Manufacturing	0.00081
325412.04	Pharmaceutical Preparation Manufacturing	0.00081
325413.04	In-Vitro Diagnostic Substance Manufacturing	0.00081
325414.04	Biological Product (except Diagnostic) Manufacturing	0.00081
325611.04	Soap and Other Detergent Manufacturing	0.00081
325612.04	Polish and Other Sanitation Good Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
325613.04	Surface Active Agent Manufacturing	0.00081
325620.04	Toilet Preparation Manufacturing	0.00081
325991.04	Custom Compounding of Purchased Resins	0.00081
325998.04	All Other Miscellaneous Chemical Product and Preparation Manufacturing	0.00081
326111.04	Plastics Bag Manufacturing	0.00081
326112.04	Plastics Packaging Film and Sheet (Including Laminated) Manufacturing	0.00081
326113.04	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	0.00081
326121.04	Unlaminated Plastics Profile Shape Manufacturing	0.00081
326122.04	Plastics Pipe and Pipe Fitting Manufacturing	0.00081
326199.04	All Other Plastics Product Manufacturing	0.00081
326211.04	Tire Manufacturing (except Retreading)	0.00081
326212.04	Tire Retreading	0.00081
326291.04	Rubber Product Manufacturing for Mechanical Use	0.00081
326299.04	All Other Rubber Product Manufacturing	0.00081
327111.04	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing	0.00081
327112.04	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	0.00081
327113.04	Porcelain Electrical Supply Manufacturing	0.00081
327122.04	Ceramic Wall and Floor Tile Manufacturing	0.00081
327123.04	Other Structural Clay Product Manufacturing	0.00081
327124.04	Clay Refractory Manufacturing	0.00081
327211.04	Flat Glass Manufacturing	0.00081
327212.04	Other Pressed and Blown Glass and Glassware Manufacturing	0.00081
327213.04	Glass Container Manufacturing	0.00081
327215.04	Glass Product Manufacturing Made of Purchased Glass	0.00081
327331.04	Concrete Block and Brick Manufacturing	0.00081
327332.04	Concrete Pipe Manufacturing	0.00081
327991.04	Cut Stone and Stone Product Manufacturing	0.00081
327993.04	Mineral Wool Manufacturing	0.00081
327999.04	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	0.00081
33.04	Manufacturing NAICS Begin With 33	0.00081
3399.04	Other Miscellaneous Manufacturing	0.00081
33121.04	Iron and Steel Pipe and Tube Manufacturing From Purchased Steel	0.00081
33271.04	Machine Shops	0.00081
33321.04	Sawmill and Woodworking Machinery Manufacturing	0.00081
33322.04	Plastics and Rubber Industry Machinery Manufacturing	0.00081
33421.04	Telephone Apparatus Manufacturing	0.00081
33431.04	Audio and Video Equipment Manufacturing	0.00081
33511.04	Electric Lamp Bulb and Part Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
33592.04	Communication and Energy Wire and Cable Manufacturing	0.00081
33599.04	All Other Electrical Equipment and Component Manufacturing	0.00081
33635.04	Motor Vehicle Transmission and Power Train Parts Manufacturing	0.00081
33637.04	Motor Vehicle Metal Stamping	0.00081
33651.04	Railroad Rolling Stock Manufacturing	0.00081
33711.04	Wood Kitchen Cabinet and Countertop Manufacturing	0.00081
33712.04	Household and Institutional Furniture Manufacturing	0.00081
33791.04	Mattress Manufacturing	0.00081
33792.04	Blind and Shade Manufacturing	0.00081
33992.04	Sporting and Athletic Goods Manufacturing	0.00081
331112.04	Electrometallurgical Ferroalloy Product Manufacturing	0.00081
331221.04	Rolled Steel Shape Manufacturing	0.00081
331311.04	Alumina Refining	0.00081
331312.04	Primary Aluminum Production	0.00081
331314.04	Secondary Smelting and Alloying of Aluminum	0.00081
331315.04	Aluminum Sheet, Plate, and Foil Manufacturing	0.00081
331316.04	Aluminum Extruded Product Manufacturing	0.00081
331319.04	Other Aluminum Rolling and Drawing	0.00081
331411.04	Primary Smelting and Refining of Copper	0.00081
331419.04	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	0.00081
331421.04	Copper Rolling, Drawing, and Extruding	0.00081
331422.04	Copper Wire (except Mechanical) Drawing	0.00081
331491.04	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	0.00081
331511.04	Iron Foundries	0.00081
331512.04	Steel Investment Foundries	0.00081
331513.04	Steel Foundries (except Investment)	0.00081
331521.04	Aluminum Die-Casting Foundries	0.00081
331522.04	Nonferrous (except Aluminum) Die-Casting Foundries	0.00081
331524.04	Aluminum Foundries (except Die-Casting)	0.00081
331525.04	Copper Foundries (except Die-Casting)	0.00081
331528.04	Other Nonferrous Foundries (except Die-Casting)	0.00081
332111.04	Iron and Steel Forging	0.00081
332114.04	Custom Roll Forming	0.00081
332117.04	Powder Metallurgy Part Manufacturing	0.00081
332212.04	Hand and Edge Tool Manufacturing	0.00081
332213.04	Saw Blade and Handsaw Manufacturing	0.00081
332311.04	Prefabricated Metal Building and Component Manufacturing	0.00081
332312.04	Fabricated Structural Metal Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
332313.04	Plate Work Manufacturing	0.00081
332321.04	Metal Window and Door Manufacturing	0.00081
332322.04	Sheet Metal Work Manufacturing	0.00081
332323.04	Ornamental and Architectural Metal Work Manufacturing	0.00081
332431.04	Metal Can Manufacturing	0.00081
332439.04	Other Metal Container Manufacturing	0.00081
332611.04	Spring (Heavy Gauge) Manufacturing	0.00081
332612.04	Spring (Light Gauge) Manufacturing	0.00081
332618.04	Other Fabricated Wire Product Manufacturing	0.00081
332721.04	Precision Turned Product Manufacturing	0.00081
332722.04	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	0.00081
332811.04	Metal Heat Treating	0.00081
332812.04	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	0.00081
332813.04	Electroplating, Plating, Polishing, Anodizing, and Coloring	0.00081
332911.04	Industrial Valve Manufacturing	0.00081
332912.04	Fluid Power Valve and Hose Fitting Manufacturing	0.00081
332913.04	Plumbing Fixture Fitting and Trim Manufacturing	0.00081
332991.04	Ball and Roller Bearing Manufacturing	0.00081
332992.04	Small Arms Ammunition Manufacturing	0.00081
332993.04	Ammunition (except Small Arms) Manufacturing	0.00081
332994.04	Small Arms Manufacturing	0.00081
332995.04	Other Ordnance and Accessories Manufacturing	0.00081
332996.04	Fabricated Pipe and Pipe Fitting Manufacturing	0.00081
332997.04	Industrial Pattern Manufacturing	0.00081
332998.04	Enameled Iron and Metal Sanitary Ware Manufacturing	0.00081
332999.04	All Other Miscellaneous Fabricated Metal Product Manufacturing	0.00081
333112.04	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	0.00081
333131.04	Mining Machinery and Equipment Manufacturing	0.00081
333132.04	Oil and Gas Field Machinery and Equipment Manufacturing	0.00081
333291.04	Paper Industry Machinery Manufacturing	0.00081
333292.04	Textile Machinery Manufacturing	0.00081
333293.04	Printing Machinery and Equipment Manufacturing	0.00081
333294.04	Food Product Machinery Manufacturing	0.00081
333298.04	All Other Mach. Manufacturing	0.00081
333311.04	Automatic Vending Machine Manufacturing	0.00081
333312.04	Commercial Laundry, Dry cleaning, and Pressing Machine Manufacturing	0.00081
333313.04	Office Machinery Manufacturing	0.00081
333315.04	Photographic and Photocopying Equipment Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
333319.04	Other Commercial and Service Industry Machinery Manufacturing	0.00081
333411.04	Air Purification Equipment Manufacturing	0.00081
333412.04	Industrial and Commercial Fan and Blower Manufacturing	0.00081
333413.04	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	0.00081
333414.04	Heating Equipment (except Warm Air Furnaces) Manufacturing	0.00081
333511.04	Industrial Mold Manufacturing	0.00081
333512.04	Machine Tool (Metal Cutting Types) Manufacturing	0.00081
333513.04	Machine Tool (Metal Forming Types) Manufacturing	0.00081
333515.04	Cutting Tool and Machine Tool Accessory Manufacturing	0.00081
333516.04	Rolling Mill Machinery and Equipment Manufacturing	0.00081
333518.04	Other Metalworking Machinery Manufacturing	0.00081
333611.04	Turbine and Turbine Generator Set Units Manufacturing	0.00081
333612.04	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	0.00081
333613.04	Mechanical Power Transmission Equipment Manufacturing	0.00081
333618.04	Other Engine Equipment Manufacturing	0.00081
333911.04	Pump and Pumping Equipment Manufacturing	0.00081
333912.04	Air and Gas Compressor Manufacturing	0.00081
333913.04	Measuring and Dispensing Pump Manufacturing	0.00081
333921.04	Elevator and Moving Stairway Manufacturing	0.00081
333922.04	Conveyor and Conveying Equipment Manufacturing	0.00081
333923.04	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	0.00081
333924.04	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	0.00081
333991.04	Power-Driven Hand tool Manufacturing	0.00081
333993.04	Packaging Machinery Manufacturing	0.00081
333994.04	Industrial Process Furnace and Oven Manufacturing	0.00081
333995.04	Fluid Power Cylinder and Actuator Manufacturing	0.00081
333996.04	Fluid Power Pump and Motor Manufacturing	0.00081
333997.04	Scale and Balance (except Laboratory) Manufacturing	0.00081
333999.04	All Other Miscellaneous General-Purpose Machinery Manufacturing	0.00081
334111.04	Electronic Computer Manufacturing	0.00081
334112.04	Computer Storage Device Manufacturing	0.00081
334113.04	Computer Terminal Manufacturing	0.00081
334119.04	Other Computer Peripheral Equipment Manufacturing	0.00081
334220.04	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	0.00081
334411.04	Electron Tube Manufacturing	0.00081
334412.04	Bare Printed Circuit Board Manufacturing	0.00081
334413.04	Semiconductor and Related Device Manufacturing	0.00081
334414.04	Electronic Capacitor Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
334415.04	Electronic Resistor Manufacturing	0.00081
334416.04	Electronic Coil, Transformer, and Other Inductor Manufacturing	0.00081
334417.04	Electronic Connector Manufacturing	0.00081
334419.04	Other Electronic Component Manufacturing	0.00081
334511.04	Search, Detection, Navigation, Guidance, Aeronautical System and Instrument Manufacturer	0.00081
334512.04	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	0.00081
334513.04	Instruments and Related Products Manufacturing	0.00081
334518.04	Watch, Clock, and Part Manufacturing	0.00081
334611.04	Software Reproducing	0.00081
334612.04	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing	0.00081
334613.04	Magnetic and Optical Recording Media Manufacturing	0.00081
335121.04	Residential Electric Lighting Fixture Manufacturing	0.00081
335122.04	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	0.00081
335129.04	Other Lighting Equipment Manufacturing	0.00081
335221.04	Household Cooking Appliance Manufacturing	0.00081
335222.04	Household Refrigerator and Home Freezer Manufacturing	0.00081
335224.04	Household Laundry Equipment Manufacturing	0.00081
335228.04	Other Major Household Appliance Manufacturing	0.00081
335311.04	Power, Distribution, and Specialty Transformer Manufacturing	0.00081
335312.04	Motor and Generator Manufacturing	0.00081
335313.04	Switchgear and Switchboard Apparatus Manufacturing	0.00081
335314.04	Relay and Industrial Control Manufacturing	0.00081
335911.04	Storage Battery Manufacturing	0.00081
335912.04	Primary Battery Manufacturing	0.00081
335931.04	Current-Carrying Wiring Device Manufacturing	0.00081
335932.04	Noncurrent-Carrying Wiring Device Manufacturing	0.00081
335999.04	All Other Miscellaneous Electrical Equipment and Component Manufacturing	0.00081
336211.04	Motor Vehicle Body Manufacturing	0.00081
336212.04	Truck Trailer Manufacturing	0.00081
336213.04	Motor Home Manufacturing	0.00081
336214.04	Travel Trailer and Camper Manufacturing	0.00081
336311.04	Carburetor, Piston, Piston Ring, and Valve Manufacturing	0.00081
336321.04	Vehicular Lighting Equipment Manufacturing	0.00081
336322.04	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	0.00081
336391.04	Motor Vehicle Air-Conditioning Manufacturing	0.00081
336399.04	All Other Motor Vehicle Parts Manufacturing	0.00081
336412.04	Aircraft Engine and Engine Parts Manufacturing	0.00081
336413.04	Other Aircraft Parts and Auxiliary Equipment Manufacturing	0.00081

Schedule No.	Schedule Description	Rate
336611.04	Ship Building and Repairing	0.00081
336612.04	Boat Building	0.00081
336991.04	Motorcycle, Bicycle, and Parts Manufacturing	0.00081
336992.04	Military Armored Vehicle, Tank, and Tank Component Manufacturing	0.00081
337121.04	Upholstered Household Furniture Manufacturing	0.00081
337122.04	Non-upholstered Wood Household Furniture Manufacturing	0.00081
337125.04	Household Furniture (except Wood and Metal) Manufacturing	0.00081
337127.04	Institutional Furniture Manufacturing	0.00081
337129.04	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	0.00081
337211.04	Wood Office Furniture Manufacturing	0.00081
337212.04	Custom Architectural Woodwork and Millwork Manufacturing	0.00081
337214.04	Office Furniture (except Wood) Manufacturing	0.00081
337215.04	Showcase, Partition, Shelving, and Locker Manufacturing	0.00081
339111.04	Laboratory Apparatus and Furniture Manufacturing	0.00081
339113.04	Surgical Appliance and Supplies Manufacturing	0.00081
339114.04	Dental Equipment and Supplies Manufacturing	0.00081
339115.04	Ophthalmic Goods Manufacturing	0.00081
339116.04	Dental Laboratories	0.00081
339910.04	Jewelry and Silverware Manufacturing	0.00081
339911.04	Jewelry (except Costume) Manufacturing	0.00081
339914.04	Costume Jewelry and Novelty Manufacturing	0.00081
339931.04	Doll and Stuffed Toy Manufacturing	0.00081
339932.04	Game, Toy, and Children's Vehicle Manufacturing	0.00081
339942.04	Lead Pencil and Art Good Manufacturing	0.00081
339943.04	Marking Device Manufacturing	0.00081
339950.04	Sign Manufacturing	0.00081
339991.04	Gasket, Packing, and Sealing Device Manufacturing	0.00081
339999.04	All Other Miscellaneous Manufacturing	0.00081
42.03	Wholesale and Trade NAICS Beginning With 42	0.00063
423110.03	Automobile and Other Motor Vehicle Merchant Wholesalers	0.00063
423120.03	Motor Vehicle Supplies and New Parts Merchant Wholesalers	0.00063
423140.03	Motor Vehicle Parts (Used) Merchant Wholesalers	0.00063
423210.03	Furniture Merchant Wholesalers	0.00063
423220.03	Home Furnishing Merchant Wholesalers	0.00063
423310.03	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	0.00063
423320.03	Brick, Stone, and Related Construction Material Merchant Wholesalers	0.00063
423330.03	Roofing, Siding, and Insulation Material Merchant Wholesalers	0.00063
423390.03	Other Construction Material Merchant Wholesalers	0.00063

Schedule No.	Schedule Description	Rate
423410.03	Camera Equipment and Supplies, Photogenic, Merchant Wholesalers	0.00063
423430.03	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	0.00063
423440.03	Other Commercial Equipment Merchant Wholesalers	0.00063
423450.03	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	0.00063
423490.03	Other Professional Equipment and Supplies Merchant Wholesalers	0.00063
423510.03	Metal Service Centers and Other Metal Merchant Wholesalers	0.00063
423520.03	Coal and Other Mineral and Ore Merchant Wholesalers	0.00063
423610.03	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	0.00063
423620.03	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers	0.00063
423690.03	Other Electronic Parts and Equipment Merchant Wholesalers	0.00063
423710.03	Hardware Merchant Wholesalers	0.00063
423720.03	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	0.00063
423730.03	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	0.00063
423740.03	Refrigeration Equipment and Supplies Merchant Wholesalers	0.00063
423820.03	Farm and Garden Machinery and Equipment Merchant Wholesalers	0.00063
423830.03	Industrial Machinery and Equipment Merchant Wholesalers	0.00063
423840.03	Industrial Supplies Merchant Wholesalers	0.00063
423850.03	Service Establishment Equipment and Supplies Merchant Wholesalers	0.00063
423910.03	Sporting and Recreational Goods and Supplies Merchant Wholesalers	0.00063
423920.03	Toy and Hobby Goods and Supplies Merchant Wholesalers	0.00063
423930.03	Recyclable Material Merchant Wholesalers	0.00063
423940.03	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	0.00063
423990.03	Other Miscellaneous Durable Goods Merchant Wholesalers	0.00063
424110.03	Printing and Writing Paper Merchant Wholesalers	0.00063
424120.03	Stationery and Office Supplies Merchant Wholesalers	0.00063
424130.03	Industrial and Personal Service Paper Merchant Wholesalers	0.00063
424210.03	Drugs and Druggists' Sundries Merchant Wholesalers	0.00063
424310.03	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	0.00063
424320.03	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	0.00063
424330.03	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	0.00063
424340.03	Footwear Merchant Wholesalers	0.00063
424410.03	General Line Grocery Merchant Wholesalers	0.00063
424420.03	Packaged Frozen Food Merchant Wholesalers	0.00063
424450.03	Confectionery Merchant Wholesalers	0.00063
424460.03	Fish and Seafood Merchant Wholesalers	0.00063
424470.03	Meat and Meat Product Merchant Wholesalers	0.00063
424480.03	Fresh Fruit and Vegetable Merchant Wholesalers	0.00063
424490.03	Other Grocery and Related Products Merchant Wholesalers	0.00063



Schedule No.	Schedule Description	Rate
424610.03	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	0.00063
424690.03	Other Chemical and Allied Products Merchant Wholesalers	0.00063
424710.03	Petroleum Bulk Stations and Terminals	0.00063
424720.03	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	0.00063
424810.03	Beer and Ale Merchant Wholesalers	0.00063
424820.03	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	0.00063
424920.03	Book, Periodical, and Newspaper Merchant Wholesalers	0.00063
424930.03	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	0.00063
424990.03	Other Miscellaneous Nondurable Goods Merchant Wholesalers	0.00063
425120.03	Wholesale Trade Agents and Brokers	0.00063
43.03	Wholesale and Trade NAICS Beginning With 43	0.00063
44.03	Retail Trade NAICS Beginning With 44	0.00063
4422.03	Home Furnishings Stores	0.00063
4461.03	Health and Personal Care Stores	0.00063
4481.03	Clothing Stores	0.00063
44111.03	New Car Dealers	0.00063
44121.03	Recreational Vehicle Dealers	0.00063
44229.03	Other Home Furnishings Stores	0.00063
44312.03	Computer and Software Stores	0.00063
44313.03	Camera and Photographic Supplies Stores	0.00063
44411.03	Home Centers	0.00063
44421.03	Outdoor Power Equipment Stores	0.00063
44522.03	Fish and Seafood Markets	0.00063
44529.03	Other Specialty Food Stores	0.00063
44619.03	Other Health and Personal Care Stores	0.00063
44811.03	Men's Clothing Stores	0.00063
44813.03	Children's and Infants' Clothing Stores	0.00063
44832.03	Luggage and Leather Goods Stores	0.00063
441120.03	Used Car Dealers	0.00063
441221.03	Motorcycle Dealers	0.00063
441222.03	Boat Dealers	0.00063
441229.03	All Other Motor Vehicle Dealers	0.00063
441310.03	Automotive Parts and Accessories Stores	0.00063
441320.03	Tire Dealers	0.00063
442110.03	Furniture Stores	0.00063
442210.03	Floor Covering Stores	0.00063
442291.03	Window Treatment Stores	0.00063
442299.03	All Other Home Furnishings Stores	0.00063

Schedule No.	Schedule Description	Rate
443111.03	Household Appliance Stores	0.00063
443112.03	Radio, Television, and Other Electronics Stores	0.00063
443142.03	Electronics Stores	0.00063
444120.03	Paint and Wallpaper Stores	0.00063
444130.03	Hardware Stores	0.00063
444190.03	Other Building Material Dealers	0.00063
444220.03	Nursery, Garden Center, and Farm Supply Stores	0.00063
445110.03	Supermarkets and Other Grocery (except Convenience) Stores	0.00063
445120.03	Convenience Stores	0.00063
445210.03	Meat Markets	0.00063
445230.03	Fruit and Vegetable Markets	0.00063
445291.03	Baked Goods Stores	0.00063
445292.03	Confectionery and Nut Stores	0.00063
445299.03	All Other Specialty Food Stores	0.00063
445310.03	Beer, Wine, and Liquor Stores	0.00063
446110.03	Pharmacies and Drug Stores	0.00063
446120.03	Cosmetics, Beauty Supplies, and Perfume Stores	0.00063
446130.03	Optical Goods Stores	0.00063
446191.03	Food (Health) Supplement Stores	0.00063
446199.03	All Other Health and Personal Care Stores	0.00063
447110.03	Gasoline Stations with Convenience Stores	0.00063
447190.03	Other Gasoline Stations	0.00063
448110.03	Men's Clothing Stores	0.00063
448120.03	Women's Clothing Stores	0.00063
448130.03	Children's and Infants' Clothing Stores	0.00063
448140.03	Family Clothing Stores	0.00063
448150.03	Clothing Accessories Stores	0.00063
448190.03	Other Clothing Stores	0.00063
448210.03	Shoe Stores	0.00063
448310.03	Jewelry Stores	0.00063
45.03	Retail Trade NAICS Beginning With 45	0.00063
4512.03	Book, Periodical, and Music Stores	0.00063
4539.03	Other Miscellaneous Store Retailers	0.00063
4543.03	Direct Selling Establishments	0.00063
45113.03	Sewing, Needlework, and Piece Goods Stores	0.00063
45211.03	Department Stores	0.00063
45321.03	Office Supplies and Stationery Stores	0.00063
45399.03	All Other Miscellaneous Store Retailers	0.00063

Schedule No.	Schedule Description	Rate
45411.03	Electronic Shopping and Mail-Order Houses	0.00063
451110.03	Sporting Goods Stores	0.00063
451120.03	Hobby, Toy, and Game Stores	0.00063
451140.03	Musical Instrument and Supplies Stores	0.00063
451211.03	Book Stores	0.00063
451212.03	News Dealers and Newsstands	0.00063
451220.03	Prerecorded Tape, Compact Disc, and Record Stores	0.00063
452112.03	Discount Department Stores	0.00063
452910.03	Warehouse Clubs and Supercenters	0.00063
452990.03	All Other General Merchandise Stores	0.00063
453110.03	Florists	0.00063
453220.03	Gift, Novelty, and Souvenir Stores	0.00063
453310.03	Used Merchandise Stores	0.00063
453910.03	Pet and Pet Supplies Stores	0.00063
453920.03	Art Dealers	0.00063
453991.03	Tobacco Stores	0.00063
453998.03	All Other Miscellaneous Store Retailers (except Tobacco Stores)	0.00063
454110.03	Electronic Shopping and Mail-Order Houses	0.00063
454111.03	Electronic Shopping (Internet)	0.00063
454210.03	Vending Machine Operators	0.00063
454311.03	Heating Oil Dealers	0.00063
454312.03	Liquefied Petroleum Gas (Bottled Gas) Dealers	0.00063
454319.03	Other Fuel Dealers	0.00063
454390.03	Other Direct Selling Establishments	0.00063
48.03	Transportation and Warehousing NAICS Beginning With 48	0.00063
4884.03	Support Activities for Road Transportation	0.00063
4889.03	Other Support Activities for Transportation	0.00063
48411.03	General Freight Trucking, Local	0.00063
48412.03	General Freight Trucking, Long-Distance	0.00063
48421.03	Used Household and Office Goods Moving	0.00063
48423.03	Specialized Freight (except Used Goods) Trucking, Long-Distance	0.00063
48599.03	Other Transit and Ground Passenger Transportation	0.00063
48699.03	All Other Pipeline Transportation	0.00063
48819.03	Other Support Activities for Air Transportation	0.00063
48821.03	Support Activities for Rail Transportation	0.00063
48832.03	Marine Cargo Handling	0.00063
48839.03	Other Support Activities for Water Transportation	0.00063
48849.03	Other Support Activities for Road Transportation	0.00063

Schedule No.	Schedule Description	Rate
481111.03	Scheduled Passenger Air Transportation	0.00063
481112.03	Scheduled Freight Air Transportation	0.00063
481219.03	Other Nonscheduled Air Transportation	0.00063
483111.03	Deep Sea Freight Transportation	0.00063
483113.03	Coastal and Great Lakes Freight Transportation	0.00063
483211.03	Inland Water Freight Transportation	0.00063
484110.03	General Freight Trucking, Local	0.00063
484121.03	General Freight Trucking, Long-Distance, Truckload	0.00063
484122.03	General Freight Trucking, Long-Distance, Less Than Truckload	0.00063
484220.03	Specialized Freight (except Used Goods) Trucking, Local	0.00063
485113.03	Bus and Other Motor Vehicle Transit Systems	0.00063
485310.03	Taxi Service	0.00063
485320.03	Limousine Service	0.00063
485999.03	All Other Transit and Ground Passenger Transportation	0.00063
488111.03	Air Traffic Control	0.00063
488119.03	Other Airport Operations	0.00063
488410.03	Motor Vehicle Towing	0.00063
488510.03	Freight Transportation Arrangement	0.00063
488991.03	Packing and Crating	0.00063
488999.03	All Other Support Activities for Transportation	0.00063
49.03	Transportation and Warehousing NAICS Beginning With 49	0.00063
49312.03	Refrigerated Warehousing and Storage	0.00063
49319.03	Other Warehousing and Storage	0.00063
492110.03	Couriers	0.00063
492210.03	Local Messengers and Local Delivery	0.00063
493110.03	General Warehousing and Storage	0.00063
51.06	Information	0.00117
5122.06	Sound Recording Industries	0.00117
51111.06	Newspaper Publishers	0.00117
51119.06	Other Publishers	0.00117
51212.06	Motion Picture and Video Distribution	0.00117
51221.06	Record Production	0.00117
51229.06	Other Sound Recording Industries	0.00117
51711.06	Wired Telecommunications Carriers	0.00117
511120.06	Periodical Publishers	0.00117
511130.06	Book Publishers	0.00117
511191.06	Greeting Card Publishers	0.00117
511199.06	All Other Publishers	0.00117

Schedule No.	Schedule Description	Rate
511210.06	Software Publishers	0.00117
512110.06	Motion Picture and Video Production	0.00117
512131.06	Motion Picture Theaters (except Drive-Ins)	0.00117
512132.06	Drive-In Motion Picture Theaters	0.00117
512191.06	Tele-production and Other Postproduction Services	0.00117
512199.06	Other Motion Picture and Video Industries	0.00117
512220.06	Integrated Record Production/Distribution	0.00117
512230.06	Music Publishers	0.00117
512240.06	Sound Recording Studios	0.00117
515112.06	Radio Stations	0.00117
515210.06	Cable and Other Subscription Programming	0.00117
516110.06	Internet Radio Stations	0.00117
517212.06	Cellular and Other Wireless Telecommunications	0.00117
517410.06	Satellite Telecommunications	0.00117
517911.06	Telecommunications Resellers	0.00117
518111.06	Internet Service Providers	0.00117
518210.06	Data Processing, Hosting, and Related Services	0.00117
519130.06	Internet Publishing and Broadcasting and Web Search Portals	0.00117
519190.06	All Other Information Services	0.00117
52.06	Financial Institution	0.0025
52111.06	Monetary Authorities - Central Bank	0.00117
52212.06	Savings Institutions	0.00117
52213.06	Credit Unions	0.00117
52219.06	Other Depository Credit Intermediation	0.00117
52222.06	Sales Financing	0.00117
52229.06	Other Non-depository Credit Intermediation	0.00117
52314.06	Commodity Contracts Brokerage	0.00117
52321.06	Securities and Commodity Exchanges	0.00117
52391.06	Miscellaneous Intermediation	0.00117
52413.06	****Reinsurance Carriers	0.00117
52519.06	****Other Insurance Funds	0.00117
52591.06	Open-End Investment Funds	0.00117
52592.06	Trusts, Estates, and Agency Accounts	0.00117
52593.06	Real Estate Investment Trusts	0.00117
52599.06	Other Financial Vehicles	0.00117
521110.06	Monetary Authorities-Central Bank	0.00117
522110.06	Commercial Banking	0.00117
522291.06	Consumer Lending	0.00117

Schedule No.	Schedule Description	Rate
522292.06	Real Estate Credit	0.00117
522293.06	International Trade Financing	0.00117
522294.06	Secondary Market Financing	0.00117
522298.06	All Other Non-depository Credit Intermediation	0.00117
522310.06	Mortgage and Nonmortgage Loan Brokers	0.00117
522320.06	Financial Transactions Processing, Reserve, and Clearinghouse Activities	0.00117
522390.06	Other Activities Related to Credit Intermediation	0.00117
523110.06	Investment Banking and Securities Dealing	0.00117
523120.06	Securities Brokerage	0.00117
523910.06	Other Financial Investment Activities	0.00117
523920.06	Portfolio Management	0.00117
523930.06	Investment Advice	0.00117
523991.06	Trust, Fiduciary, and Custody Activities	0.00117
523999.06	Miscellaneous Financial Investment Activities	0.00117
524291.06	Claims Adjusting	0.00117
525110.06	Pension Funds	0.00117
53.06	Real Estate Rental and Leasing	0.00117
5311.06	Lessors of Real Estate	0.00117
5313.06	Activities Related to Real Estate	0.00117
53131.06	Real Estate Property Managers	0.00117
53211.06	Passenger Car Rental and Leasing	0.00117
53223.06	Video Tape and Disc Rental	0.00117
53241.06	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	0.00117
53242.06	Office Machinery and Equipment Rental and Leasing	0.00117
531110.06	Lessors of Residential Buildings and Dwellings	0.00117
531120.06	Lessors of Nonresidential Buildings (except Mini-warehouses)	0.00117
531130.06	Lessors of Mini-warehouses and Self-Storage Units	0.00117
531190.06	Lessors of Other Real Estate Property	0.00117
531210.06	Offices of Real Estate Agents and Brokers	0.00117
531311.06	Residential Property Managers	0.00117
531312.06	Nonresidential Property Managers	0.00117
531320.06	Offices of Real Estate Appraisers	0.00117
531390.06	Other Activities Related to Real Estate	0.00117
532111.06	Passenger Car Rental	0.00117
532112.06	Passenger Car Leasing	0.00117
532120.06	Truck, Utility Trailer, and Rv (Recreational Vehicle) Rental and Leasing	0.00117
532220.06	Formal Wear and Costume Rental	0.00117
532291.06	Home Health Equipment Rental	0.00117

Schedule No.	Schedule Description	Rate
532299.06	All Other Consumer Goods Rental	0.00117
532310.06	General Rental Centers	0.00117
532490.06	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	0.00117
533110.06	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	0.00117
54.06	Professional, Scientific, and Technical Services	0.00117
54121.06	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	0.00117
54134.06	Drafting Services	0.00117
54151.06	Computer Systems Design and Related Services	0.00117
54161.06	Management Consulting Services	0.00117
54162.06	Environmental Consulting Services	0.00117
54171.06	Research and Development In The Physical, Engineering, and Life Sciences	0.00117
54184.06	Media Representatives	0.00117
54185.06	Display Advertising	0.00117
54186.06	Direct Mail Advertising	0.00117
541110.06	Offices of Lawyers	0.00117
541191.06	Title Abstract and Settlement Offices	0.00117
541199.06	All Other Legal Services	0.00117
541211.06	Offices of Certified Public Accountants	0.00117
541213.06	Tax Preparation Services	0.00117
541214.06	Payroll Services	0.00117
541219.06	Other Accounting Services	0.00117
541310.06	Architectural Services	0.00117
541320.06	Landscape Architectural Services	0.00117
541330.06	Engineering Services	0.00117
541350.06	Building Inspection Services	0.00117
541410.06	Interior Design Services	0.00117
541420.06	Industrial Design Services	0.00117
541430.06	Graphic Design Services	0.00117
541490.06	Other Specialized Design Services	0.00117
541511.06	Custom Computer Programming Services	0.00117
541512.06	Computer Systems Design Services	0.00117
541513.06	Computer Facilities Management Services	0.00117
541519.06	Other Computer Related Services	0.00117
541611.06	Administrative Management and General Management Consulting Services	0.00117
541612.06	Human Resources and Executive Search Consulting Services	0.00117
541613.06	Marketing Consulting Services	0.00117
541614.06	Process, Physical Distribution, and Logistics Consulting Services	0.00117
541618.06	Other Management Consulting Services	0.00117

Schedule No.	Schedule Description	Rate
541690.06	Other Scientific and Technical Consulting Services	0.00117
541720.06	Research and Development in The Social Sciences and Humanities	0.00117
541810.06	Advertising Agencies	0.00117
541820.06	Public Relations Agencies	0.00117
541830.06	Media Buying Agencies	0.00117
541850.06	Outdoor Advertising	0.00117
541870.06	Advertising Material Distribution Services	0.00117
541890.06	Other Services Related to Advertising	0.00117
541910.06	Marketing Research and Public Opinion Polling	0.00117
541921.06	Photography Studios, Portrait	0.00117
541922.06	Commercial Photography	0.00117
541930.06	Translation and Interpretation Services	0.00117
541940.06	Veterinary Services	0.00117
541990.06	All Other Professional, Scientific, and Technical Services	0.00117
5413300.06	Engineering Services	0.00117
55.05	Management of Companies and Enterprises	0.00099
551111.05	Offices of Bank Holding Companies	0.00099
551112.05	Offices of Other Holding Companies	0.00099
551114.05	Corporate, Subsidiary, and Regional Managing Offices	0.00099
56.06	Administrative and Support and Waste Management and Remediation Services	0.00117
5614.06	Business Support Services	0.00117
56133.06	Professional Employer Organizations	0.00117
56142.06	Telephone Call Centers	0.00117
56145.06	Credit Bureaus	0.00117
56152.06	Tour Operators	0.00117
56191.06	Packaging and Labeling Services	0.00117
56211.06	Waste Collection	0.00117
561110.06	Office Administrative Services	0.00117
561210.06	Facilities Support Services	0.00117
561311.06	Employment Placement Agencies	0.00117
561312.06	Executive Search Services	0.00117
561320.06	Temporary Help Services	0.00117
561410.06	Document Preparation Services	0.00117
561421.06	Telephone Answering Services	0.00117
561422.06	Telemarketing Bureaus and Other Contact Centers	0.00117
561431.06	Private Mail Centers	0.00117
561439.06	Other Business Service Centers (Including Copy Shops)	0.00117
561440.06	Collection Agencies	0.00117



Schedule No.	Schedule Description	Rate
561491.06	Repossession Services	0.00117
561492.06	Court Reporting and Stenotype Services	0.00117
561499.06	All Other Business Support Services	0.00117
561510.06	Travel Agencies	0.00117
561599.06	All Other Travel Arrangement and Reservation Services	0.00117
561611.06	Investigation Services	0.00117
561612.06	Security Guards and Patrol Services	0.00117
561621.06	Security Systems Services (except Locksmiths)	0.00117
561622.06	Locksmiths	0.00117
561710.06	Exterminating and Pest Control Services	0.00117
561720.06	Janitorial Services	0.00117
561730.06	Landscaping Services	0.00117
561740.06	Carpet and Upholstery Cleaning Services	0.00117
561790.06	Other Services to Buildings and Dwellings	0.00117
561920.06	Convention and Trade Show Organizers	0.00117
561990.06	All Other Support Services	0.00117
562111.06	Solid Waste Collection	0.00117
562119.06	Other Waste Collection	0.00117
562212.06	Solid Waste Landfill	0.00117
562213.06	Solid Waste Combustors and Incinerators	0.00117
562219.06	Other Nonhazardous Waste Treatment and Disposal	0.00117
562910.06	Remediation Services	0.00117
562991.06	Septic Tank and Related Services	0.00117
562998.06	All Other Miscellaneous Waste Management Services	0.00117
61.06	Educational Services	0.00117
61121.06	Junior Colleges	0.00117
61131.06	Colleges, Universities, and Professional Schools	0.00117
61141.06	Business and Secretarial Schools	0.00117
61151.06	Technical and Trade Schools	0.00117
61169.06	All Other Schools and Instruction	0.00117
611110.06	Elementary and Secondary Schools	0.00117
611420.06	Computer Training	0.00117
611430.06	Professional and Management Development Training	0.00117
611511.06	Cosmetology and Barber Schools	0.00117
611512.06	Flight Training	0.00117
611513.06	Apprenticeship Training	0.00117
611519.06	Other Technical and Trade Schools	0.00117
611610.06	Fine Arts Schools	0.00117

Schedule No.	Schedule Description	Rate
611620.06	Sports and Recreation Instruction	0.00117
611630.06	Language Schools	0.00117
611691.06	Exam Preparation and Tutoring	0.00117
611692.06	Automobile Driving Schools	0.00117
611699.06	All Other Miscellaneous Schools and Instruction	0.00117
611710.06	Educational Support Services	0.00117
62.06	Health Care and Social Assistance	0.00117
6241.06	Individual and Family Services	0.00117
62191.06	Ambulance Services	0.00117
62211.06	General Medical and Surgical Hospitals	0.00117
62311.06	Nursing Care Facilities	0.00117
62321.06	Residential Mental Retardation Facilities	0.00117
62411.06	Child and Youth Services	0.00117
62421.06	Community Food Services	0.00117
62431.06	Vocational Rehabilitation Services	0.00117
621111.06	Offices of Physicians (except Mental Health Specialists)	0.00117
621112.06	Offices of Physicians, Mental Health Specialists	0.00117
621210.06	Offices of Dentists	0.00117
621310.06	Offices of Chiropractors	0.00117
621320.06	Offices of Optometrists	0.00117
621330.06	Offices of Mental Health Practitioners (except Physicians)	0.00117
621340.06	Offices of Physical, Occupational and Speech Therapists, and Audiologists	0.00117
621391.06	Offices of Podiatrists	0.00117
621399.06	Offices of All Other Miscellaneous Health Practitioners	0.00117
621410.06	Family Planning Centers	0.00117
621420.06	Outpatient Mental Health and Substance Abuse Centers	0.00117
621492.06	Kidney Dialysis Centers	0.00117
621498.06	All Other Outpatient Care Centers	0.00117
621511.06	Medical Laboratories	0.00117
621512.06	Diagnostic Imaging Centers	0.00117
621610.06	Home Health Care Services	0.00117
621991.06	Blood and Organ Banks	0.00117
621999.06	All Other Miscellaneous Ambulatory Health Care Services	0.00117
622210.06	Psychiatric and Substance Abuse Hospitals	0.00117
623110.06	Nursing Care Facilities (Skilled Nursing Facilities)	0.00117
623220.06	Residential Mental Health and Substance Abuse Facilities	0.00117
623311.06	Continuing Care Retirement Communities	0.00117
623312.06	Homes for The Elderly	0.00117

Schedule No.	Schedule Description	Rate
623990.06	Other Residential Care Facilities	0.00117
624120.06	Services for The Elderly and Persons with Disabilities	0.00117
624190.06	Other Individual and Family Services	0.00117
624229.06	Other Community Housing Services	0.00117
624410.06	Child Day Care Services	0.00117
71.05	Arts, Entertainment and Recreation	0.00099
71211.05	Museums	0.00099
71219.05	Nature Parks and Other Similar Institutions	0.00099
71311.05	Amusement and Theme Parks	0.00099
71392.05	Skiing Facilities	0.00099
711130.05	Musical Groups and Artists	0.00099
711190.05	Other Performing Arts Companies	0.00099
711211.05	Sports Teams and Clubs	0.00099
711212.05	Racetracks	0.00099
711219.05	Other Spectator Sports	0.00099
711310.05	Promoters of Performing Arts, Sports, and Similar Events With Facilities	0.00099
711320.05	Promoters of Performing Arts, Sports, and Similar Events Without Facilities	0.00099
711410.05	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	0.00099
711510.05	Independent Artists, Writers, and Performers	0.00099
713120.05	Amusement Arcades	0.00099
713290.05	Other Gambling Industries	0.00099
713910.05	Golf Courses and Country Clubs	0.00099
713940.05	Fitness and Recreational Sports Centers	0.00099
713950.05	Bowling Centers	0.00099
713990.05	All Other Amusement and Recreation Industries	0.00099
72.03	Accommodation, Food Services and Drinking Places	0.00063
7223.03	Special Food Services	0.00063
72131.03	Rooming and Boarding Houses	0.00063
72221.03	Limited-Service Eating Places	0.00063
721110.03	Hotels (except Casino Hotels) and Motels	0.00063
721191.03	Bed-And-Breakfast Inns	0.00063
721199.03	All Other Traveler Accommodation	0.00063
721211.03	RV (Recreational Vehicle) Parks and Campgrounds	0.00063
721214.03	Recreational and Vacation Camps (except Campgrounds)	0.00063
722212.03	Cafeterias	0.00063
722310.03	Food Service Contractors	0.00063
722320.03	Caterers	0.00063
722330.03	Mobile Food Services	0.00063

Schedule No.	Schedule Description	Rate
722410.03	Drinking Places (Alcoholic Beverages)	0.00063
722511.03	Full-Service Restaurants	0.00063
722513.03	Limited-Service Restaurants	0.00063
722514.03	Cafeterias, Grill Buffets, and Buffets	0.00063
722515.03	Snack and Nonalcoholic Beverage Bars	0.00063
81.06	Other Services	0.00117
8111.06	Automotive Repair and Maintenance	0.00117
81111.06	Automotive Mechanical and Electrical Repair and Maintenance	0.00117
81112.06	Automotive Body, Paint, Interior, and Glass Repair	0.00117
81119.06	Other Automotive Repair and Maintenance	0.00117
81131.06	Commercial and Industrial Machinery and Equipment (except Auto and Electronic) Repair and Maintenance	0.00117
81143.06	Footwear and Leather Goods Repair	0.00117
81211.06	Hair, Nail, and Skin Care Services	0.00117
81222.06	Cemeteries and Crematories	0.00117
81311.06	Religious Organizations	0.00117
81392.06	Professional Organizations	0.00117
81393.06	Labor Unions and Similar Labor Organizations	0.00117
81394.06	Political Organizations	0.00117
811111.06	General Automotive Repair	0.00117
811112.06	Automotive Exhaust System Repair	0.00117
811113.06	Automotive Transmission Repair	0.00117
811118.06	Other Automotive Mechanical and Electrical Repair and Maintenance	0.00117
811121.06	Automotive Body, Paint, and Interior Repair and Maintenance	0.00117
811122.06	Automotive Glass Replacement Shops	0.00117
811192.06	Car Washes	0.00117
811198.06	All Other Automotive Repair and Maintenance	0.00117
811211.06	Consumer Electronics Repair and Maintenance	0.00117
811212.06	Computer and Office Machine Repair and Maintenance	0.00117
811213.06	Communication Equipment Repair and Maintenance	0.00117
811219.06	Other Electronic and Precision Equipment Repair and Maintenance	0.00117
811412.06	Appliance Repair and Maintenance	0.00117
811420.06	Reupholstery and Furniture Repair	0.00117
811490.06	Other Personal and Household Goods Repair and Maintenance	0.00117
812111.06	Barber Shops	0.00117
812112.06	Beauty Salons	0.00117
812113.06	Nail Salons	0.00117
812191.06	Diet and Weight Reducing Centers	0.00117
812199.06	Other Personal Care Services	0.00117

Schedule No.	Schedule Description	Rate
812210.06	Funeral Homes and Funeral Services	0.00117
812310.06	Coin-Operated Laundries and Drycleaners	0.00117
812320.06	Dry Cleaning and Laundry Services (except Coin-Operated)	0.00117
812331.06	Linen Supply	0.00117
812332.06	Industrial Launderers	0.00117
812910.06	Pet Care (except Veterinary) Services	0.00117
812921.06	Photofinishing Laboratories (except One-Hour)	0.00117
812930.06	Parking Lots and Garages	0.00117
812990.06	All Other Personal Services	0.00117
813211.00	Grantmaking Foundations	
813311.00	Human Rights Organizations	
813312.00	Environment, Conservation and Wildlife Organizations	
813319.00	Other Social Advocacy Organizations	
813410.00	Civic and Social Organizations	
813910.00	Business Associations	0.00117
813990.00	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	
814110.00	Private Households	
92111.00	Executive Offices	
92112.00	Legislative Bodies	
92113.00	Public Finance Activities	
92114.00	Executive and Legislative Offices, Combined	
92119.00	Other General Government Support	
92211.00	Courts	
92212.00	Police Protection	
92213.00	Legal Counsel and Prosecution	
92214.00	Correctional Institutions	
92216.00	Fire Protection	
92311.00	Administration of Education Programs	
92312.00	Administration of Public Health Programs	
92313.00	Administration of Human Resource Programs (except Education, Public Health, and VA)	
92314.00	Administration of Veterans' Affairs	
92411.00	Administration of Air and Water Resource and Solid Waste Management Programs	
92412.00	Administration of Conservation Programs	
92511.00	Administration of Housing Programs	
92512.00	Administration of Urban Planning and Community and Rural Development	
92611.00	Administration of General Economic Programs	
92613.00	Regulation and Administration of Communications, Electric, Gas, and Other Utilities	
92614.00	Regulation of Agricultural Marketing and Commodities	

Schedule No.	Schedule Description	Rate
92615.00	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	
92711.00	Space Research and Technology	
92812.00	International Affairs	
922190.00	Other Justice, Public Order, and Safety Activities	
928110.00	National Security	