



# South Fulton, Georgia

## Fee Schedule

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Email: [businesslicensesupport@avenuinsights.com](mailto:businesslicensesupport@avenuinsights.com)  
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Business License Renewal  
PO Box 830900  
Birmingham, AL 35283-0900

### Calculation Instructions:

The fee for the certificate is based on the number of employees x \$13.00 plus gross receipts times the tax rate for your business.

The tax class is determined by the NAICS Code (North American Industry Classification System).  
• Fee = Gross Receipts x Tax Rate (see fee schedule) + \$75 (Administration Fee) + Number of Full - Time Employees x \$13.00.

### Full - Time Employee calculation:

The number of employees of the business or practitioner as computed on a full - time position basis or full - time position equivalent basis, provided that for the purposes of this computation an employee who works 40 hours or more weekly shall be considered a full - time employee and that the average weekly hours of employees who work less than 40 hours weekly shall be added and such sum shall be divided by 40 to produce full - time position equivalents

\* Rate is determined by the municipality based on the dominant service or product as described in O.C.G.A § 48 – 13 - 12.

sch_num	sch_desc	class	flat	rate
211	Oil and Gas Extraction	20	FALSE	0.002
321	Wood Product Manufacturing	13	FALSE	0.0016
1153	Support Activities for Forestry	8	FALSE	0.00135
2111	Oil and Gas Extraction	20	FALSE	0.002
2122	Metal Ore Mining	20	FALSE	0.002
3152	Cut and Sew Apparel Manufacturing	10	FALSE	0.00145
3231	Printing and Related Support Activities	13	FALSE	0.0016
3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	19	FALSE	0.0019
3256	Soap, Cleaning Compound, and Toilet Preparation Manufacturing	19	FALSE	0.0019
3261	Plastics Product Manufacturing	8	FALSE	0.00135
3399	Other Miscellaneous Manufacturing	10	FALSE	0.00145
4422	Home Furnishings Stores	7	FALSE	0.0012
4461	Health and Personal Care Stores	5	FALSE	0.00095
4481	Clothing Stores	7	FALSE	0.0012

sch_num	sch_desc	class	flat	rate
4512	Book, Periodical, and Music Stores	5	FALSE	0.00095
4539	Other Miscellaneous Store Retailers	5	FALSE	0.00095
4543	Direct Selling Establishments	6	FALSE	0.00115
4884	Support Activities for Road Transportation	9	FALSE	0.0014
4889	Other Support Activities for Transportation	4	FALSE	0.0009
5112	Software Publishers	9	FALSE	0.0014
5122	Sound Recording Industries	13	FALSE	0.0016
5311	Lessors of Real Estate	18	FALSE	0.00185
5312	Offices of Real Estate Agents and Brokers	18	FALSE	0.00185
5313	Activities Related to Real Estate	18	FALSE	0.00185
5614	Business Support Services	10	FALSE	0.00145
6241	Individual and Family Services	6	FALSE	0.00115
7115	Independent Artists, Writers, and Performers	15	FALSE	0.0017
7223	Special Food Services	6	FALSE	0.00115
8111	Automotive Repair and Maintenance	6	FALSE	0.00115
11111	Soybean Farming	11	FALSE	0.0015
11114	Wheat Farming	11	FALSE	0.0015
11115	Corn Farming	11	FALSE	0.0015
11116	Rice Farming	11	FALSE	0.0015
11132	Citrus (except Orange) Groves	11	FALSE	0.0015
11191	Tobacco Farming	11	FALSE	0.0015
11192	Cotton Farming	11	FALSE	0.0015
11193	Sugarcane Farming	11	FALSE	0.0015
11221	Hog and Pig Farming	11	FALSE	0.0015
11231	Chicken Egg Production	11	FALSE	0.0015
11232	Broilers and Other Meat Type Chicken Production	11	FALSE	0.0015
11233	Turkey Production	11	FALSE	0.0015
11234	Poultry Hatcheries	11	FALSE	0.0015
11239	Other Poultry Production	11	FALSE	0.0015
11242	Goat Farming	11	FALSE	0.0015
11299	All Other Animal Production	11	FALSE	0.0015
11331	Logging	7	FALSE	0.0012
11421	Hunting and Trapping	8	FALSE	0.00135
11521	Support Activities for Animal Production	3	FALSE	0.00085
11531	Support Activities for Forestry	8	FALSE	0.00135
21111	Oil and Gas Extraction	20	FALSE	0.002
21221	Iron Ore Mining	20	FALSE	0.002
21222	Gold Ore and Silver Ore Mining	20	FALSE	0.002
21223	Copper, Nickel, Lead, and Zinc Mining	20	FALSE	0.002
21229	Other Metal Ore Mining	20	FALSE	0.002
22121	Natural Gas Distribution	15	FALSE	0.0017
22131	Water Supply and Irrigation Systems	15	FALSE	0.0017
22132	Sewage Treatment Facilities	15	FALSE	0.0017
23611	Residential Building Construction	4	FALSE	0.0009
23821	Electrical Contractors	4	FALSE	0.0009

sch_num	sch_desc	class	flat	rate
23832	Painting and Wall Covering Contractors	6	FALSE	0.00115
23835	Finish Carpentry Contractors	6	FALSE	0.00115
31123	Breakfast Cereal Manufacturing	9	FALSE	0.0014
31133	Confectionery Manufacturing from Purchased Chocolate	9	FALSE	0.0014
31134	Nonchocolate Confectionery Manufacturing	3	FALSE	0.00085
31152	Ice Cream and Frozen Dessert Manufacturing	9	FALSE	0.0014
31183	Tortilla Manufacturing	9	FALSE	0.0014
31192	Coffee and Tea Manufacturing	9	FALSE	0.0014
31212	Breweries	9	FALSE	0.0014
31214	Distilleries	9	FALSE	0.0014
31221	Tobacco Stemming and Redrying	9	FALSE	0.0014
31321	Broadwoven Fabric Mills	2	FALSE	0.0008
31323	Nonwoven Fabric Mills	6	FALSE	0.00115
31332	Fabric Coating Mills	6	FALSE	0.00115
31411	Carpet and Rug Mills	6	FALSE	0.00115
31521	Cut and Sew Apparel Contractors	9	FALSE	0.0014
31599	Apparel Accessories and Other Apparel Manufacturing	9	FALSE	0.0014
31611	Leather and Hide Tanning and Finishing	8	FALSE	0.00135
32192	Wood Container and Pallet Manufacturing	7	FALSE	0.0012
32229	Other Converted Paper Product Manufacturing	13	FALSE	0.0016
32311	Printing	13	FALSE	0.0016
32312	Support Activities for Printing	13	FALSE	0.0016
32411	Petroleum Refineries	13	FALSE	0.0016
32419	Other Petroleum and Coal Products Manufacturing	13	FALSE	0.0016
32511	Petrochemical Manufacturing	19	FALSE	0.0019
32512	Industrial Gas Manufacturing	19	FALSE	0.0019
32513	Synthetic Dye and Pigment Manufacturing	19	FALSE	0.0019
32519	Other Basic Organic Chemical Manufacturing	19	FALSE	0.0019
32521	Resin and Synthetic Rubber Manufacturing	19	FALSE	0.0019
32532	Pesticide and Other Agricultural Chemical Manufacturing	5	FALSE	0.00095
32551	Paint and Coating Manufacturing	19	FALSE	0.0019
32552	Adhesive Manufacturing	19	FALSE	0.0019
32561	Soap and Cleaning Compound Manufacturing	11	FALSE	0.0015
32562	Toilet Preparation Manufacturing	19	FALSE	0.0019
32591	Printing Ink Manufacturing	19	FALSE	0.0019
32592	Explosives Manufacturing	19	FALSE	0.0019
32599	All Other Chemical Product and Preparation Manufacturing	19	FALSE	0.0019
32613	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	8	FALSE	0.00135
32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing	8	FALSE	0.00135
32616	Plastics Bottle Manufacturing	8	FALSE	0.00135
32619	Other Plastics Product Manufacturing	8	FALSE	0.00135
32622	Rubber and Plastics Hoses and Belting Manufacturing	8	FALSE	0.00135
32721	Glass and Glass Product Manufacturing	12	FALSE	0.00155
32731	Cement Manufacturing	12	FALSE	0.00155
32732	Ready-Mix Concrete Manufacturing	12	FALSE	0.00155

sch_num	sch_desc	class	flat	rate
32739	Other Concrete Product Manufacturing	12	FALSE	0.00155
32741	Lime Manufacturing	12	FALSE	0.00155
32742	Gypsum Product Manufacturing	12	FALSE	0.00155
33121	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	7	FALSE	0.0012
33271	Machine Shops	10	FALSE	0.00145
33321	Sawmill and Woodworking Machinery Manufacturing	16	FALSE	0.00175
33322	Plastics and Rubber Industry Machinery Manufacturing	16	FALSE	0.00175
33421	Telephone Apparatus Manufacturing	13	FALSE	0.0016
33431	Audio and Video Equipment Manufacturing	13	FALSE	0.0016
33511	Electric Lamp Bulb and Part Manufacturing	13	FALSE	0.0016
33592	Communication and Energy Wire and Cable Manufacturing	13	FALSE	0.0016
33599	All Other Electrical Equipment and Component Manufacturing	16	FALSE	0.00175
33635	Motor Vehicle Transmission and Power Train Parts Manufacturing	5	FALSE	0.00095
33637	Motor Vehicle Metal Stamping	10	FALSE	0.00145
33651	Railroad Rolling Stock Manufacturing	16	FALSE	0.00175
33711	Wood Kitchen Cabinet and Countertop Manufacturing	7	FALSE	0.0012
33712	Household and Institutional Furniture Manufacturing	4	FALSE	0.0009
33791	Mattress Manufacturing	7	FALSE	0.0012
33792	Blind and Shade Manufacturing	7	FALSE	0.0012
33992	Sporting and Athletic Goods Manufacturing	8	FALSE	0.00135
33995	Sign Manufacturing	11	FALSE	0.0015
33999	All Other Miscellaneous Manufacturing	11	FALSE	0.0015
42322	Home Furnishing Merchant Wholesalers	3	FALSE	0.00085
42345	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	3	FALSE	0.00085
42383	Industrial Machinery and Equipment Merchant Wholesalers	3	FALSE	0.00085
42469	Other Chemical and Allied Products Merchant Wholesalers	3	FALSE	0.00085
44111	New Car Dealers	1	FALSE	0.0005
44112	Used Car Dealers	1	FALSE	0.0005
44121	Recreational Vehicle Dealers	1	FALSE	0.0005
44131	Automotive Parts and Accessories Stores	1	FALSE	0.0005
44132	Tire Dealers	3	FALSE	0.00085
44211	Furniture Stores	3	FALSE	0.00085
44221	Floor Covering Stores	1	FALSE	0.0005
44229	Other Home Furnishings Stores	4	FALSE	0.0009
44312	Computer and Software Stores	1	FALSE	0.0005
44313	Camera and Photographic Supplies Stores	5	FALSE	0.00095
44411	Home Centers	4	FALSE	0.0009
44413	Hardware Stores	1	FALSE	0.0005
44419	Other Building Material Dealers	4	FALSE	0.0009
44421	Outdoor Power Equipment Stores	1	FALSE	0.0005
44422	Nursery, Garden Center, and Farm Supply Stores	4	FALSE	0.0009
44511	Supermarkets and Other Grocery (except Convenience) Stores	3	FALSE	0.00085
44512	Convenience Stores	3	FALSE	0.00085
44522	Fish and Seafood Markets	3	FALSE	0.00085
44523	Fruit and Vegetable Markets	1	FALSE	0.0005

sch_num	sch_desc	class	flat	rate
44529	Other Specialty Food Stores	3	FALSE	0.00085
44531	Beer, Wine, and Liquor Stores	1	FALSE	0.0005
44611	Pharmacies and Drug Stores	5	FALSE	0.00095
44612	Cosmetics, Beauty Supplies, and Perfume Stores	3	FALSE	0.00085
44613	Optical Goods Stores	5	FALSE	0.00095
44619	Other Health and Personal Care Stores	5	FALSE	0.00095
44711	Gasoline Stations with Convenience Stores	3	FALSE	0.00085
44719	Other Gasoline Stations	1	FALSE	0.0005
44811	Men's Clothing Stores	7	FALSE	0.0012
44812	Women's Clothing Stores	7	FALSE	0.0012
44813	Children's and Infants' Clothing Stores	7	FALSE	0.0012
44814	Family Clothing Stores	7	FALSE	0.0012
44815	Clothing Accessories Stores	7	FALSE	0.0012
44819	Other Clothing Stores	7	FALSE	0.0012
44821	Shoe Stores	7	FALSE	0.0012
44831	Jewelry Stores	5	FALSE	0.00095
44832	Luggage and Leather Goods Stores	5	FALSE	0.00095
45111	Sporting Goods Stores	5	FALSE	0.00095
45112	Hobby, Toy, and Game Stores	5	FALSE	0.00095
45113	Sewing, Needlework, and Piece Goods Stores	5	FALSE	0.00095
45114	Musical Instrument and Supplies Stores	4	FALSE	0.0009
45122	Prerecorded Tape, Compact Disc, and Record Stores	5	FALSE	0.00095
45211	Department Stores	2	FALSE	0.0008
45299	All Other General Merchandise Stores	6	FALSE	0.00115
45311	Florists	5	FALSE	0.00095
45321	Office Supplies and Stationery Stores	3	FALSE	0.00085
45322	Gift, Novelty, and Souvenir Stores	5	FALSE	0.00095
45331	Used Merchandise Stores	5	FALSE	0.00095
45391	Pet and Pet Supplies Stores	5	FALSE	0.00095
45392	Art Dealers	5	FALSE	0.00095
45399	All Other Miscellaneous Store Retailers	6	FALSE	0.00115
45411	Electronic Shopping and Mail-Order Houses	5	FALSE	0.00095
45421	Vending Machine Operators	5	FALSE	0.00095
45439	Other Direct Selling Establishments	1	FALSE	0.0005
48411	General Freight Trucking, Local	5	FALSE	0.00095
48412	General Freight Trucking, Long-Distance	5	FALSE	0.00095
48421	Used Household and Office Goods Moving	5	FALSE	0.00095
48422	Specialized Freight (except Used Goods) Trucking, Local	5	FALSE	0.00095
48423	Specialized Freight (except Used Goods) Trucking, Long-Distance	5	FALSE	0.00095
48531	Taxi Service	5	FALSE	0.00095
48532	Limousine Service	5	FALSE	0.00095
48599	Other Transit and Ground Passenger Transportation	5	FALSE	0.00095
48699	All Other Pipeline Transportation	22	FALSE	0.0021
48819	Other Support Activities for Air Transportation	2	FALSE	0.0008
48821	Support Activities for Rail Transportation	4	FALSE	0.0009

sch_num	sch_desc	class	flat	rate
48832	Marine Cargo Handling	9	FALSE	0.0014
48839	Other Support Activities for Water Transportation	9	FALSE	0.0014
48841	Motor Vehicle Towing	6	FALSE	0.00115
48849	Other Support Activities for Road Transportation	5	FALSE	0.00095
48851	Freight Transportation Arrangement	1	FALSE	0.0005
48899	Other Support Activities for Transportation	4	FALSE	0.0009
49211	Couriers	5	FALSE	0.00095
49221	Local Messengers and Local Delivery	5	FALSE	0.00095
49311	General Warehousing and Storage	5	FALSE	0.00095
49312	Refrigerated Warehousing and Storage	1	FALSE	0.0005
49319	Other Warehousing and Storage	5	FALSE	0.00095
51111	Newspaper Publishers	13	FALSE	0.0016
51112	Periodical Publishers	13	FALSE	0.0016
51113	Book Publishers	13	FALSE	0.0016
51119	Other Publishers	9	FALSE	0.0014
51121	Software Publishers	9	FALSE	0.0014
51211	Motion Picture and Video Production	8	FALSE	0.00135
51212	Motion Picture and Video Distribution	8	FALSE	0.00135
51221	Record Production	9	FALSE	0.0014
51222	Integrated Record Production/Distribution	9	FALSE	0.0014
51223	Music Publishers	4	FALSE	0.0009
51224	Sound Recording Studios	13	FALSE	0.0016
51229	Other Sound Recording Industries	15	FALSE	0.0017
51711	Wired Telecommunications Carriers	8	FALSE	0.00135
52111	Monetary Authorities - Central Bank	23	FALSE	0.00215
52211	Commercial Banking	23	FALSE	0.00215
52212	Savings Institutions	23	FALSE	0.00215
52213	Credit Unions	23	FALSE	0.00215
52219	Other Depository Credit Intermediation	23	FALSE	0.00215
52222	Sales Financing	21	FALSE	0.002
52229	Other Nondepository Credit Intermediation	21	FALSE	0.002
52231	Mortgage and Nonmortgage Loan Brokers	21	FALSE	0.002
52239	Other Activities Related to Credit Intermediation	21	FALSE	0.002
52312	Securities Brokerage	15	FALSE	0.0017
52314	Commodity Contracts Brokerage	15	FALSE	0.0017
52321	Securities and Commodity Exchanges	15	FALSE	0.0017
52391	Miscellaneous Intermediation	24	FALSE	0.0022
52392	Portfolio Management	6	FALSE	0.00115
52393	Investment Advice	15	FALSE	0.0017
52413	Reinsurance Carriers	8	FALSE	0.00135
52421	Insurance Agencies and Brokerages	16	FALSE	0.00175
52511	Pension Funds	8	FALSE	0.00135
52519	Other Insurance Funds	8	FALSE	0.00135
52591	Open-End Investment Funds	24	FALSE	0.0022
52592	Trusts, Estates, and Agency Accounts	24	FALSE	0.0022

sch_num	sch_desc	class	flat	rate
52593	Real Estate Investment Trusts	24	FALSE	0.0022
52599	Other Financial Vehicles	24	FALSE	0.0022
53111	Lessors of Residential Buildings and Dwellings	18	FALSE	0.00185
53112	Lessors of Nonresidential Buildings (except Miniwarehouses)	18	FALSE	0.00185
53113	Lessors of Miniwarehouses and Self-Storage Units	1	FALSE	0.0005
53119	Lessors of Other Real Estate Property	18	FALSE	0.00185
53121	Offices of Real Estate Agents and Brokers	18	FALSE	0.00185
53131	Real Estate Property Managers	18	FALSE	0.00185
53132	Offices of Real Estate Appraisers	18	FALSE	0.00185
53139	Other Activities Related to Real Estate	18	FALSE	0.00185
53211	Passenger Car Rental and Leasing	6	FALSE	0.00115
53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	6	FALSE	0.00115
53223	Video Tape and Disc Rental	8	FALSE	0.00135
53231	General Rental Centers	18	FALSE	0.00185
53241	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	9	FALSE	0.0014
53242	Office Machinery and Equipment Rental and Leasing	9	FALSE	0.0014
53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	9	FALSE	0.0014
53311	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	24	FALSE	0.0022
54111	Offices of Lawyers	13	FALSE	0.0016
54121	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	9	FALSE	0.0014
54131	Architectural Services	14	FALSE	0.00165
54132	Landscape Architectural Services	8	FALSE	0.00135
54133	Engineering Services	14	FALSE	0.00165
54134	Drafting Services	9	FALSE	0.0014
54135	Building Inspection Services	9	FALSE	0.0014
54136	Geophysical Surveying and Mapping Services	14	FALSE	0.00165
54141	Interior Design Services	9	FALSE	0.0014
54142	Industrial Design Services	9	FALSE	0.0014
54143	Graphic Design Services	9	FALSE	0.0014
54149	Other Specialized Design Services	14	FALSE	0.00165
54151	Computer Systems Design and Related Services	9	FALSE	0.0014
54161	Management Consulting Services	9	FALSE	0.0014
54162	Environmental Consulting Services	14	FALSE	0.00165
54169	Other Scientific and Technical Consulting Services	14	FALSE	0.00165
54171	Research and Development in the Physical, Engineering, and Life Sciences	14	FALSE	0.00165
54172	Research and Development in the Social Sciences and Humanities	14	FALSE	0.00165
54181	Advertising Agencies	9	FALSE	0.0014
54182	Public Relations Agencies	14	FALSE	0.00165
54184	Media Representatives	9	FALSE	0.0014
54185	Display Advertising	9	FALSE	0.0014
54186	Direct Mail Advertising	9	FALSE	0.0014
54187	Advertising Material Distribution Services	4	FALSE	0.0009
54189	Other Services Related to Advertising	9	FALSE	0.0014
54191	Marketing Research and Public Opinion Polling	14	FALSE	0.00165
54193	Translation and Interpretation Services	9	FALSE	0.0014

sch_num	sch_desc	class	flat	rate
54194	Veterinary Services	8	FALSE	0.00135
54199	All Other Professional, Scientific, and Technical Services	9	FALSE	0.0014
56111	Office Administrative Services	9	FALSE	0.0014
56121	Facilities Support Services	14	FALSE	0.00165
56131	Employment Placement Agencies	9	FALSE	0.0014
56132	Temporary Help Services	9	FALSE	0.0014
56133	Professional Employer Organizations	9	FALSE	0.0014
56141	Document Preparation Services	9	FALSE	0.0014
56142	Telephone Call Centers	9	FALSE	0.0014
56144	Collection Agencies	9	FALSE	0.0014
56145	Credit Bureaus	9	FALSE	0.0014
56151	Travel Agencies	4	FALSE	0.0009
56152	Tour Operators	4	FALSE	0.0009
56171	Exterminating and Pest Control Services	9	FALSE	0.0014
56172	Janitorial Services	9	FALSE	0.0014
56173	Landscaping Services	8	FALSE	0.00135
56174	Carpet and Upholstery Cleaning Services	10	FALSE	0.00145
56179	Other Services to Buildings and Dwellings	9	FALSE	0.0014
56191	Packaging and Labeling Services	4	FALSE	0.0009
56192	Convention and Trade Show Organizers	9	FALSE	0.0014
56199	All Other Support Services	9	FALSE	0.0014
56211	Waste Collection	15	FALSE	0.0017
56291	Remediation Services	6	FALSE	0.00115
61111	Elementary and Secondary Schools	10	FALSE	0.00145
61121	Junior Colleges	10	FALSE	0.00145
61131	Colleges, Universities, and Professional Schools	10	FALSE	0.00145
61141	Business and Secretarial Schools	10	FALSE	0.00145
61143	Professional and Management Development Training	10	FALSE	0.00145
61151	Technical and Trade Schools	10	FALSE	0.00145
61161	Fine Arts Schools	10	FALSE	0.00145
61163	Language Schools	10	FALSE	0.00145
61169	All Other Schools and Instruction	10	FALSE	0.00145
61171	Educational Support Services	10	FALSE	0.00145
62111	Offices of Physicians	6	FALSE	0.00115
62121	Offices of Dentists	6	FALSE	0.00115
62131	Offices of Chiropractors	6	FALSE	0.00115
62132	Offices of Optometrists	6	FALSE	0.00115
62134	Offices of Physical, Occupational and Speech Therapists, and Audiologists	6	FALSE	0.00115
62139	Offices of All Other Health Practitioners	6	FALSE	0.00115
62141	Family Planning Centers	6	FALSE	0.00115
62142	Outpatient Mental Health and Substance Abuse Centers	6	FALSE	0.00115
62161	Home Health Care Services	6	FALSE	0.00115
62191	Ambulance Services	6	FALSE	0.00115
62211	General Medical and Surgical Hospitals	6	FALSE	0.00115
62221	Psychiatric and Substance Abuse Hospitals	6	FALSE	0.00115



sch_num	sch_desc	class	flat	rate
62311	Nursing Care Facilities	6	FALSE	0.00115
62321	Residential Mental Retardation Facilities	6	FALSE	0.00115
62411	Child and Youth Services	6	FALSE	0.00115
62412	Services for the Elderly and Persons with Disabilities	6	FALSE	0.00115
62419	Other Individual and Family Services	7	FALSE	0.0012
62421	Community Food Services	7	FALSE	0.0012
62431	Vocational Rehabilitation Services	7	FALSE	0.0012
62441	Child Day Care Services	7	FALSE	0.0012
71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities	15	FALSE	0.0017
71132	Promoters of Performing Arts, Sports, and Similar Events without Facilities	15	FALSE	0.0017
71141	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	9	FALSE	0.0014
71151	Independent Artists, Writers, and Performers	15	FALSE	0.0017
71211	Museums	7	FALSE	0.0012
71219	Nature Parks and Other Similar Institutions	7	FALSE	0.0012
71311	Amusement and Theme Parks	15	FALSE	0.0017
71312	Amusement Arcades	15	FALSE	0.0017
71391	Golf Courses and Country Clubs	15	FALSE	0.0017
71392	Skiing Facilities	15	FALSE	0.0017
71394	Fitness and Recreational Sports Centers	15	FALSE	0.0017
71395	Bowling Centers	15	FALSE	0.0017
71399	All Other Amusement and Recreation Industries	15	FALSE	0.0017
72111	Hotels (except Casino Hotels) and Motels	7	FALSE	0.0012
72131	Rooming and Boarding Houses	7	FALSE	0.0012
72211	Full-Service Restaurants	6	FALSE	0.00115
72221	Limited-Service Eating Places	7	FALSE	0.0012
72231	Food Service Contractors	9	FALSE	0.0014
72232	Caterers	6	FALSE	0.00115
72233	Mobile Food Services	6	FALSE	0.00115
72241	Drinking Places (Alcoholic Beverages)	6	FALSE	0.00115
81111	Automotive Mechanical and Electrical Repair and Maintenance	6	FALSE	0.00115
81112	Automotive Body, Paint, Interior, and Glass Repair	6	FALSE	0.00115
81119	Other Automotive Repair and Maintenance	10	FALSE	0.00145
81131	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Main	9	FALSE	0.0014
81142	Reupholstery and Furniture Repair	9	FALSE	0.0014
81143	Footwear and Leather Goods Repair	9	FALSE	0.0014
81149	Other Personal and Household Goods Repair and Maintenance	9	FALSE	0.0014
81211	Hair, Nail, and Skin Care Services	9	FALSE	0.0014
81219	Other Personal Care Services	10	FALSE	0.00145
81221	Funeral Homes and Funeral Services	10	FALSE	0.00145
81222	Cemeteries and Crematories	1	FALSE	0.0005
81231	Coin-Operated Laundries and Drycleaners	10	FALSE	0.00145
81232	Drycleaning and Laundry Services (except Coin-Operated)	10	FALSE	0.00145
81291	Pet Care (except Veterinary) Services	8	FALSE	0.00135
81293	Parking Lots and Garages	6	FALSE	0.00115
81299	All Other Personal Services	10	FALSE	0.00145

sch_num	sch_desc	class	flat	rate
81311	Religious Organizations	5	FALSE	0.00095
81341	Civic and Social Organizations	5	FALSE	0.00095
81391	Business Associations	5	FALSE	0.00095
81392	Professional Organizations	5	FALSE	0.00095
81393	Labor Unions and Similar Labor Organizations	5	FALSE	0.00095
81394	Political Organizations	5	FALSE	0.00095
81399	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)	14	FALSE	0.00165
81411	Private Households	10	FALSE	0.00145
92111	Executive Offices	12	FALSE	0.00155
92112	Legislative Bodies	12	FALSE	0.00155
92113	Public Finance Activities	12	FALSE	0.00155
92114	Executive and Legislative Offices, Combined	12	FALSE	0.00155
92119	Other General Government Support	12	FALSE	0.00155
92211	Courts	12	FALSE	0.00155
92212	Police Protection	12	FALSE	0.00155
92213	Legal Counsel and Prosecution	12	FALSE	0.00155
92214	Correctional Institutions	12	FALSE	0.00155
92216	Fire Protection	12	FALSE	0.00155
92219	Other Justice, Public Order, and Safety Activities	1	FALSE	0.0005
92311	Administration of Education Programs	12	FALSE	0.00155
92312	Administration of Public Health Programs	12	FALSE	0.00155
92313	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Pr	12	FALSE	0.00155
92314	Administration of Veterans' Affairs	12	FALSE	0.00155
92411	Administration of Air and Water Resource and Solid Waste Management Programs	12	FALSE	0.00155
92412	Administration of Conservation Programs	12	FALSE	0.00155
92511	Administration of Housing Programs	12	FALSE	0.00155
92512	Administration of Urban Planning and Community and Rural Development	12	FALSE	0.00155
92611	Administration of General Economic Programs	12	FALSE	0.00155
92613	Regulation and Administration of Communications, Electric, Gas, and Other Utilities	12	FALSE	0.00155
92614	Regulation of Agricultural Marketing and Commodities	12	FALSE	0.00155
92615	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	12	FALSE	0.00155
92711	Space Research and Technology	12	FALSE	0.00155
92811	National Security	12	FALSE	0.00155
92812	International Affairs	12	FALSE	0.00155
111211	Potato Farming	11	FALSE	0.0015
111219	Other Vegetable (except Potato) and Melon Farming	11	FALSE	0.0015
111332	Grape Vineyards	11	FALSE	0.0015
111334	Berry (except Strawberry) Farming	11	FALSE	0.0015
111335	Tree Nut Farming	11	FALSE	0.0015
111336	Fruit and Tree Nut Combination Farming	11	FALSE	0.0015
111339	Other Noncitrus Fruit Farming	11	FALSE	0.0015
111419	Other Food Crops Grown Under Cover	11	FALSE	0.0015
111421	Nursery and Tree Production	11	FALSE	0.0015
111422	Floriculture Production	11	FALSE	0.0015

sch_num	sch_desc	class	flat	rate
111998	All Other Miscellaneous Crop Farming	11	FALSE	0.0015
112111	Beef Cattle Ranching and Farming	11	FALSE	0.0015
112112	Cattle Feedlots	11	FALSE	0.0015
112511	Finfish Farming and Fish Hatcheries	8	FALSE	0.00135
112519	Other Animal Aquaculture	11	FALSE	0.0015
113310	Logging	7	FALSE	0.0012
114112	Shellfish Fishing	8	FALSE	0.00135
115111	Cotton Ginning	8	FALSE	0.00135
115112	Soil Preparation, Planting, and Cultivating	8	FALSE	0.00135
115113	Crop Harvesting, Primarily by Machine	8	FALSE	0.00135
115114	Postharvest Crop Activities (except Cotton Ginning)	8	FALSE	0.00135
115115	Farm Labor Contractors and Crew Leaders	8	FALSE	0.00135
115116	Farm Management Services	8	FALSE	0.00135
211111	Crude Petroleum and Natural Gas Extraction	20	FALSE	0.002
211112	Natural Gas Liquid Extraction	20	FALSE	0.002
212111	Bituminous Coal and Lignite Surface Mining	20	FALSE	0.002
212112	Bituminous Coal Underground Mining	20	FALSE	0.002
212113	Anthracite Mining	20	FALSE	0.002
212221	Gold Ore Mining	20	FALSE	0.002
212222	Silver Ore Mining	20	FALSE	0.002
212231	Lead Ore and Zinc Ore Mining	20	FALSE	0.002
212234	Copper Ore and Nickel Ore Mining	20	FALSE	0.002
212291	Uranium-Radium-Vanadium Ore Mining	20	FALSE	0.002
212299	All Other Metal Ore Mining	20	FALSE	0.002
212311	Dimension Stone Mining and Quarrying	13	FALSE	0.0016
212312	Crushed and Broken Limestone Mining and Quarrying	13	FALSE	0.0016
212313	Crushed and Broken Granite Mining and Quarrying	13	FALSE	0.0016
212319	Other Crushed and Broken Stone Mining and Quarrying	13	FALSE	0.0016
212321	Construction Sand and Gravel Mining	13	FALSE	0.0016
212322	Industrial Sand Mining	13	FALSE	0.0016
212324	Kaolin and Ball Clay Mining	12	FALSE	0.00155
212325	Clay and Ceramic and Refractory Minerals Mining	13	FALSE	0.0016
212391	Potash, Soda, and Borate Mineral Mining	13	FALSE	0.0016
212392	Phosphate Rock Mining	13	FALSE	0.0016
212393	Other Chemical and Fertilizer Mineral Mining	13	FALSE	0.0016
213111	Drilling Oil and Gas Wells	20	FALSE	0.002
213112	Support Activities for Oil and Gas Operations	20	FALSE	0.002
213113	Support Activities for Coal Mining	20	FALSE	0.002
236115	New Single-Family Housing Construction (except Operative Builders)	4	FALSE	0.0009
236116	New Multifamily Housing Construction (except Operative Builders)	4	FALSE	0.0009
236117	New Housing Operative Builders	4	FALSE	0.0009
236118	Residential Remodelers	7	FALSE	0.0012
236220	Commercial and Institutional Building Construction	4	FALSE	0.0009
237110	Water and Sewer Line and Related Structures Construction	6	FALSE	0.00115
237130	Power and Communication Line and Related Structures Construction	7	FALSE	0.0012

sch_num	sch_desc	class	flat	rate
237210	Land Subdivision	6	FALSE	0.00115
237310	Highway, Street, and Bridge Construction	7	FALSE	0.0012
237990	Other Heavy and Civil Engineering Construction	6	FALSE	0.00115
238110	Poured Concrete Foundation and Structure Contractors	7	FALSE	0.0012
238120	Structural Steel and Precast Concrete Contractors	7	FALSE	0.0012
238140	Masonry Contractors	6	FALSE	0.00115
238150	Glass and Glazing Contractors	6	FALSE	0.00115
238160	Roofing Contractors	6	FALSE	0.00115
238190	Other Foundation, Structure, and Building Exterior Contractors	4	FALSE	0.0009
238210	Electrical Contractors	4	FALSE	0.0009
238220	Plumbing, Heating, and Air-Conditioning Contractors	23	FALSE	0.00215
238310	Drywall and Insulation Contractors	6	FALSE	0.00115
238320	Painting and Wall Covering Contractors	6	FALSE	0.00115
238330	Flooring Contractors	6	FALSE	0.00115
238340	Tile and Terrazzo Contractors	6	FALSE	0.00115
238390	Other Building Finishing Contractors	4	FALSE	0.0009
238910	Site Preparation Contractors	6	FALSE	0.00115
238990	All Other Specialty Trade Contractors	6	FALSE	0.00115
311111	Dog and Cat Food Manufacturing	9	FALSE	0.0014
311119	Other Animal Food Manufacturing	9	FALSE	0.0014
311211	Flour Milling	9	FALSE	0.0014
311212	Rice Milling	9	FALSE	0.0014
311213	Malt Manufacturing	9	FALSE	0.0014
311221	Wet Corn Milling	9	FALSE	0.0014
311222	Soybean Processing	9	FALSE	0.0014
311223	Other Oilseed Processing	9	FALSE	0.0014
311225	Fats and Oils Refining and Blending	9	FALSE	0.0014
311311	Sugarcane Mills	9	FALSE	0.0014
311313	Beet Sugar Manufacturing	9	FALSE	0.0014
311330	Confectionery Manufacturing from Purchased Chocolate	9	FALSE	0.0014
311411	Frozen Fruit, Juice, and Vegetable Manufacturing	9	FALSE	0.0014
311412	Frozen Specialty Food Manufacturing	9	FALSE	0.0014
311421	Fruit and Vegetable Canning	9	FALSE	0.0014
311422	Specialty Canning	9	FALSE	0.0014
311423	Dried and Dehydrated Food Manufacturing	9	FALSE	0.0014
311511	Fluid Milk Manufacturing	9	FALSE	0.0014
311512	Creamery Butter Manufacturing	9	FALSE	0.0014
311513	Cheese Manufacturing	9	FALSE	0.0014
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	9	FALSE	0.0014
311611	Animal (except Poultry) Slaughtering	3	FALSE	0.00085
311613	Rendering and Meat Byproduct Processing	9	FALSE	0.0014
311615	Poultry Processing	9	FALSE	0.0014
311711	Seafood Canning	9	FALSE	0.0014
311712	Fresh and Frozen Seafood Processing	9	FALSE	0.0014
311811	Retail Bakeries	1	FALSE	0.0005

sch_num	sch_desc	class	flat	rate
311812	Commercial Bakeries	3	FALSE	0.00085
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	9	FALSE	0.0014
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	9	FALSE	0.0014
311823	Dry Pasta Manufacturing	9	FALSE	0.0014
311911	Roasted Nuts and Peanut Butter Manufacturing	9	FALSE	0.0014
311919	Other Snack Food Manufacturing	9	FALSE	0.0014
311942	Spice and Extract Manufacturing	9	FALSE	0.0014
311999	All Other Miscellaneous Food Manufacturing	9	FALSE	0.0014
312111	Soft Drink Manufacturing	9	FALSE	0.0014
312112	Bottled Water Manufacturing	3	FALSE	0.00085
312113	Ice Manufacturing	9	FALSE	0.0014
312120	Breweries	9	FALSE	0.0014
312130	Wineries	9	FALSE	0.0014
312221	Cigarette Manufacturing	9	FALSE	0.0014
312229	Other Tobacco Product Manufacturing	9	FALSE	0.0014
313111	Yarn Spinning Mills	6	FALSE	0.00115
313112	Yarn Texturizing, Throwing, and Twisting Mills	6	FALSE	0.00115
313221	Narrow Fabric Mills	6	FALSE	0.00115
313222	Schiffli Machine Embroidery	9	FALSE	0.0014
313241	Weft Knit Fabric Mills	6	FALSE	0.00115
313249	Other Knit Fabric and Lace Mills	6	FALSE	0.00115
313311	Broadwoven Fabric Finishing Mills	6	FALSE	0.00115
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	3	FALSE	0.00085
314121	Curtain and Drapery Mills	9	FALSE	0.0014
314911	Textile Bag Mills	9	FALSE	0.0014
314912	Canvas and Related Product Mills	9	FALSE	0.0014
314991	Rope, Cordage, and Twine Mills	6	FALSE	0.00115
314992	Tire Cord and Tire Fabric Mills	6	FALSE	0.00115
314999	All Other Miscellaneous Textile Product Mills	9	FALSE	0.0014
315191	Outerwear Knitting Mills	6	FALSE	0.00115
315211	Men's and Boys' Cut and Sew Apparel Contractors	9	FALSE	0.0014
315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	9	FALSE	0.0014
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	9	FALSE	0.0014
315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	9	FALSE	0.0014
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing	9	FALSE	0.0014
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	9	FALSE	0.0014
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	9	FALSE	0.0014
315233	Women's and Girls' Cut and Sew Dress Manufacturing	9	FALSE	0.0014
315292	Fur and Leather Apparel Manufacturing	9	FALSE	0.0014
315299	All Other Cut and Sew Apparel Manufacturing	9	FALSE	0.0014
315993	Men's and Boys' Neckwear Manufacturing	9	FALSE	0.0014
315999	Other Apparel Accessories and Other Apparel Manufacturing	9	FALSE	0.0014
316211	Rubber and Plastics Footwear Manufacturing	8	FALSE	0.00135
316212	House Slipper Manufacturing	8	FALSE	0.00135
316213	Men's Footwear (except Athletic) Manufacturing	8	FALSE	0.00135

sch_num	sch_desc	class	flat	rate
316214	Women's Footwear (except Athletic) Manufacturing	8	FALSE	0.00135
316991	Luggage Manufacturing	8	FALSE	0.00135
316992	Women's Handbag and Purse Manufacturing	8	FALSE	0.00135
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	8	FALSE	0.00135
316999	All Other Leather Good Manufacturing	8	FALSE	0.00135
321113	Sawmills	7	FALSE	0.0012
321114	Wood Preservation	7	FALSE	0.0012
321211	Hardwood Veneer and Plywood Manufacturing	7	FALSE	0.0012
321212	Softwood Veneer and Plywood Manufacturing	7	FALSE	0.0012
321213	Engineered Wood Member (except Truss) Manufacturing	7	FALSE	0.0012
321219	Reconstituted Wood Product Manufacturing	7	FALSE	0.0012
321918	Other Millwork (including Flooring)	7	FALSE	0.0012
321991	Manufactured Home (Mobile Home) Manufacturing	7	FALSE	0.0012
321992	Prefabricated Wood Building Manufacturing	7	FALSE	0.0012
322121	Paper (except Newsprint) Mills	13	FALSE	0.0016
322122	Newsprint Mills	13	FALSE	0.0016
322211	Corrugated and Solid Fiber Box Manufacturing	13	FALSE	0.0016
322212	Folding Paperboard Box Manufacturing	13	FALSE	0.0016
322213	Setup Paperboard Box Manufacturing	4	FALSE	0.0009
322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing	13	FALSE	0.0016
322215	Nonfolding Sanitary Food Container Manufacturing	13	FALSE	0.0016
322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	13	FALSE	0.0016
322222	Coated and Laminated Paper Manufacturing	13	FALSE	0.0016
322223	Plastics, Foil, and Coated Paper Bag Manufacturing	8	FALSE	0.00135
322224	Uncoated Paper and Multiwall Bag Manufacturing	13	FALSE	0.0016
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	10	FALSE	0.00145
322226	Surface-Coated Paperboard Manufacturing	13	FALSE	0.0016
322232	Envelope Manufacturing	13	FALSE	0.0016
322233	Stationery, Tablet, and Related Product Manufacturing	13	FALSE	0.0016
322291	Sanitary Paper Product Manufacturing	13	FALSE	0.0016
322299	All Other Converted Paper Product Mfg	13	FALSE	0.0016
323110	Commercial Lithographic Printing	13	FALSE	0.0016
323111	Commercial Gravure Printing	13	FALSE	0.0016
323113	Commercial Screen Printing	9	FALSE	0.0014
323114	Quick Printing	9	FALSE	0.0014
323115	Digital Printing	13	FALSE	0.0016
323116	Manifold Business Forms Printing	13	FALSE	0.0016
323117	Books Printing	13	FALSE	0.0016
323118	Blankbook, Looseleaf Binders, and Devices Manufacturing	13	FALSE	0.0016
323119	Other Commercial Printing	4	FALSE	0.0009
323121	Tradebinding and Related Work	13	FALSE	0.0016
323122	Prepress Services	13	FALSE	0.0016
324121	Asphalt Paving Mixture and Block Manufacturing	13	FALSE	0.0016
324122	Asphalt Shingle and Coating Materials Manufacturing	13	FALSE	0.0016
324191	Petroleum Lubricating Oil and Grease Manufacturing	13	FALSE	0.0016

sch_num	sch_desc	class	flat	rate
324199	All Other Petroleum and Coal Products Manufacturing	13	FALSE	0.0016
325131	Inorganic Dye and Pigment Manufacturing	19	FALSE	0.0019
325132	Synthetic Organic Dye and Pigment Manufacturing	19	FALSE	0.0019
325181	Alkalies and Chlorine Manufacturing	19	FALSE	0.0019
325182	Carbon Black Manufacturing	19	FALSE	0.0019
325188	All Other Basic Inorganic Chemical Manufacturing	19	FALSE	0.0019
325191	Gum and Wood Chemical Manufacturing	19	FALSE	0.0019
325192	Cyclic Crude and Intermediate Manufacturing	19	FALSE	0.0019
325193	Ethyl Alcohol Manufacturing	19	FALSE	0.0019
325199	All Other Basic Organic Chemical Manufacturing	19	FALSE	0.0019
325211	Plastics Material and Resin Manufacturing	19	FALSE	0.0019
325212	Synthetic Rubber Manufacturing	19	FALSE	0.0019
325221	Cellulosic Organic Fiber Manufacturing	19	FALSE	0.0019
325222	Noncellulosic Organic Fiber Manufacturing	19	FALSE	0.0019
325311	Nitrogenous Fertilizer Manufacturing	19	FALSE	0.0019
325312	Phosphatic Fertilizer Manufacturing	19	FALSE	0.0019
325314	Fertilizer (Mixing Only) Manufacturing	19	FALSE	0.0019
325411	Medicinal and Botanical Manufacturing	19	FALSE	0.0019
325412	Pharmaceutical Preparation Manufacturing	19	FALSE	0.0019
325413	In-Vitro Diagnostic Substance Manufacturing	19	FALSE	0.0019
325414	Biological Product (except Diagnostic) Manufacturing	19	FALSE	0.0019
325611	Soap and Other Detergent Manufacturing	2	FALSE	0.0008
325612	Polish and Other Sanitation Good Manufacturing	19	FALSE	0.0019
325613	Surface Active Agent Manufacturing	19	FALSE	0.0019
325991	Custom Compounding of Purchased Resins	13	FALSE	0.0016
325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing	19	FALSE	0.0019
326111	Plastics Bag Manufacturing	13	FALSE	0.0016
326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing	13	FALSE	0.0016
326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	8	FALSE	0.00135
326121	Unlaminated Plastics Profile Shape Manufacturing	8	FALSE	0.00135
326122	Plastics Pipe and Pipe Fitting Manufacturing	8	FALSE	0.00135
326199	All Other Plastics Product Manufacturing	8	FALSE	0.00135
326211	Tire Manufacturing (except Retreading)	8	FALSE	0.00135
326212	Tire Retreading	6	FALSE	0.00115
326291	Rubber Product Manufacturing for Mechanical Use	8	FALSE	0.00135
326299	All Other Rubber Product Manufacturing	11	FALSE	0.0015
327111	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing	12	FALSE	0.00155
327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	12	FALSE	0.00155
327113	Porcelain Electrical Supply Manufacturing	12	FALSE	0.00155
327122	Ceramic Wall and Floor Tile Manufacturing	12	FALSE	0.00155
327123	Other Structural Clay Product Manufacturing	12	FALSE	0.00155
327124	Clay Refractory Manufacturing	12	FALSE	0.00155
327211	Flat Glass Manufacturing	12	FALSE	0.00155
327212	Other Pressed and Blown Glass and Glassware Manufacturing	12	FALSE	0.00155
327213	Glass Container Manufacturing	12	FALSE	0.00155

sch_num	sch_desc	class	flat	rate
327215	Glass Product Manufacturing Made of Purchased Glass	12	FALSE	0.00155
327331	Concrete Block and Brick Manufacturing	12	FALSE	0.00155
327332	Concrete Pipe Manufacturing	12	FALSE	0.00155
327991	Cut Stone and Stone Product Manufacturing	12	FALSE	0.00155
327993	Mineral Wool Manufacturing	12	FALSE	0.00155
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	12	FALSE	0.00155
331112	Electrometallurgical Ferroalloy Product Manufacturing	7	FALSE	0.0012
331221	Rolled Steel Shape Manufacturing	7	FALSE	0.0012
331311	Alumina Refining	19	FALSE	0.0019
331312	Primary Aluminum Production	7	FALSE	0.0012
331314	Secondary Smelting and Alloying of Aluminum	7	FALSE	0.0012
331315	Aluminum Sheet, Plate, and Foil Manufacturing	7	FALSE	0.0012
331316	Aluminum Extruded Product Manufacturing	7	FALSE	0.0012
331319	Other Aluminum Rolling and Drawing	7	FALSE	0.0012
331411	Primary Smelting and Refining of Copper	7	FALSE	0.0012
331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	7	FALSE	0.0012
331421	Copper Rolling, Drawing, and Extruding	7	FALSE	0.0012
331422	Copper Wire (except Mechanical) Drawing	7	FALSE	0.0012
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	7	FALSE	0.0012
331511	Iron Foundries	7	FALSE	0.0012
331512	Steel Investment Foundries	7	FALSE	0.0012
331513	Steel Foundries (except Investment)	7	FALSE	0.0012
331521	Aluminum Die-Casting Foundries	7	FALSE	0.0012
331522	Nonferrous (except Aluminum) Die-Casting Foundries	7	FALSE	0.0012
331524	Aluminum Foundries (except Die-Casting)	7	FALSE	0.0012
331525	Copper Foundries (except Die-Casting)	7	FALSE	0.0012
331528	Other Nonferrous Foundries (except Die-Casting)	7	FALSE	0.0012
332111	Iron and Steel Forging	10	FALSE	0.00145
332114	Custom Roll Forming	11	FALSE	0.0015
332117	Powder Metallurgy Part Manufacturing	10	FALSE	0.00145
332212	Hand and Edge Tool Manufacturing	10	FALSE	0.00145
332213	Saw Blade and Handsaw Manufacturing	10	FALSE	0.00145
332311	Prefabricated Metal Building and Component Manufacturing	10	FALSE	0.00145
332312	Fabricated Structural Metal Manufacturing	10	FALSE	0.00145
332313	Plate Work Manufacturing	10	FALSE	0.00145
332321	Metal Window and Door Manufacturing	10	FALSE	0.00145
332322	Sheet Metal Work Manufacturing	10	FALSE	0.00145
332323	Ornamental and Architectural Metal Work Manufacturing	10	FALSE	0.00145
332431	Metal Can Manufacturing	10	FALSE	0.00145
332439	Other Metal Container Manufacturing	3	FALSE	0.00085
332611	Spring (Heavy Gauge) Manufacturing	10	FALSE	0.00145
332612	Spring (Light Gauge) Manufacturing	10	FALSE	0.00145
332618	Other Fabricated Wire Product Manufacturing	10	FALSE	0.00145
332721	Precision Turned Product Manufacturing	10	FALSE	0.00145
332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	10	FALSE	0.00145



sch_num	sch_desc	class	flat	rate
332811	Metal Heat Treating	7	FALSE	0.0012
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	10	FALSE	0.00145
332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	10	FALSE	0.00145
332911	Industrial Valve Manufacturing	10	FALSE	0.00145
332912	Fluid Power Valve and Hose Fitting Manufacturing	10	FALSE	0.00145
332913	Plumbing Fixture Fitting and Trim Manufacturing	10	FALSE	0.00145
332991	Ball and Roller Bearing Manufacturing	16	FALSE	0.00175
332992	Small Arms Ammunition Manufacturing	10	FALSE	0.00145
332993	Ammunition (except Small Arms) Manufacturing	10	FALSE	0.00145
332994	Small Arms Manufacturing	10	FALSE	0.00145
332995	Other Ordnance and Accessories Manufacturing	10	FALSE	0.00145
332996	Fabricated Pipe and Pipe Fitting Manufacturing	3	FALSE	0.00085
332997	Industrial Pattern Manufacturing	16	FALSE	0.00175
332998	Enameled Iron and Metal Sanitary Ware Manufacturing	10	FALSE	0.00145
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	12	FALSE	0.00155
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	16	FALSE	0.00175
333131	Mining Machinery and Equipment Manufacturing	16	FALSE	0.00175
333132	Oil and Gas Field Machinery and Equipment Manufacturing	16	FALSE	0.00175
333291	Paper Industry Machinery Manufacturing	16	FALSE	0.00175
333292	Textile Machinery Manufacturing	16	FALSE	0.00175
333293	Printing Machinery and Equipment Manufacturing	16	FALSE	0.00175
333294	Food Product Machinery Manufacturing	16	FALSE	0.00175
333298	All other Mach. Manufacturing	16	FALSE	0.00175
333311	Automatic Vending Machine Manufacturing	16	FALSE	0.00175
333312	Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing	16	FALSE	0.00175
333313	Office Machinery Manufacturing	16	FALSE	0.00175
333315	Photographic and Photocopying Equipment Manufacturing	16	FALSE	0.00175
333319	Other Commercial and Service Industry Machinery Manufacturing	16	FALSE	0.00175
333411	Air Purification Equipment Manufacturing	16	FALSE	0.00175
333412	Industrial and Commercial Fan and Blower Manufacturing	16	FALSE	0.00175
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	7	FALSE	0.0012
333511	Industrial Mold Manufacturing	16	FALSE	0.00175
333512	Machine Tool (Metal Cutting Types) Manufacturing	16	FALSE	0.00175
333513	Machine Tool (Metal Forming Types) Manufacturing	16	FALSE	0.00175
333515	Cutting Tool and Machine Tool Accessory Manufacturing	16	FALSE	0.00175
333516	Rolling Mill Machinery and Equipment Manufacturing	16	FALSE	0.00175
333518	Other Metalworking Machinery Manufacturing	16	FALSE	0.00175
333611	Turbine and Turbine Generator Set Units Manufacturing	16	FALSE	0.00175
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	16	FALSE	0.00175
333613	Mechanical Power Transmission Equipment Manufacturing	16	FALSE	0.00175
333618	Other Engine Equipment Manufacturing	13	FALSE	0.0016
333911	Pump and Pumping Equipment Manufacturing	16	FALSE	0.00175
333912	Air and Gas Compressor Manufacturing	16	FALSE	0.00175
333913	Measuring and Dispensing Pump Manufacturing	16	FALSE	0.00175
333921	Elevator and Moving Stairway Manufacturing	16	FALSE	0.00175

sch_num	sch_desc	class	flat	rate
333922	Conveyor and Conveying Equipment Manufacturing	16	FALSE	0.00175
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	16	FALSE	0.00175
333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	10	FALSE	0.00145
333991	Power-Driven Handtool Manufacturing	16	FALSE	0.00175
333993	Packaging Machinery Manufacturing	16	FALSE	0.00175
333994	Industrial Process Furnace and Oven Manufacturing	16	FALSE	0.00175
333995	Fluid Power Cylinder and Actuator Manufacturing	16	FALSE	0.00175
333996	Fluid Power Pump and Motor Manufacturing	16	FALSE	0.00175
333997	Scale and Balance (except Laboratory) Manufacturing	16	FALSE	0.00175
333999	All Other Miscellaneous General Purpose Machinery Manufacturing	16	FALSE	0.00175
334111	Electronic Computer Manufacturing	16	FALSE	0.00175
334112	Computer Storage Device Manufacturing	16	FALSE	0.00175
334113	Computer Terminal Manufacturing	16	FALSE	0.00175
334119	Other Computer Peripheral Equipment Manufacturing	9	FALSE	0.0014
334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	13	FALSE	0.0016
334411	Electron Tube Manufacturing	13	FALSE	0.0016
334412	Bare Printed Circuit Board Manufacturing	13	FALSE	0.0016
334413	Semiconductor and Related Device Manufacturing	13	FALSE	0.0016
334414	Electronic Capacitor Manufacturing	13	FALSE	0.0016
334415	Electronic Resistor Manufacturing	13	FALSE	0.0016
334416	Electronic Coil, Transformer, and Other Inductor Manufacturing	13	FALSE	0.0016
334417	Electronic Connector Manufacturing	13	FALSE	0.0016
334419	Other Electronic Component Manufacturing	13	FALSE	0.0016
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufactur	16	FALSE	0.00175
334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	5	FALSE	0.00095
334518	Watch, Clock, and Part Manufacturing	5	FALSE	0.00095
334611	Software Reproducing	3	FALSE	0.00085
334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing	13	FALSE	0.0016
334613	Magnetic and Optical Recording Media Manufacturing	16	FALSE	0.00175
335121	Residential Electric Lighting Fixture Manufacturing	13	FALSE	0.0016
335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	13	FALSE	0.0016
335129	Other Lighting Equipment Manufacturing	13	FALSE	0.0016
335221	Household Cooking Appliance Manufacturing	13	FALSE	0.0016
335222	Household Refrigerator and Home Freezer Manufacturing	13	FALSE	0.0016
335224	Household Laundry Equipment Manufacturing	13	FALSE	0.0016
335228	Other Major Household Appliance Manufacturing	13	FALSE	0.0016
335311	Power, Distribution, and Specialty Transformer Manufacturing	16	FALSE	0.00175
335312	Motor and Generator Manufacturing	13	FALSE	0.0016
335313	Switchgear and Switchboard Apparatus Manufacturing	13	FALSE	0.0016
335314	Relay and Industrial Control Manufacturing	13	FALSE	0.0016
335911	Storage Battery Manufacturing	13	FALSE	0.0016
335912	Primary Battery Manufacturing	13	FALSE	0.0016
335931	Current-Carrying Wiring Device Manufacturing	13	FALSE	0.0016
335932	Noncurrent-Carrying Wiring Device Manufacturing	13	FALSE	0.0016

sch_num	sch_desc	class	flat	rate
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	13	FALSE	0.0016
336211	Motor Vehicle Body Manufacturing	5	FALSE	0.00095
336212	Truck Trailer Manufacturing	5	FALSE	0.00095
336213	Motor Home Manufacturing	5	FALSE	0.00095
336214	Travel Trailer and Camper Manufacturing	5	FALSE	0.00095
336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing	16	FALSE	0.00175
336321	Vehicular Lighting Equipment Manufacturing	13	FALSE	0.0016
336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	13	FALSE	0.0016
336391	Motor Vehicle Air-Conditioning Manufacturing	16	FALSE	0.00175
336399	All Other Motor Vehicle Parts Manufacturing	16	FALSE	0.00175
336412	Aircraft Engine and Engine Parts Manufacturing	5	FALSE	0.00095
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	5	FALSE	0.00095
336611	Ship Building and Repairing	5	FALSE	0.00095
336612	Boat Building	5	FALSE	0.00095
336991	Motorcycle, Bicycle, and Parts Manufacturing	5	FALSE	0.00095
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	5	FALSE	0.00095
337121	Upholstered Household Furniture Manufacturing	7	FALSE	0.0012
337122	Nonupholstered Wood Household Furniture Manufacturing	7	FALSE	0.0012
337125	Household Furniture (except Wood and Metal) Manufacturing	7	FALSE	0.0012
337127	Institutional Furniture Manufacturing	7	FALSE	0.0012
337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	7	FALSE	0.0012
337211	Wood Office Furniture Manufacturing	7	FALSE	0.0012
337212	Custom Architectural Woodwork and Millwork Manufacturing	7	FALSE	0.0012
337214	Office Furniture (except Wood) Manufacturing	7	FALSE	0.0012
337215	Showcase, Partition, Shelving, and Locker Manufacturing	7	FALSE	0.0012
339111	Laboratory Apparatus and Furniture Manufacturing	7	FALSE	0.0012
339113	Surgical Appliance and Supplies Manufacturing	16	FALSE	0.00175
339114	Dental Equipment and Supplies Manufacturing	16	FALSE	0.00175
339115	Ophthalmic Goods Manufacturing	1	FALSE	0.0005
339116	Dental Laboratories	6	FALSE	0.00115
339911	Jewelry (except Costume) Manufacturing	11	FALSE	0.0015
339914	Costume Jewelry and Novelty Manufacturing	11	FALSE	0.0015
339931	Doll and Stuffed Toy Manufacturing	9	FALSE	0.0014
339932	Game, Toy, and Children's Vehicle Manufacturing	11	FALSE	0.0015
339942	Lead Pencil and Art Good Manufacturing	11	FALSE	0.0015
339943	Marking Device Manufacturing	11	FALSE	0.0015
339991	Gasket, Packing, and Sealing Device Manufacturing	8	FALSE	0.00135
339999	All Other Miscellaneous Manufacturing	11	FALSE	0.0015
423110	Automobile and Other Motor Vehicle Merchant Wholesalers	3	FALSE	0.00085
423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers	3	FALSE	0.00085
423140	Motor Vehicle Parts (Used) Merchant Wholesalers	3	FALSE	0.00085
423210	Furniture Merchant Wholesalers	3	FALSE	0.00085
423220	Home Furnishing Merchant Wholesalers	3	FALSE	0.00085
423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers	3	FALSE	0.00085
423320	Brick, Stone, and Related Construction Material Merchant Wholesalers	3	FALSE	0.00085

sch_num	sch_desc	class	flat	rate
423330	Roofing, Siding, and Insulation Material Merchant Wholesalers	3	FALSE	0.00085
423390	Other Construction Material Merchant Wholesalers	3	FALSE	0.00085
423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	3	FALSE	0.00085
423440	Other Commercial Equipment Merchant Wholesalers	3	FALSE	0.00085
423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	3	FALSE	0.00085
423490	Other Professional Equipment and Supplies Merchant Wholesalers	3	FALSE	0.00085
423510	Metal Service Centers and Other Metal Merchant Wholesalers	3	FALSE	0.00085
423520	Coal and Other Mineral and Ore Merchant Wholesalers	3	FALSE	0.00085
423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	3	FALSE	0.00085
423620	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers	1	FALSE	0.0005
423690	Other Electronic Parts and Equipment Merchant Wholesalers	3	FALSE	0.00085
423710	Hardware Merchant Wholesalers	1	FALSE	0.0005
423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	3	FALSE	0.00085
423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	3	FALSE	0.00085
423740	Refrigeration Equipment and Supplies Merchant Wholesalers	3	FALSE	0.00085
423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	3	FALSE	0.00085
423830	Industrial Machinery and Equipment Merchant Wholesalers	3	FALSE	0.00085
423840	Industrial Supplies Merchant Wholesalers	3	FALSE	0.00085
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	3	FALSE	0.00085
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	3	FALSE	0.00085
423930	Recyclable Material Merchant Wholesalers	3	FALSE	0.00085
423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers	1	FALSE	0.0005
423990	Other Miscellaneous Durable Goods Merchant Wholesalers	3	FALSE	0.00085
424110	Printing and Writing Paper Merchant Wholesalers	3	FALSE	0.00085
424120	Stationery and Office Supplies Merchant Wholesalers	3	FALSE	0.00085
424130	Industrial and Personal Service Paper Merchant Wholesalers	3	FALSE	0.00085
424210	Drugs and Druggists' Sundries Merchant Wholesalers	3	FALSE	0.00085
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	3	FALSE	0.00085
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	3	FALSE	0.00085
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	3	FALSE	0.00085
424340	Footwear Merchant Wholesalers	3	FALSE	0.00085
424410	General Line Grocery Merchant Wholesalers	1	FALSE	0.0005
424450	Confectionery Merchant Wholesalers	3	FALSE	0.00085
424470	Meat and Meat Product Merchant Wholesalers	3	FALSE	0.00085
424480	Fresh Fruit and Vegetable Merchant Wholesalers	3	FALSE	0.00085
424490	Other Grocery and Related Products Merchant Wholesalers	3	FALSE	0.00085
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	3	FALSE	0.00085
424690	Other Chemical and Allied Products Merchant Wholesalers	3	FALSE	0.00085
424710	Petroleum Bulk Stations and Terminals	3	FALSE	0.00085
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	3	FALSE	0.00085
424810	Beer and Ale Merchant Wholesalers	3	FALSE	0.00085
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	1	FALSE	0.0005
424920	Book, Periodical, and Newspaper Merchant Wholesalers	3	FALSE	0.00085

sch_num	sch_desc	class	flat	rate
424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	3	FALSE	0.00085
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	3	FALSE	0.00085
441120	Used Car Dealers	1	FALSE	0.0005
441221	Motorcycle Dealers	1	FALSE	0.0005
441222	Boat Dealers	1	FALSE	0.0005
441229	All Other Motor Vehicle Dealers	1	FALSE	0.0005
441310	Automotive Parts and Accessories Stores	1	FALSE	0.0005
441320	Tire Dealers	3	FALSE	0.00085
442291	Window Treatment Stores	1	FALSE	0.0005
442299	All Other Home Furnishings Stores	4	FALSE	0.0009
443111	Household Appliance Stores	1	FALSE	0.0005
443112	Radio, Television, and Other Electronics Stores	9	FALSE	0.0014
444120	Paint and Wallpaper Stores	4	FALSE	0.0009
444190	Other Building Material Dealers	4	FALSE	0.0009
444220	Nursery, Garden Center, and Farm Supply Stores	4	FALSE	0.0009
445110	Supermarkets and Other Grocery (except Convenience) Stores	3	FALSE	0.00085
445120	Convenience Stores	3	FALSE	0.00085
445291	Baked Goods Stores	3	FALSE	0.00085
445292	Confectionery and Nut Stores	3	FALSE	0.00085
445299	All Other Specialty Food Stores	3	FALSE	0.00085
445310	Beer, Wine, and Liquor Stores	1	FALSE	0.0005
446120	Cosmetics, Beauty Supplies, and Perfume Stores	3	FALSE	0.00085
446191	Food (Health) Supplement Stores	1	FALSE	0.0005
446199	All Other Health and Personal Care Stores	2	FALSE	0.0008
447110	Gasoline Stations with Convenience Stores	3	FALSE	0.00085
447190	Other Gasoline Stations	1	FALSE	0.0005
448120	Women's Clothing Stores	7	FALSE	0.0012
448140	Family Clothing Stores	7	FALSE	0.0012
448150	Clothing Accessories Stores	7	FALSE	0.0012
448190	Other Clothing Stores	7	FALSE	0.0012
448310	Jewelry Stores	5	FALSE	0.00095
451120	Hobby, Toy, and Game Stores	5	FALSE	0.00095
451211	Book Stores	5	FALSE	0.00095
451212	News Dealers and Newsstands	5	FALSE	0.00095
451220	Prerecorded Tape, Compact Disc, and Record Stores	5	FALSE	0.00095
452112	Discount Department Stores	6	FALSE	0.00115
452910	Warehouse Clubs and Supercenters	6	FALSE	0.00115
452990	All Other General Merchandise Stores	6	FALSE	0.00115
453110	Florists	5	FALSE	0.00095
453220	Gift, Novelty, and Souvenir Stores	5	FALSE	0.00095
453310	Used Merchandise Stores	5	FALSE	0.00095
453920	Art Dealers	5	FALSE	0.00095
453991	Tobacco Stores	5	FALSE	0.00095
453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	5	FALSE	0.00095
454111	Electronic Shopping (Internet)	6	FALSE	0.00115

sch_num	sch_desc	class	flat	rate
454210	Vending Machine Operators	5	FALSE	0.00095
454311	Heating Oil Dealers	5	FALSE	0.00095
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	5	FALSE	0.00095
454319	Other Fuel Dealers	5	FALSE	0.00095
481111	Scheduled Passenger Air Transportation	2	FALSE	0.0008
481112	Scheduled Freight Air Transportation	5	FALSE	0.00095
481219	Other Nonscheduled Air Transportation	5	FALSE	0.00095
483111	Deep Sea Freight Transportation	12	FALSE	0.00155
483113	Coastal and Great Lakes Freight Transportation	5	FALSE	0.00095
483211	Inland Water Freight Transportation	6	FALSE	0.00115
484121	General Freight Trucking, Long-Distance, Truckload	5	FALSE	0.00095
484122	General Freight Trucking, Long-Distance, Less Than Truckload	17	FALSE	0.0018
484220	Specialized Freight (except Used Goods) Trucking, Local	5	FALSE	0.00095
485113	Bus and Other Motor Vehicle Transit Systems	5	FALSE	0.00095
485310	Taxi Service	5	FALSE	0.00095
485320	Limousine Service	5	FALSE	0.00095
485999	All Other Transit and Ground Passenger Transportation	5	FALSE	0.00095
488111	Air Traffic Control	12	FALSE	0.00155
488119	Other Airport Operations	2	FALSE	0.0008
488410	Motor Vehicle Towing	6	FALSE	0.00115
488991	Packing and Crating	4	FALSE	0.0009
488999	All Other Support Activities for Transportation	4	FALSE	0.0009
492110	Couriers	5	FALSE	0.00095
492210	Local Messengers and Local Delivery	5	FALSE	0.00095
493110	General Warehousing and Storage	5	FALSE	0.00095
511120	Periodical Publishers	13	FALSE	0.0016
511130	Book Publishers	13	FALSE	0.0016
511191	Greeting Card Publishers	17	FALSE	0.0018
511199	All Other Publishers	4	FALSE	0.0009
511210	Software Publishers	9	FALSE	0.0014
512110	Motion Picture and Video Production	8	FALSE	0.00135
512131	Motion Picture Theaters (except Drive-Ins)	8	FALSE	0.00135
512132	Drive-In Motion Picture Theaters	8	FALSE	0.00135
512220	Integrated Record Production/Distribution	9	FALSE	0.0014
515210	Cable and Other Subscription Programming	17	FALSE	0.0018
516110	Internet Radio Stations	17		0.0018
517212	Cellular and Other Wireless Telecommunications	17	FALSE	0.0018
517410	Satellite Telecommunications	17	FALSE	0.0018
518111	Internet Service Providers	9	FALSE	0.0014
518210	Data Processing, Hosting, and Related Services	9	FALSE	0.0014
519190	All Other Information Services	17	FALSE	0.0018
522291	Consumer Lending	21	FALSE	0.002
522292	Real Estate Credit	6	FALSE	0.00115
522293	International Trade Financing	9	FALSE	0.0014
522294	Secondary Market Financing	21	FALSE	0.002

sch_num	sch_desc	class	flat	rate
522298	All Other Nondepository Credit Intermediation	23	FALSE	0.00215
522310	Mortgage and Nonmortgage Loan Brokers	21	FALSE	0.002
522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	21	FALSE	0.002
522390	Other Activities Related to Credit Intermediation	21	FALSE	0.002
523910	Other Financial Investment Activities	21	FALSE	0.002
523930	Investment Advice	15	FALSE	0.0017
523991	Trust, Fiduciary, and Custody Activities	23	FALSE	0.00215
523999	Miscellaneous Financial Investment Activities	21	FALSE	0.002
524113	Direct Life Insurance Carriers	8	FALSE	0.00135
524127	Direct Title Insurance Carriers	8	FALSE	0.00135
524128	Other Direct Insurance (except Life, Health, and Medical) Carriers	8	FALSE	0.00135
524210	Insurance Agencies and Brokerages	16	FALSE	0.00175
524291	Claims Adjusting	8	FALSE	0.00135
524298	All Other Insurance Related Activities	5	FALSE	0.00095
531190	Lessors of Other Real Estate Property	18	FALSE	0.00185
531210	Offices of Real Estate Agents and Brokers	18	FALSE	0.00185
531311	Residential Property Managers	18	FALSE	0.00185
531312	Nonresidential Property Managers	18	FALSE	0.00185
531390	Other Activities Related to Real Estate	18	FALSE	0.00185
532111	Passenger Car Rental	6	FALSE	0.00115
532112	Passenger Car Leasing	6	FALSE	0.00115
532220	Formal Wear and Costume Rental	10	FALSE	0.00145
532291	Home Health Equipment Rental	9	FALSE	0.0014
532299	All Other Consumer Goods Rental	18	FALSE	0.00185
532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	9	FALSE	0.0014
541110	Offices of Lawyers	13	FALSE	0.0016
541191	Title Abstract and Settlement Offices	18	FALSE	0.00185
541199	All Other Legal Services	13	FALSE	0.0016
541211	Offices of Certified Public Accountants	14	FALSE	0.00165
541213	Tax Preparation Services	10	FALSE	0.00145
541214	Payroll Services	8	FALSE	0.00135
541219	Other Accounting Services	12	FALSE	0.00155
541310	Architectural Services	14	FALSE	0.00165
541320	Landscape Architectural Services	8	FALSE	0.00135
541330	Engineering Services	14	FALSE	0.00165
541350	Building Inspection Services	9	FALSE	0.0014
541410	Interior Design Services	9	FALSE	0.0014
541420	Industrial Design Services	9	FALSE	0.0014
541430	Graphic Design Services	9	FALSE	0.0014
541511	Custom Computer Programming Services	9	FALSE	0.0014
541512	Computer Systems Design Services	9	FALSE	0.0014
541513	Computer Facilities Management Services	9	FALSE	0.0014
541519	Other Computer Related Services	9	FALSE	0.0014
541611	Administrative Management and General Management Consulting Services	14	FALSE	0.00165
541612	Human Resources and Executive Search Consulting Services	14	FALSE	0.00165

sch_num	sch_desc	class	flat	rate
541613	Marketing Consulting Services	14	FALSE	0.00165
541614	Process, Physical Distribution, and Logistics Consulting Services	14	FALSE	0.00165
541618	Other Management Consulting Services	18	FALSE	0.00185
541690	Other Scientific and Technical Consulting Services	14	FALSE	0.00165
541810	Advertising Agencies	9	FALSE	0.0014
541830	Media Buying Agencies	9	FALSE	0.0014
541890	Other Services Related to Advertising	9	FALSE	0.0014
541921	Photography Studios, Portrait	10	FALSE	0.00145
541922	Commercial Photography	9	FALSE	0.0014
541940	Veterinary Services	8	FALSE	0.00135
541990	All Other Professional, Scientific, and Technical Services	9	FALSE	0.0014
551111	Offices of Bank Holding Companies	24	FALSE	0.0022
551112	Offices of Other Holding Companies	24	FALSE	0.0022
551114	Corporate, Subsidiary, and Regional Managing Offices	24	FALSE	0.0022
561110	Office Administrative Services	9	FALSE	0.0014
561310	Employment Placement Agencies	9	FALSE	0.0014
561320	Temporary Help Services	9	FALSE	0.0014
561410	Document Preparation Services	9	FALSE	0.0014
561421	Telephone Answering Services	9	FALSE	0.0014
561431	Private Mail Centers	9	FALSE	0.0014
561440	Collection Agencies	9	FALSE	0.0014
561491	Repossession Services	4	FALSE	0.0009
561492	Court Reporting and Stenotype Services	9	FALSE	0.0014
561499	All Other Business Support Services	9	FALSE	0.0014
561510	Travel Agencies	4	FALSE	0.0009
561599	All Other Travel Arrangement and Reservation Services	4	FALSE	0.0009
561611	Investigation Services	9	FALSE	0.0014
561612	Security Guards and Patrol Services	9	FALSE	0.0014
561621	Security Systems Services (except Locksmiths)	9	FALSE	0.0014
561622	Locksmiths	9	FALSE	0.0014
561710	Exterminating and Pest Control Services	9	FALSE	0.0014
561720	Janitorial Services	9	FALSE	0.0014
561730	Landscaping Services	8	FALSE	0.00135
561790	Other Services to Buildings and Dwellings	9	FALSE	0.0014
561920	Convention and Trade Show Organizers	9	FALSE	0.0014
561990	All Other Support Services	9	FALSE	0.0014
562111	Solid Waste Collection	9	FALSE	0.0014
562119	Other Waste Collection	5	FALSE	0.00095
562212	Solid Waste Landfill	9	FALSE	0.0014
562213	Solid Waste Combustors and Incinerators	5	FALSE	0.00095
562219	Other Nonhazardous Waste Treatment and Disposal	5	FALSE	0.00095
562991	Septic Tank and Related Services	3	FALSE	0.00085
562998	All Other Miscellaneous Waste Management Services	5	FALSE	0.00095
611420	Computer Training	9	FALSE	0.0014
611511	Cosmetology and Barber Schools	3	FALSE	0.00085



sch_num	sch_desc	class	flat	rate
611512	Flight Training	10	FALSE	0.00145
611513	Apprenticeship Training	10	FALSE	0.00145
611519	Other Technical and Trade Schools	10	FALSE	0.00145
611610	Fine Arts Schools	10	FALSE	0.00145
611620	Sports and Recreation Instruction	10	FALSE	0.00145
611630	Language Schools	10	FALSE	0.00145
611691	Exam Preparation and Tutoring	10	FALSE	0.00145
611692	Automobile Driving Schools	10	FALSE	0.00145
611699	All Other Miscellaneous Schools and Instruction	10	FALSE	0.00145
611710	Educational Support Services	10	FALSE	0.00145
621111	Offices of Physicians (except Mental Health Specialists)	6	FALSE	0.00115
621112	Offices of Physicians, Mental Health Specialists	6	FALSE	0.00115
621210	Offices of Dentists	6	FALSE	0.00115
621310	Offices of Chiropractors	6	FALSE	0.00115
621320	Offices of Optometrists	6	FALSE	0.00115
621330	Offices of Mental Health Practitioners (except Physicians)	6	FALSE	0.00115
621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists	6	FALSE	0.00115
621391	Offices of Podiatrists	6	FALSE	0.00115
621399	Offices of All Other Miscellaneous Health Practitioners	6	FALSE	0.00115
621492	Kidney Dialysis Centers	6	FALSE	0.00115
621498	All Other Outpatient Care Centers	6	FALSE	0.00115
621512	Diagnostic Imaging Centers	6	FALSE	0.00115
621610	Home Health Care Services	6	FALSE	0.00115
621999	All Other Miscellaneous Ambulatory Health Care Services	3	FALSE	0.00085
623311	Continuing Care Retirement Communities	6	FALSE	0.00115
623312	Homes for the Elderly	7	FALSE	0.0012
624120	Services for the Elderly and Persons with Disabilities	6	FALSE	0.00115
624190	Other Individual and Family Services	7	FALSE	0.0012
624229	Other Community Housing Services	7	FALSE	0.0012
624410	Child Day Care Services	7	FALSE	0.0012
711130	Musical Groups and Artists	15	FALSE	0.0017
711211	Sports Teams and Clubs	15	FALSE	0.0017
711212	Racetracks	15	FALSE	0.0017
711219	Other Spectator Sports	5	FALSE	0.00095
711310	Promoters of Performing Arts, Sports, and Similar Events with Facilities	15	FALSE	0.0017
711320	Promoters of Performing Arts, Sports, and Similar Events without Facilities	15	FALSE	0.0017
711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	9	FALSE	0.0014
711510	Independent Artists, Writers, and Performers	15	FALSE	0.0017
713290	Other Gambling Industries	15	FALSE	0.0017
713940	Fitness and Recreational Sports Centers	15	FALSE	0.0017
721110	Hotels (except Casino Hotels) and Motels	7	FALSE	0.0012
721191	Bed-and-Breakfast Inns	10	FALSE	0.00145
721199	All Other Traveler Accommodation	7	FALSE	0.0012
721211	RV (Recreational Vehicle) Parks and Campgrounds	7	FALSE	0.0012
721214	Recreational and Vacation Camps (except Campgrounds)	7	FALSE	0.0012

sch_num	sch_desc	class	flat	rate
722110	Full-Service Restaurants	6	FALSE	0.00115
722211	Limited-Service Restaurants	2	FALSE	0.0008
722212	Cafeterias	6	FALSE	0.00115
722213	Snack and Nonalcoholic Beverage Bars	6	FALSE	0.00115
722330	Mobile Food Services	6	FALSE	0.00115
722410	Drinking Places (Alcoholic Beverages)	6	FALSE	0.00115
811111	General Automotive Repair	6	FALSE	0.00115
811112	Automotive Exhaust System Repair	6	FALSE	0.00115
811113	Automotive Transmission Repair	6	FALSE	0.00115
811118	Other Automotive Mechanical and Electrical Repair and Maintenance	6	FALSE	0.00115
811121	Automotive Body, Paint, and Interior Repair and Maintenance	6	FALSE	0.00115
811122	Automotive Glass Replacement Shops	6	FALSE	0.00115
811192	Car Washes	6	FALSE	0.00115
811198	All Other Automotive Repair and Maintenance	6	FALSE	0.00115
811211	Consumer Electronics Repair and Maintenance	9	FALSE	0.0014
811212	Computer and Office Machine Repair and Maintenance	3	FALSE	0.00085
811213	Communication Equipment Repair and Maintenance	9	FALSE	0.0014
811219	Other Electronic and Precision Equipment Repair and Maintenance	9	FALSE	0.0014
811412	Appliance Repair and Maintenance	10	FALSE	0.00145
811490	Other Personal and Household Goods Repair and Maintenance	9	FALSE	0.0014
812111	Barber Shops	10	FALSE	0.00145
812112	Beauty Salons	10	FALSE	0.00145
812113	Nail Salons	10	FALSE	0.00145
812191	Diet and Weight Reducing Centers	9	FALSE	0.0014
812199	Other Personal Care Services	10	FALSE	0.00145
812320	Drycleaning and Laundry Services (except Coin-Operated)	10	FALSE	0.00145
812331	Linen Supply	10	FALSE	0.00145
812332	Industrial Launderers	10	FALSE	0.00145
812910	Pet Care (except Veterinary) Services	8	FALSE	0.00135
812921	Photofinishing Laboratories (except One-Hour)	9	FALSE	0.0014
812990	All Other Personal Services	10	FALSE	0.00145
813211	Grantmaking Foundations	24	FALSE	0.0022
813311	Human Rights Organizations	7	FALSE	0.0012
813319	Other Social Advocacy Organizations	10	FALSE	0.00145
814110	Private Households	10	FALSE	0.00145
922190	Other Justice, Public Order, and Safety Activities	1	FALSE	0.0005