



Form CT-NAICS

NAICS Codes for Principal Business Activity for Connecticut Tax Purposes

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

Agriculture, Forestry, Fishing and Hunting

Crop Production

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

Animal Production

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

Forestry and Logging

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

Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting and Trapping

Support Activities For Agriculture and Forestry

- 115110 Support Activities For Crop Production (including cotton ginning, soil preparation, planting & cultivating)
- 115210 Support Activities For Animal Production
- 115310 Support Activities For Forestry

Mining

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

Utilities

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

Construction

Building, Developing, and General Contracting

- 233110 Land Subdivision and Land Development
- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction

Heavy Construction

- 234100 Highway, Street, Bridge, and Tunnel Construction
- 234900 Other Heavy Construction

Special Trade Contractors

- 235110 Plumbing, Heating, and Air-Conditioning Contractors
- 235210 Painting and Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, and Tile Contractors
- 235500 Carpentry and Floor Contractors
- 235610 Roofing, Siding, and Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

Manufacturing

Food Manufacturing

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

Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink and Ice Manufacturing
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing
- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

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

Leather and Allied Product Manufacturing

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

Wood Product Manufacturing

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

Paper Manufacturing

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

Printing and Related Support Activities

- 323100 Printing and Related Support Activities

Petroleum and Coal Products Manufacturing

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

Chemical Manufacturing

- 325100 Basic Chemical Manufacturing
- 325200 Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments Manufacturing
- 325300 Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing
- 325410 Pharmaceutical and Medicine Manufacturing
- 325500 Paint, Coating, and Adhesive Manufacturing
- 325600 Soap, Cleaning Compound, and Toilet Preparation Manufacturing
- 325900 Other Chemical Product and Preparation Manufacturing

Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Manufacturing
- 326200 Rubber Product Manufacturing

Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product and Refractory Manufacturing
- 327210 Glass and Glass Product Manufacturing
- 327300 Cement and Concrete Product Manufacturing
- 327400 Lime and Gypsum Product Manufacturing
- 327900 Other Nonmetallic Mineral Product Manufacturing

Primary Metal Manufacturing

- 331110 Iron and Steel Mills and Ferroalloy Manufacturing
- 331200 Steel Product Manufacturing From Purchased Steel

- 331310 Alumina and Aluminum Production and Processing
- 331400 Nonferrous Metal (except aluminum) Production and Processing
- 331500 Foundries

Fabricated Metal Product Manufacturing

- 332110 Forging and Stamping
- 332210 Cutlery and Handtool Manufacturing
- 332300 Architectural and Structural Metals Manufacturing
- 332400 Boiler, Tank, and Shipping Container Manufacturing
- 332510 Hardware Manufacturing
- 332610 Spring and Wire Product Manufacturing
- 332700 Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing
- 332810 Coating, Engraving, Heat Treating, and Allied Activities
- 332900 Other Fabricated Metal Product Manufacturing

Machinery Manufacturing

- 333100 Agriculture, Construction, and Mining Machinery Manufacturing
- 333200 Industrial Machinery Manufacturing
- 333310 Commercial and Service Industry Machinery Manufacturing
- 333410 Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing
- 333510 Metalworking Machinery Manufacturing
- 333610 Engine, Turbine, and Power Transmission Equipment Manufacturing
- 333900 Other General Purpose Machinery Manufacturing

Computer and Electronic Product Manufacturing

- 334110 Computer and Peripheral Equipment Manufacturing
- 334200 Communications Equipment Manufacturing
- 334310 Audio and Video Equipment Manufacturing
- 334410 Semiconductor and Other Electronic Component Manufacturing
- 334500 Navigational, Measuring, Electromedical, and Control Instruments Manufacturing
- 334610 Manufacturing and Reproducing Magnetic and Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Manufacturing
- 335200 Household Appliance Manufacturing
- 335310 Electrical Equipment Manufacturing
- 335900 Other Electrical Equipment and Component Manufacturing

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Manufacturing
- 336210 Motor Vehicle Body and Trailer Manufacturing
- 336300 Motor Vehicle Parts Manufacturing
- 336410 Aerospace Product and Parts Manufacturing
- 336510 Railroad Rolling Stock Manufacturing
- 336610 Ship and Boat Building
- 336990 Other Transportation Equipment Manufacturing

Furniture and Related Product Manufacturing

- 337000 Furniture and Related Product Manufacturing

Miscellaneous Manufacturing

- 339110 Medical Equipment and Supplies Manufacturing
- 339900 Other Miscellaneous Manufacturing

Wholesale Trade

Wholesale Trade, Durable Goods

- 421100 Motor Vehicle and Motor Vehicle Parts and Supplies Wholesalers
- 421200 Furniture and Home Furnishing Wholesalers
- 421300 Lumber and Other Construction Materials Wholesalers
- 421400 Professional and Commercial Equipment and Supplies Wholesalers
- 421500 Metal and Mineral (except petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers
- 421800 Machinery, Equipment, and Supplies Wholesalers
- 421910 Sporting and Recreational Goods and Supplies Wholesalers
- 421920 Toy and Hobby Goods and Supplies Wholesalers
- 421930 Recyclable Material Wholesalers
- 421940 Jewelry, Watch, Precious Stone, and Precious Metal Wholesalers
- 421990 Other Miscellaneous Durable Goods Wholesalers

Wholesale Trade, Nondurable Goods

- 422100 Paper and Paper Product Wholesalers
- 422210 Drugs and Druggists' Sundries Wholesalers
- 422300 Apparel, Piece Goods, and Notions Wholesalers
- 422400 Grocery and Related Product Wholesalers
- 422500 Farm Product Raw Material Wholesalers
- 422600 Chemical and Allied Products Wholesalers
- 422700 Petroleum and Petroleum Products Wholesalers
- 422800 Beer, Wine, and Distilled Alcoholic Beverage Wholesalers
- 422910 Farm Supplies Wholesalers
- 422920 Book, Periodical, and Newspaper Wholesalers
- 422930 Flower, Nursery Stock, and Florists' Supplies Wholesalers
- 422940 Tobacco and Tobacco Product Wholesalers
- 422950 Paint, Varnish, and Supplies Wholesalers
- 422990 Other Miscellaneous Nondurable Goods Wholesalers

Retail Trade

Motor Vehicle and Parts Dealers

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, and Tire Stores

Furniture and Home Furnishings Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, and Other Electronics Stores
- 443120 Computer and Software Stores
- 443130 Camera and Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

- 444110 Home Centers
- 444120 Paint and Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Material Dealers
- 444200 Lawn and Garden Equipment and Supplies Stores

Food and Beverage Stores

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

Health and Personal Care Stores

- 446110 Pharmacies and Drug Stores
- 446120 Cosmetics, Beauty Supplies, and Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health and Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's and Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage and Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, and Game Stores
- 451130 Sewing, Needlework, and Piece Goods Stores
- 451140 Musical Instrument and Supplies Stores
- 451211 Book Stores
- 451212 News Dealers and Newsstands
- 451220 Prerecorded Tape, Compact Disc, and Record Stores

General Merchandise Stores

- 452110 Department Stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies and Stationery Stores
- 453220 Gift, Novelty, and Souvenir Stores

453310 Used Merchandise Stores
 453910 Pet and Pet Supplies Stores
 453920 Art Dealers
 453930 Manufactured (Mobile) Home Dealers
 453990 All Other Miscellaneous Store Retailers (including tobacco, candle & trophy shops)

Nonstore Retailers

454110 Electronic Shopping and Mail-Order Houses
 454210 Vending Machine Operators
 454311 Heating Oil Dealers
 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
 454319 Other Fuel Dealers
 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation and Warehousing

Air, Rail and Water Transportation

481000 Air Transportation
 482110 Rail Transportation
 483000 Water Transportation

Truck Transportation

484110 General Freight Trucking, Local
 484120 General Freight Trucking, Long-Distance
 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

485110 Urban Transit Systems
 485210 Interurban and Rural Bus Transportation
 485310 Taxi Service
 485320 Limousine Service
 485410 School and Employee Bus Transportation
 485510 Charter Bus Industry
 485990 Other Transit and Ground Passenger Transportation

Pipeline Transportation

486000 Pipeline Transportation

Scenic and Sightseeing Transportation

487000 Scenic and Sightseeing Transportation

Support Activities For Transportation

488100 Support Activities For Air Transportation
 488210 Support Activities For Rail Transportation
 488300 Support Activities For Water Transportation
 488410 Motor Vehicle Towing
 488490 Other Support Activities For Road Transportation
 488510 Freight Transportation Arrangement
 488990 Other Support Activities For Transportation

Couriers and Messengers

492110 Couriers
 492210 Local Messengers and Local Delivery

Warehousing and Storage

493100 Warehousing and Storage (except lessors of miniwarehouses & self-storage units)

Information

Publishing Industries

511110 Newspaper Publishers
 511120 Periodical Publishers
 511130 Book Publishers
 511140 Database and Directory Publishers
 511190 Other Publishers
 511210 Software Publishers

Motion Picture and Sound Recording Industries

512100 Motion Picture and Video Industries (except video rental)
 512200 Sound Recording Industries

Broadcasting and Telecommunications

513100 Radio and Television Broadcasting
 513200 Cable Networks and Program Distribution
 513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)

Information Services and Data Processing Services

514100 Information Services (including news syndicates, libraries, & on-line information services)
 514210 Data Processing Services

Finance and Insurance

Depository Credit Intermediation

522110 Commercial Banking
 522120 Savings Institutions
 522130 Credit Unions
 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

522210 Credit Card Issuing
 522220 Sales Financing
 522291 Consumer Lending
 522292 Real Estate Credit (including mortgage bankers & originators)
 522293 International Trade Financing
 522294 Secondary Market Financing
 522298 All Other Nondepository Credit Intermediation

Activities Related To Credit Intermediation

522300 Activities Related To Credit Intermediation (including loan brokers)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

523110 Investment Banking and Securities Dealing
 523120 Securities Brokerage
 523130 Commodity Contracts Dealing
 523140 Commodity Contracts Brokerage
 523210 Securities and Commodity Exchanges
 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
 524150 Direct Insurance & Reinsurance (except life, health & medical) Carriers
 524210 Insurance Agencies and Brokerages
 524290 Other Insurance Related Activities

Funds, Trusts, and Other Financial Vehicles

525100 Insurance and Employee Benefit Funds
 525910 Open-End Investment Funds
 525920 Trusts, Estates, and Agency Accounts
 525930 Real Estate Investment Trusts
 525990 Other Financial Vehicles

Real Estate and Rental and Leasing

Real Estate

531110 Lessors of Residential Buildings and Dwellings
 531120 Lessors of Nonresidential Buildings (except miniwarehouses)
 531130 Lessors of Miniwarehouses and Self-Storage Units
 531190 Lessors of Other Real Estate Property
 531210 Offices of Real Estate Agents and Brokers
 531310 Real Estate Property Managers
 531320 Offices of Real Estate Appraisers
 531390 Other Activities Related To Real Estate

Rental and Leasing Services

532100 Automotive Equipment Rental and Leasing
 532210 Consumer Electronics and Appliances Rental
 532220 Formal Wear and Costume Rental
 532230 Video Tape and Disc Rental
 532290 Other Consumer Goods Rental
 532310 General Rental Centers
 532400 Commercial and Industrial Machinery and Equipment Rental and Leasing

Lessors of Nonfinancial Intangible Assets (Except Copyrighted Works)

533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services

Legal Services

541110 Offices of Lawyers
 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

541211 Offices of Certified Public Accountants
 541213 Tax Preparation Services
 541214 Payroll Services
 541219 Other Accounting Services

Architectural, Engineering, and Related Services

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

Specialized Design Services

541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services

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

Other Professional, Scientific, and Technical Services

- 541600 Management, Scientific, and Technical Consulting Services
- 541700 Scientific Research and Development Services
- 541800 Advertising and Related Services
- 541910 Marketing Research and Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation and Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, and Technical Services

Management of Companies (Holding Companies)

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

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

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561420 Telephone Call Centers
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
- 561500 Travel Arrangement and Reservation Services
- 561600 Investigation and Security Services
- 561710 Exterminating and Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet and Upholstery Cleaning Services
- 561790 Other Services To Buildings and Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

- 562000 Waste Management and Remediation Services

Educational Services

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

Health Care and Social Assistance**Offices of Physicians and Dentists**

- 621111 Offices of Physicians (except mental health specialists)
- 621112 Offices of Physicians, Mental Health Specialists
- 621210 Offices of Dentists

Offices of Other Health Practitioners

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

Outpatient Care Centers

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health and Substance Abuse Centers
- 621491 HMO Medical Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical and Emergency Centers
- 621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

- 621510 Medical and Diagnostic Laboratories

Home Health Care Services

- 621610 Home Health Care Services

Other Ambulatory Health Care Services

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

Hospitals

- 622000 Hospitals

Nursing and Residential Care Facilities

- 623000 Nursing and Residential Care Facilities

Social Assistance

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

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

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

Museums, Historical Sites, and Similar Institutions

- 712100 Museums, Historical Sites, and Similar Institutions

Amusement, Gambling, and Recreation Industries

- 713100 Amusement Parks and Arcades
- 713200 Gambling Industries
- 713900 Other Amusement and Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services**Accommodation**

- 721110 Hotels (except casino hotels) and Motels
- 721120 Casino Hotels
- 721191 Bed-and-Breakfast Inns
- 721199 All Other Traveler Accommodation
- 721210 RV (Recreational Vehicle) Parks and Recreational Camps
- 721310 Rooming and Boarding Houses

Food Services and Drinking Places

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

Other Services**Repair and Maintenance**

- 811110 Automotive Mechanical and Electrical Repair and Maintenance
- 811120 Automotive Body, Paint, Interior, and Glass Repair
- 811190 Other Automotive Repair and Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic and Precision Equipment Repair and Maintenance
- 811310 Commercial and Industrial Machinery and Equipment (except automotive and electronic) Repair and Maintenance
- 811410 Home and Garden Equipment and Appliance Repair and Maintenance
- 811420 Reupholstery and Furniture Repair
- 811430 Footwear and Leather Goods Repair
- 811490 Other Personal and Household Goods Repair and Maintenance

Personal and Laundry Services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes and Funeral Services
- 812220 Cemeteries and Crematories
- 812310 Coin-Operated Laundries and Drycleaners
- 812320 Drycleaning and Laundry Services (except coin-operated)
- 812330 Linen and Uniform Supply
- 812910 Pet Care (except veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots and Garages
- 812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

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

Public Administration

- 920000 Public Administration