

## PROFITABILITY CLASS AND NAICS CODE TABLE

Description	Profit. Class	NAICS Code
<b>A</b>		
Accounting, Bookkeeping Services	D	541219
Advertising Media Representatives	C	541810
Advertising Services, Indoor or Outdoor Display	C	541850
Advertising Agencies	C	541810
Advertising Material and Distribution Services	A	541870
Air Taxi Services	A	481211
Airline Ticket Offices	A	561599
Alarm System Sales combined with Installation, Maintenance, or Monitoring Services (Ref.38)	B	561621
Alcoholism Treatment Center and Clinics	D	621492
All Other Miscellaneous/Store Retailers	A	453998
All Other Act For Air Transportation	A	488190
Ambulance Service (Ref.3)	A	621910
Amusement Device Concession Operators (Ref.4,5,*,36*, 47*, and Reg.Fee-Sec 34*)	E	713990
Amusement Arcades	E	713120
Amusement Park (Ref.6,7, and Reg Fee-Sec 34)	E	713110
Antique Shops (Ref 25, 47)	A	453310
Appliance Stores, Household-Type	A	443111
Appliance Repair and Maintenance	C	811412
Appraisal Services	C	541340
Architect [Professional-See Sec.4(C)]	D	541310
Armored Car Services	C	561613
Art Galleries Retailing Art	E	453920
Asbestos Abatement Services	A	562910
Attorney [Professional-See Sec.4 (C)]	D	541110
Auctioneers, Independent (Ref.38)	C	561990
Automobile Rental	B	532111

Automobile Paint Shops	B	811121
Automobile Financing	F	522220
Automobile Dealers, New Only or New and Used	A	441110
Automobile Leasing	B	532112
Automobile Dealer, Used Only (Ref.38)	A	441120
Automobile Driving Schools	C	611692
Automotive Repair and Replacement Shops, General	B	811111
Automotive Parts and Supply Stores, New and Used(Ref.1; if used, Ref.38,47)	A	441310
Automotive Tire Repairs Shops	B	811198
Automotive Transmission Shop	B	811113
Automotive Washing and Polishing	B	811192
Automotive Tire Dealers	A	441320
<b>B</b>		
Bakeries with Baking and Retailing (Ref.19)	A	311811
Bakery Stores, Retailing Only (Ref.19)	A	445291
Barber Shop (Ref.38)	C	812111
Beauty Salons (including beauty/barber shops) (Ref.38)	C	812112
Beauty Supply Stores	A	446120
Bed and Breakfast Inn	B	721191
Bicycle Repair and Maintenance Shops	A	811490
Bicycle Shops	A	451110
Blind and Shade Manufacturing	D	337920
Blueprinting and Photocopying Service	C	561439
Boat Repair and Maintenance Services	A	811490
Boat Dealers - New and Used	A	441222
Bonds/Bail Services (Ref.9 and 47)	B	812990
Book Stores, Books and Magazines	A	451211
Books Printing and Binding without Publishing	D	323117
Bowling Alleys	E	713950
Building Inspection Services	B	541350

Building Materials Dealers, Specialized	A	444190
Building Materials Dealers - Other	A	444190
Bus and Other Motor Vehicle Transit System	A	485113
Bus Ticket Office	A	561599
Bus Charter Services (Ref.37)	A	485510
Bus Line Operation, Intercity	A	485210
Business Associates	D	813910
Business Management Consulting Services	C	541611
<b>C</b>		
Cabinet and Counter Manufacturing	B	337110
Cabinet Stores	A	444190
Cabinets, Kitchen, Stock or Custom Wood Manufacturing	B	337110
Camera Shops, Photographic	A	443130
Candy Stores	A	445292
Canvas and Related Product Mills	D	314912
Carpet Cleaning Services	C	561740
Carpet Stores	A	442210
Caterers (Ref.13)	B	722320
Cellular Phone Stores	A	513322
Cemeteries	E	812220
Ceramic Wall and Floor Tile Manufacturing	A	327122
Check Cashing Services	C	522390
Chimney Cleaning Services	C	561790
Chiropractors' Offices [Professional - See Sec.4 (C)]	B	621310
Chocolate and Confectionery Manufacturing from Cacao Beans	A	311320
Clothing Stores (family)	B	448140
Clothing Stores (men/boys)		448110
Clothing Rental	B	532220
Clothing Stores (women/girls)	B	448120
Coastal and Great Lakes Freight Transportation	A	483113

Coffee-Break Service Providers	B	454390
Collection Agency	C	561440
Collector's Item Shop (e.g. autograph, card, coin, stamp)	A	453998
Commercial and Services Industry Machinery Manufacturing	C	333319
Commercial Equipment Wholesalers	A	421440
Commercial and Industrial Machinery and Equipment Rental and Leasing	E	532490
Commercial and Industrial Machinery and Equipment Repair	A	811310
Computer Equipment Repair and Maintenance	C	811212
Computer Design (Website)	C	541511
Computer Software Programming Services	C	541511
Computer Stores	C	443120
Computer Rental or Leasing	C	532420
Concrete Block and Brick Manufacturing	B	327331
Concrete Products Manufacturing (Other)	D	327390
Concrete Products	A	327390
Confectionary Wholesalers	A	422450
Confectionary Stores, Packaged, Retailing Only (Ref.18)	A	445292
Construction and Mining Machinery and Equipment Wholesalers	A	421810
Consultant	C	541611
Consumer Goods Rentals	A	532299
Contractor - Highway and Street Construction	B	234110
Contractor - Wrecking and Demolition (Ref.14)	B	235940
Contractor - Water, Sewer, and Pipeline Construction	B	234910
Contractor - Carpentry	B	235510
Contractor - General Single Family	A	233210
Contractor - Concrete	B	235710
Contractor - Drywall, Plastering, Acoustical, and Insulation	B	235420
Contractor - Flooring	B	235520

Contractor - Electrical (Ref.14 and 36)	B	235310
Contractor - Excavation	B	235930
Contractor - Roofing , Siding, and Sheet Metal	B	235610
Contractor - Land Subdivision and Land Development (Ref.14)	A	233110
Contractor - Masonry and Stone	B	235410
Contractor - Painting and Wall Covering	B	235210
Contractor - Plumbing, Heating and Air Conditioning (Ref.14 and 38)	B	235110
Contractor - Power and Communication Transmission Line Construction	B	234920
Contractor - Prefabricated Building Erection, Industrial (Ref.14 and 38)	A	233310
Contractor - Prefabricated Building Erection, Residential (Ref. 14 and 38)	A	233220
Contractor - Building Equipment and Other Machinery Installation	B	235950
Contractor - All Other Special Trades ( Ref.14* and 40*)	B	235990
Contractor - All Other Heavy Construction	B	234990
Contractor-Telecommunications wiring installation	B	235310
Convalescent Homes or Hospitals for Psychiatric Patients	B	623220
Convenience Food Stores	A	445120
Convenience Food with Gasoline Stations	A	447110
Convention and Visitors Bureaus	A	561591
Cookie and Cracker Manufacturing	A	311821
Corporate Offices	C	551114
Cosmetics Stores	A	446120
Costume Jewelry Stores	B	448150
Courier Services	A	492110
Court Reporting Services	C	561492
Credit Reporting Bureaus	C	561450
Credit Card Issuing	C	522210
Curtain and Drapery Stores, Packaged	A	442291
Curtains and Draperies, Window, made from Purchased Fabrics	A	314121

<b>D</b>		
Dairy Products Stores	A	445299
Dance Studios	E	611610
Data Processing Services	C	514210
Dating Services (not escort service) (Ref.47)	C	812990
Day Care Centers (Ref.15,38,47)	B	624410
Day Care Center, Adults	B	624120
Delivery Service	A	492210
Dental Laboratory	B	339116
Dentists' Offices [Professional - Sec.4(C)]	B	621210
Department Stores	B	452110
Detective Agency (Ref.16,38,47)	C	561611
Direct Mailers (selling own merchandise) (Ref.11,47 and if food, 18, 19)	A	454110
Document and Preparation Services	C	561410
Drafting Services	C	541340
Drug Store and Pharmacies	A	446110
<b>E</b>		
Educational Consultants	C	611710
Electrical and Electronics Supplies	A	444190
Electronic Parts Wholesalers	A	421690
Employment Agency	C	561310
Engineer's Office [Professional - See Sec.4 (C)]	D	541330
Environmental Consulting Services	D	541620
Escort Services (Ref.47,51 and Reg Fee-See Sec.4)	C	812990
Exam Preparation and Tutoring	C	611691
Export Trade	C	522293
Exterminating Services (Ref.17,38)	C	561710
<b>F</b>		
Fabric Shops, Sewing Supplies	A	451130
Fabricated Wire Product Manufacturing (Other)	B	332618

Fabricated Pipe and Pipefitting manufacturing	D	332996
Family Planning Centers	B	621410
Fashion Consultants	C	541490
Feed Stores, (except pet)	A	444220
Flight Training	C	611512
Florists	A	453110
Flowers, Nursery stock, and Florists supplies (Wholesales)	A	422930
Food Carts, Mobile (Ref 29)	A	722330
Fortune - Telling Services (Ref.20 and 47 Reg fee -Sec 34)	E	812990
Freight Forwarding	A	488510
Freight Transportation	A	488510
Fruit and Vegetable Market	A	445230
Funeral Director/Embalmer [Professional - See Sec 4(C)]	C	812210
Furniture Repairs/Upholstering/Refinishing	C	811420
Furniture Stores	A	442110
Furrier - Retail sales and storage	B	448190
<b>G</b>		
Garbage Collection Services	A	562111
Garden and Lawn Supply Stores	A	444220
Gas, Natural, Distribution	A	221210
Gasoline Stations without Convenience Stores	A	447190
General Management Consulting Services	C	541611
General Rental Centers	C	532310
Geophysical Surveying and Mapping Services	A	541360
Gift, Novelty, and Souvenir Shop, Greeting Cards, Art Shop	A	453220
Golf Driving Range; Miniature Golf Course	E	713990
Golf Course	E	713910
Graphic Design Services	C	541430
Grocery Store (Ref 19)	A	445110

Gun Shops (Ref 23 and 47)	A	451110
<b>H</b>		
Hardware Wholesalers	A	421710
Hardware Stores	A	444130
Hazardous Waste Collection (collecting/removing debris)	D	56 2112
Health Spas without accommodations	E	713940
Hearing Aid Stores (Ref.38)	A	446199
Hobby Shop, Toy and Game Store	A	451120
Home Health Care Services	D	621610
Home Furnishing Wholesalers	A	421220
Home Health Equipment Rental	A	532291
Home Improvement Centers	A	444110
Home Furnishings Stores	A	442299
Horse-drawn Carriage Operation (Ref.24)	A	487110
Hospice Care	D	621610
Hostels (Ref 55)	B	721199
Hotel, Motel, Inn	B	721110
<b>I</b>		
Ice Cream Parlor	B	722213
Independent Performers, Artists, Writers	C	514191
Industrial Pattern Manufacturing	B	332997
Industrial Launderers	C	812332
Industrial Design Services	C	541420
Industrial and Personal Service Paper Wholesalers	A	422130
Industrial Supplies - Wholesaling	A	421840
Industrial Gas Manufacturing	E	325120
Inspection Services, Building or Home	C	541350
Insurance Claims Adjusting	E	524291
Integrated Record Production/Distribution	C	512220
Interior Design Services	C	541410



International Trade Financing	C	522293
Internet Service Provider	C	514191
Internet Sales	A	453998
Investment Advice (Ref 47)	E	523930
Investment Banking and Securities Dealing	E	523110
Iron and Steel Mills	A	331111
<b>J</b>		
Janitorial Service	C	561720
Janitorial Equipment and supplies wholesalers	A	421850
Jewelry Store, precious	A	448310
Jewelry, Watch, Precious stones and precious metal wholesalers	A	421940
<b>K</b>		
Kennel, Pet Boarding	D	812910
Key Duplicating Shop	C	811490
Kidney Dialysis Center	D	621492
<b>L</b>		
Lamp Shops, Electrical	A	442299
Land Developer	E	233110
Land Surveying Services [Professional - See Sec. 4(C)]	D	541370
Landry Drop-Off and Pick-Up Sites/Dry Cleaning Services	C	812320
Landscape Architects' Offices [Professional - See Sec.4(C)]	C	541320
Laundries, Coin-Operated or Similar Self Service, per site	C	812310
Lawn Care Services	C	561730
Lawn Power Equipment Stores	A	444210
Leather Goods Stores	A	448320
Libraries and Archives	C	514120
Lighting Fixtures Stores	A	444190
Limousine Services (Ref.48)	A	485320
Linen Supply Services	C	812331

Linen Stores	A	442299
Liquified Petroleum Gas Dealers, Direct Selling	A	454312
Liquified Petroleum Gas (LPG), Wholesaling	A	422720
Loan Company	F	522291
Loan Brokers' Office	F	522310
Locksmith Shops (Ref.47)	C	561622
<b>M</b>		
Machine Shop	E	332710
Mail-Order Houses	A	454110
Mailing Services	C	561410
Management Consulting Services	D	561110
Marine Cargo Handling/Stevedoring	C	488320
Marriage Counseling Services [Professional See Sec. 4 (C)]	B	6241910
Massage Parlors (Ref.26 and 47 Reg fee - Sec 34)	C	812199
Masseuse (Ref 26, 47 Reg fee Sec 34)	D	812199
Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	A	311941
Meat and Meat Products Wholesalers	A	422470
Meat Markets (Ref 19)	A	445210
Medical Laboratories (except radiological, X-ray)	B	621511
Medical Laboratories, Radiological or X-Ray	B	621512
Medical Equipment Rental	A	532291
Millwork (other)	B	321918
Miscellaneous Store Retailers (except Tobacco Stores)	A	453998
Mobile Home Parks	E	531190
Mobile Home Dealers	A	453930
Modeling/Talent Agents	C	711410
Modeling Schools	D	611519
Monument Dealers (i.e.burial markers)	A	453998
Mortgage Brokers' or Agents' Offices	F	522310
Mortgage Companies	F	522292

Motion Picture and Video Productions	E	512110
Motion Picture Theaters, Indoor	C	512131
Motorcycle Dealers	A	441221
Movers - Used Furniture	A	484210
Muffler Center	B	811112
Museums	E	712110
Music Stores (e.g., cassette, compact disc record, tape)	A	451220
Music Stores (instruments)	A	451140
Music Stores (e.g. cassette, instrument, record, tape), Used (Ref 47)	A	453310
Musical Instrument Repair Shops without Retailing New Instruments	A	811490
Musical Instrument Rental	A	532299
<b>N</b>		
Nail Salons	C	812113
Nature Parks and Other Similar Institutions	D	712190
News Dealer	A	451212
Newspaper Publishing and Printing Combined	A	511110
Non-scheduled Chartered Passenger Air Transportation	A	481211
Nurseries and Garden Centers Without Tree Production	A	444220
Nursing Homes	B	623110
Nutrition Store	A	446191
<b>O</b>		
Office Machine Repair and Maintenance Services	A	811212
Office Machinery and Equipment Rental or Leasing	C	532420
Office Furniture Manufacturing	A	337214
Office of other Holding Company	C	551112
Office Supply Stores	A	453210
Offices of Physical, Occupational and Speech Therapists and Audiologists [Professional - See Sec. 4(C)]	D	621340
Optical Goods Stores	A	446130
Optometrists' Offices [Professional - See Sec.4(C)]	B	621320

Osteopathic Physicians' Offices [Professional - See Sec.4 (C)]	B	621111
Other Miscellaneous Wood Product Manufacturing	C	321999
Other Apparel Accessories & Other Apparel Manufacturing	D	315999D
Other Outpatient Care Centers	B	621498
Other Schools and Instruction	D	611691
Other Similar Organizations(except Business, Professional, Labor, and Political organizations)	B	831990
Other Support Services	A	561990
Other Miscellaneous Fabricated Metal Product Manufacturing	D	332999
Other Miscellaneous Schools and Instruction	C	611699
Other Personal Care Services	D	812199
Other Travel Arrangement and Reservation Services	C	561599
Other Commercial Printing	A	323119
Other Professional Equipment and Supplies Wholesalers	A	421490
Other Publishers	D	511199
Other Household and Personal Goods Repair/Maintenance	C	811490
Other Technical and Trade School	C	611519
Other Commercial Equipment Wholesalers	A	421440
Other Specialized Design Services	C	541490
Other Construction Material Wholesalers	A	421390
Other Vegetable Planting	C	111219
<b>P</b>		
Packaging Machinery - Manufacturing	C	333993
Paging Company	A	513321
Paint and Wallpaper Stores	A	444120
Paper - bulk, Wholesalers	A	422110
Paralegal Services	D	541199
Parking Lots, Garages	B	812930
Pawnshops (Ref.27 and 47 Reg Fee- Sec 34)	A	522298
Peddler (Ref. 50)	A	454390

Pet Shops	A	453910
Pet Grooming and Care Services	C	812910
Petroleum Lubricating Oil and Grease Manufacturing	D	324110
Petroleum and Petroleum Products Wholesalers	A	442720
Photofinishing Labs, (except one-hour)	C	812921
Photofinishing Labs, One Hour	C	812922
Photographers, Independent Artistic	C	711510
Photographic Supply Stores	A	443130
Photography Studios, Commercial	C	541922
Photography Studios, Portrait	C	541921
Physical Fitness Facilities	E	713940
Physicians' Offices [Professional - See Sec. 4(C)]	B	621111
Physiotherapists' Offices [Professional - See Sec.4(C)]	B	621340
Piece Goods, Notions, and other Dry Good Wholesalers	A	422310
Plastic Product Manufacturing (unsupported)	B	326111
Podiatrists' Offices [Professional - See Sec.4 (C)]	B	621391
Polygraph Services	C	561611
Postal Delivery Services (Local)	C	491110
Prefabricated Building Dealers	A	444190
Prepared Sauces	A	311941
Prepress Services	C	323122
Pressure Washing	C	561790
Printing, Quick	D	323114
Printing, Lithographic, Photo-Offset	D	323110
Printing, Letterpress	D	323119
Printing, Screen	D	323113
Probation Offices	D	922150
Promoters without Facilities	E	711320
Promoters of Conventions, Trade Fairs, or Shows (with or without facilities)	E	561920
Promoters with Facilities	E	711310

Psychiatrists' Offices [Professional - See Sec. 4(C)]	B	621112
Psychologists' Offices [Professional - See Sec. 4 (C)]	B	621330
Psychotherapists' Offices (except M.D.s or D.O.s)(Ref 38 & 47)	B	621330
Public Accountants' (CPAs) offices [Professional - See Sec 4(C)]	D	541211
Publishers, Magazines and Other Periodicals	D	511120
Publishers, Newspapers Combined with Printing	D	511110
Publishers, Book	D	511130
Property Manager	C	531311
<b>R</b>		
Radio, Television Stores	A	443112
Radio, Television Repair and Maintenance Services	C	811211
Real Estate Appraisal Firm	E	531320
Real Estate Agents', Brokers' Offices (Ref.38)	E	531210
Record Stores	A	451220
Recording Releasing, Promoting	C	512210
Recreational Goods Rental (Bikes,etc.)	C	532292
Recreational Vehicle Dealers	A	441210
Recyclable material Wholesalers	A	421930
Refrigeration Equipment and Supplies Wholesalers	A	421740
Refrigeration Equipment Repair and Maintenance Services, Commercial Type	C	811310
Regulation and Administrative of Transportation Program	C	926120
Rental Center - General	C	532310
Rental and Leasing - Commercial/Machinery Equipment (except Medical Equipment)	A	532490
Repair - Home and Garden Equipment	C	811411
Repossession Services	A	561491
Research and Development in the Physical Environmental Testing	D	541710
Residential Property Managers	E	531311
Rest Homes with Nursing Care	B	623110
Rest Homes without Nursing Care (Ref 18 and 47)	B	623312

Restaurant, Full Service (Ref 13 and 18)	B	722110
Restaurant, Fast Food and Carryout (Ref.13 and 18)	B	722211
Rooming and Boarding Houses (Ref.30 and 47) [10 Rooms Maximum per Zoning Ordinance]	B	721310
<b>S</b>		
Satellite Installation (Ref.38)	C	811211
Scenic and Sightseeing Transportation, Land (Ref 31)	A	487110
Scenic and Sightseeing Transportation, Water	A	487210
Schools - Modeling	C	611519
Schools - Aviation	C	611512
Schools - Cosmetology	C	615111
Schools - Drama/Music/Art	C	611610
Seafood Market ( Ref 19)	A	445220
Securities Brokerages	E	523120
Security Guard Services (Ref 16,38,47)	C	561612
Security Consulting Services	C	541690
Sewing Fabric Women's, Girls', and Infants' Apparel	C	315212
Sewing Fabric Men's and Boy's Apparel	C	315211
Sewing Machine, Household Type, Repair Shops	A	811412
Sewing Machine Stores, Household Type	A	443111
Ship Chandler Wholesaling	A	422990
Shoe Repair Shop	C	811430
Shoe Stores	B	448210
Shoe Stores, Specialty Sports Footwear	B	451110
Shoeshine Services/Parlor	C	812990
Sign Lettering and Painting Services	C	541890
Soap and Other Detergent Manufacturing	D	325611
Special Need Passenger Transportation Services (Ref. 3)	A	485991
Speech Therapists [Professional - See Sec.4(C)]	B	621340
Spice and Extract Manufacturing	A	311942
Sporting Goods Manufacturing and Sales	A	339920

Sporting Goods Stores, Used	A	453310
Sporting Goods Stores (Ref 23, 47 if guns and ammunition)	A	451110
Sports and Recreation Instruction	C	611620
Steamship Agent	A	532411
Surveyors Equipment Sales	A	421490
<b>T</b>		
Tailor Shops Alteration Only	C	814490
Tattoo Parlor (Ref.47)	C	812199
Taxicab Services (Ref.32)	A	485310
Telecommunications Resellers (except phone card)	C	513330
Telecommunications Carriers, Cellular Telephone	A	513322
Telegram Services	E	513310
Telephone Solicitation Service	C	561422
Telephone Stores including Cellular	A	443112
Telephone Answering Services	C	561421
Television and Radio Station	C	541840
Television Advertising Representatives	C	541810
Temporary Shelters	D	624221
Theaters - Live Performance	E	711110
Tire Store	B	441320
Tobacco Store	A	453991
Toy and Hobby Goods and Supplies Wholesalers	A	421920
Transit and Ground Transportation	A	485999
Travel Agency	A	561510
Travel Arrangements/ Reservation Services	C	561599
Tree Services	C	561730
Trucking, General Freight, Local	A	484110
Trucking, General Freight, Local Distance	A	484121
Tugboat Services	A	488330
<b>U</b>		



Uniform Store	B	448190
Upholstery Repair Services	C	811420
Upholstery Shops, Automotive	B	811121
Used Merchandise Store (Ref.25,47)	A	453310
<b>V</b>		
Vacuum Cleaner Stores, Household Type	A	443111
Variety Stores	B	452990
Vending Machine Merchandisers, Sale of Products (Ref 42)	A	454210
Veterinarians' Offices [Professional - See Sec. 4 (C)]	C	541940
Video Tape Rental Stores	A	532230
Video Tape Store	A	451220
Video Productions, Motion Picture	E	512110
<b>W</b>		
Warehousing, Self-Storage	A	531130
Warehousing, Refrigerated	A	493120
Warehousing, Farm Products	A	493130
Warehousing and Storage, General Merchandise	A	493110
Waste Collection	E	562119
Watch, Jewelry, Clock Repairs	C	811490
Water Supply and Irrigation Systems	A	221310
Weight Reducer Center	B	812191
Welding Repair Services	C	811310
Wholesalers of Machinery and Equipment	A	421830
Wholesalers of Plumbing and Heating Equipment	A	421720
Wholesalers Construction Materials	A	421390
Wig and Hairpiece Stores	B	448150
Window Cleaning Services	C	561720
Wrecker Services, Motor Vehicles (Ref.34)	B	488410