

**2023**  
**New Employment Credit Booklet**

**3554**

California Forms & Instructions

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**This booklet contains:**

**Form FTB 3554, New Employment Credit**

Advance Draft  
as of 01/04/24



STATE OF CALIFORNIA  
**Franchise Tax Board**

# 2023 Instructions for Form FTB 3554

## New Employment Credit

### What's New

**New Employment Credit Expansion** – For taxable years beginning on or after January 1, 2023, and before January 1, 2026, the New Employment Credit (NEC) is expanded for qualified taxpayers engaged in semiconductor manufacturing or semiconductor research and development, electric airplane manufacturing, lithium production, or manufacturing of lithium batteries, hereafter referred to collectively as “SEAL” industries. For SEAL taxpayers only, the following applies:

- A qualified full-time employee is not required to perform their services for the qualified taxpayer in a Designated Geographic Area (DGA).
- Qualified wages are that portion of wages paid by the qualified taxpayer during the taxable year to a qualified full-time employee that exceeds 100% but does not exceed 350% of California minimum wage.

For more information, see California Revenue and Taxation Code (R&TC) Sections 17053.73 and 23626.

### Important Information

#### New Employment Credit

The NEC is available for each taxable year beginning on or after January 1, 2014, and before January 1, 2026. This credit is for a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, pays or incurs qualified wages attributable to work performed by that employee and receives a Tentative Credit Reservation (TCR) for that employee. In addition, an annual certification of employment is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees working in California, when compared to its base year, both determined on an annual full-time equivalent basis. See Specific Line Instructions, Part I — Net Increase in Full-Time Employees, for more information.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### Reporting Requirement

California law requires the Franchise Tax Board (FTB) to report on FTB's website the names of employers claiming the credit, the amount of the credit, and the number of new jobs created.

### General Information

#### Purpose

Use form FTB 3554, New Employment Credit, to figure a credit for a qualified taxpayer that hires a qualified full-time employee, pays or incurs qualified wages attributable to work performed by that employee, and receives a TCR for that employee.

The NEC must be claimed on a timely filed original tax return of the qualified taxpayer.

An employer cannot claim the NEC for an employee hired before January 1, 2014.

#### A Qualified Taxpayer

A qualified taxpayer is an employer engaged in a trade or business who, during the taxable year, pays qualified wages to a qualified full-time employee and is not an excluded business. A qualified full-time employee must be hired on or after January 1, 2014, and before January 1, 2026. All taxpayers, **except** those engaged in SEAL industries, must engage in a trade or business within a DGA.

### SEAL Industries

For taxable years beginning on or after January 1, 2023, and before January 1, 2026, a qualified taxpayer includes a person or entity engaged in a SEAL industry that is classified under one of the following North American Industry Classification System (NAICS) codes:

Semiconductor and Other Electronic Component	NAICS Sector 3344
Aerospace Products and Parts Manufacturing (businesses manufacturing <b>electric</b> airplanes)	NAICS Sector 3364
Other Nonmetallic Mineral Mining and Quarrying	212390
Other Basic Inorganic Chemical Manufacturing	325180
Battery Manufacturing	335910

It is **not** required for a taxpayer engaged in a SEAL industry to operate within a DGA.

**All** qualified taxpayers must receive a TCR from FTB for a qualified full-time employee, and annually certify each qualified full-time employee. For more information, see General Information C, Tentative Credit Reservation.

#### B Designated Geographic Area

To qualify for the NEC, qualified taxpayers, **except** those engaged in SEAL industries, must have a qualified full-time employee performing services for the employer in a designated census tract, pilot area, or former economic develop area, known as the DGA.

The DGA is defined as:

- Designated census tracts that have the highest unemployment and highest poverty in the state.
- Former Enterprise Zones (EZ) (in existence on December 31, 2011, designated in 2012) and any revision to an EZ prior to June 30, 2013, except census tracts within those EZs with the lowest unemployment and poverty levels.
- Former Local Agency Military Base Recovery Areas (LAMBRA) (in existence on July 11, 2013).

The DGA includes census tracts designated by the Department of Finance (DOF). The DOF re-designated the census tracts effective January 1, 2020. Qualified employees hired prior to the re-designation remain eligible for the full 60 months from the date of hire, even if the location where they perform their work is not part of the re-designated census tracts.

#### Relocating Businesses

A qualified taxpayer who is required to be **in** engaged in business inside of a DGA and relocates to a DGA, will be allowed a NEC for wages paid to each qualified full-time employee employed in the new location only if the taxpayer provides each employee at the previous locations a written offer of employment at the new location, with comparable compensation.

**Note:** This requirement does not apply if the qualified taxpayer is a small business.

This requirement for relocated employees applies if the taxpayer has an increase in the number of qualified full-time employees in a DGA within a 12-month period in which there is a decrease in the number of full-time employees employed in California but outside of the DGA.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### C Tentative Credit Reservation

A **qualified taxpayer** is required to obtain a TCR from FTB for a qualified full-time employee within 30 days of completing the Employment Development Department's (EDD) new hire reporting requirements.

A **qualified SEAL taxpayer** is also required to obtain a TCR from FTB for qualified full-time employees. For taxable years starting in 2023 only, qualified SEAL taxpayers must obtain the TCR on or before the last day of the month following the close of the taxable year for which the credit is claimed. For all other taxable years, SEAL taxpayers must obtain the TCR within 30 days of completing the EDD new hire reporting requirements.

**All** qualified taxpayers must obtain the TCR on FTB's website. For more information about FTB's online TCR system, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

## D Annual Certification of Employment

**All** qualified taxpayers must annually certify that they are still a qualified employer and that each qualified full-time employee hired in a previous taxable year is still qualified in the current taxable year. The annual certification of employment is due on or before the 15th day of the third month of the qualified taxpayer's current taxable year. For more information on annual certification, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

## E Qualified Wages

Qualified wages are wages paid by the qualified taxpayer during the taxable year to the qualified full-time employee that exceeds **150%** but does not exceed 350% of California minimum wage.

For **qualified SEAL taxpayers**, qualified wages are wages paid to the qualified full-time employee by the qualified SEAL taxpayer that exceeds **100%** but does not exceed 350% of California minimum wage.

The tentative credit for **all** qualified taxpayers is determined by multiplying the qualified wages for all qualified employees by 35%.

Wages for salaried employees must be converted to an hourly amount. A reasonable way to do this would be to divide the annualized salary by 2,000 hours.

Qualified wages are wages paid during the 60 month period beginning with the first day the qualified full-time employee commences employment with the qualified taxpayer. For this purpose, commencement of employment or the hire date is the first day for which the individual receives wages/compensation.

For an employer that operates a business that has regularly occurring seasonal or intermittent employment decreases and increases, re-employment of an individual is not a new hire. It is a continuation of the prior employment and does not constitute commencement of employment for the qualified wages test.

Qualified SEAL Taxpayers		
Dates	Qualified wage must exceed	Maximum qualified hourly wage
January 1, 2023 – December 31, 2023	\$15.50	\$54.25

All Other Qualified Taxpayers		
Dates	Qualified wage must exceed	Maximum qualified hourly wage
January 1, 2023 – December 31, 2023	\$23.25	\$54.25

## F Minimum Wage

The California minimum wage is:

- \$15.50 per hour from January 1, 2023, through December 31, 2023
- \$16.00 per hour from January 1, 2024, through December 31, 2024

## G Excluded Businesses

To be a qualified taxpayer, your primary Principal Business Activity (PBA) code or NAICS code must not be an excluded one. Excluded businesses are those in temporary help services or retail trades, and those primarily in food services, theater companies and dinner theaters, drinking places (alcoholic beverages), or casinos and casino hotels. These otherwise disqualified businesses may be qualified if they are considered a small business.

The NAICS codes for each of these disqualified industries are:

Temporary Help	NAICS 561320
Retail Trade Services	NAICS Sector 44-45
Primarily Theater Companies and Dinner Theater	NAICS 711110
Primarily Food Services	NAICS 722511, 722513, 722514, and 722515
Primarily Casino and Casino Hotels	NAICS 713210 and 721120
Primarily Drinking Places (Alcoholic Beverages)	NAICS 722410

No sexually oriented businesses may be a qualified taxpayer regardless of their status as a small business as explained below. A sexually oriented business includes a nightclub, bar, or similar commercial enterprise that provides for an audience of two or more individuals live nude entertainment or live nude performances where the nudity is a function of everyday business operations, and where nudity is a planned and intentional part of the entertainment or performance.

## Small Business Gross Receipts

A small business is a business that has aggregate gross receipts, less returns and allowances reportable to this state, of less than two million dollars (\$2,000,000) during the previous taxable year. For this purpose, "gross receipts" means the sum of the gross receipts from the production of business income, as defined in R&TC Section 25120(a), and the gross receipts from the production of nonbusiness income, as defined in R&TC Section 25120(d).

Determination of whether a taxpayer is a "small business" is made on an annual basis and is determined by each individual entity.

## H Limitations

S corporations may claim only 1/3 of the credit against the 1.5% entity level tax (3.5% for financial S corporations). The remaining 2/3 must be disregarded and may not be used as a carryover. S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity [a single member limited liability company (SMLLC) not recognized by California, and for tax purposes is treated as a sole proprietorship owned by an individual or a branch owned by a corporation], the usable credit amount received from the disregarded entity is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

Get Form 568, Limited Liability Company Tax Booklet, for more information.

This credit cannot reduce the regular tax below the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and limited liability companies (LLCs) classified as a partnership), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations).

This credit cannot reduce regular tax below the tentative minimum tax. Get Schedule P (100, 100W, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations, for more information.

**This credit is not refundable.**

Generally, the credit or credit carryover cannot be transferred to another employer unless there was a qualifying merger under the Internal Revenue Code or the credit qualifies under the R&TC Section 23663 for an assignment to an affiliated corporation.

## I Assignment of Credit

Credit earned by members of a combined reporting group may be assigned to an affiliated corporation that is an eligible member of the same combined reporting group. A credit assigned may only be claimed by the affiliated

corporation against its tax liability. For more information, get form FTB 3544, Assignment of Credit, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **credit assignment**.

## J Carryover

If the available credit exceeds the current year tax liability or is limited by tentative minimum tax, the unused credit may be carried over for five years or until the credit is exhausted, whichever occurs first. Apply the carryover to the earliest taxable year. In no event can the credit be carried back and applied against a prior year's tax. Retain all records that document this credit and carryovers. The FTB may require access to these records.

## K Recapture

You may be required to recapture a previously taken credit if a qualified full-time employee is terminated within the first 36 months after beginning employment. The amount of credit that must be recaptured is the amount for that taxable year and all prior taxable years attributed to qualified wages paid to that employee.

You are not required to recapture the credit if you meet any of the following **exceptions**:

- The employee voluntarily leaves employment.
- The employee becomes disabled and unable to perform the services of that employment, unless the disability is removed before the close of the period and the employer fails to offer re-employment.
- The employee is terminated due to misconduct.
- The employer has a substantial reduction in operations, including reductions due to seasonal employment.
- The employee is replaced by other qualified full-time employees so as to create a net increase in both the number of employees and the number of hours of employment.
- The employment is considered seasonal, and the qualified employee is rehired on a seasonal basis.

Follow the instructions in the tax booklets if you are required to recapture the NEC.

## Examples of the NEC Calculations

### Example 1

ABC Company, a roofing company, is a qualified taxpayer and has a net increase in full-time employees. ABC Company receives the full amount of the tentative credit.

ABC Company is on a calendar year basis and operates entirely within the DGA. For its taxable year 2022, ABC Company has 100 full-time employees based on annual full-time equivalents. During taxable year 2023, ABC Company hired a number of new full-time employees, 2 of which were qualified full-time employees. ABC Company received a TCR for these employees as required.

Assume the following facts:

James Smith was hired on January 1, 2023, at an hourly wage of \$24.25 and on July 1, 2023, his hourly wage was increased to \$25.25 per hour. James worked 2,000 hours during taxable year 2023.

Jane Jones was hired on July 1, 2023, at an hourly wage of \$25.25 and worked 1,000 hours during taxable year 2023. The qualified wages and tentative credit are computed as follows:

	Actual Wages	150% of Minimum Wage	Qualified Wages	Hours Worked	Multiply by Applicable Credit Percentage	Tentative Credit
James Smith Jan 1 – June 30	\$24.25	\$23.25	\$1.00	1,000	35%	\$350.00
James Smith July 1 – Dec 31	\$25.25	\$23.25	\$2.00	1,000	35%	\$700.00
Jane Jones July 1 – Dec 31	\$25.25	\$23.25	\$2.00	1,000	35%	\$700.00
<b>Total Tentative Credit</b>						<b>\$1,750.00</b>

In its base year, annual full-time equivalents were 100. The annual full-time equivalents for 2023 was 108. The net increase in full-time

employees over the base year is 8. The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	108-100 = 8 (Net Increase in full-time employees)
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	8/2 = 100% (the applicable percentage cannot exceed 100%)
<b>Tentative Credit Amount</b>	\$1,750.00
<b>Credit Generated</b>	\$1,750.00 (\$1,750.00 x 100%)

### Example 2

ABC Company has a net increase in full-time employees and receives a partial amount of the tentative credit.

Assume the same facts as Example 1, except due to attrition the annual full-time equivalents for taxable year 2023 was 101. The net increase in full-time employees over the base year is 1 (101-100). The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	101-100 = 1 (Net Increase in full-time employees)
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	1/2 = 50%
<b>Tentative Credit Amount</b>	\$1,750.00
<b>Credit Generated</b>	\$875.00 (\$1,750.00 x 50%)

### Example 3

ABC Company does not have a net increase in full-time employees and receives no amount of the tentative credit.

The annual full-time equivalents for taxable year 2023 was 98. The net increase in full-time employees over the base year is zero (98-100 but it cannot be less than 0). ABC Company cannot claim a credit in taxable year 2023.

### Example 4 – Qualified SEAL Taxpayer

XYZ Company, a semiconductor manufacturing company, is a qualified SEAL taxpayer that commenced doing business in California on January 1, 2023, and receives the full amount of the tentative credit.

XYZ Company's taxable year is on a calendar year, and it operates outside of the DGA. During its taxable year 2023, XYZ Company hired additional full-time employees, 2 of whom were qualified full-time employees. Assume the following facts:

Jeff Smith was hired on January 1, 2023, at an hourly wage of \$16.50. On July 1, 2023, his hourly wage was increased to \$17.50. Jeff worked 2,000 hours during taxable year 2023.

Mary Jones was hired on July 1, 2023, at an hourly wage of \$16.50. Mary worked 1,000 hours during taxable year 2023.

The qualified wages and tentative credit are computed as follows:

	Actual Wages	100% of Minimum Wage	Qualified Wages	Hours Worked	Multiply by Applicable Credit Percentage	Tentative Credit
Jeff Smith Jan 1 – June 30	\$16.50	\$15.50	\$1.00	1,000	35%	\$350.00
Jeff Smith July 1 – Dec 31	\$17.50	\$15.50	\$2.00	1,000	35%	\$700.00
Mary Jones July 1 – Dec 31	\$16.50	\$15.50	\$1.00	1,000	35%	\$350.00
<b>Total Tentative Credit</b>						<b>\$1,400.00</b>

Since XYZ Company first commenced business in California on January 1, 2023, its base year annual full-time equivalents are zero. Assume its annual full-time equivalents were 5 in taxable year 2023. The net increase in full-time employees over the base year is 5 (5-0). The credit generated is computed as follows:

Description	Calculation
Numerator	5-0 = 5 (Net Increase in full-time employees )
Denominator	2 qualified full-time employees
Computation	5/2 = 100% (the applicable percentage cannot exceed 100%)
Tentative Credit Amount	\$1,400.00
Credit Generated	\$1,400.00 (\$1,400.00 x 100%)

## Specific Line Instructions

**Name of taxpayer generating the credit** – Enter the name of the taxpayer that generated the tax credit. Also, enter the social security number (SSN), individual taxpayer identification number (ITIN), California Corporation no., federal employer identification number (FEIN), or the California Secretary of State (SOS) file number of the taxpayer in the space provided. Complete this section even if it is the same taxpayer that appears on the California return. **Do not** enter the word “same.”

## Questions A Through C

Corporations, exempt organizations, sole proprietors, estates, trusts, and partnerships generating the credit, complete items A through C.

Investors of pass-through entities, start on line 22.

**Question A** – An employer is required to obtain a TCR from the FTB for each qualified employee. Only claim a credit for an employee which you obtained a TCR. For more information, see General Information C, Tentative Credit Reservation.

**Question B** – Check “Yes,” if the taxpayer is engaged in a SEAL industry. See General Information Section A for more information.

All other taxpayers check “No.”

**Question C** – Enter the PBA code of your principal activity from the PBA codes chart included at the end of this booklet. The PBAs are based on the NAICS.

The entity’s primary line of business is determined on a separate company basis (not a combined group basis) when determining if the corporation is in an excluded industry.

## Part I – Net Increase in Full-Time Employees

The net increase in full-time employees is the total number of annual full-time equivalents in the current taxable year, less the annual full-time equivalents in the base year.

### Base year

The base year is the year before the 1st qualified employee is hired. The base year is taxable year 2022 for an employer who hired its first qualified full-time employee during taxable year 2023.

**Once the base year is established, it does not change from year to year.**

For taxpayers who first commence doing business in California during the current taxable year, the number of full-time employees for the base year would be zero. For more information in determining whether the taxpayer has first commenced doing business in this state during the current taxable year, see Legal Rulings 1996-5 and 1999-2, and R&TC Sections 17276(f) and 24416(g).

### Annual full-time equivalents working in California

An employer must determine their annual full-time equivalents for their base year, and for each taxable year for which they will claim a credit. The number of full-time equivalents is the number of full-time employees who work the entire year and a pro-rata fraction for full-time employees who

did not work the entire year. For full-time employees who worked part of the year, the fraction is determined as follows:

- For a full-time employee paid hourly qualified wages, the total number of hours worked for the taxpayer by the employee (not to exceed 2,000 hours per employee) divided by 2000.
- For a salaried full-time employee, the total number of weeks worked for the qualified taxpayer by the employee divided by 52.

Part-time employees are not included in the calculation of annual full-time equivalents.

### Section A and Section B decimal places

For line 4, line 7, and line 8 of Section A, and for line 12, line 15, and line 16 of Section B, enter the result as a decimal (rounded to four decimal places).

**Line 8** – For taxpayers who first commence doing business in this state during the taxable year, the number of full-time equivalents for the base year is zero. Enter zero on line 8.

## Part II – Available Credit

**Line 17** – Enter net increase in full-time employees as a decimal (rounded to four decimal places).

**Line 18** – Enter qualified full-time employees. The following are the requirements for a qualified full-time employee:

### All Taxpayers

- Taxpayer obtained a TCR from FTB for each qualified employee.
- Is hired on or after January 1, 2019.
- Employee is paid hourly wages for an average of at least 35 hours per week, or is salaried, and paid for full-time employment (within the meaning of Section 515 of the Labor Code).
- Employee meets one of the following five conditions:
  1. Unemployed for the six months immediately preceding hire. If the individual completed a college or similar program and received a baccalaureate, postgraduate, or professional degree, the completion date must be at least 12 months prior to hire. For purposes of this definition, an individual is unemployed for a period if all the following circumstances apply:
    - Not receiving wages subject to withholding.
    - Not self-employed.
    - Not a full-time student at a high school, college, university, or postsecondary education institution.
  2. Veteran separated from the U.S. Armed Forces in the preceding 12 months.
  3. Recipient of the Earned Income Tax Credit (EITC) in the previous taxable year. For this purpose, an employee is deemed to be an EITC recipient if the EITC was claimed on the last personal income tax return filed before the employee’s commencement of employment.
  4. Ex-offender convicted of a felony.
  5. Current recipient of CalWORKS or general assistance in accordance with the applicable sections of the Welfare and Institutions Code.

### Qualified SEAL Taxpayers

- Starting wages must be at least 100% of California minimum wage.

### All Other Qualified Taxpayers

- Starting wages must be at least 150% of California minimum wage.
- Performs at least 50% of their services for the taxpayer in the DGA. The employee may work in more than one location in the DGA to meet the requirement.
- Is hired after the DGA is designated.

**Line 19** – The applicable percentage is the net increase in full-time employees in California (determined on an annual full-time equivalent basis) divided by the number of qualified full-time employees, for which you received a TCR. The applicable percentage cannot exceed 100% or 1.0000. Enter the result as a decimal (rounded to four decimal places).

**Line 20** – The tentative credit amount is the total qualified wages multiplied by hours worked multiplied by 35% (the applicable credit percentage). See the examples of the NEC Calculations and use Worksheet 1 below to calculate your tentative credit amount. Round your answer to the nearest whole dollar amount.

**Line 21** – Enter the total NEC generated amount on this line and on your current tax return. Refer to the credit instructions in the tax booklet for your tax return for more information.

**Line 22** – Enter the total amount of credits received from S corporations, estates, trusts, partnerships, or LLCs classified as partnerships.

**Line 25a – Credit claimed**

**Do not** include assigned credits claimed on form FTB 3544, Part B, List of Assigned Credit Received and/or Claimed by Assignee.

This amount may be less than the amount on line 24 if your credit is limited by your tax liability. For more information, see General Information H, Limitations, and refer to the credit instructions in your tax booklet. Enter the total NEC claimed amount on this line and on your current tax return. Refer to the credit instructions in the tax booklet for your tax return for more information.

**Line 25b – Total credit assigned**

Corporations that assign credit to other corporations within the same combined reporting group must complete form FTB 3544, Part A, Election to Assign Credit Within Combined Reporting Group. Enter the total amount of credit assigned from form FTB 3544, Part A, column (g) on this line.

**Worksheet 1**

Do not attach to form FTB 3554. Keep for your records.

	(a) Qualified Full-Time Employee	(b) Actual Hourly Wages	(c)* Minimum Qualified Wage Threshold	(d) Qualified Wages Per Hour col. (b) – col. (c)	(e) Hours Worked	(f) Applicable Credit Percentage	(g) Tentative Credit col. (d) x col. (e) x col. (f)
1						35%	
						35%	
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2	<b>Total Tentative Credit.</b> Add the amounts in column (g). Enter total here and on Form 3554, Part II, line 20.						.00

\*If the business is a **SEAL employer**, this figure is **100%** of California minimum wage. For **all other businesses** it is **150%** of California minimum wage.

**Part III – Credit Recapture**

**Line 27 – Credit recapture**

If you are required to recapture the NEC, enter the total on one of the following California tax returns or schedules:

- Form 100, California Corporation Franchise or Income Tax Return, Schedule J, line 5.
- Form 100S, California S Corporation Franchise or Income Tax Return, Schedule J, line 5 and Schedule K-1 (100S), line 17d.
- Form 100W, California Corporation Franchise or Income Tax Return — Water’s Edge Filers, Schedule J, line 5.
- Form 109, California Exempt Organization Business Income Tax Return, Schedule K, line 4.
- Form 540, California Resident Income Tax Return, line 63.
- Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, line 73.
- Form 541, California Fiduciary Income Tax Return, line 37 and Schedule K-1 (541), line 14d.
- Form 565, Partnership Return of Income, Schedule K, line 20c and Schedule K-1 (565), line 20c.
- Form 568, Limited Liability Company Return of Income, Schedule K, line 20c and Schedule K-1 (568), line 20c.

**Franchise Tax Board Privacy Notice on Collection**

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection - Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

# FTB 3554

## Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify a business by the type of activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code (R&TC). For taxable years beginning on or after January 1, 1998, these principal business activity codes are based on the North American Industry Classification System published by the United States Office of Management and Budget.

### Agriculture, Forestry, Fishing, and Hunting

#### Code

#### Crop Production

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

#### Animal Production

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

#### Forestry and Logging

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

#### Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & 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 (including farriers)
- 115310 Support Activities for Forestry

#### Mining

- 211120 Crude Petroleum Extraction
- 211130 Natural Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

#### Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage, & Other Systems
- 221500 Combination Gas & Electric

### Construction

#### Code

#### Construction of Buildings

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction

#### Heavy and Civil Engineering Construction

- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

#### Specialty Trade Contractors

- 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 238900 Other Specialty Trade Contractors (including site preparation)

### Manufacturing

#### Food Manufacturing

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

#### Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

#### Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

#### Code

#### Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315250 Cut & Sew Apparel Mfg (except Contractors)
- 315990 Apparel Accessories & Other Apparel Mfg

#### Leather and Allied Product Manufacturing

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

#### Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

#### Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

#### Printing and Related Support Activities

- 323100 Printing & Related Support Activities

#### Petroleum and Coal Products Manufacturing

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

#### Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325180 Other Basic Inorganic Chemical Manufacturing
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

#### Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

#### Nonmetallic Mineral Product Manufacturing

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

#### Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

#### Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg

#### Code

- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

#### Machinery Manufacturing

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

#### Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334412 Bare Printed Circuit Board Manufacturing
- 334413 Semiconductor and Related Device Manufacturing
- 334416 Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing
- 334417 Electronic Connector Manufacturing
- 334418 Printed Circuit Assembly (Electronic Assembly) Manufacturing
- 334419 Other Electronic Component Manufacturing
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

#### Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg
- 335910 Battery Manufacturing

#### Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336411 Aircraft Manufacturing
- 336412 Aircraft Engine and Engine Parts Manufacturing
- 336413 Other Aircraft Parts and Auxiliary Equipment Manufacturing
- 336414 Guided Missile and Space Vehicle Manufacturing
- 336415 Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing
- 336419 Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

*Code*  
**Furniture and Related Product Manufacturing**  
 337000 Furniture & Related Product Manufacturing  
**Miscellaneous Manufacturing**  
 339110 Medical Equipment & Supplies Mfg  
 339900 Other Miscellaneous Manufacturing

**Wholesale Trade**

**Merchant Wholesalers, Durable Goods**  
 423100 Motor Vehicle & Motor Vehicle Parts & Supplies  
 423200 Furniture & Home Furnishings  
 423300 Lumber & Other Construction Materials  
 423400 Professional & Commercial Equipment & Supplies  
 423500 Metal & Mineral (except Petroleum)  
 423600 Household Appliances and Electrical & Electronic Goods  
 423700 Hardware, Plumbing, & Heating Equipment & Supplies  
 423800 Machinery, Equipment, & Supplies  
 423910 Sporting & Recreational Goods & Supplies  
 423920 Toy & Hobby Goods & Supplies  
 423930 Recyclable Materials  
 423940 Jewelry, Watch, Precious Stone, & Precious Metals  
 423990 Other Miscellaneous Durable Goods

**Merchant Wholesalers, Nondurable Goods**

424100 Paper & Paper Products  
 424210 Drugs & Druggists' Sundries  
 424300 Apparel, Piece Goods, & Notions  
 424400 Grocery & Related Products  
 424500 Farm Product Raw Materials  
 424600 Chemical & Allied Products  
 424700 Petroleum & Petroleum Products  
 424800 Beer, Wine, & Distilled Alcoholic Beverages  
 424910 Farm Supplies  
 424920 Book, Periodical, & Newspapers  
 424930 Flower, Nursery Stock, & Florists' Supplies  
 424940 Tobacco Products & Electronic Cigarettes  
 424950 Paint, Varnish, & Supplies  
 424990 Other Miscellaneous Nondurable Goods

**Wholesale Trade Agents and Brokers**

425120 Wholesale Trade Agents & Brokers

**Retail Trade**

**Motor Vehicle and Parts Dealers**  
 441110 New Car Dealers  
 441120 Used Car Dealers  
 441210 Recreational Vehicle Dealers  
 441222 Boat Dealers  
 441227 Motorcycle, ATV, and All Other Motor Vehicle Dealers  
 441300 Automotive Parts, Accessories, & Tire Retailers

**Building Material and Garden Equipment and Supplies Dealers**

444110 Home Centers  
 444120 Paint & Wallpaper Retailers  
 444140 Hardware Retailers  
 444180 Other Building Material Dealers  
 444200 Lawn & Garden Equipment & Supplies Retailers

**Food and Beverage Retailers**

445110 Supermarkets and Other Retailers (except Convenience)  
 445131 Convenience Retailers  
 445132 Vending Machine Operators  
 445230 Fruit & Vegetable Retailers

*Code*  
 445240 Meat Retailers  
 445250 Fish & Seafood Retailers  
 445291 Baked Goods Retailers  
 445292 Confectionery & Nut Retailers  
 445298 All Other Specialty Food Retailers  
 Beer, Wine, & Liquor Retailers  
 445320

**Furniture and Home Furnishings Retailers**

449110 Furniture Retailers  
 449121 Floor Covering Retailers  
 449122 Window Treatment Retailers  
 449129 All Other Home Furnishings Retailers

**Electronics and Appliance Retailers**

449210 Electronics & Appliance Retailers (including Computers)

**General Merchandise Retailers**

455110 Department Stores  
 455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers

**Health and Personal Care Retailers**

456110 Pharmacies & Drug Retailers  
 456120 Cosmetics, Beauty Supplies, & Perfume Retailers  
 456130 Optical Goods Retailers  
 456190 Other Health & Personal Care Retailers

**Gasoline Stations & Fuel Dealers**

457100 Gasoline Stations (including convenience stores with gas)  
 457210 Fuel Dealers (including Heating Oil and Liquefied Petroleum)

**Clothing and Accessories Retailers**

458110 Clothing and Clothing Accessories Retailers  
 458210 Shoe Retailers  
 458310 Jewelry Retailers  
 458320 Luggage & Leather Goods Retailers

**Sporting, Hobby, Book, Musical Instrument and Miscellaneous Retailers**

459110 Sporting Goods Retailers  
 459120 Hobby, Toy, & Game Retailers  
 459130 Sewing, Needlework, & Piece Goods Retailers  
 459140 Musical Instrument & Supplies Retailers  
 459210 Book Retailers & News Dealers (including newsstands)  
 459310 Florists  
 459410 Office Supplies & Stationery Retailers  
 459420 Gift, Novelty, & Souvenir Retailers  
 459510 Used Merchandise Retailers  
 459910 Pet & Pet Supplies Retailers  
 459920 Art Dealers  
 459930 Manufactured (Mobile) Home Dealers  
 459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)

**Nonstore Retailers**

Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 Pharmacies & Drug Retailers.

**Transportation and Warehousing**

**Air, Rail, and Water Transportation**

481000 Air Transportation  
 482110 Rail Transportation  
 483000 Water Transportation

*Code*  
**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 & Rural Bus Transportation  
 485310 Taxi and Ridesharing Services  
 485320 Limousine Service  
 485410 School & Employee Bus Transportation  
 485510 Charter Bus Industry  
 485990 Other Transit & Ground Passenger Transportation

**Pipeline Transportation**

486000 Pipeline Transportation

**Scenic & Sightseeing Transportation**

487000 Scenic & 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 & Express Delivery Services  
 492210 Local Messengers & Local Delivery

**Warehousing and Storage**

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

**Information**

**Motion Picture and Sound Recording Industries**

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

**Publishing Industries**

513110 Newspaper Publishers  
 513120 Periodical Publishers  
 513130 Book Publishers  
 513140 Directory & Mailing List Publishers  
 513190 Other Publishers  
 513210 Software Publishers

**Broadcasting, Content Providers, and Telecommunications**

516100 Radio & Television Broadcasting Stations  
 516210 Media Streaming, Social Networks, & Other Content Providers  
 517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)

**Data Processing, Web Search Portals, & Other Information Services**

518210 Computing Infrastructure Providers, Data Processing, Web Hosting & Related Services  
 519200 Web Search Portals, Libraries, Archives, & Other Info. Services

*Code*  
**Finance and Insurance**

**Depository Credit Intermediation**  
 522110 Commercial Banking  
 522130 Credit Unions  
 522180 Saving Institutions & 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)  
 522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation

**Activities Related to Credit Intermediation**

522300 Activities Related to Credit Intermediation (including loan brokers, check clearing & money transmitting)

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

523150 Investment Banking & Securities Intermediation  
 523160 Commodity Contracts Intermediation  
 523210 Securities & Commodity Exchanges  
 523900 Other Financial Investment Activities (including portfolio management & investment advice)

**Insurance Carriers and Related Activities**

524110 Direct Life, Health, & Medical Insurance Carriers  
 524120 Direct Insurance (except Life, Health, & Medical) Carriers  
 524210 Insurance Agencies & Brokerages  
 524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)

**Funds, Trusts, and Other Financial Vehicles**

525100 Insurance & Employee Benefit Funds  
 525910 Open-End Investment Funds (Form 1120-RIC)  
 525920 Trusts, Estates, & Agency Accounts  
 525990 Other Financial Vehicles (including mortgage REITs & closed-end investments funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under **Management of Companies (Holding Companies)** on next page.

**Real Estate and Rental and Leasing**

**Real Estate**

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



**Code**

**Rental and Leasing Services**  
532100 Automotive Equipment Rental & Leasing  
532210 Consumer Electronics & Appliances Rental  
532281 Formal Wear & Costume Rental  
532282 Video Tape & Disc Rental  
532283 Home Health Equipment Rental  
532284 Recreational Goods Rental  
532289 All Other Consumer Goods Rental  
532310 General Rental Centers  
532400 Commercial & Industrial Machinery & Equipment Rental & 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 Architecture Services  
541330 Engineering Services  
541340 Drafting Services  
541350 Building Inspection Services  
541360 Geophysical Surveying & Mapping Services  
541370 Surveying & Mapping (except Geophysical) Services  
541380 Testing Laboratories & Services

**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, & Technical Consulting Services  
541700 Scientific Research & Development Services  
541800 Advertising, Public Relations, & Related Services  
541910 Marketing Research & Public Opinion Polling  
541920 Photographic Services  
541930 Translation & Interpretation Services  
541940 Veterinary Services  
541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**  
551111 Offices of Bank Holding Companies  
551112 Offices of Other Holding Companies

**Code**

**Administrative and Support 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 & Reservation Services  
561600 Investigation & Security Services  
561710 Exterminating & Pest Control Services  
561720 Janitorial Services  
561730 Landscaping Services  
561740 Carpet & Upholstery Cleaning Services  
561790 Other Services to Buildings & Dwellings  
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

**Waste Management and Remediation Services**  
562000 Waste Management & 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 & Speech Therapists, & Audiologists  
621391 Offices of Podiatrists  
621399 Offices of All Other Miscellaneous Health Practitioners

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

**Code**

**Medical and Diagnostic Laboratories**  
621510 Medical & 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 & Residential Care Facilities

**Social Assistance**  
624100 Individual & Family Services  
624200 Community Food & Housing, & Emergency & Other Relief Services  
624310 Vocational Rehabilitation Services  
624410 Childcare 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, & Similar Events  
711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures  
711510 Independent Artists, Writers, & Performers

**Museums, Historical Sites, and Similar Institutions**  
712100 Museums, Historical Sites, & Similar Institutions

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

**Accommodation and Food Services**

**Accommodation**  
721110 Hotels (except Casino Hotels) & Motels  
721120 Casino Hotels  
721191 Bed & Breakfast Inns  
721199 All Other Traveler Accommodation  
721210 RV (Recreational Vehicle) Parks & Recreational Camps  
721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps

**Food Services and Drinking Places**  
722300 Special Food Services (including food service contractors & caterers)  
722410 Drinking Places (Alcoholic Beverages)  
722511 Full Service Restaurants  
722513 Limited Service Restaurants  
722514 Cafeterias, Grill buffets, and Buffets  
722515 Snack & Non-alcoholic Beverage Bars

**Code**

**Other Services**

**Repair and Maintenance**  
811110 Automotive Mechanical & Electrical Repair & Maintenance  
811120 Automotive Body, Paint, Interior, & Glass Repair  
811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)  
811210 Electronic & Precision Equipment Repair & Maintenance  
811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance  
811410 Home & Garden Equipment & Appliance Repair & Maintenance  
811420 Reupholstery & Furniture Repair  
811430 Footwear & Leather Goods Repair  
811490 Other Personal & Household Goods Repair & 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 & Funeral Services  
812220 Cemeteries & Crematories  
812310 Coin-Operated Laundries & Drycleaners  
812320 Drycleaning & Laundry Services (except Coin-Operated)  
812330 Linen & Uniform Supply  
812910 Pet Care (except Veterinary) Services  
812920 Photofinishing  
812930 Parking Lots & Garages  
812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**  
813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)

**Other**  
999000 Unclassified Establishments (unable to classify)