

2023
New Employment Credit Booklet

3554

California Forms & Instructions

Members of the Franchise Tax Board
Malia M. Cohen, Chair
Antonio Vazquez, Member
Joe Stephenshaw, Member

This booklet contains:

Form FTB 3554, New Employment Credit



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 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 electric 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 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 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 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 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](https://www.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
Total Tentative Credit						\$1,750.00

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
Numerator	108-100 = 8 (Net Increase in full-time employees)
Denominator	2 qualified full-time employees
Computation	8/2 = 100% (the applicable percentage cannot exceed 100%)
Tentative Credit Amount	\$1,750.00
Credit Generated	\$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
Numerator	101-100 = 1 (Net Increase in full-time employees)
Denominator	2 qualified full-time employees
Computation	1/2 = 50%
Tentative Credit Amount	\$1,750.00
Credit Generated	\$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
Total Tentative Credit						\$1,400.00

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.
- Wages may not exceed 350% of California minimum wage.
- 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.

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 to learn about our privacy policy statement, or go to 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.

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%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
2	Total Tentative Credit. 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.

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

- 11100 Oilseed & Grain Farming
- 11120 Vegetable & Melon Farming (including potatoes & yams)
- 11130 Fruit & Tree Nut Farming
- 11140 Greenhouse, Nursery, & Floriculture Production
- 11190 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

Animal Production

- 11211 Beef Cattle Ranching & Farming
- 11212 Cattle Feedlots
- 11210 Dairy Cattle & Milk Production
- 11220 Hog & Pig Farming
- 11230 Poultry & Egg Production
- 11240 Sheep & Goat Farming
- 11250 Aquaculture (including shellfish & finfish farms & hatcheries)
- 11290 Other Animal Production

Forestry and Logging

- 11310 Timber Tract Operations
- 11320 Forest Nurseries & Gathering of Forest Products
- 11330 Logging

Fishing, Hunting and Trapping

- 11410 Fishing
- 11420 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 11510 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 11520 Support Activities for Animal Production (including farriers)
- 11530 Support Activities for Forestry

Mining

- 21110 Crude Petroleum Extraction
- 21130 Natural Gas Extraction
- 21210 Coal Mining
- 21220 Metal Ore Mining
- 21230 Stone Mining & Quarrying
- 21230 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 21230 Other Nonmetallic Mineral Mining & Quarrying
- 21310 Support Activities for Mining

Utilities

- 22100 Electric Power Generation, Transmission & Distribution
- 22120 Natural Gas Distribution
- 22130 Water, Sewage, & Other Systems
- 22150 Combination Gas & Electric

Construction

Code

Construction of Buildings

- 23610 Residential Building Construction
- 23620 Nonresidential Building Construction

Heavy and Civil Engineering Construction

- 23710 Utility System Construction
- 23720 Land Subdivision
- 23730 Highway, Street, & Bridge Construction
- 23790 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

- 23810 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 23820 Electrical Contractors
- 23820 Plumbing, Heating, & Air-Conditioning Contractors
- 23820 Other Building Equipment Contractors
- 23830 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 23890 Other Specialty Trade Contractors (including site preparation)

Manufacturing

Food Manufacturing

- 31110 Animal Food Mfg
- 31120 Grain & Oilseed Milling
- 31130 Sugar & Confectionery Product Mfg
- 31140 Fruit & Vegetable Preserving & Specialty Food Mfg
- 31150 Dairy Product Mfg
- 31160 Animal Slaughtering & Processing
- 31170 Seafood Product Preparation & Packaging
- 31180 Bakeries, Tortilla & Dry Pasta Mfg
- 31190 Other Food Mfg (including coffee, tea, flavorings, & seasonings)

Beverage and Tobacco Product Manufacturing

- 31210 Soft Drink & Ice Mfg
- 31210 Breweries
- 31210 Wineries
- 31210 Distilleries
- 31220 Tobacco Manufacturing

Textile Mills and Textile Product Mills

- 31300 Textile Mills
- 31400 Textile Product Mills

Code

Apparel Manufacturing

- 31510 Apparel Knitting Mills
- 31520 Cut & Sew Apparel Contractors
- 315250 Cut & Sew Apparel Mfg (except Contractors)
- 31590 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 31610 Leather & Hide Tanning & Finishing
- 31620 Footwear Mfg (including rubber & plastics)
- 31690 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 32110 Sawmills & Wood Preservation
- 32120 Veneer, Plywood, & Engineered Wood Product Mfg
- 32190 Other Wood Product Mfg

Paper Manufacturing

- 32210 Pulp, Paper, & Paperboard Mills
- 32220 Converted Paper Product Mfg

Printing and Related Support Activities

- 32310 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

- 32410 Petroleum Refineries (including integrated)
- 32410 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 32410 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 32510 Basic Chemical Mfg
- 325180 Other Basic Inorganic Chemical Manufacturing
- 32520 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 32530 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 32540 Pharmaceutical & Medicine Mfg
- 32550 Paint, Coating, & Adhesive Mfg
- 32560 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 32590 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

- 32610 Plastics Product Mfg
- 32620 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

- 32710 Clay Product & Refractory Mfg
- 32720 Glass & Glass Product Mfg
- 32730 Cement & Concrete Product Mfg
- 32740 Lime & Gypsum Product Mfg
- 32790 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 33110 Iron & Steel Mills & Ferroalloy Mfg
- 33120 Steel Product Mfg from Purchased Steel
- 33130 Alumina & Aluminum Production & Processing
- 33140 Nonferrous Metal (except Aluminum) Production & Processing
- 33150 Foundries

Fabricated Metal Product Manufacturing

- 33210 Forging & Stamping
- 33220 Cutlery & Handtool Mfg
- 33230 Architectural & Structural Metals Mfg
- 33240 Boiler, Tank, & Shipping Container Mfg
- 33250 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
- 33442 Bare Printed Circuit Board Manufacturing
- 33443 Semiconductor and Related Device Manufacturing
- 33446 Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing
- 33447 Electronic Connector Manufacturing
- 33448 Printed Circuit Assembly (Electronic Assembly) Manufacturing
- 33449 Other Electronic Component Manufacturing
- 33450 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
 445320 Beer, Wine, & Liquor Retailers
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 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 & 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)