

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$816,458,970</u>	<u>\$671,610,984</u>	<u>\$3,594,150</u>
CROP & ANIMAL PRODUCTION	111,112	173,705,023	138,207,721	600,167
FORESTRY & LOGGING	113	500,201,068	427,316,526	2,133,711
FISHING & HUNTING	114	29,635,201	21,333,629	114,494
AG & FORESTRY SUPPORT ACTIVITIES	115	112,917,678	84,753,108	745,778
<u>MINING</u>	<u>21</u>	<u>169,837,164</u>	<u>146,977,892</u>	<u>747,861</u>
OIL & GAS EXTRACTION	211	1,200,635	1,200,635	5,734
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	74,015,620	61,958,368	311,863
SAND & GRAVEL, QUARRYING	2123	94,620,909	83,818,889	430,264
<u>UTILITIES</u>	<u>22</u>	<u>455,544,315</u>	<u>297,569,835</u>	<u>3,919,480</u>
ELECTRIC POWER GENERATION & TRANS.	2211	77,623,923	76,482,145	1,005,471
NATURAL GAS DISTRIBUTION	2212	160,049,697	21,121,615	110,983
WATER & SEWER	2213	217,870,695	199,966,075	2,803,026
<u>CONSTRUCTION</u>	<u>23</u>	<u>8,327,558,427</u>	<u>7,580,680,085</u>	<u>37,057,433</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,687,049,932	1,605,836,944	7,780,499
NONRESIDENTIAL BUILDING	2362	1,467,543,523	1,241,662,237	5,931,708
HEAVY CONSTRUCTION & HIGHWAYS	237	1,301,338,024	1,118,823,540	5,631,655
SPECIAL TRADE CONTRACTORS	238	3,871,599,699	3,614,330,115	17,713,441
PLUMBING & HEATING	23822	785,223,374	721,011,732	3,548,254
PAINTING	23832	153,244,874	141,378,572	683,192
ELECTRICAL	23821	612,826,495	571,176,560	2,833,511
MASONRY/DRYWALL	23814, 23831	349,693,404	334,018,506	1,608,760
ROOFING	23816	235,530,201	228,322,238	1,090,039
OTHER CONTRACTORS	238 not listed above	1,735,081,351	1,618,422,507	7,949,685
<u>MANUFACTURING</u>	<u>31-33</u>	<u>23,970,294,762</u>	<u>18,086,771,695</u>	<u>87,725,975</u>
FOOD PRODUCTS	311	2,587,224,007	1,554,851,554	4,246,058
MILLING OF GRAINS	3112	58,523,525	35,066,498	119,982
FRUITS & VEGETABLES	3114	818,079,150	576,447,581	1,129,081
DAIRY PRODUCTS	3115	400,713,657	232,308,882	443,298
MEAT PRODUCTS	3116	358,257,545	246,649,763	432,058
SEAFOOD PRODUCTS	3117	475,187,644	121,593,059	501,480
BAKERY PRODUCTS	3118	178,630,235	158,833,972	766,919
OTHER FOOD ITEMS	3111, 3113, 3119	297,832,251	183,951,799	853,240
BEVERAGES	312	540,156,053	348,376,380	1,705,391
TEXTILES	313,314	212,511,189	86,452,627	430,129
APPAREL	315	118,107,284	35,763,516	173,417
LEATHER & ALLIED PRODUCTS	316	14,600,009	3,812,836	18,352
LUMBER & WOOD PRODUCTS	321	1,955,256,576	1,530,896,229	7,641,686
SAWMILLS	3211	705,987,339	528,442,928	2,580,789
PLYWOOD & TRUSSES	3212	283,463,381	174,830,851	844,792
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	965,805,856	827,622,450	4,216,105
PAPER PRODUCTS	322	1,392,375,646	995,532,313	4,827,848
PULP & PAPER MILLS	3221	936,868,727	714,030,729	3,461,600
OTHER PAPER PRODUCTS	3222	455,506,919	281,501,584	1,366,248
COMMERCIAL PRINTING	323	273,618,785	238,084,318	1,160,364
PETROLEUM & COAL PRODUCTS	324	3,500,584,675	3,119,017,233	15,115,124
PETROLEUM REFINING	32411	3,375,286,091	3,022,772,049	14,605,520
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	125,298,584	96,245,184	509,604
CHEMICALS	325	595,200,163	424,741,198	2,086,710
CHEMICALS	3251	170,228,388	124,797,647	610,640
PESTICIDES & FERTILIZERS	3253	26,035,474	19,791,423	96,579
PHARMACEUTICALS	3254	95,816,532	66,446,835	324,673
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	303,119,769	213,705,293	1,054,818
PLASTICS & RUBBER PRODUCTS	326	481,382,463	336,542,750	1,653,217
NONMETALLIC MINERALS	327	618,873,597	465,451,273	2,259,901
PRIMARY METALS	331	590,087,476	461,874,774	2,244,379

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	158,244,786	150,747,307	729,537
ALUMINUM SMELTING	3313	250,082,998	199,871,995	970,904
OTHER NONFERROUS METALS	3314	20,470,358	19,712,250	95,807
FOUNDRIES	3315	161,289,334	91,543,222	448,131
FABRICATED METAL PRODUCTS	332	845,918,941	601,641,709	2,922,548
MACHINERY	333	826,381,828	547,102,271	2,677,651
FARM & CONSTRUCTION IMPLEMENTS	3331	66,395,065	38,981,103	189,617
INDUSTRIAL MACHINERY	3332	156,844,128	87,386,560	426,931
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	603,142,635	420,734,608	2,061,103
COMPUTERS & ELECTRONICS	334	1,850,685,614	1,108,769,418	5,635,165
COMPUTER HARDWARE	3341	333,825,578	134,047,625	710,772
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	91,481,167	51,941,138	287,798
AUDIO & VIDEO EQUIPMENT	3343	29,161,780	17,389,373	90,677
SEMICONDUCTORS	3344	551,376,349	286,521,647	1,394,497
INSTRUMENTS	3345	794,358,951	593,878,244	2,967,206
SOFTWARE REPRODUCTION	334611	45,710,803	21,553,523	159,552
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,770,986	3,437,868	24,663
ELECTRICAL EQUIPMENT & APPLIANCES	335	184,697,708	128,068,788	634,165
LIGHTING EQUIPMENT	3351	25,436,474	10,957,043	53,681
HOUSEHOLD APPLIANCES	3352	45,975,796	25,003,430	120,664
OTHER ELECTRIC EQUIPMENT	3353, 3359	113,285,438	92,108,315	459,820
TRANSPORTATION EQUIPMENT	336	6,312,195,115	5,453,504,948	29,018,144
MOTOR VEHICLES & PARTS	3361, 3362, 3363	336,832,488	308,767,011	1,529,871
AIRCRAFT, AEROSPACE & PARTS	3364	5,653,406,364	4,911,779,896	26,364,081
SHIPS & BOATS	3366	284,484,912	205,499,630	991,630
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	37,471,351	27,458,411	132,562
FURNITURE & RELATED PRODUCTS	337	321,213,140	234,251,951	1,135,499
OTHER MANUFACTURING	339	749,224,493	412,035,609	2,140,227
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>23,563,023,958</u>	<u>16,636,894,945</u>	<u>79,450,944</u>
DURABLE GOODS	423	12,900,180,396	8,818,257,713	44,133,269
MOTOR VEHICLES & PARTS	4231	2,546,120,915	1,725,245,884	8,471,153
FURNITURE & HOME FURNISHINGS	4232	275,558,647	200,472,387	1,012,427
LUMBER & CONSTRUCTION MATERIALS	4233	1,257,099,913	894,332,238	4,354,086
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,438,660,293	1,800,413,796	9,022,586
ELECTRICAL EQUIPMENT	4236	1,559,197,344	1,244,951,815	6,570,484
HARDWARE, PLUMBING, HEATING EQUIP.	4237	576,024,965	466,751,389	2,295,104
MACHINERY & EQUIPMENT	4238	1,877,896,255	1,410,424,079	6,933,935
OTHER DURABLE GOODS	4235, 4239	2,369,622,064	1,075,666,125	5,473,494
NONDURABLE GOODS:	424	10,462,492,676	7,733,507,749	34,775,785
PAPER & PAPER PRODUCTS	4241	429,380,472	377,967,295	1,836,691
DRUGS & SUNDRIES	4242	1,692,036,986	1,508,717,662	5,245,339
APPAREL	4243	462,997,104	206,628,211	1,037,451
FOOD PRODUCTS	4244	4,068,121,896	2,683,684,974	12,162,841
FARM PRODUCTS	4245	114,862,631	81,325,608	501,532
CHEMICALS & PLASTICS	4246	665,659,905	575,235,192	2,821,008
PETROLEUM PRODUCTS	4247	570,031,571	453,683,714	2,209,998
OTHER NONDURABLE GOODS	4248, 4249	2,459,402,111	1,846,265,093	8,960,925
ELECTRONIC MARKETS, AGENTS, BROKERS	425	200,268,081	85,046,678	541,492
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>23,098,873,449</u>	<u>19,657,872,918</u>	<u>96,277,541</u>
MOTOR VEHICLES & PARTS	441	5,103,129,850	4,674,258,950	23,020,601
NEW & USED AUTO DEALERS	4411	3,991,839,966	3,683,426,543	18,110,036
RV, BOAT, MOTORCYCLE DEALERS	4412	556,660,638	490,684,613	2,434,223
AUTOMOTIVE PARTS & TIRES	4413	554,629,246	500,147,794	2,476,342
FURNITURE & HOME FURNISHINGS	442	869,036,227	620,221,223	2,992,054
ELECTRONICS & APPLIANCES	443	1,151,146,302	899,814,140	4,829,322
HOUSEHOLD APPLIANCES	443111	152,430,026	149,133,622	736,217

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	385,725,765	349,957,975	1,714,867
COMPUTERS & SOFTWARE	44312	589,660,979	378,509,149	2,273,252
CAMERAS & PHOTO SUPPLY	44313	23,329,532	22,213,394	104,986
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,972,543,574	1,794,849,489	8,603,092
BUILDING MATERIALS	4441	1,800,692,394	1,642,916,369	7,861,520
LAWN & GARDEN SUPPLIES	4442	171,851,180	151,933,120	741,572
FOOD & BEVERAGES (OFF-PREMISES)	445	2,917,907,284	2,814,014,898	13,423,641
GROCERY & CONVENIENCE STORES	4451	2,783,532,355	2,705,239,121	12,893,835
OTHER FOOD STORES/SPECIALTY FOODS	4452	123,210,221	98,831,205	472,447
BEER, WINE AND LIQUOR STORES	4453	11,164,708	9,944,572	57,359
DRUG STORES & PERSONAL CARE STORES	446	1,035,242,899	905,368,618	4,386,802
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,847,624,051	1,539,903,524	7,422,300
APPAREL & ACCESSORIES	448	1,154,970,298	846,736,779	4,065,951
CLOTHING STORES	4481	924,052,666	673,171,692	3,228,068
SHOE STORES	4482	82,493,549	77,409,388	373,243
JEWELRY & LUGGAGE STORES	4483	148,424,083	96,155,699	464,640
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	615,885,346	533,743,804	2,622,872
SPORTING GOODS	45111	287,918,017	236,947,445	1,167,493
HOBBY & TOY STORES	45112	69,308,345	65,558,528	310,266
SEWING SUPPLIES	45113	36,502,606	32,675,895	156,364
MUSICAL INSTRUMENTS	45114	39,485,924	35,840,265	182,314
BOOK, PERIODICAL & MUSIC STORES	45121	124,251,557	109,701,026	547,535
TAPES & CDs	45122	58,418,897	53,020,645	258,900
DEPARTMENT STORES	4521	788,343,210	746,140,827	3,592,460
GENERAL MERCHANDISE STORES	4529	2,767,367,092	2,607,222,813	12,408,145
E-COMMERCE & MAIL ORDER	4541	894,400,178	141,677,118	917,420
MISCELLANEOUS RETAILERS	453, 4542, 4543	1,981,277,138	1,533,920,735	7,992,881
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>786,692,195</u>	<u>613,600,083</u>	<u>4,043,768</u>
AIR TRANSPORTATION	481	13,642,718	10,338,346	109,504
RAILROADS	482	22,754,514	22,753,947	177,420
WATER TRANSPORTATION	483	43,678,573	25,674,606	105,834
TRUCK TRANSPORTATION	484	125,962,545	100,939,642	808,843
TRANSIT & GROUND PASSENGER TRANSPORT	485	19,309,813	16,934,687	195,473
PIPELINES	486	2,067,773	1,833,237	27,499
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	559,276,259	435,125,618	2,619,195
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>105,314,296</u>	<u>93,535,170</u>	<u>531,967</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,492,290,800</u>	<u>3,076,504,652</u>	<u>25,355,379</u>
PUBLISHING (EXCEPT INTERNET)	511	789,460,843	707,356,684	6,038,341
NEWSPAPERS	51111	211,369,293	208,252,024	1,065,832
BOOKS & PERIODICALS	51112, 51113	88,870,441	79,334,258	683,842
SOFTWARE	5112	431,194,781	368,108,226	3,581,948
OTHER PUBLISHERS	51114, 51119	58,026,328	51,662,176	706,719
MOTION PICTURE PRODUCTION	512	179,572,091	146,620,199	1,507,298
RADIO & TV BROADCASTING, CABLE TV	515	248,110,933	122,919,110	1,224,007
INTERNET PUBLISHING & BROADCASTING	516	890,804	752,310	6,739
TELEPHONE & TELECOMMUNICATIONS	517	1,883,334,893	1,810,866,814	13,009,639
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	334,946,005	250,645,016	3,137,889
OTHER INFORMATION SERVICES	519	55,975,231	37,344,519	431,466
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>6,745,060,972</u>	<u>4,735,785,821</u>	<u>53,206,364</u>
BANKS & CREDIT UNIONS	522	2,864,429,616	1,852,128,317	25,524,807
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	576,747,249	485,593,866	5,548,885
INSURANCE AGENTS & BROKERS	524	1,440,050,504	650,994,024	5,506,218
REAL ESTATE AGENTS & BROKERS	531	904,584,980	875,456,188	12,088,138
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	950,410,765	864,196,199	4,483,175
LESSORS OF NONFINANCIAL INTANGIBLES	533	8,837,858	7,417,227	55,141
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>19,008,983,692</u>	<u>16,395,954,487</u>	<u>172,604,457</u>

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
3RD QUARTER, 2004

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
LEGAL SERVICES	5411	825,784,266	809,418,508	11,819,485
ACCOUNTING SERVICES	5412	305,271,551	285,770,310	4,190,927
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	1,606,609,695	1,311,629,493	14,433,347
COMPUTER SYSTEM DESIGN SERVICES	5415	1,064,095,247	776,561,715	8,019,641
CONSULTING SERVICES	5416	788,410,745	667,302,583	8,728,653
ADVERTISING & PUBLIC RELATIONS	5418	251,813,782	195,937,730	2,384,741
OTHER PROFESSIONAL SERVICES	5417, 5419	774,676,448	671,357,762	6,173,109
MANAGEMENT SERVICES	55	25,432,590	20,379,811	121,815
ADMINISTRATIVE & SUPPORT SERVICES	561	2,277,070,354	1,937,316,609	18,110,928
EMPLOYMENT SERVICES	5613	353,533,817	307,755,939	4,107,751
TRAVEL SERVICES	5615	248,135,332	234,443,016	946,172
INVESTIGATION & SECURITY SERVICES	5616	139,370,255	132,949,172	1,558,931
BUILDING SERVICES & JANITORIAL	5617	1,064,580,289	805,868,558	7,945,424
OTHER	5611, 5612, 5614, 5619	471,450,661	456,299,924	3,552,650
WASTE TREATMENT/ COLLECTION	562	717,874,739	695,722,009	6,463,473
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	266,381,512	163,587,676	2,042,049
HEALTH SERVICES	62	5,012,595,714	4,290,865,247	61,947,517
PHYSICIANS	6211	1,259,821,658	1,119,470,314	16,598,887
DENTISTS	6212	605,397,581	602,673,771	9,023,169
OTHER PRACTITIONERS	6213	375,186,069	343,045,459	4,811,848
HOSPITALS	622	1,553,906,678	1,207,729,062	17,720,252
NURSING & RETIREMENT HOMES	623	307,290,699	289,862,246	3,734,183
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	774,918,770	644,910,828	9,025,490
SOCIAL SERVICES & DAY CARE	624	136,074,259	83,173,567	1,033,688
ARTS, ENTERTAINMENT, & RECREATION	71	633,338,120	490,837,716	4,702,536
PERFORMING ARTS, SPECTATOR SPORTS	711	261,634,177	171,668,201	2,152,560
MUSEUMS, HISTORICAL SITES, ETC.	712	14,571,726	5,067,927	38,550
AMUSEMENT, GAMBLING, RECREATION	713	357,132,217	314,101,588	2,511,426
ACCOMMODATIONS	721	528,902,382	515,658,936	2,569,245
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,324,981,576	2,106,671,860	10,769,933
DRINKING PLACES	7224	129,469,520	109,177,817	683,530
AUTO REPAIR & SERVICES	8111	554,916,396	526,160,453	2,540,193
OTHER REPAIR SERVICES	8112, 8113, 8114	283,103,284	253,798,526	1,256,930
PERSONAL SERVICES	812	477,766,649	447,278,765	4,327,092
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	145,208,029	144,329,593	1,845,352
LAUNDRY & DRY CLEANING	8123	90,552,543	83,680,386	496,020
OTHER PERSONAL SERVICES	8122, 8129	242,006,077	219,268,786	1,985,720
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	101,961,157	68,397,813	775,910
PUBLIC ADMINISTRATION, OTHER	92,00	58,527,965	52,123,148	543,403
TOTAL ALL INDUSTRIES		110,539,933,000	87,993,758,567	564,515,319