

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
Calendar Year 2012

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$3,481,989,438</u>	<u>\$2,336,998,764</u>	<u>\$13,438,390</u>
CROP & ANIMAL PRODUCTION	111,112	877,147,136	463,511,233	2,916,728
FORESTRY & LOGGING	113	1,694,451,004	1,376,658,369	5,560,951
FISHING & HUNTING	114	262,354,096	70,332,284	388,758
AG & FORESTRY SUPPORT ACTIVITIES	115	648,037,202	426,496,878	4,571,953
<u>MINING</u>	<u>21</u>	<u>549,432,848</u>	<u>444,742,091</u>	<u>2,342,782</u>
SAND & GRAVEL, QUARRYING	2123	325,554,172	253,594,998	1,321,795
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	223,878,676	191,147,093	1,020,987
<u>UTILITIES</u>	<u>22</u>	<u>1,846,166,720</u>	<u>1,580,188,784</u>	<u>26,199,140</u>
HYDROELECTRIC POWER GENERATION	221111	26,186,365	24,417,061	321,572
ALTERNATIVE POWER GENERATION	221114-221117	4,434,718	4,434,718	52,813
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	16,468,539	11,948,332	149,358
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	294,349,955	227,161,783	3,628,860
NATURAL GAS DISTRIBUTION	2212	86,348,200	55,498,716	336,417
WATER & SEWER	2213	1,418,363,877	1,256,720,317	21,709,999
<u>CONSTRUCTION</u>	<u>23</u>	<u>35,777,231,069</u>	<u>31,597,688,951</u>	<u>157,910,553</u>
RESIDENTIAL BUILDING & REMODELING	2361	5,328,952,508	4,910,506,659	24,337,465
NONRESIDENTIAL BUILDING	2362	8,520,786,809	7,294,516,820	34,922,969
HEAVY CONSTRUCTION & HIGHWAYS	237	5,182,953,775	4,419,528,829	23,077,763
SPECIAL TRADE CONTRACTORS	238	16,744,537,977	14,973,136,643	75,572,356
ELECTRICAL	23821	3,546,162,293	3,173,645,794	16,919,937
PLUMBING & HEATING	23822	3,366,212,252	2,978,504,340	14,892,578
PAINTING	23832	612,637,963	558,789,918	2,713,309
MASONRY/DRYWALL	23814, 23831	894,839,319	818,933,017	3,966,199
ROOFING	23816	785,037,062	730,004,160	3,484,573
OTHER CONTRACTORS	238 not listed above	7,539,649,088	6,713,259,414	33,595,760
<u>MANUFACTURING</u>	<u>31-33</u>	<u>155,190,532,315</u>	<u>118,736,481,100</u>	<u>473,175,124</u>
FOOD PRODUCTS	311	11,448,376,081	6,388,386,005	23,028,704
MILLING OF GRAINS	3112	954,681,105	589,282,176	2,787,914
FRUITS & VEGETABLES	3114	1,299,260,507	407,046,974	1,857,359
DAIRY PRODUCTS	3115	132,974,576	78,450,883	381,739
MEAT PRODUCTS	3116	2,317,860,138	2,213,784,613	3,400,577
SEAFOOD PRODUCTS	3117	2,557,592,540	484,342,176	2,105,276
BAKERY PRODUCTS	3118	1,778,648,018	962,376,324	4,647,621
OTHER FOOD ITEMS	3111, 3113, 3119	2,407,359,197	1,653,102,859	7,848,218
BEVERAGES	312	2,513,132,307	1,757,433,627	8,530,826
TEXTILES	313,314	823,864,084	436,384,191	2,159,569
APPAREL	315	235,592,894	123,808,691	611,270
LEATHER & ALLIED PRODUCTS	316	51,184,009	26,780,381	129,361
LUMBER & WOOD PRODUCTS	321	7,411,844,179	4,449,041,567	18,861,047
SAWMILLS	3211	2,811,548,166	1,640,616,856	5,955,448
PLYWOOD & TRUSSES	3212	1,167,490,357	670,289,983	2,703,050
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,432,805,656	2,138,134,728	10,202,549
PAPER PRODUCTS	322	6,615,807,237	3,799,929,404	14,720,047
PULP & PAPER MILLS	3221	4,486,838,899	2,455,576,100	8,698,577
OTHER PAPER PRODUCTS	3222	2,128,968,338	1,344,353,304	6,021,470
COMMERCIAL PRINTING	323	788,746,676	679,510,567	3,423,821
PETROLEUM & COAL PRODUCTS	324	30,014,266,741	27,798,496,300	134,489,970
PETROLEUM REFINING	32411	29,562,973,754	27,538,861,283	133,234,947
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	451,292,987	259,635,017	1,255,023
CHEMICALS	325	4,523,286,640	2,840,669,776	13,595,088
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	1,489,092,385	1,001,713,719	4,912,115
PHARMACEUTICALS	3254	1,025,928,721	623,858,733	3,096,749
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	944,563,926	553,346,023	2,284,348
PAINT, COATING & ADHESIVES	3255	150,177,450	109,399,838	527,063
SOAP, CLEANING COMPOUND & TOILETRIES	3256	141,895,662	84,720,818	411,598
OTHER CHEMICAL PRODUCTS	3259	771,628,496	467,630,645	2,363,215

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	2,514,321,660	1,544,948,901	7,398,836
NONMETALLIC MINERALS	327	2,668,035,962	2,008,897,038	9,031,919
PRIMARY METALS	331	3,348,255,077	2,376,000,414	9,770,596
IRON & STEEL MILLS	3311, 3312	1,161,161,774	658,412,266	3,095,481
ALUMINUM SMELTING	3313	1,202,147,909	1,121,507,914	3,802,459
OTHER NONFERROUS METALS	3314	169,238,773	140,247,804	678,677
FOUNDRIES	3315	815,706,621	455,832,430	2,193,979
FABRICATED METAL PRODUCTS	332	5,151,403,383	3,603,510,884	16,524,029
MACHINERY	333	5,555,021,911	3,123,674,292	15,208,487
FARM & CONSTRUCTION IMPLEMENTS	3331	560,902,168	354,398,882	1,714,173
INDUSTRIAL MACHINERY	3332	1,023,721,293	527,112,229	2,593,885
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	3,970,398,450	2,242,163,181	10,900,429
COMPUTERS & ELECTRONICS	334	9,475,210,667	4,967,614,422	23,596,915
COMPUTER HARDWARE	3341	817,635,981	261,269,676	1,334,312
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	459,665,708	216,175,626	1,046,385
AUDIO & VIDEO EQUIPMENT	3343	210,720,623	108,000,323	552,715
SEMICONDUCTORS	3344	2,669,092,310	1,326,447,168	5,453,645
INSTRUMENTS	3345	5,192,158,055	2,976,219,088	14,578,708
SOFTWARE, OTHER MAGNETIC & OPTICAL ME	3346	125,937,990	79,502,541	631,150
ELECTRICAL EQUIPMENT & APPLIANCES	335	2,454,822,838	1,214,068,162	5,728,226
LIGHTING EQUIPMENT	3351	419,729,054	111,706,182	553,381
HOUSEHOLD APPLIANCES	3352	416,191,730	185,587,596	898,166
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,618,902,054	916,774,384	4,276,679
TRANSPORTATION EQUIPMENT	336	54,877,658,331	48,784,985,572	152,523,628
MOTOR VEHICLES & PARTS	3361, 3362, 3363	1,905,266,090	1,171,674,047	5,696,266
AIRCRAFT, AEROSPACE & PARTS	3364	51,304,824,497	46,413,928,391	140,736,921
SHIPS & BOATS	3366	1,489,326,096	1,060,744,434	5,408,687
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	178,241,648	138,638,700	681,754
FURNITURE & RELATED PRODUCTS	337	1,076,818,328	741,552,617	3,579,844
OTHER MANUFACTURING	339	3,642,883,310	2,070,788,289	10,262,941
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	606,798,647	309,146,807	1,562,413
DENTAL LABORATORIES	339116	169,630,511	159,118,413	1,081,994
SPORTING AND ATHLETIC GOODS	33992	949,067,218	280,988,080	1,401,923
WHOLE OTHER MISCELLANEOUS MFG	3399 not listed above	1,917,386,934	1,321,534,989	6,216,611
WHOLESALE TRADE	42	133,218,890,012	93,691,461,862	448,922,244
DURABLE GOODS	423	62,171,086,270	44,068,643,906	225,118,155
MOTOR VEHICLES & PARTS	4231	8,501,082,025	7,823,405,182	38,343,242
FURNITURE & HOME FURNISHINGS	4232	1,312,207,177	930,466,297	4,617,032
LUMBER & CONSTRUCTION MATERIALS	4233	4,864,817,569	3,328,756,655	15,693,125
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	12,065,415,108	9,517,814,677	50,709,019
METAL & MINERAL (except Petroleum)	4235	3,263,055,041	2,155,920,338	10,261,952
ELECTRICAL EQUIPMENT	4236	8,620,260,484	6,470,243,143	36,990,070
HARDWARE, PLUMBING, HEATING EQUIPMEN	4237	2,940,077,205	2,479,196,266	11,844,978
MACHINERY & EQUIPMENT	4238	12,861,465,781	8,732,885,611	41,797,633
SPORTING & RECREATIONAL GOODS & SUPPI	423910	1,133,386,952	617,795,302	3,093,841
TOY & HOBBY GOODS & SUPPLIES	423920	3,208,659,151	165,128,335	888,316
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	3,400,659,777	1,847,032,100	10,878,947
NONDURABLE GOODS:	424	69,383,012,497	48,970,234,476	218,983,645
PAPER & PAPER PRODUCTS	4241	2,238,282,296	1,865,687,931	8,506,868
DRUGS & SUNDRIES	4242	6,983,408,553	6,505,258,064	19,011,855
APPAREL	4243	3,642,078,054	1,212,545,193	6,072,138
FOOD PRODUCTS	4244	28,539,060,195	17,505,250,543	78,309,356
FARM PRODUCTS	4245	1,326,122,181	671,723,066	3,525,119
CHEMICALS & PLASTICS	4246	3,485,424,407	3,033,073,793	14,746,787
PETROLEUM PRODUCTS	4247	9,115,690,079	7,745,135,951	37,911,487

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		GROSS	TAXABLE	
BEER & ALE	424810	958,281,229	896,452,514	4,343,331
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	3,282,767,735	2,561,176,277	12,537,904
FARM SUPPLIES	42491	3,035,482,142	2,363,133,109	11,827,490
TOBACCO & TOBACCO PRODUCTS	42494	1,066,931,274	781,681,300	3,774,468
OTHER MISC NONDURABLE GOODS	4249 not listed above	5,709,484,352	3,829,116,735	18,416,842
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,664,791,245	652,583,480	4,820,444
RETAIL TRADE	44-45	114,308,277,851	99,694,315,969	498,176,296
MOTOR VEHICLES & PARTS	441	20,025,063,044	17,930,290,283	91,071,838
NEW & USED AUTO DEALERS	4411	15,374,171,273	14,017,712,984	71,553,370
RV, BOAT, MOTORCYCLE DEALERS	4412	1,584,562,632	1,290,577,956	6,574,440
AUTOMOTIVE PARTS & TIRES	4413	3,066,329,139	2,621,999,343	12,944,028
FURNITURE & HOME FURNISHINGS	442	2,677,598,108	2,400,281,094	11,585,111
ELECTRONICS & APPLIANCES	443	5,490,394,148	4,716,294,288	27,186,515
HOUSEHOLD APPLIANCES	443141	385,571,899	364,938,114	1,767,982
ELECTRONIC STORES	443142	5,104,822,249	4,351,356,174	25,418,533
BLDG. MATERIALS, GARDEN SUPPLIES	444	6,947,763,085	6,456,602,830	31,087,346
BUILDING MATERIALS	4441	5,967,129,322	5,653,778,955	27,213,179
LAWN & GARDEN SUPPLIES	4442	980,633,763	802,823,875	3,874,167
FOOD & BEVERAGES (OFF-PREMISES)	445	15,181,289,804	14,403,644,248	69,491,652
GROCERY & CONVENIENCE STORES	4451	13,773,727,591	13,249,015,377	64,060,156
OTHER FOOD STORES/SPECIALTY FOODS	4452	1,124,629,834	900,001,026	4,133,455
BEER, WINE AND LIQUOR STORES	4453	282,932,379	254,627,845	1,298,041
DRUG STORES & PERSONAL CARE STORES	446	5,879,990,601	5,171,959,011	25,446,606
GAS STATIONS (INCL. CONVENIENCE STORES)	447	12,461,868,249	10,322,975,052	49,988,439
APPAREL & ACCESSORIES	448	5,210,654,501	4,281,731,118	20,641,937
CLOTHING STORES	4481	4,196,768,473	3,368,348,552	16,252,252
SHOE STORES	4482	400,557,406	383,221,362	1,812,646
JEWELRY & LUGGAGE STORES	4483	613,328,622	530,161,204	2,577,039
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	3,004,611,094	2,484,284,089	12,307,825
SPORTING GOODS	45111	1,886,969,068	1,504,805,422	7,434,880
HOBBY & TOY STORES	45112	438,909,232	360,046,311	1,724,587
SEWING SUPPLIES	45113	169,406,983	158,989,200	765,434
MUSICAL INSTRUMENTS	45114	145,392,542	130,785,946	688,670
BOOK, PERIODICAL & MUSIC STORES	45121	363,933,269	329,657,210	1,694,254
DEPARTMENT STORES	4521	3,514,075,693	3,377,936,848	16,284,827
GENERAL MERCHANDISE STORES	4529	18,735,472,283	16,774,888,071	79,989,752
E-COMMERCE & MAIL ORDER	4541	3,966,080,346	2,250,397,979	13,288,421
MISCELLANEOUS RETAILERS	453, 4542, 4543	11,213,416,895	9,123,031,058	49,806,027
TRANSPORTATION	48-492	5,101,313,665	3,776,559,699	27,514,836
AIR TRANSPORTATION	481	67,182,438	51,032,569	635,140
RAILROADS	482	51,555,591	50,999,201	605,529
WATER TRANSPORTATION	483	339,923,969	99,753,745	380,469
TRUCK TRANSPORTATION	484	745,954,994	519,934,636	5,321,550
TRANSIT & GROUND PASSENGER TRANSPORT	485	132,360,329	123,610,123	1,792,030
PIPELINE TRANSPORTATION	486	1,693,181	1,643,973	29,137
SCENIC & SIGHTSEEING TRANSPORTATION	487	206,127,991	58,869,212	383,908
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	3,449,309,442	2,774,479,531	17,297,241
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	107,205,730	96,236,709	1,069,832
WAREHOUSING & STORAGE	493	709,244,075	645,127,129	4,018,290
INFORMATION	51	17,501,827,657	14,639,449,912	144,079,532
PUBLISHING (EXCEPT INTERNET)	511	3,432,431,659	2,262,758,248	15,725,316
NEWSPAPERS	51111	561,375,287	555,773,060	2,460,043
BOOKS & PERIODICALS	51112, 51113	453,805,732	344,572,824	2,107,996
SOFTWARE	5112	2,169,234,771	1,182,836,504	8,810,390
OTHER PUBLISHERS	51114, 51119	248,015,869	179,575,860	2,346,887
MOTION PICTURE PRODUCTION	512	844,630,194	742,061,414	9,070,190
RADIO & TV BROADCASTING, CABLE TV	515	1,735,556,049	1,341,002,558	18,615,101

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		GROSS	TAXABLE	
TELEPHONE & TELECOMMUNICATIONS	517	9,108,872,546	8,597,246,342	77,686,437
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,690,483,634	1,173,760,587	17,437,172
OTHER INFORMATION SERVICES	519	689,853,575	522,620,763	5,545,316
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>33,869,443,257</u>	<u>25,523,475,515</u>	<u>345,302,417</u>
BANKS & CREDIT UNIONS	522	14,819,016,193	11,163,205,773	189,831,322
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	4,366,952,366	3,561,932,146	45,318,661
INSURANCE AGENTS & BROKERS	524	6,361,732,883	3,253,344,693	31,080,460
REAL ESTATE AGENTS & BROKERS	531	3,756,108,627	3,531,853,465	57,049,818
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,159,172,285	3,652,277,901	20,023,329
LESSORS OF NONFINANCIAL INTANGIBLES	533	406,460,903	360,861,537	1,998,827
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>126,435,540,375</u>	<u>99,026,473,421</u>	<u>1,261,350,448</u>
<u>PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICE</u>	<u>54</u>	<u>42,963,837,199</u>	<u>31,350,354,102</u>	<u>457,525,290</u>
LEGAL SERVICES	5411	4,273,806,055	4,063,004,049	71,166,713
ACCOUNTING SERVICES	5412	3,278,060,597	3,160,440,467	56,181,383
ARCHITECTURAL SERVICES	54131	1,128,474,362	948,080,471	16,421,415
ENGINEERING SERVICES	54133	5,812,080,313	4,866,214,675	57,638,922
OTHER RELATED SERVICES	54132, 54134-54138	596,281,345	505,049,497	7,833,692
SPECIALIZED DESIGN SERVICES	5414	818,224,236	736,045,245	8,757,250
COMPUTER SYSTEM DESIGN SERVICES	5415	11,519,951,510	6,023,179,286	79,962,534
CONSULTING SERVICES	5416	7,995,245,249	5,862,218,359	91,613,440
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	2,660,584,187	1,676,094,409	17,199,756
ADVERTISING & PUBLIC RELATIONS	5418	1,593,961,217	1,262,247,367	20,455,324
OTHER PROFESSIONAL SERVICES	5419	3,287,168,128	2,247,780,277	30,294,861
MANAGEMENT SERVICES	55	412,181,413	303,756,961	4,393,859
ADMINISTRATIVE & SUPPORT SERVICES	561	13,558,308,708	11,327,932,593	129,562,161
EMPLOYMENT SERVICES	5613	2,294,320,571	2,091,896,266	31,870,909
TRAVEL SERVICES	5615	611,154,933	570,629,878	3,221,902
INVESTIGATION & SECURITY SERVICES	5616	913,012,075	753,690,744	10,239,183
BUILDING SERVICES & JANITORIAL	5617	2,433,667,478	2,335,700,170	22,463,548
OTHER	5611, 5612, 5614, 5619	7,306,153,651	5,576,015,535	61,766,619
WASTE TREATMENT/ COLLECTION	562	3,219,577,453	2,936,325,164	33,762,495
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	2,210,818,157	1,049,706,225	16,146,712
HEALTH SERVICES	62	35,904,973,401	28,759,059,451	461,850,677
AMBULATORY HEALTH CARE SERVICES	621	19,201,513,318	16,185,839,557	277,781,786
PHYSICIANS	6211	7,790,254,265	6,402,154,813	112,961,999
DENTISTS	6212	3,107,991,858	3,080,340,214	55,295,056
OTHER HEALTH PRACTITIONERS	6213	2,610,052,025	2,395,812,261	39,964,535
OUTPATIENT CARE CENTERS	6214	2,927,887,261	2,252,898,854	38,421,102
MEDICAL & DIAGNOSTIC LABORATORIES	6215	1,282,949,448	872,384,900	15,295,049
HOME HEALTH CARE	6216	787,538,020	746,804,027	8,829,184
OTHER AMBULATORY HEALTH CARE	6219	694,840,441	435,444,488	7,014,861
HOSPITALS	622	13,468,146,526	9,977,947,894	150,693,359
NURSING & RETIREMENT HOMES	623	2,134,429,106	1,929,962,788	24,423,108
SOCIAL SERVICES & DAY CARE	624	1,100,884,451	665,309,212	8,952,424
ARTS, ENTERTAINMENT, & RECREATION	71	2,844,772,745	2,247,109,566	23,871,735
PERFORMING ARTS, SPECTATOR SPORTS	711	1,128,502,753	770,896,340	10,974,613
MUSEUMS, HISTORICAL SITES, ETC.	712	71,659,735	18,829,110	171,226
AMUSEMENT, GAMBLING, RECREATION	713	1,644,610,257	1,457,384,116	12,725,896
ACCOMMODATIONS	721	2,712,419,171	2,609,534,676	13,876,509
RESTAURANTS, FOOD SERVICES	7223, 7225	13,596,650,451	10,570,488,841	53,927,481
DRINKING PLACES	7224	880,114,231	795,979,706	4,921,564
AUTO REPAIR & SERVICES	8111	2,444,833,109	2,295,730,922	11,312,623
OTHER REPAIR SERVICES	8112, 8113, 8114	1,723,218,200	1,418,578,275	7,493,688
PERSONAL SERVICES	812	3,005,655,839	2,815,618,771	34,827,371
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,132,798,983	1,102,293,993	17,210,664
DEATH CARE SERVICES	8122	184,401,962	179,347,118	2,424,768
LAUNDRY & DRY CLEANING	8123	393,776,634	383,277,420	2,552,240
OTHER PERSONAL SERVICES	8129	1,294,678,260	1,150,700,240	12,639,699
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	647,961,536	317,895,328	4,298,972
PUBLIC ADMINISTRATION, OTHER	92.00	315,753,935	233,861,759	3,636,066
TOTAL ALL INDUSTRIES		627,995,424,455	\$491,698,422,116	\$3,402,486,807