

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
4TH QUARTER, 2010

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$979,564,772</u>	<u>\$580,135,332</u>	<u>\$3,839,839</u>
CROP & ANIMAL PRODUCTION	111,112	269,449,639	132,233,844	853,222
FORESTRY & LOGGING	113	392,338,498	291,725,318	1,362,779
FISHING & HUNTING	114	146,958,008	28,639,519	189,660
AG & FORESTRY SUPPORT ACTIVITIES	115	170,818,627	127,536,651	1,434,178
<u>MINING</u>	<u>21</u>	<u>144,602,165</u>	<u>126,007,267</u>	<u>651,609</u>
SAND & GRAVEL, QUARRYING	2123	75,668,416	61,194,139	317,901
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	68,933,749	64,813,128	333,708
<u>UTILITIES</u>	<u>22</u>	<u>433,626,976</u>	<u>383,301,383</u>	<u>6,395,991</u>
ELECTRIC POWER GENERATION & TRANS.	2211	65,634,471	62,711,958	958,467
NATURAL GAS DISTRIBUTION	2212	21,997,131	21,766,514	276,312
WATER & SEWER	2213	345,995,374	298,822,911	5,161,212
<u>CONSTRUCTION</u>	<u>23</u>	<u>9,077,998,588</u>	<u>7,972,338,703</u>	<u>40,130,976</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,446,385,143	1,353,313,038	6,727,260
NONRESIDENTIAL BUILDING	2362	2,051,360,176	1,751,542,445	8,374,011
HEAVY CONSTRUCTION & HIGHWAYS	237	1,310,260,907	1,034,051,846	5,501,527
SPECIAL TRADE CONTRACTORS	238	4,269,992,362	3,833,431,374	19,528,178
PLUMBING & HEATING	23822	813,680,142	741,372,894	3,609,480
PAINTING	23832	159,135,489	140,613,725	699,810
ELECTRICAL	23821	972,941,639	889,550,327	4,886,382
MASONRY/DRYWALL	23814, 23831	250,079,006	230,813,413	1,132,156
ROOFING	23816	176,995,446	170,553,326	817,366
OTHER CONTRACTORS	238 not listed above	1,897,160,640	1,660,527,689	8,382,984
<u>MANUFACTURING</u>	<u>31-33</u>	<u>31,674,695,227</u>	<u>23,237,877,409</u>	<u>97,249,645</u>
FOOD PRODUCTS	311	2,599,203,793	1,367,057,094	4,887,099
MILLING OF GRAINS	3112	151,170,474	88,756,455	395,506
FRUITS & VEGETABLES	3114	365,797,358	92,187,077	425,913
DAIRY PRODUCTS	3115	26,417,022	15,706,507	75,979
MEAT PRODUCTS	3116	507,972,473	491,925,086	771,630
SEAFOOD PRODUCTS	3117	534,430,233	109,985,233	510,582
BAKERY PRODUCTS	3118	427,421,011	222,447,174	1,074,007
OTHER FOOD ITEMS	3111, 3113, 3119	585,995,222	346,049,562	1,633,482
BEVERAGES	312	613,363,149	452,466,537	2,215,664
TEXTILES	313,314	179,864,171	98,480,925	495,926
APPAREL	315	79,899,134	44,054,481	221,238
LEATHER & ALLIED PRODUCTS	316	12,892,221	8,100,979	39,832
LUMBER & WOOD PRODUCTS	321	1,582,491,966	961,732,926	4,244,195
SAWMILLS	3211	536,978,349	313,503,234	1,150,475
PLYWOOD & TRUSSES	3212	201,894,560	115,778,819	463,667
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	843,619,057	532,450,873	2,630,053
PAPER PRODUCTS	322	1,739,019,298	997,211,555	3,836,098
PULP & PAPER MILLS	3221	1,120,684,619	593,001,073	2,100,970
OTHER PAPER PRODUCTS	3222	618,334,679	404,210,482	1,735,128
COMMERCIAL PRINTING	323	260,457,525	226,396,016	1,300,369
PETROLEUM & COAL PRODUCTS	324	5,637,726,835	5,266,306,635	25,488,596
PETROLEUM REFINING	32411	5,516,848,108	5,175,544,982	25,050,038
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	120,878,727	90,761,653	438,558
CHEMICALS	325	1,050,571,570	645,829,903	3,168,098
CHEMICALS	3251	228,742,081	153,524,111	742,675
PESTICIDES & FERTILIZERS	3253	60,321,324	45,886,811	230,111
PHARMACEUTICALS	3254	234,475,883	166,822,937	900,659
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	527,032,282	279,596,044	1,294,653
PLASTICS & RUBBER PRODUCTS	326	555,774,344	333,286,082	1,603,710
NONMETALLIC MINERALS	327	730,344,106	580,304,317	2,447,915
PRIMARY METALS	331	1,005,209,308	649,720,775	2,715,669

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	238,396,295	136,298,769	647,968
ALUMINUM SMELTING	3313	518,703,226	366,221,334	1,354,861
OTHER NONFERROUS METALS	3314	39,088,388	32,158,217	154,262
FOUNDRIES	3315	209,021,399	115,042,455	558,578
FABRICATED METAL PRODUCTS	332	1,051,918,322	737,523,742	3,417,982
MACHINERY	333	1,203,093,588	720,153,356	3,538,526
FARM & CONSTRUCTION IMPLEMENTS	3331	82,496,418	47,804,115	232,313
INDUSTRIAL MACHINERY	3332	251,074,334	130,080,093	652,098
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	869,522,836	542,269,148	2,654,115
COMPUTERS & ELECTRONICS	334	2,448,420,910	1,310,668,867	6,449,207
COMPUTER HARDWARE	3341	108,031,631	58,482,962	305,249
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	100,198,313	50,097,939	245,721
AUDIO & VIDEO EQUIPMENT	3343	53,304,347	25,142,852	128,183
SEMICONDUCTORS	3344	645,512,439	315,960,912	1,313,827
INSTRUMENTS	3345	1,461,592,105	805,162,414	3,974,050
SOFTWARE REPRODUCTION	334611	75,227,264	52,165,174	458,115
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,554,811	3,656,614	24,062
ELECTRICAL EQUIPMENT & APPLIANCES	335	493,288,776	252,507,299	1,258,956
LIGHTING EQUIPMENT	3351	71,750,311	18,340,380	88,744
HOUSEHOLD APPLIANCES	3352	89,848,454	43,256,196	213,584
OTHER ELECTRIC EQUIPMENT	3353, 3359	331,690,011	190,910,723	956,628
TRANSPORTATION EQUIPMENT	336	9,180,892,473	7,930,785,622	26,498,753
MOTOR VEHICLES & PARTS	3361, 3362, 3363	252,520,685	167,920,293	818,698
AIRCRAFT, AEROSPACE & PARTS	3364	8,506,250,300	7,477,913,843	24,297,854
SHIPS & BOATS	3366	383,992,167	253,138,364	1,229,857
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	38,129,321	31,813,122	152,344
FURNITURE & RELATED PRODUCTS	337	350,761,177	178,135,345	877,676
OTHER MANUFACTURING	339	899,502,561	477,154,953	2,544,136
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>34,596,210,341</u>	<u>21,660,342,411</u>	<u>104,408,447</u>
DURABLE GOODS	423	17,192,412,500	10,464,393,074	53,889,697
MOTOR VEHICLES & PARTS	4231	1,575,741,849	1,408,323,868	6,903,267
FURNITURE & HOME FURNISHINGS	4232	359,051,022	245,027,331	1,237,585
LUMBER & CONSTRUCTION MATERIALS	4233	1,194,801,523	716,645,166	3,412,416
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,977,343,045	2,357,005,601	13,060,869
ELECTRICAL EQUIPMENT	4236	2,219,793,869	1,805,854,158	9,805,258
HARDWARE, PLUMBING, HEATING EQUIP.	4237	698,780,806	577,695,210	2,774,039
MACHINERY & EQUIPMENT	4238	3,137,957,723	2,122,827,583	10,036,556
OTHER DURABLE GOODS	4235, 4239	5,028,942,663	1,231,014,157	6,659,707
NONDURABLE GOODS:	424	16,888,666,426	11,012,960,626	49,208,344
PAPER & PAPER PRODUCTS	4241	524,286,134	420,634,278	2,026,155
DRUGS & SUNDRIES	4242	1,658,771,573	1,517,880,733	4,362,943
APPAREL	4243	817,942,691	314,801,867	1,579,031
FOOD PRODUCTS	4244	7,181,135,932	4,111,360,397	18,422,614
FARM PRODUCTS	4245	249,053,598	128,202,403	691,812
CHEMICALS & PLASTICS	4246	663,802,894	519,675,884	2,516,022
PETROLEUM PRODUCTS	4247	2,247,120,972	1,744,632,794	8,498,942
OTHER NONDURABLE GOODS	4248, 4249	3,546,552,632	2,255,772,270	11,110,825
ELECTRONIC MARKETS, AGENTS, BROKERS	425	515,131,415	182,988,711	1,310,406
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>33,630,115,959</u>	<u>23,964,300,457</u>	<u>120,747,273</u>
MOTOR VEHICLES & PARTS	441	4,251,419,845	3,769,511,322	18,931,687
NEW & USED AUTO DEALERS	4411	3,265,431,644	2,946,762,009	14,869,037
RV, BOAT, MOTORCYCLE DEALERS	4412	285,642,499	212,017,573	1,078,714
AUTOMOTIVE PARTS & TIRES	4413	700,345,702	610,731,740	2,983,936
FURNITURE & HOME FURNISHINGS	442	666,851,579	588,754,839	2,855,511
ELECTRONICS & APPLIANCES	443	1,491,412,276	1,260,460,596	7,251,387
HOUSEHOLD APPLIANCES	443111	109,703,989	98,753,490	481,006

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	483,075,438	453,261,374	2,473,122
COMPUTERS & SOFTWARE	44312	881,967,599	694,256,427	4,229,698
CAMERAS & PHOTO SUPPLY	44313	16,665,250	14,189,305	67,561
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,465,593,343	1,362,919,781	6,541,844
BUILDING MATERIALS	4441	1,266,543,110	1,201,315,120	5,757,457
LAWN & GARDEN SUPPLIES	4442	199,050,233	161,604,661	784,387
FOOD & BEVERAGES (OFF-PREMISES)	445	3,550,912,446	3,380,651,047	16,374,810
GROCERY & CONVENIENCE STORES	4451	3,250,851,541	3,128,920,848	15,145,585
OTHER FOOD STORES/SPECIALTY FOODS	4452	252,286,716	210,383,141	989,603
BEER, WINE AND LIQUOR STORES	4453	47,774,189	41,347,058	239,622
DRUG STORES & PERSONAL CARE STORES	446	1,412,571,281	1,260,944,280	6,205,660
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,589,316,006	2,087,785,196	10,126,141
APPAREL & ACCESSORIES	448	1,647,747,035	1,162,230,097	5,622,824
CLOTHING STORES	4481	1,239,499,188	900,178,335	4,353,792
SHOE STORES	4482	98,748,424	97,396,150	464,746
JEWELRY & LUGGAGE STORES	4483	309,499,423	164,655,612	804,286
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	871,238,365	731,103,524	3,625,860
SPORTING GOODS	45111	433,011,725	339,830,204	1,681,188
HOBBY & TOY STORES	45112	152,369,821	128,628,063	618,370
SEWING SUPPLIES	45113	52,672,853	49,668,368	238,412
MUSICAL INSTRUMENTS	45114	41,324,695	37,947,859	199,062
BOOK, PERIODICAL & MUSIC STORES	45121	133,807,369	121,187,273	613,818
TAPES & CDs	45122	58,051,902	53,841,757	275,010
DEPARTMENT STORES	4521	1,113,511,727	1,058,032,384	5,135,957
GENERAL MERCHANDISE STORES	4529	4,733,741,656	4,202,576,990	20,021,608
E-COMMERCE & MAIL ORDER	4541	6,501,976,021	538,368,214	3,472,540
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,333,824,379	2,560,962,187	14,581,444
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,370,368,337</u>	<u>940,876,776</u>	<u>7,048,431</u>
AIR TRANSPORTATION	481	22,533,034	15,571,532	211,168
RAILROADS	482	8,713,305	8,036,665	86,719
WATER TRANSPORTATION	483	64,170,230	19,324,587	78,507
TRUCK TRANSPORTATION	484	293,635,032	158,595,997	1,515,173
TRANSIT & GROUND PASSENGER TRANSPORT	485	51,760,559	38,779,204	565,188
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	929,556,177	700,568,791	4,591,676
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>172,342,700</u>	<u>153,759,114</u>	<u>914,019</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,501,424,505</u>	<u>3,636,139,135</u>	<u>34,282,143</u>
PUBLISHING (EXCEPT INTERNET)	511	878,333,651	615,731,176	4,358,209
NEWSPAPERS	51111	189,099,705	161,665,565	621,441
BOOKS & PERIODICALS	51112, 51113	138,304,058	106,500,167	678,001
SOFTWARE	5112	515,121,007	327,116,885	2,863,674
OTHER PUBLISHERS	51114, 51119	35,808,881	20,448,559	195,093
MOTION PICTURE PRODUCTION	512	208,460,050	184,131,214	2,336,983
RADIO & TV BROADCASTING, CABLE TV	515	333,596,357	201,525,109	2,468,999
TELEPHONE & TELECOMMUNICATIONS	517	2,385,593,525	2,233,965,292	19,438,913
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	508,760,248	291,892,386	4,294,672
OTHER INFORMATION SERVICES	519	186,680,674	108,893,958	1,384,367
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>8,953,139,147</u>	<u>6,096,310,716</u>	<u>80,974,707</u>
BANKS & CREDIT UNIONS	522	3,240,548,382	2,390,744,686	40,347,399
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,829,496,036	855,193,187	11,085,464
INSURANCE AGENTS & BROKERS	524	1,777,685,545	1,022,088,073	10,210,237
REAL ESTATE AGENTS & BROKERS	531	992,477,149	881,350,175	14,010,817
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,060,434,093	905,637,610	5,075,643
LESSORS OF NONFINANCIAL INTANGIBLES	533	52,497,942	41,296,985	245,147

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		GROSS	TAXABLE	
<b><u>BUSINESS, PERSONAL AND OTHER SERVICES</u></b>	<b><u>54-92</u></b>	<b><u>34,031,792,650</u></b>	<b><u>25,497,423,068</u></b>	<b><u>326,319,733</u></b>
LEGAL SERVICES	5411	1,272,155,194	1,148,938,405	20,181,182
ACCOUNTING SERVICES	5412	967,921,540	803,296,768	14,132,696
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,657,590,684	2,157,320,538	24,649,479
COMPUTER SYSTEM DESIGN SERVICES	5415	3,471,294,502	1,457,271,937	19,263,020
CONSULTING SERVICES	5416	2,528,535,458	1,667,474,380	25,442,443
ADVERTISING & PUBLIC RELATIONS	5418	413,003,536	326,070,111	5,201,661
OTHER PROFESSIONAL SERVICES	5417, 5419	1,903,959,828	1,156,092,696	13,595,602
MANAGEMENT SERVICES	<u>55</u>	<u>92,004,498</u>	<u>73,918,311</u>	<u>887,844</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	3,816,482,258	2,982,221,810	34,789,221
EMPLOYMENT SERVICES	5613	548,730,432	491,729,199	7,462,271
TRAVEL SERVICES	5615	131,663,496	117,775,015	703,784
INVESTIGATION & SECURITY SERVICES	5616	223,356,022	187,629,929	2,547,436
BUILDING SERVICES & JANITORIAL	5617	2,204,144,618	1,503,321,922	16,994,023
OTHER	5611, 5612, 5614, 5619	708,587,690	681,765,745	7,081,707
WASTE TREATMENT/ COLLECTION	562	774,071,658	715,928,646	7,903,144
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	<u>61</u>	<u>645,597,808</u>	<u>317,015,987</u>	<u>4,904,439</u>
HEALTH SERVICES	<u>62</u>	<u>8,914,415,784</u>	<u>7,179,508,786</u>	<u>115,544,417</u>
PHYSICIANS	6211	1,902,750,044	1,629,918,413	28,640,908
DENTISTS	6212	734,846,240	728,284,344	13,059,257
OTHER PRACTITIONERS	6213	762,751,327	684,766,446	11,432,362
HOSPITALS	622	3,107,020,223	2,310,680,373	34,669,102
NURSING & RETIREMENT HOMES	623	522,874,785	480,800,413	6,433,729
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	398,621,200	220,105,252	2,884,473
SOCIAL SERVICES & DAY CARE	624	1,485,551,965	1,124,953,545	18,424,586
ARTS, ENTERTAINMENT, & RECREATION	<u>71</u>	<u>737,845,401</u>	<u>580,750,859</u>	<u>6,063,361</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	349,359,891	245,208,723	3,034,891
MUSEUMS, HISTORICAL SITES, ETC.	712	13,810,783	3,843,183	32,526
AMUSEMENT, GAMBLING, RECREATION	713	374,674,727	331,698,953	2,995,944
ACCOMMODATIONS	721	532,021,198	508,534,051	2,684,052
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,851,317,020	2,331,298,456	12,033,227
DRINKING PLACES	7224	205,945,705	185,633,059	1,166,729
AUTO REPAIR & SERVICES	8111	615,859,920	582,050,813	2,925,440
OTHER REPAIR SERVICES	8112, 8113, 8114	405,654,729	334,489,347	1,912,742
PERSONAL SERVICES	812	965,207,322	845,902,778	11,035,546
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	397,189,385	391,249,562	6,154,182
LAUNDRY & DRY CLEANING	8123	96,384,204	94,076,813	630,372
OTHER PERSONAL SERVICES	8122, 8129	471,633,733	360,576,403	4,250,992
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	209,468,908	96,149,853	1,239,884
PUBLIC ADMINISTRATION, OTHER	<u>92.00</u>	<u>51,439,699</u>	<u>47,555,477</u>	<u>763,604</u>
<b>TOTAL ALL INDUSTRIES</b>		<b>159,566,543,382</b>	<b>114,249,412,057</b>	<b>822,970,951</b>