Industry	NAICS	2015	2016
Manufacturing	31-33		
Food & beverages	311-312	670	604
Textiles & apparel	313-316	374	29
Lumber, wood & paper	321-322	178	10
Petroleum, chemicals, plastics	324-327	352	22
Metal products	331-332	237	16
Industrial machinery	333	85	7
Computers & electronics	334	84	5
Appliances & electrical equip.	335	39	3
Transportation equipment	336	85	6
Other manufacturing	323, 337, 339	883	78
Wholesale Trade	42		
Durable goods	423	1,603	95
Nondurable goods	424	1,516	1,42
Other wholesaling	425	113	10
Retail trade	44-45		
Motor vehicles & parts	441	513	48
Furniture & home furnishings	442	443	54
Electronics & appliances	443	655	67
Building materials	4441	218	21
Lawn & garden supply	4442	192	19
Food & beverages (off-premises)	445	841	82
Health & personal care	446	1,172	1,64
Gas stations (& mini-marts w/ pumps)	447	108	11
Apparel & accessories	448	1,650	2,85
Sporting goods, hobby, book stores	451	1,041	1,01
Department stores	4521	1	:
General merchandise	4529	72	5
E-commerce & mail order	4541	451	31
Misc. retailers	453, 4542-4543	5,188	5,89
Other Business Activities			
Ag., forestry, fishing, mining	11, 21	1,158	1,04
Utilities: electric, nat. gas, water/sewer	22	33	4
Construction	23	9,972	10,60
Transportation (passenger & freight)	48, 492	4,548	5,34
Warehouses	493	39	2
Information	51		
Publishing	5111, 516	182	12
Software development	5112	81	4
Motion picture & audio recording	512	588	54
Radio & TV broadcasting; cable TV	515	27	1
Telephone & telecommunications	517	116	11
Information & data processing services	518-519	534	47

Table 12

NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUE Statewide by Industry - Calendar Years 2015 and 2016

Industry	NAICS	2015	2016
Finance, Insurance, Real Estate	52-53		
Banking, credit & securities	521-523, 525	1,316	1,493
Insurance agents & brokers	524	586	522
Real estate agents & brokers	531	3,366	3,366
Services			
BUSINESS SERVICES:			
Rental of tangible personal property	532-533	433	393
Legal services	5411	899	802
Accounting services	5412	1,047	1,041
Architectural & engineering services	5413-5414	2,151	2,290
Computer services	5415	3,175	3,017
Other business services	5416-5419, 55-56	16,256	16,207
PERSONAL SERVICES:			
Health services	62	4,691	4,737
Arts, entertainment, recreation	71	2,862	2,389
Accommodations	721	564	551
Restaurants & Food Services	7223, 7225	2,730	2,751
Drinking Places	7224	145	137
Auto repair & services	8111	1,173	1,061
Personal care (beauty, barber, etc.)	8121-8122	2,781	2,826
Laundry & dry cleaning	8123	77	62
Other personal services	8129	2,248	2,204
OTHER SERVICES:			
Schools & government	491, 61, 92	2,377	2,431
Other services	8112-8114, 813-814, 99	2,010	1,703
TOTAL NEW ACCOUNTS		86,929	88,094

Table 12NEW TAXPAYER ACCOUNTS - DEPARTMENT OF REVENUEStatewide by Industry - Calendar Years 2015 and 2016

Note: Based on opening date and the North American Industry Classification System(NAICS), as determined by the industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.