

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
4TH 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>\$1,005,115,031</u>	<u>\$776,905,931</u>	<u>\$4,323,110</u>
CROP & ANIMAL PRODUCTION	111,112	243,335,259	172,028,824	814,721
FORESTRY & LOGGING	113	521,423,824	460,096,481	2,329,702
FISHING & HUNTING	114	82,686,810	29,053,770	150,136
AG & FORESTRY SUPPORT ACTIVITIES	115	157,669,138	115,726,856	1,028,551
<u>MINING</u>	<u>21</u>	<u>197,475,843</u>	<u>169,343,658</u>	<u>861,359</u>
OIL & GAS EXTRACTION	211	2,328,458	2,328,458	11,060
METAL MINING & SUPPORT ACTIVITIES	2121, 2122, 213	101,822,486	86,916,244	433,111
SAND & GRAVEL, QUARRYING	2123	93,324,899	80,098,956	417,188
<u>UTILITIES</u>	<u>22</u>	<u>516,430,466</u>	<u>325,985,870</u>	<u>4,484,627</u>
ELECTRIC POWER GENERATION & TRANS.	2211	90,639,644	88,457,139	1,187,710
NATURAL GAS DISTRIBUTION	2212	175,920,652	13,638,516	74,952
WATER & SEWER	2213	249,870,170	223,890,215	3,221,965
<u>CONSTRUCTION</u>	<u>23</u>	<u>8,382,617,212</u>	<u>7,628,349,082</u>	<u>37,616,531</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,842,369,208	1,720,368,632	8,446,654
NONRESIDENTIAL BUILDING	2362	1,471,872,329	1,265,367,005	6,056,428
HEAVY CONSTRUCTION & HIGHWAYS	237	1,165,207,416	1,000,791,160	5,188,003
SPECIAL TRADE CONTRACTORS	238	3,903,103,403	3,641,757,429	17,924,585
PLUMBING & HEATING	23822	802,072,965	740,582,460	3,636,993
PAINTING	23832	141,284,067	129,954,375	644,921
ELECTRICAL	23821	624,826,035	584,526,973	2,908,978
MASONRY/DRYWALL	23814, 23831	355,184,057	332,419,497	1,601,212
ROOFING	23816	213,062,113	205,051,979	982,851
OTHER CONTRACTORS	238 not listed above	1,766,674,166	1,649,222,145	8,149,630
<u>MANUFACTURING</u>	<u>31-33</u>	<u>25,407,728,311</u>	<u>19,153,534,689</u>	<u>92,675,712</u>
FOOD PRODUCTS	311	2,559,875,028	1,586,124,525	4,448,554
MILLING OF GRAINS	3112	63,171,092	39,664,973	140,006
FRUITS & VEGETABLES	3114	814,069,052	585,425,599	1,168,541
DAIRY PRODUCTS	3115	364,226,556	209,700,967	398,491
MEAT PRODUCTS	3116	365,482,872	272,107,370	487,800
SEAFOOD PRODUCTS	3117	442,540,564	118,356,689	539,402
BAKERY PRODUCTS	3118	176,058,170	155,189,602	750,215
OTHER FOOD ITEMS	3111, 3113, 3119	334,326,722	205,679,325	964,099
BEVERAGES	312	555,519,954	352,006,695	1,704,108
TEXTILES	313,314	243,938,016	84,350,503	417,787
APPAREL	315	113,707,378	48,970,619	249,294
LEATHER & ALLIED PRODUCTS	316	17,702,176	6,543,202	31,546
LUMBER & WOOD PRODUCTS	321	1,828,237,521	1,447,027,633	7,260,518
SAWMILLS	3211	597,492,170	433,087,935	2,124,064
PLYWOOD & TRUSSES	3212	258,829,643	158,676,635	766,900
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	971,915,708	855,263,063	4,369,554
PAPER PRODUCTS	322	1,290,982,667	920,851,733	4,468,003
PULP & PAPER MILLS	3221	811,385,360	628,143,819	3,047,767
OTHER PAPER PRODUCTS	3222	479,597,307	292,707,914	1,420,236
COMMERCIAL PRINTING	323	284,315,427	252,002,990	1,235,377
PETROLEUM & COAL PRODUCTS	324	3,553,899,364	3,198,461,220	15,480,876
PETROLEUM REFINING	32411	3,448,480,138	3,121,351,348	15,075,959
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	105,419,226	77,109,872	404,917
CHEMICALS	325	623,346,099	415,977,648	2,039,498
CHEMICALS	3251	152,204,851	109,978,762	535,865
PESTICIDES & FERTILIZERS	3253	45,719,631	13,744,855	72,079
PHARMACEUTICALS	3254	120,253,115	75,373,797	365,394
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	305,168,502	216,880,234	1,066,160
PLASTICS & RUBBER PRODUCTS	326	472,575,575	326,025,095	1,595,879
NONMETALLIC MINERALS	327	545,127,333	408,904,011	1,987,218
PRIMARY METALS	331	550,854,713	433,793,180	2,107,668

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
IRON & STEEL MILLS	3311, 3312	121,856,673	114,387,873	553,560
ALUMINUM SMELTING	3313	240,692,994	206,324,968	1,000,419
OTHER NONFERROUS METALS	3314	21,137,254	19,895,593	96,744
FOUNDRIES	3315	167,167,792	93,184,746	456,945
FABRICATED METAL PRODUCTS	332	787,813,433	581,521,058	2,849,367
MACHINERY	333	891,168,244	576,933,923	2,829,107
FARM & CONSTRUCTION IMPLEMENTS	3331	81,770,483	46,465,508	225,941
INDUSTRIAL MACHINERY	3332	163,430,564	93,100,415	454,227
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	645,967,197	437,368,000	2,148,939
COMPUTERS & ELECTRONICS	334	2,052,897,886	1,178,941,515	6,110,477
COMPUTER HARDWARE	3341	389,506,846	127,613,135	698,740
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	99,782,492	53,501,753	301,727
AUDIO & VIDEO EQUIPMENT	3343	30,289,495	19,772,309	101,099
SEMICONDUCTORS	3344	522,898,043	270,161,394	1,315,661
INSTRUMENTS	3345	952,483,398	677,561,804	3,474,565
SOFTWARE REPRODUCTION	334611	53,902,432	27,504,713	201,277
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,035,180	2,826,407	17,408
ELECTRICAL EQUIPMENT & APPLIANCES	335	251,534,313	148,952,411	739,803
LIGHTING EQUIPMENT	3351	24,558,322	13,172,520	64,328
HOUSEHOLD APPLIANCES	3352	57,222,001	37,608,190	183,481
OTHER ELECTRIC EQUIPMENT	3353, 3359	169,753,990	98,171,701	491,994
TRANSPORTATION EQUIPMENT	336	7,522,738,551	6,397,675,742	33,118,607
MOTOR VEHICLES & PARTS	3361, 3362, 3363	330,756,153	305,551,406	1,511,996
AIRCRAFT, AEROSPACE & PARTS	3364	6,688,582,825	5,764,248,262	30,011,758
SHIPS & BOATS	3366	468,342,258	303,242,918	1,474,362
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	35,057,315	24,633,156	120,491
FURNITURE & RELATED PRODUCTS	337	324,900,835	241,225,544	1,173,378
OTHER MANUFACTURING	339	936,593,798	547,245,442	2,828,647
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>31,203,383,108</u>	<u>21,719,404,715</u>	<u>104,195,663</u>
DURABLE GOODS	423	14,426,847,661	9,319,549,858	46,757,367
MOTOR VEHICLES & PARTS	4231	2,244,791,316	1,764,142,892	8,648,117
FURNITURE & HOME FURNISHINGS	4232	319,679,270	245,370,780	1,229,347
LUMBER & CONSTRUCTION MATERIALS	4233	1,376,651,492	850,611,957	4,146,950
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,745,163,976	2,030,244,245	10,237,654
ELECTRICAL EQUIPMENT	4236	1,915,229,472	1,402,834,936	7,412,440
HARDWARE, PLUMBING, HEATING EQUIP.	4237	596,220,881	467,454,419	2,301,440
MACHINERY & EQUIPMENT	4238	1,974,023,970	1,405,213,494	6,913,019
OTHER DURABLE GOODS	4235, 4239	3,255,087,284	1,153,677,135	5,868,400
NONDURABLE GOODS:	424	16,387,367,977	12,242,562,737	56,533,989
PAPER & PAPER PRODUCTS	4241	533,055,415	454,918,442	2,208,511
DRUGS & SUNDRIES	4242	1,772,955,068	1,567,151,756	5,424,157
APPAREL	4243	505,550,147	211,801,530	1,065,000
FOOD PRODUCTS	4244	4,797,092,027	2,859,184,463	13,040,677
FARM PRODUCTS	4245	229,774,874	97,903,414	549,223
CHEMICALS & PLASTICS	4246	653,708,847	560,957,235	2,762,004
PETROLEUM PRODUCTS	4247	4,635,317,914	4,375,767,905	21,192,830
OTHER NONDURABLE GOODS	4248, 4249	3,259,913,685	2,114,877,992	10,291,587
ELECTRONIC MARKETS, AGENTS, BROKERS	425	389,167,470	157,292,120	904,307
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>24,953,389,421</u>	<u>20,426,995,013</u>	<u>100,593,523</u>
MOTOR VEHICLES & PARTS	441	4,666,326,410	4,231,494,402	20,852,561
NEW & USED AUTO DEALERS	4411	3,685,438,615	3,397,144,234	16,724,506
RV, BOAT, MOTORCYCLE DEALERS	4412	420,908,467	348,029,454	1,728,703
AUTOMOTIVE PARTS & TIRES	4413	559,979,328	486,320,714	2,399,352
FURNITURE & HOME FURNISHINGS	442	947,379,449	696,372,417	3,364,827
ELECTRONICS & APPLIANCES	443	1,343,123,912	1,027,139,520	5,550,464
HOUSEHOLD APPLIANCES	443111	167,379,336	159,240,740	785,627

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
RADIO, TV & OTHER ELECTRONICS	443112	429,468,012	362,540,183	1,774,822
COMPUTERS & SOFTWARE	44312	717,309,390	478,949,866	2,865,037
CAMERAS & PHOTO SUPPLY	44313	28,967,174	26,408,731	124,978
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,791,544,942	1,589,868,109	7,651,618
BUILDING MATERIALS	4441	1,589,084,551	1,439,114,039	6,905,047
LAWN & GARDEN SUPPLIES	4442	202,460,391	150,754,070	746,571
FOOD & BEVERAGES (OFF-PREMISES)	445	2,810,943,959	2,690,433,969	12,882,346
GROCERY & CONVENIENCE STORES	4451	2,644,852,586	2,558,075,079	12,215,761
OTHER FOOD STORES/SPECIALTY FOODS	4452	149,362,683	117,432,061	578,444
BEER, WINE AND LIQUOR STORES	4453	16,728,690	14,926,829	88,141
DRUG STORES & PERSONAL CARE STORES	446	1,156,220,113	1,002,789,772	4,880,684
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,713,129,106	1,421,833,045	6,850,774
APPAREL & ACCESSORIES	448	1,546,241,044	1,021,506,641	4,908,651
CLOTHING STORES	4481	1,187,484,635	764,935,481	3,680,105
SHOE STORES	4482	82,347,760	74,553,554	354,349
JEWELRY & LUGGAGE STORES	4483	276,408,649	182,017,606	874,197
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	833,950,484	660,237,750	3,245,409
SPORTING GOODS	45111	354,207,770	229,592,271	1,144,696
HOBBY & TOY STORES	45112	137,274,636	118,271,145	560,296
SEWING SUPPLIES	45113	51,453,672	47,199,886	225,070
MUSICAL INSTRUMENTS	45114	46,013,234	42,027,614	216,753
BOOK, PERIODICAL & MUSIC STORES	45121	152,350,368	135,958,381	672,111
TAPES & CDs	45122	92,650,804	87,188,453	426,483
DEPARTMENT STORES	4521	1,088,741,792	1,032,994,312	4,955,324
GENERAL MERCHANDISE STORES	4529	3,161,375,252	2,985,634,127	14,166,157
E-COMMERCE & MAIL ORDER	4541	1,418,472,116	198,499,021	1,305,286
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,475,940,842	1,868,191,928	9,979,422
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>989,268,248</u>	<u>688,761,330</u>	<u>4,658,756</u>
AIR TRANSPORTATION	481	16,431,362	13,351,621	141,822
RAILROADS	482	22,793,316	22,788,240	171,966
WATER TRANSPORTATION	483	37,232,479	26,754,747	98,107
TRUCK TRANSPORTATION	484	216,489,046	116,843,708	918,457
TRANSIT & GROUND PASSENGER TRANSPORT	485	34,431,980	30,187,113	371,410
PIPELINES	486	3,112,324	3,112,324	43,371
OTHER TRANSPORTATION SERVICES	487, 488, 491, 492	658,777,741	475,723,577	2,913,623
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>112,690,852</u>	<u>102,546,279</u>	<u>578,905</u>
<u>INFORMATION</u>	<u>51</u>	<u>3,990,943,811</u>	<u>3,340,957,196</u>	<u>27,903,872</u>
PUBLISHING (EXCEPT INTERNET)	511	859,445,041	760,034,201	6,689,968
NEWSPAPERS	51111	225,439,476	222,563,350	1,139,130
BOOKS & PERIODICALS	51112, 51113	111,729,295	93,316,378	822,896
SOFTWARE	5112	442,537,286	373,227,571	3,742,735
OTHER PUBLISHERS	51114, 51119	79,738,984	70,926,902	985,207
MOTION PICTURE PRODUCTION	512	221,518,413	184,365,005	1,755,136
RADIO & TV BROADCASTING, CABLE TV	515	274,546,244	136,615,228	1,330,080
INTERNET PUBLISHING & BROADCASTING	516	1,081,328	782,908	8,862
TELEPHONE & TELECOMMUNICATIONS	517	2,056,242,144	1,869,975,615	13,731,207
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	504,839,969	354,405,193	3,993,393
OTHER INFORMATION SERVICES	519	73,270,672	34,779,046	395,226
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,234,406,725</u>	<u>5,280,674,983</u>	<u>57,913,425</u>
BANKS & CREDIT UNIONS	522	2,696,238,761	1,934,359,728	26,946,206
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	787,529,115	672,266,840	6,819,864
INSURANCE AGENTS & BROKERS	524	1,693,116,000	788,654,455	6,269,476
REAL ESTATE AGENTS & BROKERS	531	1,025,014,529	951,986,623	12,976,493
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,022,504,426	924,644,840	4,834,405
LESSORS OF NONFINANCIAL INTANGIBLES	533	10,003,894	8,762,497	66,981
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>21,980,143,309</u>	<u>18,240,244,395</u>	<u>196,994,044</u>

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED
		GROSS	TAXABLE	B&O TAX
LEGAL SERVICES	5411	1,081,062,064	949,939,413	13,946,237
ACCOUNTING SERVICES	5412	394,316,620	369,434,023	5,449,149
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	1,906,863,490	1,518,665,101	16,878,062
COMPUTER SYSTEM DESIGN SERVICES	5415	1,328,062,186	955,440,460	9,977,681
CONSULTING SERVICES	5416	1,333,933,600	919,870,155	11,970,838
ADVERTISING & PUBLIC RELATIONS	5418	345,142,031	244,661,559	2,928,166
OTHER PROFESSIONAL SERVICES	5417, 5419	972,323,343	798,407,133	7,642,380
MANAGEMENT SERVICES	55	73,370,740	63,293,703	428,414
ADMINISTRATIVE & SUPPORT SERVICES	561	2,818,118,871	2,285,184,844	22,115,391
EMPLOYMENT SERVICES	5613	407,480,896	357,208,118	4,780,507
TRAVEL SERVICES	5615	234,048,611	211,230,566	932,236
INVESTIGATION & SECURITY SERVICES	5616	160,733,434	146,722,454	1,724,167
BUILDING SERVICES & JANITORIAL	5617	1,476,030,303	1,046,132,443	10,168,441
OTHER	5611, 5612, 5614, 5619	539,825,627	523,891,263	4,510,040
WASTE TREATMENT/ COLLECTION	562	693,992,300	670,616,949	6,297,708
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	338,408,630	207,231,045	2,741,295
HEALTH SERVICES	62	5,492,216,038	4,632,394,272	65,922,844
PHYSICIANS	6211	1,276,155,346	1,137,354,482	16,854,380
DENTISTS	6212	596,155,508	593,221,947	8,877,128
OTHER PRACTITIONERS	6213	489,247,808	452,297,127	6,424,238
HOSPITALS	622	1,595,895,259	1,242,452,616	18,192,281
NURSING & RETIREMENT HOMES	623	356,809,363	331,664,320	3,965,524
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	896,192,537	742,213,753	10,011,934
SOCIAL SERVICES & DAY CARE	624	281,760,217	133,190,027	1,597,359
ARTS, ENTERTAINMENT, & RECREATION	71	602,153,599	483,272,085	4,929,422
PERFORMING ARTS, SPECTATOR SPORTS	711	275,041,700	209,962,927	2,640,697
MUSEUMS, HISTORICAL SITES, ETC.	712	11,312,869	3,315,770	23,834
AMUSEMENT, GAMBLING, RECREATION	713	315,799,030	269,993,388	2,264,891
ACCOMMODATIONS	721	379,477,185	367,489,183	1,854,299
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,243,497,773	2,011,722,368	10,349,701
DRINKING PLACES	7224	125,000,099	105,834,406	669,540
AUTO REPAIR & SERVICES	8111	537,720,571	510,464,890	2,490,551
OTHER REPAIR SERVICES	8112, 8113, 8114	352,759,009	312,977,157	1,627,057
PERSONAL SERVICES	812	689,637,774	644,018,611	6,904,124
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	252,689,431	251,047,316	3,374,952
LAUNDRY & DRY CLEANING	8123	93,982,566	87,130,124	512,153
OTHER PERSONAL SERVICES	8122, 8129	342,965,777	305,841,171	3,017,019
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	164,765,751	88,318,226	967,906
PUBLIC ADMINISTRATION, OTHER	92,00	107,321,635	101,008,812	903,279
TOTAL ALL INDUSTRIES		125,973,592,920	97,853,703,724	632,799,530