

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
4TH QUARTER, 2008

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$966,980,967</u>	<u>\$584,205,759</u>	<u>\$3,485,592</u>
CROP & ANIMAL PRODUCTION	111,112	244,923,476	115,686,751	699,798
FORESTRY & LOGGING	113	415,148,289	326,152,732	1,465,794
FISHING & HUNTING	114	154,266,661	23,109,211	149,786
AG & FORESTRY SUPPORT ACTIVITIES	115	152,642,541	119,257,065	1,170,214
<u>MINING</u>	<u>21</u>	<u>109,093,067</u>	<u>92,563,097</u>	<u>491,988</u>
SAND & GRAVEL, QUARRYING	2123	74,961,855	61,832,845	325,045
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	34,131,212	30,730,252	166,943
<u>UTILITIES</u>	<u>22</u>	<u>686,673,247</u>	<u>360,850,612</u>	<u>5,037,959</u>
ELECTRIC POWER GENERATION & TRANS.	2211	80,738,791	80,077,761	1,083,254
NATURAL GAS DISTRIBUTION	2212	275,163,326	3,694,692	22,060
WATER & SEWER	2213	330,771,130	277,078,159	3,932,645
<u>CONSTRUCTION</u>	<u>23</u>	<u>12,095,926,021</u>	<u>10,983,648,919</u>	<u>54,219,086</u>
RESIDENTIAL BUILDING & REMODELING	2361	3,009,955,666	2,711,186,153	13,203,493
NONRESIDENTIAL BUILDING	2362	2,147,324,536	1,944,159,900	9,386,132
HEAVY CONSTRUCTION & HIGHWAYS	237	1,451,723,940	1,274,347,599	6,673,949
SPECIAL TRADE CONTRACTORS	238	5,486,921,504	5,053,954,892	24,955,510
PLUMBING & HEATING	23822	1,083,140,683	1,000,941,867	4,912,051
PAINTING	23832	210,932,633	189,542,554	924,216
ELECTRICAL	23821	1,096,968,045	1,010,314,001	5,021,273
MASONRY/DRYWALL	23814, 23831	473,848,058	413,653,123	2,002,652
ROOFING	23816	245,248,295	236,931,812	1,134,226
OTHER CONTRACTORS	238 not listed above	2,376,783,790	2,202,571,535	10,961,092
<u>MANUFACTURING</u>	<u>31-33</u>	<u>26,565,176,981</u>	<u>17,880,995,380</u>	<u>80,667,157</u>
FOOD PRODUCTS	311	2,688,657,631	1,405,611,334	5,114,870
MILLING OF GRAINS	3112	105,704,064	70,376,092	264,885
FRUITS & VEGETABLES	3114	437,708,136	156,347,928	728,254
DAIRY PRODUCTS	3115	293,642,362	93,601,820	453,029
MEAT PRODUCTS	3116	475,870,088	459,522,677	717,226
SEAFOOD PRODUCTS	3117	562,209,189	99,936,544	462,748
BAKERY PRODUCTS	3118	275,803,457	208,314,601	1,005,970
OTHER FOOD ITEMS	3111, 3113, 3119	537,720,335	317,511,672	1,482,758
BEVERAGES	312	666,657,613	407,942,815	1,978,284
TEXTILES	313,314	292,252,854	92,547,714	466,339
APPAREL	315	65,833,750	31,581,620	154,343
LEATHER & ALLIED PRODUCTS	316	19,797,175	8,501,290	41,024
LUMBER & WOOD PRODUCTS	321	1,612,777,445	1,022,918,771	4,619,840
SAWMILLS	3211	508,405,167	298,674,246	1,106,608
PLYWOOD & TRUSSES	3212	190,480,877	112,967,577	463,492
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	913,891,401	611,276,948	3,049,740
PAPER PRODUCTS	322	1,642,051,996	942,968,300	3,658,549
PULP & PAPER MILLS	3221	1,096,450,156	589,655,709	2,072,261
OTHER PAPER PRODUCTS	3222	545,601,840	353,312,591	1,586,288
COMMERCIAL PRINTING	323	264,359,755	227,656,745	1,162,322
PETROLEUM & COAL PRODUCTS	324	3,750,827,297	3,373,102,034	16,302,740
PETROLEUM REFINING	32411	3,632,763,433	3,294,170,480	15,918,524
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	118,063,864	78,931,554	384,216
CHEMICALS	325	848,947,869	537,213,918	2,667,440
CHEMICALS	3251	247,253,567	114,520,041	556,760
PESTICIDES & FERTILIZERS	3253	48,028,710	34,092,218	169,269
PHARMACEUTICALS	3254	157,736,493	112,229,673	572,573
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	395,929,099	276,371,986	1,368,838
PLASTICS & RUBBER PRODUCTS	326	506,202,682	302,779,175	1,468,626
NONMETALLIC MINERALS	327	679,048,047	489,039,712	2,264,402
PRIMARY METALS	331	1,060,022,200	700,968,278	2,990,689
IRON & STEEL MILLS	3311, 3312	223,901,421	140,819,129	666,101

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4TH QUARTER, 2008

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
ALUMINUM SMELTING	3313	561,851,248	390,204,017	1,502,379
OTHER NONFERROUS METALS	3314	43,697,718	40,171,410	192,638
FOUNDRIES	3315	230,571,813	129,773,722	629,571
FABRICATED METAL PRODUCTS	332	1,120,138,490	783,850,071	3,697,689
MACHINERY	333	1,203,633,771	707,091,829	3,460,097
FARM & CONSTRUCTION IMPLEMENTS	3331	117,582,807	54,280,475	264,013
INDUSTRIAL MACHINERY	3332	211,988,681	112,870,580	549,905
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	874,062,283	539,940,774	2,646,179
COMPUTERS & ELECTRONICS	334	2,794,331,327	1,502,135,581	7,671,114
COMPUTER HARDWARE	3341	411,513,176	94,526,710	550,097
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	275,472,418	229,729,042	1,241,708
AUDIO & VIDEO EQUIPMENT	3343	54,247,825	27,283,952	137,470
SEMICONDUCTORS	3344	649,659,915	311,628,713	1,310,569
INSTRUMENTS	3345	1,237,054,824	742,574,628	3,656,441
SOFTWARE REPRODUCTION	334611	161,978,897	93,105,904	754,113
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,404,272	3,286,632	20,716
ELECTRICAL EQUIPMENT & APPLIANCES	335	424,842,298	226,939,476	1,016,136
LIGHTING EQUIPMENT	3351	53,390,843	24,824,614	120,494
HOUSEHOLD APPLIANCES	3352	14,041,090	9,177,446	44,912
OTHER ELECTRIC EQUIPMENT	3353, 3359	357,410,365	192,937,416	850,730
TRANSPORTATION EQUIPMENT	336	5,593,923,588	4,302,474,840	18,211,277
MOTOR VEHICLES & PARTS	3361, 3362, 3363	340,175,745	212,401,108	1,084,971
AIRCRAFT, AEROSPACE & PARTS	3364	4,810,763,374	3,798,525,250	15,714,472
SHIPS & BOATS	3366	392,444,482	252,095,537	1,222,801
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	50,539,987	39,452,945	189,033
FURNITURE & RELATED PRODUCTS	337	342,019,261	247,308,044	1,201,861
OTHER MANUFACTURING	339	988,851,932	568,363,833	2,519,515
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>41,882,442,257</u>	<u>29,327,668,385</u>	<u>140,535,932</u>
DURABLE GOODS	423	16,612,955,294	9,579,889,085	48,050,116
MOTOR VEHICLES & PARTS	4231	1,331,208,310	1,198,353,134	5,897,756
FURNITURE & HOME FURNISHINGS	4232	402,722,496	279,672,543	1,394,751
LUMBER & CONSTRUCTION MATERIALS	4233	1,335,551,692	841,717,163	4,083,999
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,727,451,600	2,172,132,513	10,879,010
ELECTRICAL EQUIPMENT	4236	2,195,951,557	1,592,485,296	8,503,348
HARDWARE, PLUMBING, HEATING EQUIP.	4237	676,524,694	541,029,119	2,627,112
MACHINERY & EQUIPMENT	4238	2,593,743,776	1,786,770,303	8,550,752
OTHER DURABLE GOODS	4235, 4239	5,349,801,169	1,167,729,014	6,113,388
NONDURABLE GOODS:	424	24,761,078,035	19,545,790,967	91,307,536
PAPER & PAPER PRODUCTS	4241	501,800,094	401,983,508	1,950,397
DRUGS & SUNDRIES	4242	1,687,588,847	1,567,963,801	4,812,973
APPAREL	4243	798,862,692	295,642,005	1,485,732
FOOD PRODUCTS	4244	6,659,560,194	3,807,335,227	16,805,843
FARM PRODUCTS	4245	231,213,909	146,558,242	745,207
CHEMICALS & PLASTICS	4246	849,632,893	702,935,342	4,210,572
PETROLEUM PRODUCTS	4247	10,986,116,030	10,514,993,514	50,917,975
OTHER NONDURABLE GOODS	4248, 4249	3,046,303,376	2,108,379,328	10,378,837
ELECTRONIC MARKETS, AGENTS, BROKERS	425	508,408,928	201,988,333	1,178,280
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>29,279,443,345</u>	<u>22,365,901,706</u>	<u>111,015,643</u>
MOTOR VEHICLES & PARTS	441	3,506,466,592	3,134,686,564	15,427,005
NEW & USED AUTO DEALERS	4411	2,513,455,473	2,330,071,705	11,470,490
RV, BOAT, MOTORCYCLE DEALERS	4412	302,396,317	243,411,699	1,230,084
AUTOMOTIVE PARTS & TIRES	4413	690,614,802	561,203,160	2,726,431
FURNITURE & HOME FURNISHINGS	442	715,687,546	628,429,614	3,044,579
ELECTRONICS & APPLIANCES	443	1,606,775,363	1,342,575,913	7,485,490
HOUSEHOLD APPLIANCES	443111	170,158,148	165,476,418	803,890
RADIO, TV & OTHER ELECTRONICS	443112	549,379,949	501,060,608	2,791,115

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4TH QUARTER, 2008

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
COMPUTERS & SOFTWARE	44312	873,133,041	663,022,344	3,828,827
CAMERAS & PHOTO SUPPLY	44313	14,104,225	13,016,543	61,658
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,643,404,579	1,524,177,357	7,354,662
BUILDING MATERIALS	4441	1,418,351,575	1,343,951,941	6,470,973
LAWN & GARDEN SUPPLIES	4442	225,053,004	180,225,416	883,689
FOOD & BEVERAGES (OFF-PREMISES)	445	3,458,268,056	3,295,960,295	15,649,773
GROCERY & CONVENIENCE STORES	4451	3,165,139,463	3,064,207,091	14,650,366
OTHER FOOD STORES/SPECIALTY FOODS	4452	261,229,232	203,385,404	838,515
BEER, WINE AND LIQUOR STORES	4453	31,899,361	28,367,800	160,892
DRUG STORES & PERSONAL CARE STORES	446	1,432,157,559	1,165,342,267	5,685,713
GAS STATIONS (INCL. CONVENIENCE STORES)	447	1,956,984,320	1,585,656,386	7,657,157
APPAREL & ACCESSORIES	448	1,631,104,147	1,113,541,880	5,371,172
CLOTHING STORES	4481	1,275,996,972	871,166,682	4,191,987
SHOE STORES	4482	88,211,782	87,327,682	429,796
JEWELRY & LUGGAGE STORES	4483	266,895,393	155,047,516	749,389
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	853,251,945	680,320,406	3,349,752
SPORTING GOODS	45111	423,959,778	301,980,209	1,480,136
HOBBY & TOY STORES	45112	139,724,402	115,751,781	559,103
SEWING SUPPLIES	45113	50,625,503	46,761,548	226,073
MUSICAL INSTRUMENTS	45114	43,963,208	39,745,741	201,836
BOOK, PERIODICAL & MUSIC STORES	45121	138,128,982	123,909,358	620,691
TAPES & CDs	45122	56,850,072	52,171,769	261,913
DEPARTMENT STORES	4521	1,039,332,412	987,166,716	4,735,751
GENERAL MERCHANDISE STORES	4529	4,335,550,542	3,870,033,565	18,386,169
E-COMMERCE & MAIL ORDER	4541	3,522,160,815	310,059,959	1,937,584
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,578,299,469	2,727,950,784	14,930,836
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,499,631,186</u>	<u>932,889,321</u>	<u>6,346,999</u>
AIR TRANSPORTATION	481	22,214,776	20,018,167	219,722
RAILROADS	482	23,408,964	12,164,074	116,685
WATER TRANSPORTATION	483	64,917,211	20,249,381	79,625
TRUCK TRANSPORTATION	484	348,072,834	189,185,870	1,602,988
TRANSIT & GROUND PASSENGER TRANSPORT	485	44,166,492	36,965,781	450,500
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	996,850,909	654,306,048	3,877,479
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>169,423,852</u>	<u>148,448,211</u>	<u>840,387</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,513,694,674</u>	<u>3,555,543,453</u>	<u>32,469,441</u>
PUBLISHING (EXCEPT INTERNET)	511	877,143,300	672,107,677	6,217,757
NEWSPAPERS	51111	225,734,769	188,629,300	964,118
BOOKS & PERIODICALS	51112, 51113	110,534,228	79,308,562	555,430
SOFTWARE	5112	481,335,421	349,987,304	4,005,982
OTHER PUBLISHERS	51114, 51119	59,538,882	54,182,511	692,227
MOTION PICTURE PRODUCTION	512	187,052,781	164,712,440	1,806,088
RADIO & TV BROADCASTING, CABLE TV	515	288,341,588	168,974,125	1,871,700
INTERNET PUBLISHING & BROADCASTING	516		NAICS no longer valid	
TELEPHONE & TELECOMMUNICATIONS	517	2,298,811,769	2,088,466,680	16,452,603
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	676,480,083	355,995,438	4,609,288
OTHER INFORMATION SERVICES	519	185,865,153	105,287,093	1,512,005
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>9,217,966,397</u>	<u>6,079,688,204</u>	<u>68,756,951</u>
BANKS & CREDIT UNIONS	522	3,871,658,753	2,685,190,951	37,760,462
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,697,353,991	735,958,099	8,413,051
INSURANCE AGENTS & BROKERS	524	1,575,639,393	840,080,351	6,549,358
REAL ESTATE AGENTS & BROKERS	531	916,077,497	792,760,659	10,550,523
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,136,110,213	1,005,374,812	5,360,909
LESSORS OF NONFINANCIAL INTANGIBLES	533	21,126,550	20,323,332	122,648
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>31,367,887,277</u>	<u>24,352,777,030</u>	<u>269,291,093</u>
LEGAL SERVICES	5411	1,219,437,415	1,074,909,028	15,948,089
ACCOUNTING SERVICES	5412	554,227,302	503,554,275	7,410,402

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,604,533,318	2,156,641,188	23,529,522
COMPUTER SYSTEM DESIGN SERVICES	5415	2,342,370,243	1,461,217,680	16,671,981
CONSULTING SERVICES	5416	2,330,357,364	1,584,840,971	20,428,042
ADVERTISING & PUBLIC RELATIONS	5418	369,821,151	295,857,317	3,728,968
OTHER PROFESSIONAL SERVICES	5417, 5419	1,993,777,851	1,305,926,004	12,298,392
MANAGEMENT SERVICES	55	78,643,582	57,062,476	562,302
ADMINISTRATIVE & SUPPORT SERVICES	561	4,237,924,491	3,216,635,357	31,631,133
EMPLOYMENT SERVICES	5613	676,278,970	524,585,599	7,178,808
TRAVEL SERVICES	5615	248,558,744	220,825,777	1,037,861
INVESTIGATION & SECURITY SERVICES	5616	206,735,399	184,585,362	2,192,608
BUILDING SERVICES & JANITORIAL	5617	2,354,383,250	1,567,523,282	14,915,439
OTHER	5611, 5612, 5614, 5619	751,968,128	719,115,337	6,306,417
WASTE TREATMENT/ COLLECTION	562	620,729,347	566,200,590	6,017,079
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	539,469,094	253,273,693	3,354,806
HEALTH SERVICES	62	7,737,441,715	6,346,044,939	90,248,693
PHYSICIANS	6211	1,662,340,769	1,468,917,202	21,797,646
DENTISTS	6212	716,799,009	712,176,638	10,649,808
OTHER PRACTITIONERS	6213	681,774,520	629,703,017	8,928,844
HOSPITALS	622	2,486,011,530	1,916,390,225	28,216,488
NURSING & RETIREMENT HOMES	623	448,450,272	412,022,832	4,753,145
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	380,189,316	203,404,864	2,269,093
SOCIAL SERVICES & DAY CARE	624	1,361,876,299	1,003,430,161	13,633,669
ARTS, ENTERTAINMENT, & RECREATION	71	754,698,810	597,642,757	5,295,709
PERFORMING ARTS, SPECTATOR SPORTS	711	396,777,999	293,111,798	2,803,852
MUSEUMS, HISTORICAL SITES, ETC.	712	9,895,609	4,020,388	29,282
AMUSEMENT, GAMBLING, RECREATION	713	348,025,202	300,510,571	2,462,575
ACCOMMODATIONS	721	488,296,474	466,802,112	2,358,994
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,822,987,398	2,286,563,142	11,712,881
DRINKING PLACES	7224	170,886,924	148,351,843	881,160
AUTO REPAIR & SERVICES	8111	600,921,636	560,836,264	2,761,674
OTHER REPAIR SERVICES	8112, 8113, 8114	466,441,366	359,468,357	1,940,057
PERSONAL SERVICES	812	1,169,647,156	965,432,876	10,788,622
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	391,378,910	386,200,772	5,222,245
LAUNDRY & DRY CLEANING	8123	98,374,689	96,127,897	598,849
OTHER PERSONAL SERVICES	8122, 8129	679,893,557	483,104,207	4,967,528
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	220,937,142	104,700,359	1,199,810
PUBLIC ADMINISTRATION, OTHER	92,00	44,337,498	40,815,802	522,777
<b>TOTAL ALL INDUSTRIES</b>		<b>158,355,145,668</b>	<b>116,665,981,467</b>	<b>773,164,488</b>