

TABLE 5: BUSINESS & OCCUPATION TAX:
 GROSS INCOME, TAXABLE INCOME & TAX DUE
 STATEWIDE BY INDUSTRY (NAICS)
 Calendar Year 2010

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$2,885,612,769</u>	<u>\$1,914,000,787</u>	<u>\$11,536,603</u>
CROP & ANIMAL PRODUCTION	111,112	702,514,779	404,257,408	2,488,831
FORESTRY & LOGGING	113	1,431,306,553	1,089,294,072	4,908,443
FISHING & HUNTING	114	261,500,256	63,983,836	404,772
AG & FORESTRY SUPPORT ACTIVITIES	115	490,291,181	356,465,471	3,734,557
<u>MINING</u>	<u>21</u>	<u>534,502,040</u>	<u>466,371,975</u>	<u>2,404,631</u>
SAND & GRAVEL, QUARRYING	2123	304,429,062	244,009,694	1,261,366
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	230,072,978	222,362,281	1,143,265
<u>UTILITIES</u>	<u>22</u>	<u>1,592,501,640</u>	<u>1,441,052,174</u>	<u>23,008,178</u>
ELECTRIC POWER GENERATION & TRANS.	2211	271,174,876	265,312,166	3,889,141
NATURAL GAS DISTRIBUTION	2212	50,114,286	49,286,216	687,742
WATER & SEWER	2213	1,271,212,478	1,126,453,792	18,431,295
<u>CONSTRUCTION</u>	<u>23</u>	<u>33,252,933,738</u>	<u>29,697,426,563</u>	<u>147,853,626</u>
RESIDENTIAL BUILDING & REMODELING	2361	5,014,360,223	4,746,139,836	23,465,408
NONRESIDENTIAL BUILDING	2362	8,002,779,060	6,994,454,722	33,668,349
HEAVY CONSTRUCTION & HIGHWAYS	237	4,972,088,523	4,076,507,788	21,064,222
SPECIAL TRADE CONTRACTORS	238	15,263,705,932	13,880,324,217	69,655,647
PLUMBING & HEATING	23822	2,995,362,021	2,721,084,743	13,204,362
PAINTING	23832	564,408,076	503,474,809	2,458,228
ELECTRICAL	23821	3,356,219,070	3,057,422,544	16,293,629
MASONRY/DRYWALL	23814, 23831	983,147,204	908,445,881	4,399,657
ROOFING	23816	715,996,648	685,083,954	3,274,604
OTHER CONTRACTORS	238 not listed above	6,648,572,913	6,004,812,286	30,025,167
<u>MANUFACTURING</u>	<u>31-33</u>	<u>122,792,125,047</u>	<u>90,843,457,825</u>	<u>375,591,293</u>
FOOD PRODUCTS	311	9,486,305,996	4,936,767,882	17,398,987
MILLING OF GRAINS	3112	545,196,355	322,432,916	1,437,709
FRUITS & VEGETABLES	3114	1,397,693,451	401,361,283	1,784,327
DAIRY PRODUCTS	3115	100,416,057	60,802,093	294,167
MEAT PRODUCTS	3116	1,884,656,453	1,817,734,982	2,834,330
SEAFOOD PRODUCTS	3117	2,142,624,192	391,975,345	1,799,188
BAKERY PRODUCTS	3118	1,491,890,499	790,415,486	3,815,128
OTHER FOOD ITEMS	3111, 3113, 3119	1,923,828,989	1,152,045,777	5,434,138
BEVERAGES	312	2,257,071,194	1,602,798,743	7,830,659
TEXTILES	313,314	895,116,228	394,619,475	1,949,326
APPAREL	315	228,270,102	131,570,056	648,119
LEATHER & ALLIED PRODUCTS	316	46,714,004	28,885,902	141,161
LUMBER & WOOD PRODUCTS	321	6,629,846,771	4,022,476,102	17,451,745
SAWMILLS	3211	2,357,879,176	1,367,337,351	5,038,588
PLYWOOD & TRUSSES	3212	904,569,703	525,080,334	2,089,350
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	3,367,397,892	2,130,058,417	10,323,807
PAPER PRODUCTS	322	6,717,175,572	3,835,686,875	14,741,527
PULP & PAPER MILLS	3221	4,401,991,088	2,314,234,328	8,189,387
OTHER PAPER PRODUCTS	3222	2,315,184,484	1,521,452,547	6,552,140
COMMERCIAL PRINTING	323	920,091,915	817,920,959	4,279,375
PETROLEUM & COAL PRODUCTS	324	21,079,505,725	19,571,337,410	94,730,502
PETROLEUM REFINING	32411	20,501,158,200	19,169,088,060	92,786,022
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	578,347,525	402,249,350	1,944,480
CHEMICALS	325	3,865,208,659	2,486,935,792	12,034,986
CHEMICALS	3251	918,296,308	625,629,904	3,026,401
PESTICIDES & FERTILIZERS	3253	292,094,989	214,857,867	1,070,559
PHARMACEUTICALS	3254	783,438,241	511,401,683	2,623,444
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	1,871,379,121	1,135,046,338	5,314,582
PLASTICS & RUBBER PRODUCTS	326	2,263,040,919	1,361,479,364	6,551,805
NONMETALLIC MINERALS	327	2,746,180,454	2,088,050,642	9,119,235
PRIMARY METALS	331	4,053,470,186	2,610,435,722	10,884,020

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	974,988,383	556,416,666	2,639,433
ALUMINUM SMELTING	3313	2,132,311,950	1,493,400,876	5,528,988
OTHER NONFERROUS METALS	3314	163,958,948	132,920,657	641,953
FOUNDRIES	3315	782,210,905	427,697,523	2,073,646
FABRICATED METAL PRODUCTS	332	4,144,194,708	2,846,602,912	13,160,602
MACHINERY	333	4,388,846,303	2,626,708,732	12,825,981
FARM & CONSTRUCTION IMPLEMENTS	3331	361,013,701	220,636,492	1,067,586
INDUSTRIAL MACHINERY	3332	902,098,177	453,800,790	2,253,260
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	3,125,734,425	1,952,271,450	9,505,135
COMPUTERS & ELECTRONICS	334	8,823,914,838	4,832,927,960	23,646,585
COMPUTER HARDWARE	3341	440,802,578	220,450,911	1,331,852
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	374,733,478	195,868,342	946,270
AUDIO & VIDEO EQUIPMENT	3343	169,976,134	86,758,282	441,841
SEMICONDUCTORS	3344	2,444,626,025	1,228,613,235	5,062,082
INSTRUMENTS	3345	5,055,449,567	2,870,070,658	13,993,289
SOFTWARE REPRODUCTION	334611	321,756,505	217,333,855	1,778,382
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	16,570,551	13,832,677	92,869
ELECTRICAL EQUIPMENT & APPLIANCES	335	1,897,817,490	901,124,570	4,341,344
LIGHTING EQUIPMENT	3351	302,587,903	68,260,630	330,280
HOUSEHOLD APPLIANCES	3352	417,939,632	145,265,937	720,123
OTHER ELECTRIC EQUIPMENT	3353, 3359	1,177,289,955	687,598,003	3,290,941
TRANSPORTATION EQUIPMENT	336	37,897,939,054	33,464,938,455	111,982,232
MOTOR VEHICLES & PARTS	3361, 3362, 3363	877,243,633	603,838,450	3,075,949
AIRCRAFT, AEROSPACE & PARTS	3364	35,553,861,272	31,827,834,994	103,896,656
SHIPS & BOATS	3366	1,359,378,840	952,797,742	4,623,491
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	107,455,309	80,467,269	386,136
FURNITURE & RELATED PRODUCTS	337	1,346,721,363	674,701,683	3,271,183
OTHER MANUFACTURING	339	3,104,693,566	1,607,488,589	8,601,919
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>118,251,403,587</u>	<u>81,319,329,657</u>	<u>388,018,345</u>
DURABLE GOODS	423	56,566,396,257	37,997,270,446	194,018,524
MOTOR VEHICLES & PARTS	4231	5,897,999,137	5,320,853,342	26,095,694
FURNITURE & HOME FURNISHINGS	4232	1,251,362,322	902,782,104	4,480,632
LUMBER & CONSTRUCTION MATERIALS	4233	4,879,905,808	3,197,802,173	15,105,803
PROFESSIONAL & COMMERCIAL EQUIP.	4234	10,651,075,700	8,629,235,125	46,299,704
ELECTRICAL EQUIPMENT	4236	7,630,041,076	6,086,040,525	33,248,408
HARDWARE, PLUMBING, HEATING EQUIP.	4237	2,758,032,734	2,299,387,183	11,089,152
MACHINERY & EQUIPMENT	4238	10,204,420,743	7,154,360,888	34,110,434
OTHER DURABLE GOODS	4235, 4239	13,293,558,737	4,406,809,106	23,588,697
NONDURABLE GOODS:	424	60,082,995,972	42,629,425,251	189,292,576
PAPER & PAPER PRODUCTS	4241	1,864,699,549	1,550,892,769	7,443,647
DRUGS & SUNDRIES	4242	6,559,717,350	6,095,063,359	17,605,461
APPAREL	4243	2,943,528,508	1,131,299,388	5,650,672
FOOD PRODUCTS	4244	24,914,079,058	15,291,416,389	68,189,549
FARM PRODUCTS	4245	809,750,650	457,755,713	2,428,365
CHEMICALS & PLASTICS	4246	2,785,435,542	2,298,499,073	11,143,481
PETROLEUM PRODUCTS	4247	8,281,788,706	7,278,012,937	35,409,419
OTHER NONDURABLE GOODS	4248, 4249	11,923,996,609	8,526,485,623	41,421,982
ELECTRONIC MARKETS, AGENTS, BROKERS	425	1,602,011,358	692,633,960	4,707,245
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>115,607,102,301</u>	<u>87,866,545,847</u>	<u>437,899,314</u>
MOTOR VEHICLES & PARTS	441	16,382,622,292	14,655,504,660	73,205,171
NEW & USED AUTO DEALERS	4411	12,464,545,556	11,308,532,548	56,713,186
RV, BOAT, MOTORCYCLE DEALERS	4412	1,403,076,182	1,140,550,539	5,722,054
AUTOMOTIVE PARTS & TIRES	4413	2,515,000,554	2,206,421,573	10,769,931
FURNITURE & HOME FURNISHINGS	442	2,472,703,886	2,185,603,876	10,564,161
ELECTRONICS & APPLIANCES	443	5,040,093,084	4,329,590,137	24,421,351
HOUSEHOLD APPLIANCES	443111	408,201,555	386,204,440	1,876,357

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	1,654,413,931	1,561,514,080	8,429,689
COMPUTERS & SOFTWARE	44312	2,922,491,391	2,333,542,991	13,885,249
CAMERAS & PHOTO SUPPLY	44313	54,986,207	48,328,626	230,056
BLDG. MATERIALS, GARDEN SUPPLIES	444	6,242,379,881	5,897,745,087	28,223,069
BUILDING MATERIALS	4441	5,442,329,230	5,225,712,856	24,981,025
LAWN & GARDEN SUPPLIES	4442	800,050,651	672,032,231	3,242,044
FOOD & BEVERAGES (OFF-PREMISES)	445	13,658,818,698	13,052,935,312	62,855,649
GROCERY & CONVENIENCE STORES	4451	12,641,528,099	12,180,789,848	58,714,370
OTHER FOOD STORES/SPECIALTY FOODS	4452	866,860,708	742,677,707	3,410,027
BEER, WINE AND LIQUOR STORES	4453	150,429,891	129,467,757	731,252
DRUG STORES & PERSONAL CARE STORES	446	5,417,153,396	4,832,460,642	23,672,490
GAS STATIONS (INCL. CONVENIENCE STORES)	447	10,209,857,957	8,265,056,635	40,033,950
APPAREL & ACCESSORIES	448	5,129,774,270	3,833,402,497	18,584,873
CLOTHING STORES	4481	3,873,724,717	2,992,902,311	14,488,183
SHOE STORES	4482	380,334,271	367,364,144	1,786,434
JEWELRY & LUGGAGE STORES	4483	875,715,282	473,136,042	2,310,256
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	2,873,654,048	2,397,846,829	11,796,226
SPORTING GOODS	45111	1,558,082,546	1,212,697,692	5,930,117
HOBBY & TOY STORES	45112	378,810,925	330,233,477	1,578,131
SEWING SUPPLIES	45113	159,790,197	149,473,946	717,798
MUSICAL INSTRUMENTS	45114	146,978,418	134,711,385	704,801
BOOK, PERIODICAL & MUSIC STORES	45121	459,775,748	417,450,513	2,090,276
TAPES & CDs	45122	170,216,214	153,279,816	775,103
DEPARTMENT STORES	4521	3,494,946,431	3,319,071,318	16,080,781
GENERAL MERCHANDISE STORES	4529	16,408,904,257	14,734,628,283	70,237,482
E-COMMERCE & MAIL ORDER	4541	17,210,515,435	1,497,968,060	9,528,588
MISCELLANEOUS RETAILERS	453, 4542, 4543	11,065,678,666	8,864,732,511	48,695,523
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>4,620,008,156</u>	<u>3,482,713,634</u>	<u>24,786,056</u>
AIR TRANSPORTATION	481	78,691,436	66,226,209	799,356
RAILROADS	482	35,523,487	34,205,368	380,371
WATER TRANSPORTATION	483	292,313,381	82,359,881	337,578
TRUCK TRANSPORTATION	484	759,145,090	542,759,199	5,155,358
TRANSIT & GROUND PASSENGER TRANSPORT	485	146,006,380	121,748,536	1,672,705
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	3,308,328,382	2,635,414,441	16,440,688
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>615,761,774</u>	<u>546,052,718</u>	<u>3,196,091</u>
<u>INFORMATION</u>	<u>51</u>	<u>16,503,557,029</u>	<u>14,104,003,493</u>	<u>130,434,815</u>
PUBLISHING (EXCEPT INTERNET)	511	2,939,740,809	2,212,272,585	15,884,196
NEWSPAPERS	51111	631,137,922	599,846,521	2,263,108
BOOKS & PERIODICALS	51112, 51113	490,246,100	397,688,364	2,470,514
SOFTWARE	5112	1,663,707,941	1,121,301,020	10,095,373
OTHER PUBLISHERS	51114, 51119	154,648,846	93,436,680	1,055,201
MOTION PICTURE PRODUCTION	512	696,999,882	626,596,429	7,719,174
RADIO & TV BROADCASTING, CABLE TV	515	1,104,555,055	700,320,036	8,805,970
TELEPHONE & TELECOMMUNICATIONS	517	9,454,383,361	8,998,326,708	77,030,384
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	1,620,553,974	1,117,538,006	15,486,197
OTHER INFORMATION SERVICES	519	687,323,948	448,949,729	5,508,894
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>31,947,354,903</u>	<u>21,919,165,955</u>	<u>277,496,054</u>
BANKS & CREDIT UNIONS	522	12,206,691,330	9,294,052,434	148,527,954
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	5,723,635,786	2,822,069,836	33,239,154
INSURANCE AGENTS & BROKERS	524	6,142,002,630	3,133,696,206	30,106,704
REAL ESTATE AGENTS & BROKERS	531	3,439,924,462	2,970,318,411	45,084,162
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	4,257,273,066	3,558,166,111	19,690,885
LESSORS OF NONFINANCIAL INTANGIBLES	533	177,827,629	140,862,957	847,195

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<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>116,188,848,945</u>	<u>90,934,304,226</u>	<u>1,098,415,996</u>
LEGAL SERVICES	5411	4,249,433,192	3,933,612,184	65,773,498
ACCOUNTING SERVICES	5412	2,441,296,851	2,195,212,691	36,748,389
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	9,503,330,826	7,864,201,516	85,588,233
COMPUTER SYSTEM DESIGN SERVICES	5415	9,783,600,726	5,005,874,105	62,978,666
CONSULTING SERVICES	5416	7,334,904,004	5,188,386,371	75,661,241
ADVERTISING & PUBLIC RELATIONS	5418	1,374,026,115	1,141,155,634	17,391,666
OTHER PROFESSIONAL SERVICES	5417, 5419	6,146,019,273	4,015,642,875	43,149,358
MANAGEMENT SERVICES	<u>55</u>	<u>265,111,923</u>	<u>221,540,089</u>	<u>2,569,186</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	12,566,000,919	10,056,207,128	110,666,694
EMPLOYMENT SERVICES	5613	1,865,816,234	1,694,510,153	24,802,891
TRAVEL SERVICES	5615	715,220,958	681,017,268	3,329,037
INVESTIGATION & SECURITY SERVICES	5616	804,728,055	681,758,794	8,971,698
BUILDING SERVICES & JANITORIAL	5617	6,863,239,587	4,769,284,006	52,614,013
OTHER	5611, 5612, 5614, 5619	2,316,996,085	2,229,636,907	20,949,055
WASTE TREATMENT/ COLLECTION	562	3,006,832,319	2,798,472,011	29,827,482
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	<u>61</u>	<u>1,914,488,743</u>	<u>922,999,921</u>	<u>13,437,036</u>
HEALTH SERVICES	<u>62</u>	<u>33,155,141,418</u>	<u>26,697,190,846</u>	<u>415,517,046</u>
PHYSICIANS	6211	7,296,350,765	6,224,400,475	104,089,093
DENTISTS	6212	3,041,678,907	3,017,666,901	51,035,291
OTHER PRACTITIONERS	6213	2,508,967,733	2,270,409,727	35,944,359
HOSPITALS	622	11,682,230,722	8,533,029,720	127,404,829
NURSING & RETIREMENT HOMES	623	1,986,688,177	1,807,639,509	23,034,403
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	991,410,945	596,343,622	7,729,447
SOCIAL SERVICES & DAY CARE	624	5,647,814,169	4,247,700,892	66,279,624
ARTS, ENTERTAINMENT, & RECREATION	<u>71</u>	<u>2,699,598,322</u>	<u>2,134,360,863</u>	<u>21,309,332</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	1,151,325,808	792,338,855	9,906,320
MUSEUMS, HISTORICAL SITES, ETC.	712	64,039,139	16,529,831	136,421
AMUSEMENT, GAMBLING, RECREATION	713	1,484,233,375	1,325,492,177	11,266,591
ACCOMMODATIONS	721	2,347,310,046	2,250,023,121	11,537,091
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	11,186,066,072	9,351,130,740	47,942,401
DRINKING PLACES	7224	828,155,946	744,584,456	4,577,501
AUTO REPAIR & SERVICES	8111	2,337,300,555	2,216,691,600	10,948,879
OTHER REPAIR SERVICES	8112, 8113, 8114	1,329,829,439	1,127,912,868	6,129,085
PERSONAL SERVICES	812	2,958,920,991	2,579,052,138	30,165,902
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	1,000,375,616	988,183,148	14,550,192
LAUNDRY & DRY CLEANING	8123	369,440,931	360,433,854	2,341,737
OTHER PERSONAL SERVICES	8122, 8129	1,589,104,444	1,230,435,136	13,273,973
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	564,773,726	308,886,869	3,805,160
PUBLIC ADMINISTRATION, OTHER	<u>92.00</u>	<u>196,707,539</u>	<u>181,166,200</u>	<u>2,692,150</u>
TOTAL ALL INDUSTRIES		564,799,271,654	424,541,894,850	2,920,758,937