

Attachment 4a. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
22	Utilities	Y	C
221	Utilities	Y	C
2211	Electric Power Generation, Transmission and Distribution	Y	C
22111	Electric Power Generation	Y	C
221111	Hydroelectric Power Generation	Y	C
221112	Fossil Fuel Electric Power Generation	Y	C
221113	Nuclear Electric Power Generation	Y	C
221119	Other Electric Power Generation	Y	C
22112	Electric Power Transmission, Control, and Distribution	Y	C
221121	Electric Bulk Power Transmission and Control	Y	C
221122	Electric Power Distribution		
		Y	C
2212	Natural Gas Distribution	Y	C
2213	Water, Sewage, and Other Systems	Y	C
22131	Water Supply and Irrigation Systems	Y	C
22132	Sewage Treatment Facilities	Y	C
22133	Steam and Air-Conditioning Supply	Y	C

(1) Y means "yes" we intend to publish at that level assuming estimates and data are of sufficient quality.

(2) C means "combined" for both taxable and tax-exempt firms. Although some of the firms that are sampled are tax-exempt, they will be treated as taxable in sampling, tabulating, estimating, and disseminating data.

Attachment 4b. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
48	Transportation and Warehousing	Y	C
481	Air Transportation	Y	C
4811	Scheduled Air Transportation	Y	C
48111	Scheduled Air Transportation	Y	C
481111	Scheduled Passenger Air Transportation	Y	C
481112	Scheduled Freight Air Transportation	Y	C
4812	Nonscheduled Air Transportation	Y	C
48121	Nonscheduled Air Transportation	Y	C
481211	Nonscheduled Chartered Passenger Air Transportation	Y	C
481212	Nonscheduled Chartered Freight Air Transportation	Y	C
481219	Other Nonscheduled Air Transportation	Y	C
482	Rail Transportation	Y	C
4821	Rail Transportation	Y	C
48211	Rail Transportation	Y	C
482111	Line-Haul Railroads	Y	C
482112	Short Line Railroads	Y	C
483	Water Transportation	Y	C
4831	Deep Sea, Coastal, and Great Lakes Water Transportation	Y	C
48311	Deep Sea, Coastal, and Great Lakes Water Transportation	Y	C
483111	Deep Sea Freight Transportation	Y	C
483112	Deep Sea Passenger Transportation	Y	C
483113	Coastal and Great Lakes Freight Transportation	Y	C
483114	Coastal and Great Lakes Passenger Transportation	Y	C
4832	Inland Water Transportation	Y	C
48321	Inland Water Transportation	Y	C
483211	Inland Water Freight Transportation	Y	C
483212	Inland Water Passenger Transportation	Y	C
484	Truck Transportation	Y	C
4841	General Freight Trucking	Y	C
48411	General Freight Trucking, Local	Y	C
48412	General Freight Trucking, Long-Distance	Y	C
484121	General Freight Trucking, Long-Distance, Truckload	Y	C
484122	General Freight Trucking, Long-Distance, Less Than Truckload	Y	C
4842	Specialized Freight Trucking	Y	C
48421	Used Household and Office Goods Moving	Y	C
48422	Specialized Freight (except Used Goods) Trucking, Local	Y	C
48423	Specialized Freight (except Used Goods) Trucking, Long-Distance	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
485	Transit and Ground Passenger Transportation	Y	C
4851	Urban Transit Systems	Y	C
48511	Urban Transit Systems		C
485111	Mixed Mode Transit Systems	Y	C
485112	Commuter Rail Systems	Y	C
485113	Bus and Other Motor Vehicle Transit Systems	Y	C
485119	Other Urban Transit Systems	Y	C
4852	Interurban and Rural Bus Transportation	Y	C
4853	Taxi and Limousine Service	Y	C
48531	Taxi Service	Y	C
48532	Limousine Service	Y	C
4854	School and Employee Bus Transportation	Y	C
4855	Charter Bus Industry	Y	C
4859	Other Transit and Ground Passenger Transportation	Y	C
48599	Other Transit and Ground Passenger Transportation	Y	C
485991	Special Needs Transportation	Y	C
485999	All Other Transit and Ground Passenger Transportation	Y	C
486	Pipeline Transportation	Y	C
4861	Pipeline Transportation of Crude Oil	Y	C
4862	Pipeline Transportation of Natural Gas	Y	C
4869	Other Pipeline Transportation	Y	C
48691	Pipeline Transportation of Refined Petroleum Products	Y	C
48699	All Other Pipeline Transportation	Y	C
487	Scenic and Sightseeing Transportation	Y	C
4871	Scenic and Sightseeing Transportation, Land	Y	C
4872	Scenic and Sightseeing Transportation, Water	Y	C
4879	Scenic and Sightseeing Transportation, Other	Y	C
488	Support Activities for Transportation	Y	C
4881	Support Activities for Transportation	Y	C
48811	Airport Operations	Y	C
48819	Other Support Activities for Air Transportation	Y	C
4882	Support Activities for Rail Transportation	Y	C
4883	Support Activities for Water Transportation	Y	C
48831	Port and Harbor Operations	Y	C
48832	Marine Cargo Handling	Y	C
48833	Navigational Services to Shipping	Y	C
48839	Other Support Activities for Water Transportation	Y	C
4884	Support Activities for Road Transportation	Y	C
48841	Motor Vehicle Towing	Y	C
48849	Other Support Activities for Road Transportation	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
4885	Freight Transportation Arrangement	Y	C
4889	Other Support Activities for Transportation	Y	C
488991	Packing and Crating	Y	C
488999	All Other Support Activities for Transportation	Y	C
492	Couriers and Messengers	Y	C
4921	Couriers	Y	C
49211	Couriers		
4922	Local Messengers and Local Delivery	Y	C
49221	Local Messengers and Local Delivery		
493	Warehousing and Storage	Y	C
4931	Warehousing and Storage	Y	C
49311	General Warehousing and Storage	Y	C
49312	Refrigerated Warehousing and Storage	Y	C
49313	Farm Product Warehousing and Storage	Y	C
49319	Other Warehousing and Storage	Y	C

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(2) C means "combined" for both taxable and tax-exempt firms. Although some of the firms that are sampled are tax-exempt, they will be treated as taxable in sampling, tabulating, estimating, and disseminating data.

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Attachment 4c. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
51	Information	Y	C
511	Publishing Industries (except Internet)	Y	C
5111	Newspaper, Periodical, Book and Directory Publishers	Y	C
51111	Newspaper Publishers	Y	C
51112	Periodical Publishers	Y	C
51113	Book Publishers	Y	C
51114	Directory and Mailing List Publishers	Y	C
51119	Other Publishers	Y	C
511191	Greeting Card Publishers	Y	C
511199	All Other Publishers	Y	C
5112	Software Publishers	Y	C
51121	Software Publishers		C
512	Motion Picture and Sound Recording Industries	Y	C
5121	Motion Picture and Video Industries	Y	C
51211	Motion Picture and Video Production		C
51212	Motion Picture and Video Distribution		C
51213	Motion Picture and Video Exhibition	Y	C
512131	Motion Picture Theaters, Except Drive-Ins	Y	C
512132	Drive-In Motion Picture Theaters	Y	C
51219	Postproduction Services and Other Motion Picture and Video Ind.	Y	C
512191	Teleproduction and Other Postproduction Services	Y	C
512199	Other Motion Picture and Video Industries	Y	C
	All Other (3)	Y	C
5122	Sound Recording Industries	Y	C
51221	Record Production	Y	C
51222	Integrated Record Production/Distribution	Y	C
51223	Music Publishers	Y	C
51224	Sound Recording Studios	Y	C
51229	Other Sound Recording Industries	Y	C
515	Broadcasting (except Internet)	Y	C
5151	Radio and Television Broadcasting	Y	C
51511	Radio Broadcasting	Y	C
515111	Radio Networks	Y	C
515112	Radio Stations	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
51512	Television Broadcasting	Y	C
5152	Cable and Other Subscription Programming	Y	C
51521	Cable and Other Subscription Programming	Y	C
516	Internet Publishing and Broadcasting	Y	C
5161	Internet Publishing and Broadcasting		C
517	Telecommunications	Y	C
5171	Wired Telecommunications Carriers	Y	C
5172	Wireless Telecommunications Carriers (except Satellite)	Y	C
51721	Wireless Telecommunications Carriers (except Satellite)	Y	C
517211	Paging	Y	C
517212	Cellular and Other Wireless Telecommunications	Y	C
5173	Telecommunications Resellers	Y	C
5174	Satellite Telecommunications	Y	C
5175	Cable and Other Program Distribution	Y	C
5179	Other Telecommunications	Y	C
518	Internet Service Providers, Web Search Portals, and Data Processing Services	Y	C
5181	Internet Service Providers and Web Search Portals	Y	C
51811	Internet Service Providers and Web Search Portals	Y	C
518111	Internet Service Providers	Y	C
518112	Web Search Portals	Y	C
5182	Data Processing, Hosting, and Related Services	Y	C
519	Other Information Services	Y	C
5191	Other Information Services	Y	C
51911	News Syndicates	Y	C
51912	Libraries and Archives	Y	C
51919	All Other Information Services	Y	C

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(2) C means "combined" for both taxable and tax-exempt firms. Although some of the firms that are tax-exempt, they will be treated as taxable in sampling, tabulating, estimating, and disseminating data.

(3) Includes Motion Picture and Video Production (51211) and Motion Picture and Video Distribution (51

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Attachment 4d. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
52	Finance and Insurance	Y	C
521	Monetary Authorities-Central Bank	Y	C
522	Credit Intermediation and Related Activities	Y	C
5221	Depository Credit Intermediation	Y	C
52211	Commercial Banking	Y	C
52212	Savings Institutions	Y	C
52213	Credit Unions	Y	C
52219	Other Depository Credit Intermediation	Y	C
5222	Nondepository Credit Intermediation	Y	C
52221	Credit Card Issuing	Y	C
52222	Sales Financing	Y	C
52229	Other Nondepository Credit Intermediation	Y	C
522291	Consumer Lending	Y	C
522292	Real Estate Credit	Y	C
522293	International Trade Financing	Y	C
522294	Secondary Market Financing	Y	C
522298	All Other Nondepository Credit Intermediation	Y	C
5223	Activities Related to Credit Intermediation	Y	C
52231	Mortgage and Nonmortgage Loan Brokers	Y	C
52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities	Y	C
52239	Other Activities Related to Credit Intermediation	Y	C
523	Securities and Commodity Contracts, and Other Financial Investments and Related Activities	Y	C
5231	Securities and Commodity Contracts Intermediation and Brokerage	Y	C
52311	Investment Banking and Securities Dealing	Y	C
52312	Securities Brokerage	Y	C
52313	Commodity Contracts Dealing	Y	C
52314	Commodity Contracts Brokerage	Y	C
5232	Securities and Commodity Exchanges	Y	C
5239	Miscellaneous Intermediation	Y	C
52391	Miscellaneous Intermediation	Y	C
52392	Portfolio Management	Y	C
52393	Investment Advice	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
52399	All Other Financial Investment Activities	Y	C
523991	Trust, Fiduciary, and Custody Activities	Y	C
523999	Miscellaneous Financial Investment Activities	Y	C
524	Insurance Carriers and Related Activities	Y	C
5241	Insurance Carriers	Y	C
52411	Direct Life, Health, and Medical Insurance Carriers	Y	C
524113	Direct Life Insurance Carriers	Y	C
524114	Direct Health and Medical Insurance Carriers	Y	C
52412	Direct Insurance (except Life, Health, and Medical) Carriers	Y	C
524126	Direct Property and Casualty Insurance Carriers	Y	C
524127	Direct Title Insurance Carriers	Y	C
524128	Other Direct Insurance (except Life, Health, and Medical) Carriers	Y	C
52413	Reinsurance Carriers	Y	C
5242	Agencies, Brokerages, and Other Insurance Related Activities	Y	C
52421	Insurance Agencies and Brokerages	Y	C
52429	Other Insurance Related Activities	Y	C
524291	Claims Adjusting	Y	C
524292	Third Party Administration of Insurance and Pension Funds	Y	C
524298	All Other Insurance Related Activities	Y	C

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Attachment 4e. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
53	Real Estate and Rental and Leasing	Y	C
531	Real Estate	Y	C
5311	Lessors of Real Estate	Y	C
53111	Lessors of Residential Buildings and Dwellings	Y	C
53112	Lessors of Nonresidential Buildings (except Miniwarehouses)	Y	C
53113	Lessors of Miniwarehouses and Self-Storage Units	Y	C
53119	Lessors of Other Real Estate Property	Y	C
5312	Offices of Real Estate Agents and Brokers	Y	C
5313	Activities Related to Real Estate	Y	C
53131	Real Estate Property Managers	Y	C
53132	Offices of Real Estate Appraisers	Y	C
53139	Other Activities Related to Real Estate	Y	C
532	Rental and Leasing Services	Y	C
5321	Automotive Equipment Rental and Leasing	Y	C
53211	Passenger Car Rental and Leasing	Y	C
532111	Passenger Car Rental	Y	C
532112	Passenger Car Leasing	Y	C
53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing	Y	C
5322	Consumer Goods Rental	Y	C
53221	Consumer Electronics and Appliances Rental	Y	C
53222	Formal Wear and Costume Rental	Y	C
53223	Video Tape and Disc Rental	Y	C
53229	Other Consumer Goods Rental	Y	C
532291	Home Health Equipment Rental	Y	C
532292	Recreational Goods Rental		C
532299	All Other Consumer Goods Rental		C
	All Other (3)	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
5323	General Rental Centers	Y	C
53231	General Rental Centers		C
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	Y	C
53241	Construction, Transportation, Mining, and Forestry Machinery and Equipment Rental and Leasing	Y	C
532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing		C
532412	Construction, Mining and Forestry Machinery and Equipment Rental and Leasing		C
53242	Office Machinery and Equipment Rental and Leasing	Y	C
53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing	Y	C
533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Y	C

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(3) Includes Recreational Goods Rental (532292) and All Other Consumer Goods Rental (532299)

Attachment 4f. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
54	Professional, Scientific and Technical Services (except Notaries and Landscape Architectural Services)	Y	T
54	Professional, Scientific and Technical Services (except Notaries and Landscape Architectural Services)	Y	TE
541	Professional, Scientific and Technical Services (except Notaries and Landscape Architectural Services)	Y	T
541	Professional, Scientific and Technical Services (except Notaries and Landscape Architectural Services)	Y	TE
5411	Legal Services (except Notaries)	Y	T
5411	Legal Services (except Notaries)	Y	TE
54111	Offices of Lawyers	Y	T
54111	Offices of Lawyers	Y	TE
54119	Other Legal Services	Y	C
541191	Title Abstract and Settlement Offices		C
541199	All Other Legal Services		C
5412	Accounting, Tax Preparation, Bookkeeping and Payroll Services	Y	C
54121	Accounting, Tax Preparation, Bookkeeping and Payroll Services	Y	C
541211	Offices of Certified Public Accountants	Y	C
541213	Tax Preparation Services	Y	C
541214	Payroll Services	Y	C
541219	Other Accounting Services	Y	C
5413	Architectural, Engineering and Related Services (except Landscape Architectural Services)	Y	C
54131	Architectural Services	Y	C
54132	Landscape Architectural Services		C
54133	Engineering Services	Y	C
54134	Drafting Services		C
54135	Building Inspection Services		C
54136	Geophysical Surveying and Mapping Services		C
54137	Surveying and Mapping (except Geophysical) Services		C
54138	Testing Laboratories	Y	C
	All Other Engineering Services (3)	Y	C
5414	Specialized Design Services	Y	C
54141	Interior Design Services	Y	C
54142	Industrial Design Services		C
54143	Graphic Design Services		C
54149	Other Specialized Design Services		C
	All Other Design Services (4)	Y	C
5415	Computer Systems Design and Related Services	Y	C
54151	Computer Systems Design and Related Services	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
541511	Custom Computer Programming Services	Y	C
541512	Computer Systems Design Services	Y	C
541513	Computer Facilities Management Services	Y	C
541519	Other Computer Related Services	Y	C
5416	Management, Scientific and Technical Consulting Services	Y	C
54161	Management Consulting Services	Y	C
541611	Administrative Management and General Management Consulting Services		C
541612	Human Resources and Executive Search Consulting Services		C
541613	Marketing Consulting Services		C
541614	Process, Physical, Distribution and Logistics Consulting Services		C
541618	Other Management Consulting Services		C
54162	Environmental Consulting Services	Y	C
54169	Other Scientific and Technical Consulting Services	Y	C
5417	Scientific Research and Development Services	Y	T
5417	Research and Development in the Physical, Engineering, and Life Sciences	Y	TE
54171	Research and Development in the Physical, Engineering, and Life Sciences	Y	T
54171	Research and Development in the Social Sciences and Humanities	Y	TE
54172	Research and Development in the Social Sciences and Humanities	Y	T
54172	Research and Development in the Social Sciences and Humanities	Y	TE
5418	Advertising Agencies	Y	C
54181	Public Relations Agencies	Y	C
54182	Media Buying Agencies	Y	C
54183	Media Representatives		C
54184	Display Advertising		C
54185	Direct Mail Advertising	Y	C
54186	Advertising Material Distribution Services	Y	C
54187	Other Services Related to Advertising		C
54189	All Other Advertising (5)	Y	C
5419	Other Professional Scientific and Technical Services (except Veterinary Sciences)	Y	C
54191	Marketing Research and Public Opinion Polling	Y	C
54192	Photographic Services	Y	C
541921	Photography Studios, Portrait	Y	C
541922	Commercial Photography	Y	C
54193	Translation and Interpretation Services	Y	C
54199	All Other Professional, Scientific and Technical Services	Y	C

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(3) Includes Landscape Architectural Services (54132) Drafting Services (54134), Building Inspection Services (54135), and Geophysical Surveying and Mapping Services (54136), and Surveying and Mapping (except Geophysical) Services (54137).

(4) Includes Industrial Design Services (54142), Graphic Design Services (54143), and Other Specialized Design Services (54149).

(5) Includes Media Buying Agencies (54183), Media Representatives (54184), Advertising Material Distribution Services (54187), and Other Services Related to Advertising (54189).

Attachment 4g. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
56	Administrative and Support, Waste Management and Remediation Services (except Landscaping Services)	Y	C
561	Administrative and Support Services	Y	C
5611	Office Administrative Services	Y	C
56111	Office Administrative Services	Y	C
5612	Facilities Support Services	Y	C
56121	Facilities Support Services	Y	C
5613	Employment Services	Y	C
56131	Employment Placement Agencies	Y	C
56132	Temporary Help Services	Y	C
56133	Employee Leasing Services	Y	C
5614	Business Support Services	Y	C
56141	Document Preparation Services	Y	C
56142	Telephone Call Centers	Y	C
561421	Telephone Answering Services	Y	C
561422	Telemarketing Bureaus	Y	C
56143	Business Service Centers	Y	C
561431	Private Mail Centers		C
561439	Other Business Service Centers (including Copy Shops)		C
56144	Collection Agencies	Y	C
56145	Credit Bureaus	Y	C
56149	Other Business Support Services	Y	C
561491	Repossession Services	Y	C
561492	Court Reporting and Stenotype Services	Y	C
561499	All Other Business Support Services	Y	C
5615	Travel Arrangement and Reservation Services	Y	C
56151	Travel Agencies	Y	C
56152	Tour Operators	Y	C
56159	Other Travel Arrangement and Reservation Services	Y	C
561591	Convention and Visitors Bureaus	Y	C
561599	All Other Travel Arrangement and Reservation Services	Y	C
5616	Investigation and Security Services	Y	C
56161	Investigation, Guard and Armored Car Services	Y	C
561611	Investigation Services	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
561612	Security Guards and Patrol Services	Y	C
561613	Armored Car Services	Y	C
56162	Security Systems Services	Y	C
561621	Security Systems Services (except Locksmiths)	Y	C
561622	Locksmiths	Y	C
5617	Services to Buildings and Dwellings (except Landscaping)	Y	C
56171	Exterminating and Pest Control Services	Y	C
56172	Janitorial Services	Y	C
56174	Carpet and Upholstery Cleaning Services	Y	C
56179	Other Services to Buildings and Dwellings	Y	C
5619	Other Support Services	Y	C
56191	Packaging and Labeling Services	Y	C
56192	Convention and Trade Show Organizers	Y	C
56199	All Other Support Services	Y	C
562	Waste Management and Remediation Services	Y	C
5621	Waste Collection	Y	C
56211	Waste Collection	Y	C
562111	Solid Waste Collection	Y	C
562112	Hazardous Waste Collection	Y	C
562119	Other Waste Collection	Y	C
5622	Waste Treatment and Disposal	Y	C
56221	Waste Treatment and Disposal	Y	C
562211	Hazardous Waste Treatment and Disposal	Y	C
562212	Solid Waste Landfill	Y	C
562213	Solid Waste Combustors and Incinerators	Y	C
562219	Other Nonhazardous Waste Treatment and Disposal	Y	C
5629	Remediation and Other Waste Management Services	Y	C
56291	Remediation Services	Y	C
56292	Materials Recovery Facilities	Y	C
56299	All Other Waste Management Services	Y	C
562991	Septic Tank and Related Services	Y	C
562998	All Other Miscellaneous Waste Management Services	Y	C

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Attachment 4h. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
61	Educational Services	Y	T
61	Educational Services	Y	TE
611	Educational Services	Y	T
611	Educational Services	Y	TE
6114	Business Schools and Computer and Management Training	Y	T
6114	Business Schools and Computer and Management Training	Y	TE
61141	Business and Secretarial Schools	Y	T
61141	Business and Secretarial Schools	Y	TE
61142	Computer Training	Y	T
61142	Computer Training	Y	TE
61143	Professional and Management Development Training	Y	T
61143	Professional and Management Development Training	Y	TE
6115	Technical and Trade Schools	Y	T
6115	Technical and Trade Schools	Y	TE
6116	Other Schools and Instruction	Y	T
6116	Other Schools and Instruction	Y	TE
6117	Educational Support Services	Y	T
6117	Educational Support Services	Y	TE

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Attachment 4i. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
62	Health Care and Social Assistance	Y	T
62	Health Care and Social Assistance	Y	TE
621	Ambulatory Health Care Services	Y	T
621	Ambulatory Health Care Services	Y	TE
6211	Offices of Physicians	Y	C
62111	Offices of Physicians	Y	C
621111	Offices of Physicians (except Mental Health Specialists)		C
621112	Offices of Physicians, Mental Health Specialists		C
6212	Offices of Dentists	Y	C
62121	Offices of Dentists		C
6213	Offices of Other Health Practitioners	Y	C
62131	Offices of Chiropractors	Y	C
62132	Offices of Optometrists	Y	C
62133	Offices of Mental Health Practitioners (except Physicians)	Y	C
62134	Offices of Physical, Occupational and Speech Therapists and Audiologists	Y	C
62139	Offices of All Other Health Practitioners	Y	C
621391	Offices of Podiatrists	Y	C
621399	Offices of All Other Miscellaneous Health Practitioners	Y	C
6214	Outpatient Care Centers	Y	T
6214	Outpatient Care Centers	Y	TE
62141	Family Planning Centers	Y	T
62141	Family Planning Centers	Y	TE
62142	Outpatient Mental Health and Substance Abuse Centers	Y	T
62142	Outpatient Mental Health and Substance Abuse Centers	Y	TE
62149	Other Outpatient Care Centers	Y	T
62149	Other Outpatient Care Centers	Y	TE
621491	HMO Medical Centers	Y	T
621491	HMO Medical Centers	Y	TE
621492	Kidney Dialysis Centers	Y	T
621492	Kidney Dialysis Centers	Y	TE
621493	Freestanding Ambulatory Surgical and Emergency Centers	Y	T
621493	Freestanding Ambulatory Surgical and Emergency Centers	Y	TE
621498	All Other Outpatient Care Centers	Y	T
621498	All Other Outpatient Care Centers	Y	TE
6215	Medical and Diagnostic Laboratories	Y	C
62151	Medical and Diagnostic Laboratories	Y	C
621511	Medical Laboratories	Y	C
621512	Diagnostic Imaging Centers	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
6216	Home Health Care Services	Y	T
6216	Home Health Care Services	Y	TE
62161	Home Health Care Services		T
62161	Home Health Care Services		TE
6219	Other Ambulatory Health Care Services	Y	T
6219	Other Ambulatory Health Care Services	Y	TE
62191	Ambulance Services	Y	T
62191	Ambulance Services	Y	TE
62199	All Other Ambulatory Health Care Services	Y	T
62199	All Other Ambulatory Health Care Services	Y	TE
621991	Blood and Organ Banks		T
621991	Blood and Organ Banks		TE
621999	All Other Miscellaneous Ambulatory Health Care Services		T
621999	All Other Miscellaneous Ambulatory Health Care Services		TE
622	Hospitals	Y	T
622	Hospitals (Private)		TE
622	Hospitals (Government)		TE
6221	General Medical and Surgical Hospitals	Y	T
6221	General Medical and Surgical Hospitals (Private)		TE
6221	General Medical and Surgical Hospitals (Government)		TE
62211	General Medical and Surgical Hospitals		T
62211	General Medical and Surgical Hospitals (Private)		TE
62211	General Medical and Surgical Hospitals (Government)		TE
6222	Psychiatric and Substance Abuse Hospitals	Y	T
6222	Psychiatric and Substance Abuse Hospitals (Private)		TE
6222	Psychiatric and Substance Abuse Hospitals (Government)		TE
62221	Psychiatric and Substance Abuse Hospitals		T
62221	Psychiatric and Substance Abuse Hospitals (Private)		TE
62221	Psychiatric and Substance Abuse Hospitals (Government)		TE
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals	Y	T
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals (Private)		TE
6223	Specialty (except Psychiatric and Substance Abuse) Hospitals (Government)		TE
62231	Specialty (except Psychiatric and Substance Abuse) Hospitals		T
62231	Specialty (except Psychiatric and Substance Abuse) Hospitals (Private)		TE
62231	Specialty (except Psychiatric and Substance Abuse) Hospitals (Government)		TE
623	Nursing and Residential Care Facilities	Y	T
623	Nursing and Residential Care Facilities	Y	TE
6231	Nursing Care Facilities	Y	T
6231	Nursing Care Facilities	Y	TE
62311	Nursing Care Facilities		T
62311	Nursing Care Facilities		TE
6232	Facilities	Y	T
6232	Facilities	Y	TE
62321	Residential Mental Retardation Facilities	Y	T
62321	Residential Mental Retardation Facilities	Y	TE
62322	Residential Mental Health and Substance Abuse Facilities	Y	T

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
62322	Residential Mental Health and Substance Abuse Facilities	Y	TE
6233	Community Care Facilities for the Elderly	Y	T
6233	Community Care Facilities for the Elderly	Y	TE
62331	Community Care Facilities for the Elderly	Y	T
62331	Community Care Facilities for the Elderly	Y	TE
623311	Continuing Care Retirement Communities	Y	T
623311	Continuing Care Retirement Communities	Y	TE
623312	Homes for the Elderly	Y	T
623312	Homes for the Elderly	Y	TE
6239	Other Residential Care Facilities	Y	T
6239	Other Residential Care Facilities	Y	TE
62399	Other Residential Care Facilities		T
62399	Other Residential Care Facilities		TE
624	Social Assistance	Y	T
624	Social Assistance	Y	TE
6241	Individual and Family Services	Y	T
6241	Individual and Family Services	Y	TE
62411	Child and Youth Services	Y	T
62411	Child and Youth Services	Y	TE
62412	Services for the Elderly and Persons with Disabilities	Y	T
62412	Services for the Elderly and Persons with Disabilities	Y	TE
62419	Other Individual and Family Services	Y	T
62419	Other Individual and Family Services	Y	TE
6242	Community Food and Housing and Emergency and Other Relief Services	Y	T
6242	Community Food and Housing and Emergency and Other Relief Services	Y	TE
62421	Community Food Services	Y	T
62421	Community Food Services	Y	TE
62422	Community Housing Services	Y	T
62422	Community Housing Services	Y	TE
624221	Temporary Shelters		T
624221	Temporary Shelters		TE
624229	Other Community Housing Services		T
624229	Other Community Housing Services		TE
62423	Emergency and Other Relief Services	Y	T
62423	Emergency and Other Relief Services	Y	TE
6243	Vocational Rehabilitation Services	Y	T
6243	Vocational Rehabilitation Services	Y	TE
62431	Vocational Rehabilitation Services		T
62431	Vocational Rehabilitation Services		TE
6244	Child Day Care Services	Y	T
6244	Child Day Care Services	Y	TE
62441	Child Day Care Services		T
62441	Child Day Care Services		TE

(1) Y means "yes" we intend to publish at that level assuming estimates and data are of sufficient quality.

(2) C means "combined" for both taxable and tax-exempt firms. Although some of the firms that are sampled are tax-exempt, they will be treated as taxable in sampling, tabulating, estimating, and disseminating data. T, TE means estimates will be computed separately for taxable and tax-exempt

Attachment 4j. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
71	Arts, Entertainment and Recreation	Y	T
71	Arts, Entertainment and Recreation	Y	TE
711	Performing Arts, Spectator Sports and Related Industries	Y	T
711	Performing Arts, Spectator Sports and Related Industries	Y	TE
7111	Performing Arts Companies	Y	T
7111	Performing Arts Companies	Y	TE
71111	Theater Companies and Dinner Theaters		T
71111	Theater Companies and Dinner Theaters		TE
71112	Dance Companies		T
71112	Dance Companies		TE
71113	Musical Groups and Artists		T
71113	Musical Groups and Artists		TE
71119	Other Performing Arts Companies		T
71119	Other Performing Arts Companies		TE
7112	Spectator Sports	Y	C
71121	Spectator Sports	Y	C
711211	Sports Teams and Clubs	Y	C
711212	Race Tracks	Y	C
711219	Other Spectator Sports	Y	C
7113	Promoters of Performing Arts, Sports and Similar Events	Y	T
7113	Promoters of Performing Arts, Sports and Similar Events	Y	TE
71131	Promoters of Performing Arts, Sports and Similar Events w/ Facilities		C
71132	Promoters of Performing Arts, Sports and Similar Events w/o Facilities		T
71132	Promoters of Performing Arts, Sports and Similar Events w/o Facilities		TE
7114	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figure	Y	C
71141	Agents and Managers for Artists, Athletes, Entertainers and Other Public Figures		C
7115	Independent Artists, Writers, and Performers	Y	C
71151	Independent Artists, Writers, and Performers		C
712	Museums, Historical Sites and Similar Institutions	Y	T
712	Museums, Historical Sites and Similar Institutions	Y	TE
7121	Museums, Historical Sites and Similar Institutions		T
7121	Museums, Historical Sites and Similar Institutions		TE
71211	Museums		T

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
71211	Museums		TE
71212	Historical Sites		T
71212	Historical Sites		TE
71213	Zoos and Botanical Gardens		T
71213	Zoos and Botanical Gardens		TE
71219	Nature Parks and Other Similar Institutions		T
71219	Nature Parks and Other Similar Institutions		TE
713	Amusement, Gambling and Recreation Industries	Y	T
713	Amusement, Gambling and Recreation Industries	Y	TE
7131	Amusement Parks and Arcades	Y	C
71311	Amusement and Theme Parks	Y	C
71312	Amusement Arcades	Y	C
7132	Gambling Industries	Y	C
71321	Casinos (except Casino Hotels)	Y	C
71329	Other Gambling Industries	Y	C
7139	Other Amusement and Recreation Industries	Y	T
7139	Other Amusement and Recreation Industries	Y	TE
71391	Golf Courses and Country Clubs	Y	T
71391	Golf Courses and Country Clubs	Y	TE
71392	Skiing Facilities	Y	C
71393	Marinas	Y	C
71394	Fitness and Recreational Sports Centers	Y	T
71394	Fitness and Recreational Sports Centers	Y	TE
71395	Bowling Centers	Y	C
71399	All Other Amusement and Recreation Industries	Y	T
71399	All Other Amusement and Recreation Industries	Y	TE

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(2) C means "combined" for both taxable and tax-exempt firms. Although some of the firms that are sar are tax-exempt, they will be treated as taxable in sampling, tabulating, estimating, and disseminating d: T,TE means estimates will be computed separately for taxable and tax-exempt firms.

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Attachment 4k. Current Coverage of NAICS Industries

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
81	Other Services (except Public Administration, Religious, Labor, and Political Organizations; and Private Households)	Y	T
81	Other Services (except Public Administration, Religious, Labor, and Political Organizations; and Private Households)	Y	TE
811	Repair and Maintenance	Y	C
8111	Automotive Repair and Maintenance	Y	C
81111	Automotive Mechanical and Electrical Repair and Maintenance	Y	C
811111	General Automotive Repair	Y	C
811112	Automotive Exhaust System Repair	Y	C
811113	Automotive Transmission Repair	Y	C
811118	Other Automotive Mechanical Repair and Maintenance	Y	C
81112	Automotive Body, Paint, Interior and Glass Repair	Y	C
811121	Automotive Body, Paint and Interior Repair and Maintenance	Y	C
811122	Automotive Glass Replacement Shops	Y	C
81119	Other Automotive Repair and Maintenance	Y	C
811191	Automotive Oil Change and Lubrication Shops	Y	C
811192	Car Washes	Y	C
811198	All Other Automotive Repair and Maintenance	Y	C
8112	Electronic and Precision Equipment Repair and Maintenance	Y	C
81121	Electronic and Precision Equipment Repair and Maintenance	Y	C
811211	Consumer Electronics Repair and Maintenance	Y	C
811212	Computer and Office Machine Repair and Maintenance	Y	C
811213	Communication Equipment Repair and Maintenance	Y	C
811219	Other Electronic and Precision Equipment Repair and Maintenance	Y	C
8113	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	Y	C
81131	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance		C
8114	Personal and Household Goods Repair and Maintenance	Y	C
81141	Home and Garden Equipment and Appliance Repair and Maintenance	Y	C
811411	Home and Garden Equipment Repair and Maintenance		C
811412	Appliance Repair and Maintenance		C
81142	Reupholstery and Furniture Repair	Y	C
81143	Footwear and Leather Goods Repair	Y	C
81149	Other Personal and Household Goods and Repair and Maintenance	Y	C
812	Personal and Laundry Services	Y	C
8121	Personal Care Services	Y	C
81211	Hair, Nail, and Skin Care Services	Y	C
812111	Barber Shops	Y	C
812112	Beauty Salons	Y	C
812113	Nail Salons	Y	C

NAICS Industries	Description	Col 1	Col 2
		Publish (1)	Tax Status (2)
81219	Other Personal Care Services	Y	C
812191	Diet and Weight Reducing Services	Y	C
812199	Other Personal Care Services	Y	C
8122	Death Care Services	Y	C
81221	Funeral Homes and Funeral Services	Y	C
81222	Cemeteries and Crematories	Y	C
8123	Drycleaning and Laundry Services	Y	C
81231	Coin-Operated Laundries and Drycleaners	Y	C
81232	Drycleaning and Laundry Services (except Coin-Operated)	Y	C
81233	Linen and Uniform Supply	Y	C
812331	Linen Supply	Y	C
812332	Industrial Launderers	Y	C
8129	Other Personal Services (except Pet Care)	Y	C
81292	Photofinishing	Y	C
812921	Photo Finishing Laboratories (except One-Hour)		C
812922	One-Hour Photofinishing		C
81293	Parking Lots and Garages	Y	C
81299	All Other Personal Services	Y	C
813	Religious, Grantmaking, Civic, and Professional and Similar Organizations (except Religious, Labor Unions, and Political Organizations)	Y	TE
8132	Grantmaking and Giving Services	Y	TE
81321	Grantmaking and Giving Services		TE
813211	Grantmaking Foundations		TE
813212	Voluntary Health Organizations		TE
813219	Other Grantmaking and Giving Services		TE
8133	Social Advocacy Organizations	Y	TE
81331	Social Advocacy Organizations		TE
813311	Human Rights Organizations		TE
813312	Environment, Conservation and Wildlife Organizations		TE
813319	Other Social Advocacy Organizations		TE
8134	Civic and Social Organizations	Y	TE
81341	Civic and Social Organizations		TE
8139	Business, Professional, and Other Organizations (except Labor Unions, and Political Org.)	Y	TE
81391	Business Associations		TE
81392	Professional Organizations		
81399	Other Similar Organizations		TE

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