



AD ASTRA PER ASPERA

Kansas

2012 NAICS

Codes & Descriptions

NAICS (North American Industry Classification System) is a system that groups establishments into industries based on the activities in which they are primarily engaged. It covers the entire field of economic activities, producing and nonproducing. There are 20 broad sectors in NAICS and 1,065 codes for specific industries. To assist you in completing various Kansas tax forms, the six-digit NAICS code for each of the 1,065 industries can be found on the pages that follow. Additional information regarding NAICS can be found at: naics.com

Your NAICS Code should be based on your primary business activity in Kansas. Locate the industry group (Retail Trade, Manufacturing, etc.) that identifies your business activity and then select a code within that group that best fits your activity. If you are currently registered for other taxes in Kansas, please use that code, if known.

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODES

AGRICULTURE, FORESTRY, FISHING AND HUNTING		115113	Crop Harvesting, Primarily by Machine	221310	Water Supply and Irrigation Systems
111110	Soybean Farming	115114	Postharvest Crop Activities (except Cotton Ginning)	221320	Sewage Treatment Facilities
111120	Oilseed (except Soybean) Farming	115115	Farm Labor Contractors and Crew Leaders	221330	Steam and Air-Conditioning Supply
111130	Dry Pea and Bean Farming	115116	Farm Management Services	CONSTRUCTION	
111140	Wheat Farming	115210	Support Activities for Animal Production	236115	New Single-Family Housing Construction (except For-Sale Builders)
111150	Corn Farming	115310	Support Activities for Forestry	236116	New Multifamily Housing Construction (except For-Sale Builders)
111160	Rice Farming	MINING			
111191	Oilseed and Grain Combination Farming	211111	Crude Petroleum and Natural Gas Extraction	236117	New Housing For-Sale Builders
111199	All Other Grain Farming	211112	Natural Gas Liquid Extraction	236118	Residential Remodelers
112121	Potato Farming	212111	Bituminous Coal and Lignite Surface Mining	236210	Industrial Building Construction
112129	Other Vegetable (except Potato) and Melon Farming	212112	Bituminous Coal Underground Mining	236220	Commercial and Institutional Building Construction
111310	Orange Groves	212113	Anthracite Mining	237110	Water and Sewer Line and Related Structures Construction
111320	Citrus (except Orange) Groves	212210	Iron Ore Mining	237120	Oil and Gas Pipeline and Related Structures Construction
111331	Apple Orchards	212221	Gold Ore Mining	237130	Power and Communication Line and Related Structures Construction
111332	Grape Vineyards	212222	Silver Ore Mining	237210	Land Subdivision
111333	Strawberry Farming	212231	Lead Ore and Zinc Ore Mining	237310	Highway, Street, and Bridge Construction
111334	Berry (except Strawberry) Farming	212234	Copper Ore and Nickel Ore Mining	237990	Other Heavy and Civil Engineering \ Construction
111335	Tree Nut Farming	212291	Uranium-Radium-Vanadium Ore Mining	238110	Poured Concrete Foundation and Structure Contractors
111336	Fruit and Tree Nut Combination Farming	212299	All Other Metal Ore Mining	238120	Structural Steel and Precast Concrete Contractors
111339	Other Noncitrus Fruit Farming	212311	Dimension Stone Mining and Quarrying	238130	Framing Contractors
111411	Mushroom Production	212312	Crushed and Broken Limestone Mining and Quarrying	238140	Masonry Contractors
111419	Other Food Crops Grown Under Cover	212313	Crushed and Broken Granite Mining and Quarrying	238150	Glass and Glazing Contractors
111421	Nursery and Tree Production	212319	Other Crushed and Broken Stone Mining and Quarrying	238160	Roofing Contractors
111422	Floriculture Production	212321	Construction Sand and Gravel Mining	238170	Siding Contractors
111910	Tobacco Farming	212322	Industrial Sand Mining	238190	Other Foundation, Structure, and Building Exterior Contractors
111920	Cotton Farming	212324	Kaolin and Ball Clay Mining	238210	Electrical Contractors and Other Wiring Installation Contractors
111930	Sugarcane Farming	212325	Klay and Ceramic and Refractory Minerals Mining	238220	Plumbing, Heating, and Air-Conditioning Contractors
111940	Hay Farming	212391	Potash, Soda and Borate Mineral Mining	238290	Other Building Equipment Contractors
111991	Sugar Beet Farming	212392	Phosphate Rock Mining	238310	Drywall and Insulation Contractors
111992	Peanut Farming	212393	Other Chemical and Fertilizer Mineral Mining	238320	Painting and Wall Covering Contractors
111998	All Other Miscellaneous Crop Farming	212399	All Other Nonmetallic Mineral Mining	238330	Flooring Contractors
112111	Beef Cattle Ranching and Farming	213111	Drilling Oil and Gas Wells	238340	Tile and Terrazzo Contractors
112112	Cattle Feedlots	213112	Support Activities for Oil and Gas Operations	238350	Finish Carpentry Contractors
112120	Dairy Cattle and Milk Production	213113	Support Activities for Coal Mining	238390	Other Building Finishing Contractors
112130	Dual-Purpose Cattle Ranching and Farming	213114	Support Activities for Metal Mining	238910	Site Preparation Contractors
112210	Hog and Pig Farming	213115	Support Activities for Nonmetallic Minerals (except Fuels) Mining	238990	All Other Specialty Trade Contractors
112310	Chicken Egg Production	UTILITIES			
112320	Broilers and Other Meat Type Chicken Production	221111	Hydroelectric Power Generation	311111	Dog and Cat Food Manufacturing
112330	Turkey Production	221112	Fossil Fuel Electric Power Generation	311119	Other Animal Food Manufacturing
112340	Poultry Hatcheries	221113	Nuclear Electric Power Generation	MANUFACTURING	
112390	Other Poultry Production	221114	Solar Electric Power Generation	311211	Flour Milling
112410	Sheep Farming	221115	Wind Electric Power Generation	311212	Rice Milling
112420	Goat Farming	221116	Geothermal Electric Power Generation	311213	Malt Manufacturing
112511	Finfish Farming and Fish Hatcheries	221117	Biomass Electric Power Generation	311221	Wet Corn Milling
112512	Shellfish Farming	221118	Other Electric Power Generation	311224	Soybean and Other Oilseed Processing
112519	Other Aquaculture	221121	Electric Bulk Power Transmission and Control	311225	Fats and Oils Refining and Blending
112910	Apiculture	221122	Electric Power Distribution	311230	Breakfast Cereal Manufacturing
112920	Horses and Other Equine Production	221210	Natural Gas Distribution	311313	Beet Sugar Manufacturing
112930	Fur-Bearing Animal and Rabbit Production				
112990	All Other Animal Production				
113110	Timber Tract Operations				
113210	Forest Nurseries and Gathering of Forest Products				
113310	Logging				
114111	Finfish Fishing				
114112	Shellfish Fishing				
114119	Other Marine Fishing				
114210	Hunting and Trapping				
115111	Cotton Ginning				
115112	Soil Preparation, Planting, and Cultivating				

311411	Frozen Fruit, Juice, and Vegetable Manufacturing	315280	Other Cut and Sew Apparel Manufacturing	325194	Cyclic Crude, Intermediate, and Gum and Wood Chemical Manufacturing
311412	Frozen Specialty Food Manufacturing	315990	Apparel Accessories and Other Apparel Manufacturing	325199	All Other Basic Organic Chemical Manufacturing
311421	Fruit and Vegetable Canning	316110	Leather and Hide Tanning and Finishing	325211	Plastics Material and Resin Manufacturing
311422	Specialty Canning	316210	Footwear Manufacturing	325212	Synthetic Rubber Manufacturing
311423	Dried and Dehydrated Food Manufacturing	316992	Women's Handbag and Purse Manufacturing	325220	Artificial and Synthetic Fibers and Filaments Manufacturing
311511	Fluid Milk Manufacturing	316998	All Other Leather Good and Allied Product Manufacturing	325311	Nitrogenous Fertilizer Manufacturing
311512	Creamery Butter Manufacturing	321113	Sawmills	325312	Phosphatic Fertilizer Manufacturing
311513	Cheese Manufacturing	321114	Wood Preservation	325314	Fertilizer (Mixing Only) Manufacturing
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing	321211	Hardwood Veneer and Plywood Manufacturing	325320	Pesticide and Other Agricultural Chemical Manufacturing
311520	Ice Cream and Frozen Dessert Manufacturing	321212	Softwood Veneer and Plywood Manufacturing	325411	Medicinal and Botanical Manufacturing
311611	Animal (except Poultry) Slaughtering	321213	Engineered Wood Member (except Truss) Manufacturing	325412	Pharmaceutical Preparation Manufacturing
311612	Meat Processed from Carcasses	321214	Truss Manufacturing	325413	In-Vitro Diagnostic Substance Manufacturing
311613	Rendering and Meat Byproduct Processing	321219	Reconstituted Wood Product Manufacturing	325414	Biological Product (except Diagnostic) Manufacturing
311615	Poultry Processing	321911	Wood Window and Door Manufacturing	325510	Paint and Coating Manufacturing
311710	Seafood Product Preparation and Packaging	321912	Cut Stock, Resawing Lumber, and Planing	325520	Adhesive Manufacturing
311811	Retail Bakeries	321918	Other Millwork (including Flooring)	325611	Soap and Other Detergent Manufacturing
311812	Commercial Bakeries	321920	Wood Container and Pallet Manufacturing	325612	Polish and Other Sanitation Good Manufacturing
311813	Frozen Cakes, Pies, and Other Pastries Manufacturing	321991	Manufactured Home (Mobile Home) Manufacturing	325613	Surface Active Agent Manufacturing
311821	Cookie and Cracker Manufacturing	321992	Prefabricated Wood Building Manufacturing	325620	Toilet Preparation Manufacturing
311824	Dry Pasta, Dough, and Flour Mixes Manufacturing from Purchased Flour	321999	All Other Miscellaneous Wood Product Manufacturing	325910	Printing Ink Manufacturing
311830	Tortilla Manufacturing	322110	Pulp Mills	325920	Explosives Manufacturing
311911	Roasted Nuts and Peanut Butter Manufacturing	322121	Paper (except Newsprint) Mills	325991	Custom Compounding of Purchased Resins
311919	Other Snack Food Manufacturing	322122	Newsprint Mills	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing
311920	Coffee and Tea Manufacturing	322130	Paperboard Mills	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
311930	Flavoring Syrup and Concentrate Manufacturing	322211	Corrugated and Solid Fiber Box Manufacturing	326111	Plastics Bag and Pouch Manufacturing
311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	322212	Folding Paperboard Box Manufacturing	326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing
311942	Spice and Extract Manufacturing	322219	Other Paperboard Container Manufacturing	326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing
311991	Perishable Prepared Food Manufacturing	322220	Paper Bag and Coated and Treated Paper Manufacturing	326121	Unlaminated Plastics Profile Shape Manufacturing
311999	All Other Miscellaneous Food Manufacturing	3222230	Stationery Product Manufacturing	326122	Plastics Pipe and Pipe Fitting Manufacturing
312111	Soft Drink Manufacturing	322230	Sanitary Paper Product Manufacturing	326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing
312112	Bottled Water Manufacturing	322291	All Other Converted Paper Product Manufacturing	326140	Polystyrene Foam Product Manufacturing
312113	Ice Manufacturing	322299	Commercial Printing (except Screen and Books)	326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing
312120	Breweries	323111	Commercial Printing (except Screen and Books)	326160	Plastics Bottle Manufacturing
312130	Wineries	323113	Commercial Screen Printing	326191	Plastics Plumbing Fixture Manufacturing
312140	Distilleries	323117	Books Printing	326199	All Other Plastics Product Manufacturing
312230	Tobacco Manufacturing	323120	Support Activities for Printing	326211	Tire Manufacturing (except Retreading)
313110	Fiber, Yarn, and Thread Mills	324110	Petroleum Refineries	326212	Tire Retreading
313210	Broadwoven Fabric Mills	324121	Asphalt Paving Mixture and Block Manufacturing	326220	Rubber and Plastics Hoses and Belting Manufacturing
313220	Narrow Fabric Mills and Schiffli Machine Embroidery	324122	Asphalt Shingle and Coating Materials Manufacturing	326291	Rubber Product Manufacturing for Mechanical Use
313230	Nonwoven Fabric Mills	324191	Petroleum Lubricating Oil and Grease Manufacturing	326299	All Other Rubber Product Manufacturing
313240	Knit Fabric Mills	324199	All Other Petroleum and Coal Products Manufacturing	327110	Pottery, Ceramics, and Plumbing Fixture Manufacturing
313310	Textile and Fabric Finishing Mills	325110	Petrochemical Manufacturing	327120	Clay Building Material and Refractories Manufacturing
313320	Fabric Coating Mills	325120	Industrial Gas Manufacturing	327211	Flat Glass Manufacturing
314110	Carpet and Rug Mills	325130	Synthetic Dye and Pigment Manufacturing	327212	Other Pressed and Blown Glass and Glassware Manufacturing
314120	Curtain and Linen Mills	325180	Other Basic Inorganic Chemical Manufacturing	327213	Glass Container Manufacturing
314910	Textile Bag and Canvas Mills	325193	Ethyl Alcohol Manufacturing		
314994	Rope, Cordage, Twine, Tire Cord, and Tire Fabric Mills				
314999	All Other Miscellaneous Textile Product Mills				
315110	Hosiery and Sock Mills				
315190	Other Apparel Knitting Mills				
315210	Cut and Sew Apparel Contractors				
315220	Men's and Boys' Cut and Sew Apparel Manufacturing				
315240	Women's, Girls', and Infants' Cut and Sew Apparel Manufacturing				

327215	Glass Product Manufacturing Made of Purchased Glass	332420	Metal Tank (Heavy Gauge) Manufacturing	333511	Industrial Mold Manufacturing
327310	Cement Manufacturing	332431	Metal Can Manufacturing	333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing
327320	Ready-Mix Concrete Manufacturing	332439	Other Metal Container Manufacturing	333515	Cutting Tool and Machine Tool Accessory Manufacturing
327331	Concrete Block and Brick Manufacturing	332510	Hardware Manufacturing	333517	Machine Tool Manufacturing
327332	Concrete Pipe Manufacturing	332613	Spring Manufacturing	333519	Rolling Mill and Other Metalworking Machinery Manufacturing
327390	Other Concrete Product Manufacturing	332618	Other Fabricated Wire Product Manufacturing	333611	Turbine and Turbine Generator Set Units Manufacturing
327410	Lime Manufacturing	332710	Machine Shops	333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing
327420	Gypsum Product Manufacturing	332721	Precision Turned Product Manufacturing	333613	Mechanical Power Transmission Equipment Manufacturing
327910	Abrasive Product Manufacturing	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing	333618	Other Engine Equipment Manufacturing
327991	Cut Stone and Stone Product Manufacturing	332811	Metal Heat Treating	333911	Pump and Pumping Equipment Manufacturing
327992	Ground or Treated Mineral and Earth Manufacturing	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	333912	Air and Gas Compressor Manufacturing
327993	Mineral Wool Manufacturing	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring	333913	Measuring and Dispensing Pump Manufacturing
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	332911	Industrial Valve Manufacturing	333921	Elevator and Moving Stairway Manufacturing
331110	Iron and Steel Mills and Ferroalloy Manufacturing	332912	Fluid Power Valve and Hose Fitting Manufacturing	333922	Conveyor and Conveying Equipment Manufacturing
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	332913	Plumbing Fixture Fitting and Trim Manufacturing	333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing
331221	Rolled Steel Shape Manufacturing	332919	Other Metal Valve and Pipe Fitting Manufacturing	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing
331222	Steel Wire Drawing	332991	Ball and Roller Bearing Manufacturing	333991	Power-Driven Handtool Manufacturing
331313	Alumina Refining and Primary Aluminum Production	332992	Small Arms Ammunition Manufacturing	333992	Welding and Soldering Equipment Manufacturing
331314	Secondary Smelting and Alloying of Aluminum	332993	Ammunition (except Small Arms) Manufacturing	333993	Packaging Machinery Manufacturing
331315	Aluminum Sheet, Plate, and Foil Manufacturing	332994	Small Arms, Ordnance, and Ordnance Accessories Manufacturing	333994	Industrial Process Furnace and Oven Manufacturing
331318	Other Aluminum Rolling, Drawing, and Extruding	332996	Fabricated Pipe and Pipe Fitting Manufacturing	333995	Fluid Power Cylinder and Actuator Manufacturing
331410	Nonferrous Metal (except Aluminum) Smelting and Refining	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	333996	Fluid Power Pump and Motor Manufacturing
331420	Copper Rolling, Drawing, Extruding, and Alloying	333111	Farm Machinery and Equipment Manufacturing	333997	Scale and Balance Manufacturing
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	333999	All Other Miscellaneous General Purpose Machinery Manufacturing
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	333120	Construction Machinery Manufacturing	334111	Electronic Computer Manufacturing
331511	Iron Foundries	333131	Mining Machinery and Equipment Manufacturing	334112	Computer Storage Device Manufacturing
331512	Steel Investment Foundries	333132	Oil and Gas Field Machinery and Equipment Manufacturing	334118	Computer Terminal and Other Computer Peripheral Equipment Manufacturing
331513	Steel Foundries (except Investment)	333241	Food Product Machinery Manufacturing	334210	Telephone Apparatus Manufacturing
331523	Nonferrous Metal Die-Casting Foundries	333242	Semiconductor Machinery Manufacturing	334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing
331524	Aluminum Foundries (except Die-Casting)	333243	Sawmill, Woodworking, and Paper Machinery Manufacturing	334290	Other Communications Equipment Manufacturing
331529	Other Nonferrous Metal Foundries (except Die-Casting)	333244	Printing Machinery and Equipment Manufacturing	334310	Audio and Video Equipment Manufacturing
332111	Iron and Steel Forging	333249	Other Industrial Machinery Manufacturing	334412	Bare Printed Circuit Board Manufacturing
332112	Nonferrous Forging	333314	Optical Instrument and Lens Manufacturing	334413	Semiconductor and Related Device Manufacturing
332114	Custom Roll Forming	333316	Photographic and Photocopying Equipment Manufacturing	334416	Capacitor, Resistor, Coil, Transformer, and Other Inductor Manufacturing
332117	Powder Metallurgy Part Manufacturing	333318	Other Commercial and Service Industry Machinery Manufacturing	334417	Electronic Connector Manufacturing
332119	Metal Crown, Closure, and Other Metal Stamping (except Automotive)	333413	Industrial and Commercial Fan and Blower and Air Purification Equipment Manufacturing	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing
332215	Metal Kitchen Cookware, Utensil, Cutlery, and Flatware (except Precious) Manufacturing	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	334419	Other Electronic Component Manufacturing
332216	Saw Blade and Handtool Manufacturing	333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing
332311	Prefabricated Metal Building and Component Manufacturing			334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing
332312	Fabricated Structural Metal Manufacturing				
332313	Plate Work Manufacturing				
332321	Metal Window and Door Manufacturing				
332322	Sheet Metal Work Manufacturing				
332323	Ornamental and Architectural Metal Work Manufacturing				
332410	Power Boiler and Heat Exchanger Manufacturing				

334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	336320	Motor Vehicle Electrical and Electronic Equipment Manufacturing	339991	Gasket, Packing, and Sealing Device Manufacturing
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	339992	Musical Instrument Manufacturing
334514	Totalizing Fluid Meter and Counting Device Manufacturing	336340	Motor Vehicle Brake System Manufacturing	339993	Fastener, Button, Needle, and Pin Manufacturing
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	339994	Broom, Brush, and Mop Manufacturing
334516	Analytical Laboratory Instrument Manufacturing	336360	Motor Vehicle Seating and Interior Trim Manufacturing	339995	Burial Casket Manufacturing
334517	Irradiation Apparatus Manufacturing	336370	Motor Vehicle Metal Stamping	339999	All Other Miscellaneous Manufacturing
334519	Other Measuring and Controlling Device Manufacturing	336390	Other Motor Vehicle Parts Manufacturing		
334613	Blank Magnetic and Optical Recording Media Manufacturing	336411	Aircraft Manufacturing		WHOLESALE TRADE
334614	Software and Other Prerecorded Compact Disc, Tape, and Record Reproducing	336412	Aircraft Engine and Engine Parts Manufacturing	423110	Automobile and Other Motor Vehicle Merchant Wholesalers
335110	Electric Lamp Bulb and Part Manufacturing	336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	423120	Motor Vehicle Supplies and New Parts Merchant Wholesalers
335121	Residential Electric Lighting Fixture Manufacturing	336414	Guided Missile and Space Vehicle Manufacturing	423130	Tire and Tube Merchant Wholesalers
335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing	336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	423140	Motor Vehicle Parts (Used) Merchant Wholesalers
335129	Other Lighting Equipment Manufacturing	336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	423210	Furniture Merchant Wholesalers
335210	Small Electrical Appliance Manufacturing	336510	Railroad Rolling Stock Manufacturing	423220	Home Furnishing Merchant Wholesalers
335221	Household Cooking Appliance Manufacturing	336611	Ship Building and Repairing	423310	Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers
335222	Household Refrigerator and Home Freezer Manufacturing	336612	Boat Building	423320	Brick, Stone, and Related Construction Material Merchant Wholesalers
335224	Household Laundry Equipment Manufacturing	336991	Motorcycle, Bicycle, and Parts Manufacturing	423330	Roofing, Siding, and Insulation Material Merchant Wholesalers
335228	Other Major Household Appliance Manufacturing	336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	423390	Other Construction Material Merchant Wholesalers
335311	Power, Distribution, and Specialty Transformer Manufacturing	336999	All Other Transportation Equipment Manufacturing	423410	Photographic Equipment and Supplies Merchant Wholesalers
335312	Motor and Generator Manufacturing	337110	Wood Kitchen Cabinet and Countertop Manufacturing	423420	Office Equipment Merchant Wholesalers
335313	Switchgear and Switchboard Apparatus Manufacturing	337121	Upholstered Household Furniture Manufacturing	423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers
335314	Relay and Industrial Control Manufacturing	337122	Nonupholstered Wood Household Furniture Manufacturing	423440	Other Commercial Equipment Merchant Wholesalers
335911	Storage Battery Manufacturing	337124	Metal Household Furniture Manufacturing	423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers
335912	Primary Battery Manufacturing	337125	Household Furniture (except Wood and Metal) Manufacturing	423460	Ophthalmic Goods Merchant Wholesalers
335921	Fiber Optic Cable Manufacturing	337127	Institutional Furniture Manufacturing	423490	Other Professional Equipment and Supplies Merchant Wholesalers
335929	Other Communication and Energy Wire Manufacturing	337211	Wood Office Furniture Manufacturing	423510	Metal Service Centers and Other Metal Merchant Wholesalers
335931	Current-Carrying Wiring Device Manufacturing	337212	Custom Architectural Woodwork and Millwork Manufacturing	423520	Coal and Other Mineral and Ore Merchant Wholesalers
335932	Noncurrent-Carrying Wiring Device Manufacturing	337214	Office Furniture (except Wood) Manufacturing	423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers
335991	Carbon and Graphite Product Manufacturing	337215	Showcase, Partition, Shelving, and Locker Manufacturing	423620	Household Appliances, Electric Housewares, and Consumer Electronics Merchant Wholesalers
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	337910	Mattress Manufacturing	423690	Other Electronic Parts and Equipment Merchant Wholesalers
336111	Automobile Manufacturing	337920	Blind and Shade Manufacturing	423710	Hardware Merchant Wholesalers
336112	Light Truck and Utility Vehicle Manufacturing	339112	Surgical and Medical Instrument Manufacturing	423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers
336120	Heavy Duty Truck Manufacturing	339113	Surgical Appliance and Supplies Manufacturing	423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers
336211	Motor Vehicle Body Manufacturing	339114	Dental Equipment and Supplies Manufacturing	423740	Refrigeration Equipment and Supplies Merchant Wholesalers
336212	Truck Trailer Manufacturing	339115	Ophthalmic Goods Manufacturing	423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers
336213	Motor Home Manufacturing	339116	Dental Laboratories	423820	Farm and Garden Machinery and Equipment Merchant Wholesalers
336214	Travel Trailer and Camper Manufacturing	339910	Jewelry and Silverware Manufacturing		
336310	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing	339920	Sporting and Athletic Goods Manufacturing		
		339930	Doll, Toy, and Game Manufacturing		
		339940	Office Supplies (except Paper) Manufacturing		
		339950	Sign Manufacturing		

423830	Industrial Machinery and Equipment Merchant Wholesalers	424940	Tobacco and Tobacco Product Merchant Wholesalers	452112	Discount Department Stores
423840	Industrial Supplies Merchant Wholesalers	424950	Paint, Varnish, and Supplies Merchant Wholesalers	452910	Warehouse Clubs and Supercenters
423850	Service Establishment Equipment and Supplies Merchant Wholesalers	424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	452990	All Other General Merchandise Stores
423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	425110	Business to Business Electronic Markets	453110	Florists
423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	425120	Wholesale Trade Agents and Brokers	453210	Office Supplies and Stationery Stores
423920	Toy and Hobby Goods and Supplies Merchant Wholesalers			453220	Gift, Novelty, and Souvenir Stores
423930	Recyclable Material Merchant Wholesalers			453310	Used Merchandise Stores
423940	Jewelry, Watch, Precious Stone, and Precious Metal Merchant Wholesalers			453910	Pet and Pet Supplies Stores
423990	Other Miscellaneous Durable Goods Merchant Wholesalers			453920	Art Dealers
424110	Printing and Writing Paper Merchant Wholesalers			453930	Manufactured (Mobile) Home Dealers
424120	Stationery and Office Supplies Merchant Wholesalers	441110	New Car Dealers	453991	Tobacco Stores
424130	Industrial and Personal Service Paper Merchant Wholesalers	441120	Used Car Dealers	453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)
424210	Drugs and Druggists' Sundries Merchant Wholesalers	441210	Recreational Vehicle Dealers	454111	Electronic Shopping
424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers	441222	Boat Dealers	454112	Electronic Auctions
424320	Men's and Boys' Clothing and Furnishings Merchant Wholesalers	441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers	454113	Mail-Order Houses
424330	Women's, Children's, and Infants' Clothing and Accessories Merchant Wholesalers	441310	Automotive Parts and Accessories Stores	454210	Vending Machine Operators
424340	Footwear Merchant Wholesalers	441320	Tire Dealers	454310	Fuel Dealers
424410	General Line Grocery Merchant Wholesalers	442110	Furniture Stores	454390	Other Direct Selling Establishments
424420	Packaged Frozen Food Merchant Wholesalers	442210	Floor Covering Stores		
424430	Dairy Product (except Dried or Canned) Merchant Wholesalers	442291	Window Treatment Stores		
424440	Poultry and Poultry Product Merchant Wholesalers	442299	All Other Home Furnishings Stores		
424450	Confectionery Merchant Wholesalers	443141	Household Appliance Stores		
424460	Fish and Seafood Merchant Wholesalers	443142	Electronics Stores	481111	Scheduled Passenger Air Transportation
424470	Meat and Meat Product Merchant Wholesalers	444110	Home Centers	481112	Scheduled Freight Air Transportation
424480	Fresh Fruit and Vegetable Merchant Wholesalers	444120	Paint and Wallpaper Stores	481211	Nonscheduled Chartered Passenger Air Transportation
424490	Other Grocery and Related Products Merchant Wholesalers	444130	Hardware Stores	481212	Nonscheduled Chartered Freight Air Transportation
424510	Grain and Field Bean Merchant Wholesalers	444190	Other Building Material Dealers	481219	Other Nonscheduled Air Transportation
424520	Livestock Merchant Wholesalers	444210	Outdoor Power Equipment Stores	482111	Line-Haul Railroads
424590	Other Farm Product Raw Material Merchant Wholesalers	444220	Nursery, Garden Center, and Farm Supply Stores	482112	Short Line Railroads
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	445110	Supermarkets and Other Grocery (except Convenience) Stores	483111	Deep Sea Freight Transportation
424690	Other Chemical and Allied Products Merchant Wholesalers	445120	Convenience Stores	483112	Deep Sea Passenger Transportation
424710	Petroleum Bulk Stations and Terminals	445210	Meat Markets	483113	Coastal and Great Lakes Freight Transportation
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	445220	Fish and Seafood Markets	483114	Coastal and Great Lakes Passenger Transportation
424810	Beer and Ale Merchant Wholesalers	445230	Fruit and Vegetable Markets	483211	Inland Water Freight Transportation
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	445291	Baked Goods Stores	483212	Inland Water Passenger Transportation
424910	Farm Supplies Merchant Wholesalers	445292	Confectionery and Nut Stores	484110	General Freight Trucking, Local
424920	Book, Periodical, and Newspaper Merchant Wholesalers	445299	All Other Specialty Food Stores	484121	General Freight Trucking, Long-Distance, Truckload
424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	445310	Beer, Wine, and Liquor Stores	484122	General Freight Trucking, Long-Distance, Less Than Truckload
		446110	Pharmacies and Drug Stores	484210	Used Household and Office Goods Moving
		446120	Cosmetics, Beauty Supplies, and Perfume Stores	484220	Specialized Freight (except Used Goods) Trucking, Local
		446130	Optical Goods Stores	484230	Specialized Freight (except Used Goods) Trucking, Long-Distance
		446191	Food (Health) Supplement Stores	485111	Mixed Mode Transit Systems
		446199	All Other Health and Personal Care Stores	485112	Commuter Rail Systems
		447110	Gasoline Stations with Convenience Stores	485113	Bus and Other Motor Vehicle Transit Systems
		447190	Other Gasoline Stations	485119	Other Urban Transit Systems
		448110	Men's Clothing Stores	485210	Interurban and Rural Bus Transportation
		448120	Women's Clothing Stores	485310	Taxi Service
		448130	Children's and Infants' Clothing Stores	485320	Limousine Service
		448140	Family Clothing Stores	485410	School and Employee Bus Transportation
		448150	Clothing Accessories Stores	485510	Charter Bus Industry
		448190	Other Clothing Stores	485991	Special Needs Transportation
		448210	Shoe Stores	485999	All Other Transit and Ground Passenger Transportation
		448310	Jewelry Stores	486110	Pipeline Transportation of Crude Oil
		448320	Luggage and Leather Goods Stores	486210	Pipeline Transportation of Natural Gas
		451110	Sporting Goods Stores	486910	Pipeline Transportation of Refined Petroleum Products
		451120	Hobby, Toy, and Game Stores		
		451130	Sewing, Needlework, and Piece Goods Stores		
		451140	Musical Instrument and Supplies Stores		
		451211	Book Stores		
		451212	News Dealers and Newsstands		
		452111	Department Stores (except Discount Department Stores)		

RETAIL/TRADE

TRANSPORTATION AND WAREHOUSING

486990	All Other Pipeline Transportation	519130	Internet Publishing and Broadcasting and Web Search Portals	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing
487110	Scenic and Sightseeing Transportation, Land	519190	All Other Information Services	532210	Consumer Electronics and Appliances Rental
487210	Scenic and Sightseeing Transportation, Water		FINANCE AND INSURANCE	532220	Formal Wear and Costume Rental
487990	Scenic and Sightseeing Transportation, Other	521110	Monetary Authorities-Central Bank	532230	Video Tape and Disc Rental
488111	Air Traffic Control	522110	Commercial Banking	532291	Home Health Equipment Rental
488119	Other Airport Operations	522120	Savings Institutions	532292	Recreational Goods Rental
488190	Other Support Activities for Air Transportation	522130	Credit Unions	532299	All Other Consumer Goods Rental
488210	Support Activities for Rail Transportation	522190	Other Depository Credit Intermediation	532310	General Rental Centers
488310	Port and Harbor Operations	522210	Credit Card Issuing	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing
488320	Marine Cargo Handling	522220	Sales Financing	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
488330	Navigational Services to Shipping	522291	Consumer Lending	532420	Office Machinery and Equipment Rental and Leasing
488390	Other Support Activities for Water Transportation	522292	Real Estate Credit	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
488410	Motor Vehicle Towing	522293	International Trade Financing	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
488490	Other Support Activities for Road Transportation	522294	Secondary Market Financing		PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES
488510	Freight Transportation Arrangement	522298	All Other Nondepository Credit Intermediation	541110	Offices of Lawyers
488991	Packing and Crating	522310	Mortgage and Nonmortgage Loan Brokers	541120	Offices of Notaries
488999	All Other Support Activities for Transportation	522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	541191	Title Abstract and Settlement Offices
491110	Postal Service	522390	Other Activities Related to Credit Intermediation	541199	All Other Legal Services
492110	Couriers and Express Delivery Services	523110	Investment Banking and Securities Dealing	541211	Offices of Certified Public Accountants
492210	Local Messengers and Local Delivery	523120	Securities Brokerage	541213	Tax Preparation Services
493110	General Warehousing and Storage	523130	Commodity Contracts Dealing	541214	Payroll Services
493120	Refrigerated Warehousing and Storage	523140	Commodity Contracts Brokerage	541219	Other Accounting Services
493130	Farm Product Warehousing and Storage	523210	Securities and Commodity Exchanges	541310	Architectural Services
493190	Other Warehousing and Storage	523910	Miscellaneous Intermediation	541320	Landscape Architectural Services
	INFORMATION	523920	Portfolio Management	541330	Engineering Services
511110	Newspaper Publishers	523930	Investment Advice	541340	Drafting Services
511120	Periodical Publishers	523991	Trust, Fiduciary, and Custody Activities	541350	Building Inspection Services
511130	Book Publishers	523999	Miscellaneous Financial Investment Activities	541360	Geophysical Surveying and Mapping Services
511140	Directory and Mailing List Publishers	524113	Direct Life Insurance Carriers	541370	Surveying and Mapping (except Geophysical) Services
511191	Greeting Card Publishers	524114	Direct Health and Medical Insurance Carriers	541380	Testing Laboratories
511199	All Other Publishers	524126	Direct Property and Casualty Insurance Carriers	541410	Interior Design Services
511210	Software Publishers	524127	Direct Title Insurance Carriers	541420	Industrial Design Services
512110	Motion Picture and Video Production	524128	Other Direct Insurance (except Life, Health, and Medical) Carriers	541430	Graphic Design Services
512120	Motion Picture and Video Distribution	524130	Reinsurance Carriers	541490	Other Specialized Design Services
512131	Motion Picture Theaters (except Drive-Ins)	524210	Insurance Agencies and Brokerages	541511	Custom Computer Programming Services
512132	Drive-In Motion Picture Theaters	524291	Claims Adjusting	541512	Computer Systems Design Services
512191	Teleproduction and Other Postproduction Services	524292	Third Party Administration of Insurance and Pension Funds	541513	Computer Facilities Management Services
512199	Other Motion Picture and Video Industries	524298	All Other Insurance Related Activities	541519	Other Computer Related Services
512210	Record Production	525110	Pension Funds	541611	Administrative Management and General Management Consulting Services
512220	Integrated Record Production/Distribution	525120	Health and Welfare Funds	541612	Human Resources Consulting Services
512230	Music Publishers	525190	Other Insurance Funds	541613	Marketing Consulting Services
512240	Sound Recording Studios	525910	Open-End Investment Funds	541614	Process, Physical Distribution, and Logistics Consulting Services
512290	Other Sound Recording Industries	525920	Trusts, Estates, and Agency Accounts	541618	Other Management Consulting Services
515111	Radio Networks	525990	Other Financial Vehicles	541620	Environmental Consulting Services
515112	Radio Stations	531110	Lessors of Residential Buildings and Dwellings	541690	Other Scientific and Technical Consulting Services
515120	Television Broadcasting	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	541711	Research and Development in Biotechnology
515210	Cable and Other Subscription Programming	531130	Lessors of Miniwarehouses and Self-Storage Units	541712	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)
517110	Wired Telecommunications Carriers	531190	Lessors of Other Real Estate Property		
517210	Wireless Telecommunications Carriers (except Satellite)	531210	Offices of Real Estate Agents and Brokers		
517410	Satellite Telecommunications	531311	Residential Property Managers		
517911	Telecommunications Resellers	531312	Nonresidential Property Managers		
517919	All Other Telecommunications	531320	Offices of Real Estate Appraisers		
518210	Data Processing, Hosting, and Related Services	531390	Other Activities Related to Real Estate		
519110	News Syndicates	532111	Passenger Car Rental		
519120	Libraries and Archives	532112	Passenger Car Leasing		

722330 Mobile Food Services
 722410 Drinking Places (Alcoholic Beverages)
 722511 Full-Service Restaurants
 722513 Limited-Service Restaurants
 722514 Cafeterias, Grill Buffets, and Buffets
 722515 Snack and Nonalcoholic Beverage Bars

812112 Beauty Salons
 812113 Nail Salons
 812191 Diet and Weight Reducing Centers
 812199 Other Personal Care Services
 812210 Funeral Homes and Funeral Services
 812220 Cemeteries and Crematories
 812310 Coin-Operated Laundries and Drycleaners

921140 Executive and Legislative Offices, Combined
 921150 American Indian and Alaska Native Tribal Governments
 921190 Other General Government Support
 922110 Courts
 922120 Police Protection
 922130 Legal Counsel and Prosecution
 922140 Correctional Institutions
 922150 Parole Offices and Probation Offices
 922160 Fire Protection
 922190 Other Justice, Public Order, and Safety Activities

**OTHER SERVICES
 (EXCEPT PUBLIC ADMINISTRATION)**

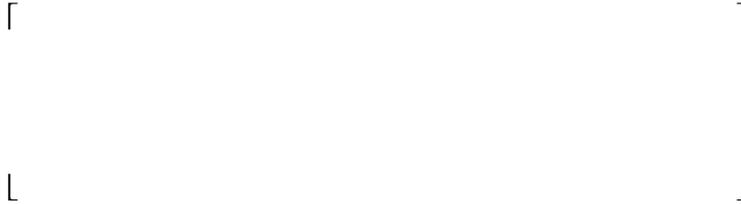
811111 General Automotive Repair
 811112 Automotive Exhaust System Repair
 811113 Automotive Transmission Repair
 811118 Other Automotive Mechanical and Electrical Repair and Maintenance
 811121 Automotive Body, Paint, and Interior Repair and Maintenance
 811122 Automotive Glass Replacement Shops
 811191 Automotive Oil Change and Lubrication Shops
 811192 Car Washes
 811198 All Other Automotive Repair and Maintenance
 811211 Consumer Electronics Repair and Maintenance
 811212 Computer and Office Machine Repair and Maintenance
 811213 Communication Equipment Repair and Maintenance
 811219 Other Electronic and Precision Equipment Repair and Maintenance
 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
 811411 Home and Garden Equipment Repair and Maintenance
 811412 Appliance Repair and Maintenance
 811420 Reupholstery and Furniture Repair
 811430 Footwear and Leather Goods Repair
 811490 Other Personal and Household Goods Repair and Maintenance
 812111 Barber Shops

812320 Drycleaning and Laundry Services (except Coin-Operated)
 812331 Linen Supply
 812332 Industrial Launderers
 812910 Pet Care (except Veterinary) Services
 812921 Photofinishing Laboratories (except One-Hour)
 812922 One-Hour Photofinishing
 812930 Parking Lots and Garages
 812990 All Other Personal Services
 813110 Religious Organizations
 813211 Grantmaking Foundations
 813212 Voluntary Health Organizations
 813219 Other Grantmaking and Giving Services
 813311 Human Rights Organizations
 813312 Environment, Conservation and Wildlife Organizations
 813319 Other Social Advocacy Organizations
 813410 Civic and Social Organizations
 813910 Business Associations
 813920 Professional Organizations
 813930 Labor Unions and Similar Labor Organizations
 813940 Political Organizations
 813990 Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)
 814110 Private Households

923110 Administration of Education Programs
 923120 Administration of Public Health Programs
 923130 Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)
 923140 Administration of Veterans' Affairs
 924110 Administration of Air and Water Resource and Solid Waste Management Programs
 924120 Administration of Conservation Programs
 925110 Administration of Housing Programs
 925120 Administration of Urban Planning and Community and Rural Development
 926110 Administration of General Economic Programs
 926120 Regulation and Administration of Transportation Programs
 926130 Regulation and Administration of Communications, Electric, Gas, and Other Utilities
 926140 Regulation of Agricultural Marketing and Commodities
 926150 Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors
 927110 Space Research and Technology
 928110 National Security
 928120 International Affairs

PUBLIC ADMINISTRATION

921110 Executive Offices
 921120 Legislative Bodies
 921130 Public Finance Activities



TAXPAYER ASSISTANCE

This publication is a general guide and will not address every situation. If you have questions or need additional information, please contact taxpayer assistance at the Kansas Department of Revenue (KDOR).

Taxpayer Assistance Center
Docking State Office Building - 1st floor
915 SW Harrison St.
Topeka, KS 66625-2007

Phone: (785) 368-8222
Fax: (785) 291-3614
Web site: ksrevenue.org

Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

TAX FORMS

In addition to the publications listed below, KDOR's web site contains a library of policy information, press releases, and other notices. Due to limited state funding KDOR has discontinued the printing of these publications; however all are available from our web site.

- Publication KS-1216, Kansas Business Tax Application
- Publication KS-1500, North American Industry Classification System
- Publication KS-1510, Kansas Sales and Compensating Use Tax
- Publication KS-1515, Kansas Tax Calendar of Due Dates
- Publication KS-1520, Kansas Exemption Certificates
- Publication KS-1525, Kansas Sales and Use Tax for Contractors, Subcontractors and Repairmen
- Publication KS-1526, Kansas Sales and Use Tax for Motor Vehicle Transactions
- Publication KS-1527, Kansas Sales and Use Tax for Kansas Political Subdivisions
- Publication KS-1530, Kansas Tire Excise Tax
- Publication KS-1540, Kansas Business Taxes For Hotels, Motels and Restaurants
- Publication KS-1550, Kansas Sales and Use Tax for the Agricultural Industry
- Publication KS-1560, Kansas Tax Guide for Schools and Educational Institutions
- Publication KS-1700, Kansas Sales Tax Jurisdiction Code Booklet
- KW-100, Kansas Withholding Tax Guide

STATE SMALL BUSINESS WORKSHOPS

As part of our commitment to provide tax assistance to the business community, Tax Specialists within KDOR conduct small business workshops on Kansas taxes at various locations throughout Kansas. Whether you are a new business owner, an existing business owner, or an accountant, these workshops will give you the tools and understanding necessary to make Kansas taxes easier and less time consuming for you. Topics covered include filing and reporting requirements and methods, what is taxable, what is exempt and how to work with the department in collecting and remitting Kansas taxes.

For a schedule of our workshops, visit our web site. Pre-registration is required and a fee may be charged by the sponsoring Small Business Development Center (SBDC).



Your suggestions and comments on this publication are important to us. Please address them to: Taxpayer Education, Kansas Department of Revenue, 915 SW Harrison St., Topeka, KS 66625-1588 or call (785) 296-1048.