

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
4TH QUARTER, 2009

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$774,477,451</u>	<u>\$477,081,827</u>	<u>\$2,956,539</u>
CROP & ANIMAL PRODUCTION	111,112	271,569,388	119,464,666	716,386
FORESTRY & LOGGING	113	267,747,811	213,842,223	955,086
FISHING & HUNTING	114	71,720,446	22,068,529	134,779
AG & FORESTRY SUPPORT ACTIVITIES	115	163,439,806	121,706,409	1,150,288
<u>MINING</u>	<u>21</u>	<u>133,102,341</u>	<u>117,159,805</u>	<u>603,887</u>
SAND & GRAVEL, QUARRYING	2123	69,830,091	56,122,882	286,117
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	63,272,250	61,036,923	317,770
<u>UTILITIES</u>	<u>22</u>	<u>405,673,667</u>	<u>352,121,934</u>	<u>4,977,132</u>
ELECTRIC POWER GENERATION & TRANS.	2211	68,532,209	62,880,673	815,746
NATURAL GAS DISTRIBUTION	2212	2,510,661	2,308,497	21,745
WATER & SEWER	2213	334,630,797	286,932,764	4,139,641
<u>CONSTRUCTION</u>	<u>23</u>	<u>8,994,775,857</u>	<u>8,027,893,324</u>	<u>39,688,768</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,511,032,545	1,368,482,175	6,741,575
NONRESIDENTIAL BUILDING	2362	2,000,963,805	1,737,811,989	8,320,458
HEAVY CONSTRUCTION & HIGHWAYS	237	1,340,286,965	1,121,814,476	5,784,022
SPECIAL TRADE CONTRACTORS	238	4,142,492,542	3,799,784,684	18,842,713
PLUMBING & HEATING	23822	816,597,108	748,477,740	3,660,733
PAINTING	23832	161,753,537	141,633,904	705,380
ELECTRICAL	23821	870,279,034	789,808,439	3,989,434
MASONRY/DRYWALL	23814, 23831	283,447,915	261,598,620	1,266,134
ROOFING	23816	178,399,654	171,371,604	820,235
OTHER CONTRACTORS	238 not listed above	1,832,015,294	1,686,894,377	8,400,797
<u>MANUFACTURING</u>	<u>31-33</u>	<u>31,011,916,319</u>	<u>22,723,699,815</u>	<u>96,339,251</u>
FOOD PRODUCTS	311	2,321,807,319	1,232,419,143	4,457,140
MILLING OF GRAINS	3112	113,403,589	70,075,872	315,723
FRUITS & VEGETABLES	3114	466,241,942	153,018,628	703,310
DAIRY PRODUCTS	3115	26,718,100	18,594,208	90,023
MEAT PRODUCTS	3116	437,663,184	421,871,183	661,701
SEAFOOD PRODUCTS	3117	418,899,884	85,652,676	394,244
BAKERY PRODUCTS	3118	362,304,724	187,232,762	903,735
OTHER FOOD ITEMS	3111, 3113, 3119	496,575,896	295,973,814	1,388,404
BEVERAGES	312	569,578,162	400,077,992	1,949,539
TEXTILES	313,314	209,325,345	88,799,390	447,084
APPAREL	315	57,979,688	33,820,266	165,576
LEATHER & ALLIED PRODUCTS	316	10,798,223	6,649,193	32,267
LUMBER & WOOD PRODUCTS	321	1,454,064,283	915,608,958	4,118,199
SAWMILLS	3211	466,510,667	273,866,349	1,006,594
PLYWOOD & TRUSSES	3212	186,003,641	110,408,773	446,007
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	801,549,975	531,333,836	2,665,598
PAPER PRODUCTS	322	1,595,763,063	896,919,313	3,498,606
PULP & PAPER MILLS	3221	1,011,698,010	511,269,328	1,815,442
OTHER PAPER PRODUCTS	3222	584,065,053	385,649,985	1,683,164
COMMERCIAL PRINTING	323	242,103,871	208,142,765	1,050,748
PETROLEUM & COAL PRODUCTS	324	5,160,515,062	4,767,818,124	23,068,964
PETROLEUM REFINING	32411	5,010,778,070	4,662,654,617	22,560,937
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	149,736,992	105,163,507	508,027
CHEMICALS	325	936,666,086	640,971,674	2,983,482
CHEMICALS	3251	253,144,105	172,223,264	756,598
PESTICIDES & FERTILIZERS	3253	45,454,659	35,628,077	178,227
PHARMACEUTICALS	3254	195,804,097	123,191,049	620,456
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	442,263,225	309,929,284	1,428,201
PLASTICS & RUBBER PRODUCTS	326	503,799,436	305,717,239	1,467,746
NONMETALLIC MINERALS	327	589,683,765	442,407,427	1,988,903
PRIMARY METALS	331	913,184,035	588,115,503	2,403,858

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	193,351,567	108,373,546	513,477
ALUMINUM SMELTING	3313	526,452,219	361,111,644	1,314,526
OTHER NONFERROUS METALS	3314	42,014,542	35,095,401	168,726
FOUNDRIES	3315	151,365,707	83,534,912	407,129
FABRICATED METAL PRODUCTS	332	947,423,957	675,096,898	3,135,105
MACHINERY	333	1,006,336,925	581,404,815	2,838,735
FARM & CONSTRUCTION IMPLEMENTS	3331	76,937,501	39,644,621	192,451
INDUSTRIAL MACHINERY	3332	224,154,722	121,067,518	596,549
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	705,244,702	420,692,676	2,049,735
COMPUTERS & ELECTRONICS	334	2,563,922,826	1,342,390,634	6,576,640
COMPUTER HARDWARE	3341	310,227,764	132,813,400	666,986
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	122,579,265	66,860,406	331,820
AUDIO & VIDEO EQUIPMENT	3343	43,323,142	20,103,789	101,172
SEMICONDUCTORS	3344	610,154,037	278,054,451	1,223,697
INSTRUMENTS	3345	1,277,146,474	724,518,483	3,457,256
SOFTWARE REPRODUCTION	334611	196,037,004	116,522,563	771,120
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	4,455,140	3,517,542	24,589
ELECTRICAL EQUIPMENT & APPLIANCES	335	489,115,797	223,299,487	1,258,713
LIGHTING EQUIPMENT	3351	63,686,201	15,505,069	75,116
HOUSEHOLD APPLIANCES	3352	164,537,057	58,464,991	288,406
OTHER ELECTRIC EQUIPMENT	3353, 3359	260,892,539	149,329,427	895,191
TRANSPORTATION EQUIPMENT	336	10,228,718,268	8,737,038,363	31,671,469
MOTOR VEHICLES & PARTS	3361, 3362, 3363	166,123,080	121,220,377	632,250
AIRCRAFT, AEROSPACE & PARTS	3364	9,617,189,870	8,324,412,005	29,633,442
SHIPS & BOATS	3366	418,716,056	274,782,216	1,325,187
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,689,262	16,623,765	80,590
FURNITURE & RELATED PRODUCTS	337	349,405,501	185,872,170	907,580
OTHER MANUFACTURING	339	861,724,707	451,130,461	2,318,897
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>36,754,711,334</u>	<u>24,281,419,238</u>	<u>115,849,989</u>
DURABLE GOODS	423	16,278,373,264	9,321,418,109	47,088,062
MOTOR VEHICLES & PARTS	4231	1,476,971,720	1,324,027,476	6,497,119
FURNITURE & HOME FURNISHINGS	4232	342,028,905	244,745,778	1,218,093
LUMBER & CONSTRUCTION MATERIALS	4233	1,172,666,894	727,964,190	3,473,244
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,653,345,841	2,107,759,979	10,626,410
ELECTRICAL EQUIPMENT	4236	2,108,821,746	1,643,436,318	8,696,008
HARDWARE, PLUMBING, HEATING EQUIP.	4237	705,314,535	578,710,033	2,780,189
MACHINERY & EQUIPMENT	4238	2,581,740,925	1,630,458,074	8,089,566
OTHER DURABLE GOODS	4235, 4239	5,237,482,698	1,064,316,261	5,707,433
NONDURABLE GOODS:	424	20,010,684,490	14,758,527,608	67,494,156
PAPER & PAPER PRODUCTS	4241	451,597,674	368,031,972	1,762,779
DRUGS & SUNDRIES	4242	1,789,179,201	1,572,362,203	4,668,698
APPAREL	4243	721,235,662	292,852,304	1,458,848
FOOD PRODUCTS	4244	6,613,380,815	3,816,188,747	16,961,218
FARM PRODUCTS	4245	245,912,906	122,944,712	669,546
CHEMICALS & PLASTICS	4246	601,056,099	528,452,648	2,875,183
PETROLEUM PRODUCTS	4247	6,187,177,172	5,842,200,027	28,311,220
OTHER NONDURABLE GOODS	4248, 4249	3,401,144,961	2,215,494,995	10,786,664
ELECTRONIC MARKETS, AGENTS, BROKERS	425	465,653,580	201,473,521	1,267,771
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>30,371,825,159</u>	<u>22,661,552,943</u>	<u>112,480,110</u>
MOTOR VEHICLES & PARTS	441	3,663,194,460	3,239,779,324	15,994,594
NEW & USED AUTO DEALERS	4411	2,753,634,999	2,490,397,903	12,312,369
RV, BOAT, MOTORCYCLE DEALERS	4412	271,589,746	200,148,518	1,004,593
AUTOMOTIVE PARTS & TIRES	4413	637,969,715	549,232,903	2,677,632
FURNITURE & HOME FURNISHINGS	442	686,698,082	593,262,719	2,869,255
ELECTRONICS & APPLIANCES	443	1,578,479,182	1,299,692,560	7,292,803
HOUSEHOLD APPLIANCES	443111	119,839,208	114,696,938	558,921

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	556,886,043	524,826,970	2,924,863
COMPUTERS & SOFTWARE	44312	885,384,209	645,634,763	3,740,147
CAMERAS & PHOTO SUPPLY	44313	16,369,722	14,533,889	68,872
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,444,682,561	1,351,172,889	6,486,011
BUILDING MATERIALS	4441	1,261,243,591	1,200,493,869	5,749,548
LAWN & GARDEN SUPPLIES	4442	183,438,970	150,679,020	736,463
FOOD & BEVERAGES (OFF-PREMISES)	445	3,400,553,934	3,236,576,669	15,414,025
GROCERY & CONVENIENCE STORES	4451	3,077,088,691	2,966,764,030	14,239,291
OTHER FOOD STORES/SPECIALTY FOODS	4452	287,078,890	236,816,929	986,324
BEER, WINE AND LIQUOR STORES	4453	36,386,353	32,995,710	188,410
DRUG STORES & PERSONAL CARE STORES	446	1,495,038,533	1,272,084,306	6,173,257
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,257,856,454	1,827,167,063	8,813,169
APPAREL & ACCESSORIES	448	1,573,592,521	1,101,069,518	5,291,857
CLOTHING STORES	4481	1,189,347,223	848,355,381	4,078,886
SHOE STORES	4482	93,279,618	92,233,994	437,906
JEWELRY & LUGGAGE STORES	4483	290,965,680	160,480,143	775,065
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	861,513,074	711,643,994	3,491,954
SPORTING GOODS	45111	424,706,774	327,924,283	1,607,611
HOBBY & TOY STORES	45112	146,923,999	119,777,410	571,562
SEWING SUPPLIES	45113	51,806,943	48,780,665	233,913
MUSICAL INSTRUMENTS	45114	41,586,903	38,120,287	194,732
BOOK, PERIODICAL & MUSIC STORES	45121	137,687,677	123,825,219	614,658
TAPES & CDs	45122	58,800,778	53,216,130	269,478
DEPARTMENT STORES	4521	1,103,865,538	1,049,436,496	5,061,914
GENERAL MERCHANDISE STORES	4529	4,503,607,844	4,020,452,263	19,133,654
E-COMMERCE & MAIL ORDER	4541	4,626,920,623	441,496,298	2,601,251
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,175,822,353	2,517,718,844	13,856,366
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,279,517,883</u>	<u>863,403,194</u>	<u>5,901,816</u>
AIR TRANSPORTATION	481	17,859,044	16,209,403	192,967
RAILROADS	482	7,753,114	7,580,235	77,211
WATER TRANSPORTATION	483	57,032,523	21,314,100	86,465
TRUCK TRANSPORTATION	484	292,083,117	151,415,906	1,279,054
TRANSIT & GROUND PASSENGER TRANSPORT	485	42,010,058	36,535,307	454,260
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	862,780,027	630,348,243	3,811,859
<u>WAREHOUSING &amp; STORAGE</u>	<u>493</u>	<u>159,020,154</u>	<u>144,390,015</u>	<u>822,084</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,305,712,894</u>	<u>3,560,663,710</u>	<u>31,446,138</u>
PUBLISHING (EXCEPT INTERNET)	511	822,450,225	573,131,554	4,155,641
NEWSPAPERS	51111	179,702,233	154,137,493	556,970
BOOKS & PERIODICALS	51112, 51113	128,209,969	93,368,796	610,133
SOFTWARE	5112	467,583,116	283,352,290	2,474,767
OTHER PUBLISHERS	51114, 51119	46,954,907	42,272,975	513,771
MOTION PICTURE PRODUCTION	512	193,018,972	174,074,386	1,950,975
RADIO & TV BROADCASTING, CABLE TV	515	276,989,687	164,494,598	1,882,047
INTERNET PUBLISHING & BROADCASTING	516	NAICS No Longer Valid		
TELEPHONE & TELECOMMUNICATIONS	517	2,396,493,317	2,239,786,996	18,080,008
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	442,838,808	303,067,420	3,893,646
OTHER INFORMATION SERVICES	519	173,921,885	106,108,756	1,483,821
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>10,277,329,075</u>	<u>5,822,917,538</u>	<u>63,161,143</u>
BANKS & CREDIT UNIONS	522	3,922,545,804	2,265,383,547	31,415,921
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	2,092,936,054	741,524,904	7,345,241
INSURANCE AGENTS & BROKERS	524	1,760,319,296	888,947,686	7,213,829
REAL ESTATE AGENTS & BROKERS	531	966,762,032	861,686,329	11,563,689
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,506,431,557	1,048,429,771	5,520,104
LESSORS OF NONFINANCIAL INTANGIBLES	533	28,334,332	16,945,301	102,359

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		GROSS	TAXABLE	
<b>BUSINESS, PERSONAL AND OTHER SERVICES</b>	<b>54-92</b>	<b>31,885,606,608</b>	<b>24,047,720,563</b>	<b>266,360,863</b>
LEGAL SERVICES	5411	1,249,283,143	1,137,776,029	16,818,871
ACCOUNTING SERVICES	5412	546,038,349	496,488,452	7,351,249
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,474,727,549	1,975,278,634	20,674,873
COMPUTER SYSTEM DESIGN SERVICES	5415	2,612,387,821	1,286,230,121	14,327,898
CONSULTING SERVICES	5416	2,269,382,223	1,581,684,624	20,389,796
ADVERTISING & PUBLIC RELATIONS	5418	347,954,289	285,125,198	3,546,271
OTHER PROFESSIONAL SERVICES	5417, 5419	2,336,695,597	1,436,887,729	13,129,116
MANAGEMENT SERVICES	55	93,614,405	59,170,961	554,013
ADMINISTRATIVE & SUPPORT SERVICES	561	3,766,555,376	2,729,078,123	26,966,754
EMPLOYMENT SERVICES	5613	458,552,782	351,167,987	4,512,253
TRAVEL SERVICES	5615	231,026,107	220,090,367	1,062,889
INVESTIGATION & SECURITY SERVICES	5616	200,702,568	179,934,649	2,161,601
BUILDING SERVICES & JANITORIAL	5617	2,180,131,436	1,306,791,815	13,079,893
OTHER	5611, 5612, 5614, 5619	696,142,483	671,093,305	6,150,118
WASTE TREATMENT/ COLLECTION	562	660,098,035	597,063,494	6,137,918
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	61	584,427,788	275,575,449	3,645,655
HEALTH SERVICES	62	8,376,943,501	6,737,452,363	95,960,430
PHYSICIANS	6211	1,789,843,044	1,568,325,270	23,265,539
DENTISTS	6212	727,418,332	722,193,371	10,799,615
OTHER PRACTITIONERS	6213	716,792,030	669,172,986	9,475,462
HOSPITALS	622	2,854,962,805	2,089,005,869	30,763,362
NURSING & RETIREMENT HOMES	623	476,034,693	439,261,318	4,949,222
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	368,593,832	192,884,524	2,188,689
SOCIAL SERVICES & DAY CARE	624	1,443,298,765	1,056,609,025	14,518,541
ARTS, ENTERTAINMENT, & RECREATION	71	785,869,320	602,621,442	5,258,921
PERFORMING ARTS, SPECTATOR SPORTS	711	420,487,553	289,707,682	2,732,388
MUSEUMS, HISTORICAL SITES, ETC.	712	11,652,821	3,450,938	24,376
AMUSEMENT, GAMBLING, RECREATION	713	353,728,946	309,462,822	2,502,157
ACCOMMODATIONS	721	488,223,822	453,051,165	2,306,099
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,694,131,261	2,247,809,440	11,472,401
DRINKING PLACES	7224	188,851,784	168,293,925	985,259
AUTO REPAIR & SERVICES	8111	597,328,694	563,138,991	2,775,308
OTHER REPAIR SERVICES	8112, 8113, 8114	397,723,333	313,899,845	1,727,613
PERSONAL SERVICES	812	1,141,258,287	957,473,024	10,666,386
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	395,226,109	389,140,504	5,238,697
LAUNDRY & DRY CLEANING	8123	93,667,007	91,387,718	576,722
OTHER PERSONAL SERVICES	8122, 8129	652,365,171	476,944,802	4,850,967
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	219,969,373	94,323,969	1,049,438
PUBLIC ADMINISTRATION, OTHER	92,00	54,142,658	49,297,585	616,594
<b>TOTAL ALL INDUSTRIES</b>		<b>156,354,232,240</b>	<b>113,080,580,677</b>	<b>740,595,231</b>