



North American Industry Classification System (NAICS) Codes

Introduction

If you plan to sell taxable goods or services in New York State, you must register with the Tax Department for sales tax purposes. See Tax Bulletins [Do I Need to Register for Sales Tax? \(TB-ST-175\)](#) and [How to Register for New York State Sales Tax \(TB-ST-360\)](#). During the registration process, you will be prompted to select a North American Industry Classification System (NAICS) code to describe your business activity.

What are NAICS codes?

NAICS codes are six-digit codes used to classify businesses according to their economic activity. NAICS is a self-assigned system. You pick the code that best describes your business or organization. You can locate the NAICS codes for your business on the United States Census Bureau's website at [North American Industry Classification System](#).

What are NAICS codes used for?

The Tax Department uses NAICS codes to improve its communications. For example, if you operate a restaurant and select a corresponding NAICS code, we will not send you information intended for other industries.

The Tax Department also uses NAICS codes to publish aggregated statistical data. We never disclose any taxpayer-specific data, ensuring that your privacy is protected.

Selecting your NAICS code

The NAICS code you choose should be the one that most closely relates to your *principal business activity*. Your *principal business activity* is the one that best describes your line of business. It is usually the activity that generates most of your income.

Please note that your *principal business activity* might be different from the business activity that requires you to register as a sales tax vendor.

Example: *A dentist sells toothbrushes to patients. The dentist registers for sales tax because he sells a taxable personal care product, but he should select a NAICS code based on his principal line of business, his dental practice.*

If you have multiple business activities, you can also select a secondary NAICS code.

Example: *A hospital registers for sales tax because it charges for parking. The hospital selects a NAICS code based on its principal business activity of being a hospital. The hospital also selects a secondary NAICS code based on its operation of a parking lot.*

[Publication 910, NAICS Codes for Principal Business Activity for New York State Tax Purposes](#) is available on our website to help you to determine and select your NAICS code.

Common NAICS codes

Listed below are the most common business activities registered for sales tax in New York State and their related NAICS codes:

Auto repair services

- 811110 Automotive Mechanical and Electrical Repair and Maintenance
- 811120 Automotive Body, Paint, Interior, and Glass Repair

Clothing and clothing accessories stores

- 448100 Clothing Stores

Construction

- 236100 Residential Building Construction
- 238210 Electrical Contractors and Other Wiring Installation Contractors
- 238220 Plumbing, Heating, and Air-Conditioning Contractors
- Specialty trade contractors:
 - 238310 Drywall and Insulation Contractors
 - 238320 Painting and Wall Covering Contractors
 - 238330 Flooring Contractors
 - 238340 Tile and Terrazzo Contractors
 - 238350 Finish Carpentry Contractors
 - 238390 Other Building Finishing Contractors

Food and beverage stores

- 445110 Supermarkets and Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445200 Specialty Food Stores

Food services

- 722511 Full-Service Restaurants
- 722513 Limited-Service Restaurants
- 722514 Cafeterias, Grill Buffets, and Buffets
- 722515 Snack and Nonalcoholic Beverage Bars
- 722320 Caterers
- 722330 Mobile Food Services

Home-based businesses and online selling

- 454100 Electronic Shopping and Mail-Order Houses (includes web retailers and Internet auction sellers)
- 454390 Other Direct Selling Establishments (includes craft show and flea market vendors)

Personal care services

- 812111 Barber Shops
- 812112 Beauty Salons
- 812113 Nail Salons

Services to buildings and dwellings

- 561710 Exterminating and Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet and Upholstery Cleaning Services

Multiple locations

Businesses that register multiple business locations together under one registration should select a NAICS code that reflects the principal business activity of the multiple locations considered as a whole.

Businesses that register each location separately should select a NAICS code reflecting the principal business activity at each registered location.

Out-of-state business

If your business is located outside New York State, select your NAICS code based on the business activity that generates your greatest New York State income.

Changing your NAICS code

You may need to change your NAICS code:

- due to a change in the nature of your principal business activity, or
- to better reflect your current principal business activity.

If you need to change your NAICS code, file [Form DTF-95, Business Tax Account Update](#).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Publications:

[Publication 910](#), *NAICS Codes for Principal Business Activity for New York State Tax Purposes*

Bulletins:

[Do I Need to Register for Sales Tax? \(TB-ST-175\)](#)

[How to Register for New York State Sales Tax \(TB-ST-360\)](#)