

# Services Not Taxable

NAICS Code & Category	Detailed NAICS	Name of Service
<b>22 Utilities</b>	Which Includes	221 Utilities
		221122 Electric Power Distribution
		221210 Natural Gas Distribution
		221330 Steam and Air-Conditioning Supply
<b>23 Construction</b>	Which Includes	236 Construction of Buildings
		236118 Residential Remodelers
		236220 Commercial and Institutional Building Construction
		237 Heavy and Civil Engineering Construction
		Power and Communication Line and Related Structures
		237130 Construction
		237210 Land Subdivision
		237310 Highway, Street, and Bridge Construction
		237990 Other Heavy and Civil Engineering Construction
		238 Specialty Trade Contractors
		238190 Other Foundation, Structure, and Building Exterior Contractors
		238290 Other Building Equipment Contractors
		238390 Other Building Finishing Contractors
238990 All Other Specialty Trade Contractors		

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## 52 Finance and Insurance

### Which Includes

521 Monetary Authorities-Central Bank

521110 Monetary Authorities-Central Bank

522 Credit Intermediation and Related Activities

522190 Other Depository Credit Intermediation

522298 All Other Nondepository Credit Intermediation

522390 Other Activities Related to Credit Intermediation

Securities, Commodity Contracts, and Other Financial

523 Investments and Related Activities

523140 Commodity Contracts Brokerage

523210 Securities and Commodity Exchanges

523999 Miscellaneous Financial Investment Activities

524 Insurance Carriers and Related Activities

525 Funds, Trusts, and Other Financial Vehicles

525190 Other Insurance Funds

525990 Other Financial Vehicles

## 55 Management of Companies and Enterprises Which Includes

551 Management of Companies and Enterprises

551114 Corporate, Subsidiary, and Regional Managing Offices

## 61 Educational Services

### Which Includes

611 Educational Services

611110 Elementary and Secondary Schools

611210 Junior Colleges

611430 Professional and Management Development Training

611519 Other Technical and Trade Schools

611699 All Other Miscellaneous Schools and Instruction

611710 Educational Support Services

# Services Not Taxable

## 62 Health Care and Social Assistance

### Which Includes

621 Ambulatory Health Care Services

621112 Offices of Physicians, Mental Health Specialists

621210 Offices of Dentists

621399 Offices of All Other Miscellaneous Health Practitioners

621498 All Other Outpatient Care Centers

621512 Diagnostic Imaging Centers

621610 Home Health Care Services

621999 All Other Miscellaneous Ambulatory Health Care Services

622 Hospitals

622110 General Medical and Surgical Hospitals

622210 Psychiatric and Substance Abuse Hospitals

622310 Specialty (except Psychiatric and Substance Abuse) Hospitals

623 Nursing and Residential Care Facilities

623110 Nursing Care Facilities

623220 Residential Mental Health and Substance Abuse Facilities

623312 Homes for the Elderly

623990 Other Residential Care Facilities

624 Social Assistance

624190 Other Individual and Family Services

624230 Emergency and Other Relief Services

624310 Vocational Rehabilitation Services

624410 Child Day Care Services

## 481 Air Transportation

### Which Includes

481112 Scheduled Freight Air Transportation

481219 Other Nonscheduled Air Transportation

## 482 Rail Transportation

### Which Includes

482112 Short Line Railroads

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<b>483 Water Transportation</b>	Which Includes
	483114 Coastal and Great Lakes Passenger Transportation
	483212 Inland Water Passenger Transportation
<b>484 Truck Transportation</b>	Which Includes
	484122 General Freight Trucking, Long-Distance, Less Than Truckload Specialized Freight (except Used Goods) Trucking, Long- 484230 Distance
<b>486 Pipeline Transportation</b>	Which Includes
	486110 Pipeline Transportation of Crude Oil
	486210 Pipeline Transportation of Natural Gas
	486990 All Other Pipeline Transportation
<b>491 Postal Service</b>	Which Includes
	491110 Postal Service
<b>531 Real Estate</b>	Which Includes
	531190 Lessors of Other Real Estate Property
	531210 Offices of Real Estate Agents and Brokers
	531390 Other Activities Related to Real Estate
	524130 Reinsurance Carriers
<b>813 Religious, Grantmaking, Civic, Professional, and Similar Organizations</b>	813110 Religious Organizations
	813219 Other Grantmaking and Giving Services
	813319 Other Social Advocacy Organizations
	813410 Civic and Social Organizations

# Services Not Taxable

## 8139 Business, Professional, Labor, Political, and Similar Organizations

Which Includes

81391 Business Associations

813920 Professional Organizations

81393 Labor Unions and Similar Labor Organizations

813940 Political Organizations

Other Similar Organizations (except Business, Professional, 81399 Labor, and Political Organizations)

## NAICS Sector 51913 Internet Publishing and Broadcasting and Web Search Portals

Which Includes

519130 Internet Publishing and Broadcasting and Web Search Portals

## 213112 Support Activities for Oil and Gas Operations

## 5411 Legal Services

Which Includes

54111 Offices of Lawyers

541120 Office of Notaries

54119 Other Legal Services

541191 Title Abstract and Settlement Offices

541199 All Other Legal Services

## 8122 Death Care Services

Which Includes

81221 Funeral Homes and Funeral Services

812220 Cemeteries and Crematories

## Advertising