

TABLE 5: BUSINESS & OCCUPATION TAX:  
GROSS INCOME, TAXABLE INCOME & TAX DUE  
STATEWIDE BY INDUSTRY (NAICS)  
4TH QUARTER, 2016

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<b>AGRICULTURE, FORESTRY, FISHING</b>	<b>11</b>	<b>\$1,223,275,868</b>	<b>\$731,732,731</b>	<b>\$4,371,803</b>
CROP & ANIMAL PRODUCTION	111,112	406,525,269	203,705,264	1,140,977
FORESTRY & LOGGING	113	469,123,296	351,383,582	1,374,198
FISHING & HUNTING	114	140,672,758	20,387,528	115,416
AG & FORESTRY SUPPORT ACTIVITIES	115	206,954,545	156,256,357	1,741,212
<b>MINING</b>	<b>21</b>	<b>147,672,491</b>	<b>112,733,879</b>	<b>615,974</b>
SAND & GRAVEL, QUARRYING	2123	93,416,753	83,462,682	459,355
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	54,255,738	29,271,197	156,619
<b>UTILITIES</b>	<b>22</b>	<b>714,088,538</b>	<b>574,517,774</b>	<b>7,836,283</b>
HYDROELECTRIC POWER GENERATION	221111	7,964,328	7,316,270	85,829
ALTERNATIVE POWER GENERATION	221114-221117	4,107,616	2,893,570	24,367
OTHER ELECTRIC POWER GENERATION	221112, 221113, 221118	4,960,434	4,892,170	34,202
ELECTRIC POWER TRANSMISSION & DISTRIBUTION	221121, 221122	121,934,826	106,530,668	1,303,225
NATURAL GAS DISTRIBUTION	2212	89,668,701	24,683,898	151,905
WATER & SEWER	2213	485,452,633	428,201,198	6,236,755
<b>CONSTRUCTION</b>	<b>23</b>	<b>14,633,249,013</b>	<b>13,167,107,590</b>	<b>64,759,070</b>
RESIDENTIAL BUILDING & REMODELING	2361	2,401,640,243	2,281,050,316	11,320,917
NONRESIDENTIAL BUILDING	2362	3,711,919,142	3,282,882,520	15,681,613
HEAVY CONSTRUCTION & HIGHWAYS	237	1,619,930,825	1,403,569,505	7,221,860
SPECIAL TRADE CONTRACTORS	238	6,899,758,803	6,199,605,249	30,534,680
ELECTRICAL	23821	1,431,723,823	1,266,292,029	6,395,667
PLUMBING & HEATING	23822	1,258,199,774	1,173,649,899	5,762,755
PAINTING	23832	254,891,558	240,774,254	1,170,538
MASONRY/DRYWALL	23814, 23831	404,096,212	375,733,290	1,809,807
ROOFING	23816	312,643,053	291,963,607	1,394,080
OTHER CONTRACTORS	238 not listed above	3,238,204,383	2,851,192,170	14,001,833
<b>MANUFACTURING</b>	<b>31-33</b>	<b>42,526,014,356</b>	<b>28,937,380,920</b>	<b>111,562,742</b>
FOOD PRODUCTS	311	4,543,187,051	1,963,297,008	7,527,417
MILLING OF GRAINS	3112	213,333,015	141,450,210	645,961
FRUITS & VEGETABLES	3114	986,324,025	160,267,958	751,145
DAIRY PRODUCTS	3115	628,315,072	104,957,436	511,414
MEAT PRODUCTS	3116	572,085,751	569,539,409	877,425
SEAFOOD PRODUCTS	3117	662,372,932	114,696,832	578,066
BAKERY PRODUCTS	3118	526,177,947	261,458,790	1,267,455
OTHER FOOD ITEMS	3111, 3113, 3119	954,578,309	610,926,373	2,895,951
BEVERAGES	312	680,795,673	425,682,832	2,077,340
TEXTILES	313,314	212,164,904	121,218,790	603,136
APPAREL	315	68,463,520	44,054,501	224,817
LEATHER & ALLIED PRODUCTS	316	35,641,996	18,863,806	93,449
LUMBER & WOOD PRODUCTS	321	1,840,588,476	1,110,872,717	4,433,039
SAWMILLS	3211	749,157,830	443,275,278	1,593,054
PLYWOOD & TRUSSES	3212	292,415,087	182,324,538	739,811
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	799,015,559	485,272,901	2,100,174
PAPER PRODUCTS	322	1,659,794,130	974,241,970	3,824,442
PULP & PAPER MILLS	3221	1,212,556,085	659,863,563	2,347,614
OTHER PAPER PRODUCTS	3222	447,238,045	314,378,407	1,476,828
COMMERCIAL PRINTING	323	260,671,036	198,274,476	1,000,620
PETROLEUM & COAL PRODUCTS	324	4,324,054,161	3,966,040,715	19,294,674
PETROLEUM REFINING	32411	4,136,243,861	3,831,877,075	18,647,383
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	187,810,300	134,163,640	647,291
CHEMICALS	325	1,900,602,045	1,059,109,226	5,045,014
CHEMICALS, PESTICIDES & FERTILIZERS	3251, 3253	706,943,418	365,543,188	1,827,306
PHARMACEUTICALS	3254	383,068,460	226,274,437	1,132,907
RESIN, SYNTHETIC FIBERS & FILAMENTS	3252	341,086,935	192,108,959	729,117
PAINT, COATING & ADHESIVES	3255	29,394,447	19,770,616	96,122
SOAP, CLEANING COMPOUND & TOILETRIES	3256	220,927,254	118,846,421	575,591
OTHER CHEMICAL PRODUCTS	3259	219,181,531	136,565,605	683,971

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		GROSS	TAXABLE	
PLASTICS & RUBBER PRODUCTS	326	766,820,273	470,696,262	2,211,403
NONMETALLIC MINERALS	327	706,300,415	523,211,019	2,503,673
PRIMARY METALS	331	508,844,718	345,234,517	1,522,096
IRON & STEEL MILLS	3311, 3312	210,742,284	134,293,723	616,047
ALUMINUM SMELTING	3313	102,891,869	83,444,012	293,898
OTHER NONFERROUS METALS	3314	43,335,307	42,471,348	205,504
FOUNDRIES	3315	151,875,258	85,025,434	406,647
FABRICATED METAL PRODUCTS	332	1,506,797,760	1,016,394,712	4,611,337
MACHINERY	333	1,632,464,262	867,478,903	4,150,043
FARM & CONSTRUCTION IMPLEMENTS	3331	119,018,508	58,462,182	282,999
INDUSTRIAL MACHINERY	3332	359,480,720	176,742,882	868,776
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	1,153,965,034	632,273,839	2,998,268
COMPUTERS & ELECTRONICS	334	3,003,916,617	1,366,393,726	6,397,291
COMPUTER HARDWARE	3341	370,583,925	31,698,178	176,784
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	190,532,708	72,339,207	358,670
AUDIO & VIDEO EQUIPMENT	3343	37,435,007	16,995,794	86,364
SEMICONDUCTORS	3344	754,303,255	375,485,101	1,587,196
INSTRUMENTS	3345	1,628,014,854	853,367,749	4,074,467
SOFTWARE, OTHER MAGNETIC & OPTICAL MEDIA	3346	23,046,868	16,507,697	113,810
ELECTRICAL EQUIPMENT & APPLIANCES	335	670,617,255	283,728,451	1,341,584
LIGHTING EQUIPMENT	3351	161,375,299	34,488,515	169,406
HOUSEHOLD APPLIANCES	3352	3,540,324	2,474,924	11,974
OTHER ELECTRIC EQUIPMENT	3353, 3359	505,701,632	246,765,012	1,160,204
TRANSPORTATION EQUIPMENT	336	16,503,485,903	13,128,551,858	39,644,881
MOTOR VEHICLES & PARTS	3361, 3362, 3363	315,120,527	223,578,624	1,083,669
AIRCRAFT, AEROSPACE & PARTS	3364	15,785,107,506	12,614,510,239	37,117,668
SHIPS & BOATS	3366	376,539,512	268,465,879	1,335,805
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	26,718,358	21,997,116	107,739
FURNITURE & RELATED PRODUCTS	337	389,757,644	276,454,282	1,347,390
OTHER MANUFACTURING	339	1,311,046,517	777,581,149	3,709,096
OTHER MEDICAL EQUIP & SUPPLIES	339112-339115	132,654,018	81,208,733	417,505
DENTAL LABORATORIES	339116	58,448,100	54,707,539	313,066
SPORTING AND ATHLETIC GOODS	33992	199,963,220	49,247,039	256,456
ALL OTHER MISCELLANEOUS MFG	3399 not listed above	919,981,179	592,417,838	2,722,069
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>42,712,367,633</u>	<u>29,223,127,864</u>	<u>136,736,670</u>
DURABLE GOODS	423	20,325,239,559	14,969,216,576	74,330,323
MOTOR VEHICLES & PARTS	4231	3,414,869,000	3,176,697,905	15,774,073
FURNITURE & HOME FURNISHINGS	4232	557,577,829	370,913,916	1,828,926
LUMBER & CONSTRUCTION MATERIALS	4233	1,925,523,977	1,323,743,240	6,295,475
PROFESSIONAL & COMMERCIAL EQUIPMENT	4234	3,517,176,469	2,711,309,333	14,036,825
METAL & MINERAL (except Petroleum)	4235	772,548,182	556,431,587	2,639,195
ELECTRICAL EQUIPMENT	4236	3,038,732,489	2,208,842,224	11,338,305
HARDWARE, PLUMBING, HEATING EQUIPMENT	4237	992,415,456	817,816,230	4,000,431
MACHINERY & EQUIPMENT	4238	3,523,497,993	2,713,694,146	12,771,647
SPORTING & RECREATIONAL GOODS & SUPPLIES	423910	335,255,175	182,162,781	908,734
TOY & HOBBY GOODS & SUPPLIES	423920	1,067,449,213	70,412,389	409,193
OTHER MISCELLANEOUS DURABLE GOODS	423930, 423940, 423990	1,180,193,776	837,192,825	4,327,519
NONDURABLE GOODS:	424	22,048,398,056	14,068,417,067	60,938,830
PAPER & PAPER PRODUCTS	4241	693,314,625	519,140,799	2,415,496
DRUGS & SUNDRIES	4242	2,552,935,223	2,361,279,573	6,424,251
APPAREL	4243	1,187,274,194	358,231,638	1,783,311
FOOD PRODUCTS	4244	9,203,594,940	5,413,824,608	23,821,170
FARM PRODUCTS	4245	1,287,922,017	194,215,752	973,163
CHEMICALS & PLASTICS	4246	794,795,224	624,259,643	3,005,557
PETROLEUM PRODUCTS	4247	1,826,342,297	1,601,726,240	7,998,389
BEER & ALE	424810	228,211,132	216,171,928	1,047,366
WINE & DISTILLED ALCOHOLIC BEVERAGES	424820	1,323,437,189	863,769,137	4,202,162
FARM SUPPLIES	42491	703,004,000	434,195,574	2,169,086
TOBACCO & TOBACCO PRODUCTS	42494	356,982,151	278,782,788	1,345,665
OTHER MISC NONDURABLE GOODS	4249 not listed above	1,890,585,064	1,202,819,387	5,753,214
ELECTRONIC MARKETS, AGENTS, BROKERS	425	338,730,018	185,494,221	1,467,517

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		GROSS	TAXABLE	
<b>RETAIL TRADE</b>	<b>44-45</b>	<b>37,275,656,343</b>	<b>31,782,104,959</b>	<b>158,604,241</b>
MOTOR VEHICLES & PARTS	441	6,903,178,567	6,129,994,608	31,217,637
NEW & USED AUTO DEALERS	4411	5,411,257,514	4,882,899,792	25,068,110
RV, BOAT, MOTORCYCLE DEALERS	4412	528,948,283	402,016,439	2,059,380
AUTOMOTIVE PARTS & TIRES	4413	962,972,770	845,078,377	4,090,147
FURNITURE & HOME FURNISHINGS	442	947,292,177	861,439,566	4,154,948
ELECTRONICS & APPLIANCES	443	1,892,828,616	1,626,349,398	8,970,054
HOUSEHOLD APPLIANCES	443141	185,690,017	184,044,777	887,972
ELECTRONIC STORES	443142	1,707,138,599	1,442,304,621	8,082,082
BLDG. MATERIALS, GARDEN SUPPLIES	444	2,289,037,905	2,123,440,374	10,231,816
BUILDING MATERIALS	4441	1,991,749,791	1,869,130,985	8,984,659
LAWN & GARDEN SUPPLIES	4442	297,288,114	254,309,389	1,247,157
FOOD & BEVERAGES (OFF-PREMISES)	445	4,316,867,898	4,064,907,979	19,487,251
GROCERY & CONVENIENCE STORES	4451	3,792,227,824	3,641,605,967	17,542,216
OTHER FOOD STORES/SPECIALTY FOODS	4452	371,141,769	293,417,237	1,319,072
BEER, WINE AND LIQUOR STORES	4453	153,498,305	129,884,775	625,963
DRUG STORES & PERSONAL CARE STORES	446	2,584,066,848	2,385,955,946	11,937,644
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,194,726,412	1,706,254,729	8,364,942
APPAREL & ACCESSORIES	448	1,803,911,796	1,413,782,809	6,815,066
CLOTHING STORES	4481	1,459,786,470	1,118,031,759	5,400,485
SHOE STORES	4482	108,793,657	103,165,842	486,975
JEWELRY & LUGGAGE STORES	4483	235,331,669	192,585,208	927,606
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	1,053,338,694	854,906,735	4,197,120
SPORTING GOODS	45111	606,963,946	518,544,031	2,538,788
HOBBY & TOY STORES	45112	196,137,481	160,256,239	761,937
SEWING SUPPLIES	45113	51,400,536	47,708,854	229,005
MUSICAL INSTRUMENTS	45114	44,270,954	38,667,581	200,361
BOOK, PERIODICAL & MUSIC STORES	45121	154,565,777	89,730,030	467,029
DEPARTMENT STORES	4521	1,044,118,755	1,015,263,219	4,865,780
GENERAL MERCHANDISE STORES	4529	6,416,780,704	5,309,483,084	25,326,954
E-COMMERCE & MAIL ORDER	4541	1,854,939,448	1,484,162,394	7,746,985
MISCELLANEOUS RETAILERS	453, 4542, 4543	3,974,568,523	2,806,164,118	15,288,044
<b>TRANSPORTATION</b>	<b>48-492</b>	<b>1,517,736,237</b>	<b>1,219,989,696</b>	<b>8,432,329</b>
AIR TRANSPORTATION	481	22,348,806	20,879,749	189,873
RAILROADS	482	26,631,348	26,631,348	292,691
WATER TRANSPORTATION	483	51,027,130	35,085,407	120,967
TRUCK TRANSPORTATION	484	247,739,069	157,902,304	1,425,773
TRANSIT & GROUND PASSENGER TRANSPORT	485	68,637,765	55,110,182	702,142
PIPELINE TRANSPORTATION	486	2,559,050	1,875,022	13,722
SCENIC & SIGHTSEEING TRANSPORTATION	487	45,583,278	17,212,071	102,668
SUPPORT ACTIVITIES FOR TRANSPORTATION	488	1,006,167,246	865,317,445	5,136,645
POSTAL SERVICE, COURIERS AND MESSENGERS	491, 492	47,042,545	39,976,168	447,848
WAREHOUSING & STORAGE	493	259,270,912	223,847,805	1,200,979
<b>INFORMATION</b>	<b>51</b>	<b>6,508,443,130</b>	<b>5,494,678,230</b>	<b>53,075,227</b>
PUBLISHING (EXCEPT INTERNET)	511	1,420,309,517	875,700,049	6,651,869
NEWSPAPERS	51111	121,349,926	119,893,834	487,140
BOOKS & PERIODICALS	51112, 51113	128,567,546	98,263,769	703,604
SOFTWARE	5112	1,062,420,551	556,711,742	4,081,410
OTHER PUBLISHERS	51114, 51119	107,971,494	100,830,704	1,379,715
MOTION PICTURE PRODUCTION	512	300,929,558	255,868,900	3,226,005
RADIO & TV BROADCASTING, CABLE TV	515	515,106,705	411,378,408	5,113,559
TELEPHONE & TELECOMMUNICATIONS	517	3,228,177,673	3,172,336,464	28,570,033
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	598,125,491	388,990,326	4,796,181
OTHER INFORMATION SERVICES	519	445,794,186	390,404,083	4,717,580
<b>FINANCE, INSURANCE, REAL ESTATE</b>	<b>52-53</b>	<b>12,067,741,604</b>	<b>9,207,392,788</b>	<b>106,130,292</b>
BANKS & CREDIT UNIONS	522	4,581,641,894	3,546,446,099	49,495,490
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,707,376,897	1,380,711,457	14,808,347
INSURANCE AGENTS & BROKERS	524	2,333,389,339	1,205,658,713	10,179,883
REAL ESTATE AGENTS & BROKERS	531	1,639,388,020	1,552,296,680	22,057,221
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	1,636,684,624	1,357,331,508	7,227,362
LESSORS OF NONFINANCIAL INTANGIBLES	533	169,260,830	164,948,331	2,361,989

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>43,789,760,799</u>	<u>34,010,265,450</u>	<u>389,302,418</u>
<u>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</u>	<u>54</u>	<u>16,766,762,971</u>	<u>11,721,947,329</u>	<u>148,140,045</u>
LEGAL SERVICES	5411	1,549,054,991	1,431,132,276	19,997,532
ACCOUNTING SERVICES	5412	1,924,909,631	1,852,482,453	27,552,405
ARCHITECTURAL SERVICES	54131	531,158,128	377,596,980	5,604,749
ENGINEERING SERVICES	54133	1,684,086,925	1,360,962,641	13,418,339
OTHER RELATED SERVICES	54132, 54134-54138	218,117,352	194,001,964	2,641,693
SPECIALIZED DESIGN SERVICES	5414	336,308,900	281,449,236	3,064,268
COMPUTER SYSTEM DESIGN SERVICES	5415	5,245,063,494	2,499,115,746	27,780,942
CONSULTING SERVICES	5416	3,008,627,809	2,190,231,352	29,796,371
SCIENTIFIC RESEARCH & DEVELOPMENT SERVICES	5417	718,512,518	316,001,445	3,189,074
ADVERTISING & PUBLIC RELATIONS	5418	407,328,493	333,033,892	4,543,714
OTHER PROFESSIONAL SERVICES	5419	1,143,594,730	885,939,344	10,550,958
<u>MANAGEMENT SERVICES</u>	<u>55</u>	<u>167,889,132</u>	<u>129,164,059</u>	<u>1,641,241</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	4,794,277,791	4,006,723,772	43,580,688
EMPLOYMENT SERVICES	5613	928,016,153	810,904,779	10,946,612
TRAVEL SERVICES	5615	265,695,871	188,055,540	1,302,484
INVESTIGATION & SECURITY SERVICES	5616	357,808,082	323,574,043	3,820,183
BUILDING SERVICES & JANITORIAL	5617	982,468,900	940,316,739	8,393,230
OTHER	5611, 5612, 5614, 5619	2,260,288,785	1,743,872,671	19,118,179
WASTE TREATMENT/ COLLECTION	562	909,317,124	831,612,751	8,919,470
<u>SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)</u>	<u>61</u>	<u>843,289,189</u>	<u>448,396,771</u>	<u>5,916,934</u>
<u>HEALTH SERVICES</u>	<u>62</u>	<u>11,822,930,674</u>	<u>9,156,485,891</u>	<u>128,120,198</u>
AMBULATORY HEALTH CARE SERVICES	621	5,786,929,945	4,913,417,405	70,313,436
PHYSICIANS	6211	2,251,371,039	1,820,525,696	26,944,693
DENTISTS	6212	872,278,322	862,502,359	12,893,412
OTHER HEALTH PRACTITIONERS	6213	1,017,133,875	967,692,735	13,577,758
OUTPATIENT CARE CENTERS	6214	875,615,951	661,538,455	9,054,854
MEDICAL & DIAGNOSTIC LABORATORIES	6215	339,637,891	190,288,841	2,834,957
HOME HEALTH CARE	6216	263,747,201	254,132,275	2,682,667
OTHER AMBULATORY HEALTH CARE	6219	167,145,666	156,737,044	2,325,095
HOSPITALS	622	4,586,108,454	3,202,660,101	46,571,131
NURSING & RETIREMENT HOMES	623	773,813,666	692,259,237	7,251,250
SOCIAL SERVICES & DAY CARE	624	676,078,609	348,149,148	3,984,381
<u>ARTS, ENTERTAINMENT, &amp; RECREATION</u>	<u>71</u>	<u>986,955,871</u>	<u>814,842,427</u>	<u>8,346,643</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	447,783,791	347,559,506	4,629,427
MUSEUMS, HISTORICAL SITES, ETC.	712	20,461,305	9,138,435	100,951
AMUSEMENT, GAMBLING, RECREATION	713	518,710,775	458,144,486	3,616,265
ACCOMMODATIONS	721	818,871,366	768,813,995	4,091,482
RESTAURANTS, FOOD SERVICES	7223, 7225	3,519,561,539	3,444,172,442	17,533,421
DRINKING PLACES	7224	239,387,376	216,439,506	1,258,382
AUTO REPAIR & SERVICES	8111	727,382,655	699,902,958	3,440,524
OTHER REPAIR SERVICES	8112, 8113, 8114	637,279,846	451,335,528	2,400,786
PERSONAL SERVICES	812	1,170,987,616	1,109,197,212	13,186,691
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	567,756,359	554,525,181	7,700,864
DEATH CARE SERVICES	8122	57,455,871	56,373,422	667,193
LAUNDRY & DRY CLEANING	8123	117,255,690	114,280,679	739,979
OTHER PERSONAL SERVICES	8129	428,519,696	384,017,930	4,078,655
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	278,363,563	115,438,974	1,414,902
<u>PUBLIC ADMINISTRATION, OTHER</u>	<u>92.00</u>	<u>202,022,335</u>	<u>190,862,883</u>	<u>1,812,579</u>
<b>TOTAL ALL INDUSTRIES</b>		<b>203,470,795,173</b>	<b>154,779,950,734</b>	<b>1,043,129,596</b>