

**Table 18**  
**NEW TAXPAYER ACCOUNTS\* - DEPARTMENT OF REVENUE**  
**Statewide by Industry - Fiscal Years 2002 and 2003**

Industry	SIC	FY 2002	FY 2003
Farming, fishing, forestry, mining	01-14	2,242	2,223
Construction	15-17	7,708	8,132
<b>Manufacturing</b>	<b>20-39</b>	<b>2,116</b>	<b>2,043</b>
Food products	20	125	147
Apparel	23	116	94
Lumber/wood/paper products	24, 26	370	324
Furniture	25	70	67
Printing/publishing	27	321	326
Chemicals/related products	28-32	145	136
Metal products	33-34	122	119
Industrial/electrical equipment	35-36	173	166
Transportation equipment	37	134	160
Other manufacturing	21-22, 38-39	540	504
Motor freight/warehousing	42	1,389	1,171
Other transportation	40-41, 43-47	901	548
Communication/utilities	48-49	367	331
Wholesale trade	50-51	3,089	2,445
<b>Retail trade</b>	<b>52-59</b>	<b>13,941</b>	<b>13,427</b>
Building materials	52	238	258
General merchandise/apparel	53, 56	454	540
Food stores	54	734	815
Auto dealers/service stations	55	569	527
Furniture/appliances	57	880	934
Restaurants/bars	58	2,454	2,539
Misc. retailers	59	8,612	7,814
Financial institutions	60-62, 67	1,228	1,455
Insurance companies	63-64	403	475
Real estate companies	65	1,820	2,393
<b>Services</b>	<b>70-99</b>	<b>31,407</b>	<b>28,789</b>
Accommodations	70	242	241
Personal services	72	3,362	2,876
Business services	73	13,677	11,571
Automotive services	75	1,320	1,128
Health services	80	1,909	1,863
Legal services	81	464	488
Engineering/architecture/accounting	87	4,864	5,176
Misc. services	76-79, 82-86, 88-99	5,569	5,446
<b>TOTAL NEW ACCOUNTS</b>		<b>66,611</b>	<b>63,432</b>

\*Based on opening date and industrial category indicated on Master Business Application. Includes new businesses, reorganizations of existing firms, reopens of former accounts, and firms with no activity; excludes miscellaneous tax and nonclassified accounts. Non-retail firms with less than \$12,000 annual gross income are not registered.