

**North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001**

Business Classification Codes

Apparel Group

- 1010** Boot and shoe stores
- 1020** Clothing and accessory stores
- 1030** Furriers
- 1040** Men's clothing and accessory stores
- 1050** Women's clothing and accessory stores
- 1060** Shoe repair shops
- 1070** Other apparel businesses such as textile and hosiery, tailors, dressmakers, foundation garment dealers, cap and gown rentals, etc.

Automotive Group

- 2010** Motor vehicle dealers (New automobiles, trucks, trailers)
- 2011** Motor vehicle dealers (Used automobiles, used trucks, only)
- 2020** Service stations
- 2030** Garages - repair services, storage and wrecker service, body shops
- 2040** Motorcycle and bicycle dealers
- 2050** Automotive supply stores, battery and muffler shops, auto glass
- 2060** Other automotive businesses such as auto upholstery shops, car washes, etc.
- 2070** Oil and petroleum products dealers
- 2080** Tire dealers, recappers, and repairers, tire retreaders
- 2090** Manufactured home (mobile home) dealers
- 2091** Modular home manufacturers

Food Group

- 3010** Bakeries
- 3020** Candy and confectionery stores, peanut stores, popcorn stands, sweet shops
- 3030** Dairies and dairy bars, ice cream parlors
- 3040** Grocery stores, convenience stores, meat markets, fruit stands, vegetable stands, super markets, food centers, open air markets, fish and seafood markets
- 3050** Vending machine operators, bottling plants, drink stands
- 3060** Restaurants, cafeterias, grills, snack bars, lunchrooms, cafes, hotel dining rooms, roadside inns, drive-ins, concession stands, delicatessens, caterers, boarding houses, sandwich shops
- 3070** Other businesses that sell food such as frozen food lockers, bowling alleys, meat processors, canneries, roller rinks, etc.
- 3080** Taverns, beer parlors, nightclubs, lounges, bars, dance clubs, billiard rooms, ABC stores

Furniture Group

- 4010** Furniture stores
- 4020** Household appliance dealers and repair services, radio and television dealers and repairmen
- 4030** Musical merchandise dealers
- 4040** Industrial, office, and store furniture and fixture dealers; church, restaurant, school and theater furniture and fixture dealers
- 4050** Other furniture businesses including furniture manufacturers
- 4060** Awning and blinds dealers
- 4070** Antique dealers, interior decorators, drapery and slipcover fabricators
- 4080** Upholstery shops, floor covering dealers

General Merchandise Group

- 5010** Department stores
- 5020** Drugstores, pharmacies, drug and medical supply houses, vitamin stores, dental supply houses, veterinarian supply houses
- 5030** Dry goods stores, fabric and yarn shops, remnant and knit shops
- 5040** Farm implement and supply stores, irrigation equipment dealers, horse and mule dealers, tobacco curer dealers
- 5050** Discount stores, general stores, commissaries, trading posts
- 5060** Hardware stores, small tool dealers, fireplace equipment, knife stores
- 5070** Jewelry stores, watch and clock repair shops
- 5080** Leather and leather goods stores
- 5090** Industrial machinery and supply dealers, textile machinery dealers, laundry and dry cleaning machinery, telephone, broadcasting and freezer locker equipment and supply dealers, mill machinery and supply dealers
- 5100** Secondhand goods stores, flea markets, firearms
- 5110** Sporting goods stores, baseball card stores
- 5111** Toy shops
- 5120** Variety stores, 5 & 10 specialty stores
- 5130** Other general merchandise businesses such as peddlers, home products dealers, cosmetics dealers, etc.

- 5140 Paint, wallpaper, and glass stores
- 5150 Pawn shops, army surplus stores, salvage, auctions
- 5160 Road building equipment and supply dealers, diesel equipment dealers and repair services
- 5170 Gift and novelty shops, coin dealers, notions, museums
- 5180 Computer and software stores

Lumber and Building Material Group

- 6010 Sheet metal shops, steel fabricators, iron works
- 6020 Building hardware and machine stores
- 6030 Building material dealers, lumber, brick, tile, stone, sand, gravel and roofing dealers, ready-mixed concrete plants
- 6040 Cabinet shops, wood shops, picture frame shops
- 6050 Electrical, plumbing, heating and refrigeration supply dealers, septic tanks, alarms, water and air filters, environmental
- 6060 Monument and tombstone dealers
- 6070 Other lumber and building material businesses such as sawmills, mailbox builders, etc.
- 6080 Storm window and door dealers, glass and automatic doors

Other Types of Businesses (Unclassified Group)

- 7010 Beauty and barbershops and supply dealers, tanning booths
- 7020 Bookstores, school supply stores, stationery stores
- 7030 Newsstands, smoke shops and cigar stores
- 7040 Coal, wood, fuel oil, and bottled gas dealers
- 7050 Feed stores, millers, hatcheries
- 7060 Florists and nurseries, Christmas trees, landscaping, balloon shops
- 7070 Airplane dealers and aviation services
- 7080 Hotels, motels, room rentals
- 7081 Cottage rentals, etc.
- 7090 Office machine and supply dealers
- 7100 Funeral homes, undertakers, morticians, funeral directors
- 7110 Other unclassified businesses such as sign manufacturers, scrap metal and waste dealers, junkyards, moving companies, etc.
- 7120 Photographers, artists, photofinishers, audio visual aids, videotapes, portraits
- 7130 Printers, publishers, blueprinters, engravers, advertising agencies, lithographers, photoengravers, electrotypes, photostats
- 7140 Laundries, dry cleaners, uniform and linen rental businesses
- 7150 Hospitals, physicians, clinics, opticians, chiropractors
- 7151 Veterinarians, animal clinics, etc.
- 7160 Boat and marine supply dealers, bait dealers, fish camps
- 7170 Hobby and craft shops, ceramics, curios, art supply stores
- 7171 Pet shops, kennels
- 7180 Chemical, janitorial supplies and paper products dealers
- 7190 Machine shops, lawn mower and gun repairmen, locksmiths, blacksmiths, welders

Wholesale Group

- 8010 Wholesale motor vehicle dealers
- 8020 Wholesale automotive supplies, parts and accessories stores and tire dealers
- 8040 Wholesale building material dealers
- 8050 Wholesale clothing stores
- 8070 Wholesale drug stores and supply stores
- 8080 Wholesale dry goods stores
- 8090 Wholesale electrical plumbing supplies and equipment dealers
- 8100 Wholesale furniture stores
- 8110 Wholesale general merchandise and notions stores
- 8120 Wholesale groceries and food distributors
- 8130 Wholesale hardware & farm implement stores
- 8140 Wholesale industrial machinery and supply dealers
- 8150 Wholesale petroleum products
- 8160 Wholesale tobacco and candy distributors
- 8170 Wholesale others

Use Tax Group

- 9010 Use tax
- 9030 Utility services
- 9040 Mail-order sales
- 9070 Satellite radio
- 9080 Cable services

Unless otherwise specified, codes apply to the sale of new and used property.