

KANSAS BUSINESS AND JOB DEVELOPMENT CREDIT

For the taxable year beginning, \_\_\_\_\_, 20\_\_\_\_; ending \_\_\_\_\_, 20\_\_\_\_.

Name of taxpayer (as shown on return) Social Security Number or Employer ID Number (EIN)
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP Employer ID Number (EIN)

PART A - DESCRIPTION OF QUALIFIED BUSINESS FACILITY

- 1. Name of legal entity making investment: EIN:
2. Location of qualified business facility: a. Street Address b. City County No. County Name c. NAICS
3. Date operation began at this qualified business facility (mm/dd/yyyy):
4. Indicate the type of business activity conducted at this facility (check appropriate box):
5. Please check the box that best describes the type of qualified investment made at this facility:
6. Date of investment made during the tax year for the qualified business facility (mm/dd/yyyy):
7. Attach description of the investment made (see instructions).

PART B - COMPUTATION OF CREDIT

Table with 3 columns: Description, (a) Retail or Service, (b) Manufacture / Nonmanufacturer. Rows include 8a-15, 16-19, 20-24, and Payroll Information A-B.

Name \_\_\_\_\_ EIN \_\_\_\_\_ Location \_\_\_\_\_

**PART C – DETERMINING QUALIFIED EMPLOYEES AND CREDIT (see instructions for available credit amounts)**

	(A) Month	(B) Year End Date: _____ Number of Base Employees	(C) Year End Date: _____ Number of Employees	(D) Year End Date: _____ Number of Employees	(E) Year End Date: _____ Number of Employees	(F) Year End Date: _____ Number of Employees
25.						
26.						
27.						
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31.						
32.						
33.						
34.						
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36.						
37.	Total No. of Employees					
38.	Average Employees					
39.	Base Employees					
40.	Qualified Employees					
41.	Decrease in Employees					
42.	Adjusted Employees					
43.	TOTAL Employee Credit					

**PART D – DETERMINING QUALIFIED INVESTMENT AND CREDIT (see instructions for available credit amounts)**

	(A) Month	(B) Year End Date: _____ Monthly Base Investment	(C) Year End Date: _____ Monthly Investment	(D) Year End Date: _____ Monthly Investment	(E) Year End Date: _____ Monthly Investment	(F) Year End Date: _____ Monthly Investment
44.						
45.						
46.						
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55.						
56.	Total Monthly Investment					
57.	Average Investment					
58.	Capitalized Rents					
59.	Total Investment					
60.	Base Investment					
61.	Increase in investment					
62.	Nonrelated Investment					
63.	Avg. Qualified Investment					
64.	Decrease in Investment					
65.	Adjusted Investment					
66.	Investment Credit Factor					
67.	TOTAL Investment Credit					
68.	TOTAL Credit					
69.	Credit Used					
70.	Carry Forward					

Name \_\_\_\_\_ EIN \_\_\_\_\_ Location \_\_\_\_\_

**PART C – (continued)**

	(G) Year End Date: _____ Number of Employees	(H) Year End Date: _____ Number of Employees	(I) Year End Date: _____ Number of Employees	(J) Year End Date: _____ Number of Employees	(K) Year End Date: _____ Number of Employees	(L) Year End Date: _____ Number of Employees
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43.						

**PART D – (continued)**

	(G) Year End Date: _____ Monthly Investment	(H) Year End Date: _____ Monthly Investment	(I) Year End Date: _____ Monthly Investment	(J) Year End Date: _____ Monthly Investment	(K) Year End Date: _____ Monthly Investment	(L) Year End Date: _____ Monthly Investment
44.						
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## K-120 FILERS: EXAMPLE FOR LINE 16 and 17 OF SCHEDULE K-34

This example was created for businesses that are unable to determine their exact property and payroll factors. You will need to complete a property and payroll factor for each credit. If inventory is included in the numerator, then it must be included in the denominator.

**PROPERTY FACTOR:**

Investment in New Business Facility	\$	115,737.00	<i>Line 65 – Part D (original year)</i>
Average Inventory & Allocation Ratio		<u>0.00</u>	
Total Qualifying Kansas Property	\$	115,737.00	
Kansas Beginning Property (Current Year)	\$	9,417,250.00	
Kansas Ending Property (Current Year)		<u>4,330,710.00</u>	
Total Property	\$	13,747,960.00	
Multiply by 50%		<u>50 %</u>	
Average Property	\$	6,873,980.00	
Total Rents in Kansas X 8 (Current Year)		<u>4,842,928.00</u>	
Total Average Kansas Property			\$11,716,908.00
<b>Property Factor</b> (Total qualifying Kansas property divided by total average Kansas property)			<b>0.9878%</b>

**PAYROLL FACTOR:**

Total Kansas wages (Current Year)	\$	5,461,204.00	
Divide by Kansas Employees (Current Year)		<u>188</u>	
Average Kansas Salary (Current Year)	\$	29,049.00	
Multiply by Number of Qualified Business Facility Employees		<u>11</u>	<i>Line 40 – Part C (original year)</i>
Total Facility Wages	\$	319,539.00	
Total Kansas Wages (Current Year)	\$	5,461,204.00	
<b>Payroll Factor</b>			<b>5.8511%</b>

Property Factor		0.9878 %
Payroll Factor		<u>5.8500 %</u>
Total Percent		6.8389 %
Divide by 2		<u>2</u>
Average Percent		3.4195 %

Kansas Taxable Income (Current Year)	\$	<u>271,184.00</u>	<i>K-120: Line 20, Kansas Taxable Income K-121: Line 19, Combined Report Income</i>
Allocated Qualified Business Income		\$ <u>9,273.14</u>	<i>K-34: Line 16</i>
Tax on Total Kansas Taxable Income (Current Year)	\$	18,257.00	<i>K-120: Line 23, Total Tax K-121: Line 22, Total Tax</i>
Multiply by Average Percent		<u>3.4195 %</u>	
Tax on Qualified Business Income	\$	<u>625.00</u>	<i>K-34: Line 17</i>

## **K120S FILERS: EXAMPLE FOR LINE 16 OF THE SCHEDULE K-34 (Individuals see next page)**

This example was created for business' that are unable to determine their exact property and payroll factors. You will need to complete a property and payroll factor for each credit. If inventory is included in the numerator then it must be included in denominator.

**PROPERTY FACTOR:**

Investment in New Business Facility	\$ 406,022.00	<i>Line 63 – Part D (original year)</i>
Average Inventory & Allocation Ratio	<u>0.00</u>	
 Total Qualifying Kansas Property		 \$ 406,022.00
 Kansas Beginning Property (Current Year)	 \$ 202,067,263.00	
Kansas Ending Property (Current Year)	<u>271,976,820.00</u>	
Total Property	\$ 474,044,083.00	
Multiply by 50%	<u>50 %</u>	
Average Property	\$ 237,022,042.00	
Total Rents in Kansas X 8 (Current Year)	<u>3,438,576.00</u>	
 Total Average Kansas Property		 \$ 240,460,618.00
 <b>Property Factor</b> (Total qualifying Kansas property divided by total average Kansas property)		 <b>0.1689%</b>

**PAYROLL FACTOR:**

Total Kansas wages (Current Year)	\$ 4,668,101.00	
Divide by Kansas Employees (Current Year)	<u>673</u>	
Average Kansas Salary (Current Year)	\$ 6,936.00	
Multiply by Number of Qualified Business Facility Employees	<u>5</u>	<i>Line 40 – Part C (original year)</i>
 Total Facility Wages		 \$ 34,680.00
Total Kansas Wages (Current Year)		\$ 4,668,101.00
 <b>Payroll Factor</b>		 <b>0.7429%</b>

Property Factor		0.1689 %
Payroll Factor	<u>0.7429</u>	%
Total Percent		0.9118 %
Divide by 2	<u>22</u>	
Average Percent		0.4559 %

Kansas Total Income (Current Year) \$ 10,130,145.00 *K-120S: Line 18*

Allocated Qualified Business Income \$ 46,183.00 *K-34: Line 16*



**Sole proprietorship, Partnership or S Corporation stop here.**

Please provide a copy of the property and payroll factor calculation sheet to the sole proprietor, partners or shareholders.

## **K-40 & K-41 FILERS: EXAMPLE FOR LINES 16 THROUGH 21 OF SCHEDULE K-34**

To determine the tax amount on the individual's QBF income, the sole proprietor, partner or shareholder must multiply the total QBF income by the percentage owned or per share basis to arrive at the individual's share of QBF income. The individual's share of QBF income must then be multiplied by an effective tax rate. The effective tax rate is the individual's total Kansas tax liability divided by that individual's total Kansas taxable income.

### **Sole proprietor, partner or shareholder percentage (owned or per share basis): 35%**

Allocated qualified business income:	\$ 46,183.00	<i>K-34: line 16</i>
Times Percentage owned:	<u>35 %</u>	
Your share of qualified business facility income:	\$ 16,164.05	

### **The following two lines calculate your tax rate for the qualifying business income:**

Your total Kansas tax liability:	\$ 2,277.00	<i>K-40: line 8 or 12 (whichever is applicable)</i>
Divided by your taxable income:	\$ 49,647.00	<i>K-40: line 7</i>
Effective tax rate:	4.5864 %	

Your share of qualified business facility income:	\$ 16,164.05
Multiply by effective tax rate:	<u>4.5864 %</u>
Tax on qualified facility income:	\$ 741.00

50% of tax: **\$ 370.00**

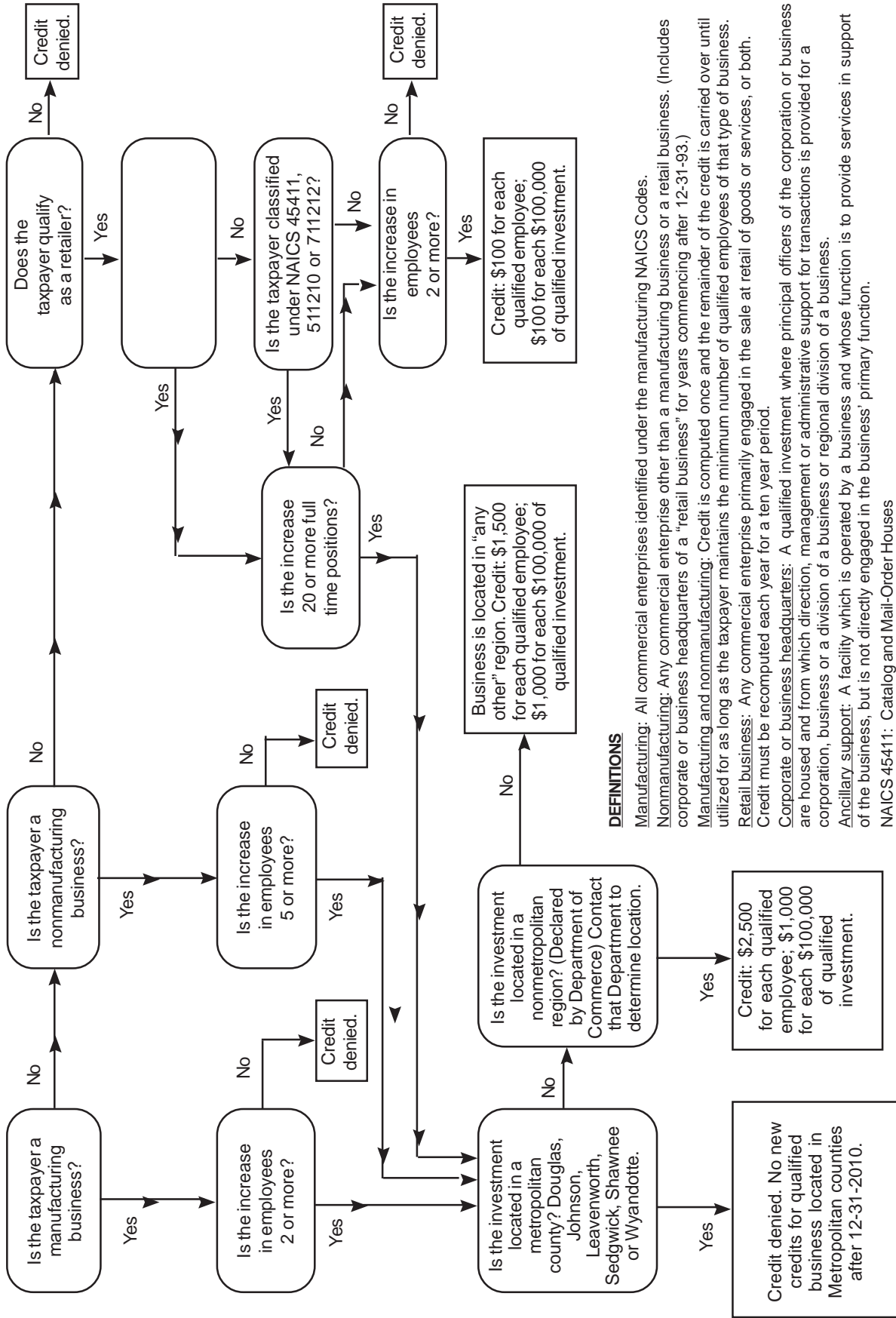
Total qualified employees and investment credit:	\$ 7,000.00	<i>K-34: line 13</i>
Times your percentage owned:	<u>35 %</u>	
Your share of credit:	<b>\$ 2,450.00</b>	

**Credit allowable:** (50% of tax or your share of credit, whichever is less) **\$ 370.00** *K-34: line 21*

# Income Tax Quick Reference Flowchart

For Facilities Which Began Operations On or After January 1, 1993

For a quick reference as to whether you qualify for the credit please use the flowchart below.



### DEFINITIONS

**Manufacturing:** All commercial enterprises identified under the manufacturing NAICS Codes.

**Nonmanufacturing:** Any commercial enterprise other than a manufacturing business or a retail business. (Includes corporate or business headquarters of a "retail business" for years commencing after 12-31-93.)

**Manufacturing and nonmanufacturing:** Credit is computed once and the remainder of the credit is carried over until utilized for as long as the taxpayer maintains the minimum number of qualified employees of that type of business.

**Retail business:** Any commercial enterprise primarily engaged in the sale at retail of goods or services, or both.

**Credit must be recomputed each year for a ten year period.**

**Corporate or business headquarters:** A qualified investment where principal officers of the corporation or business are housed and from which direction, management or administrative support for transactions is provided for a corporation, business or a division of a business or regional division of a business.

**Ancillary support:** A facility which is operated by a business and whose function is to provide services in support of the business, but is not directly engaged in the business' primary function.

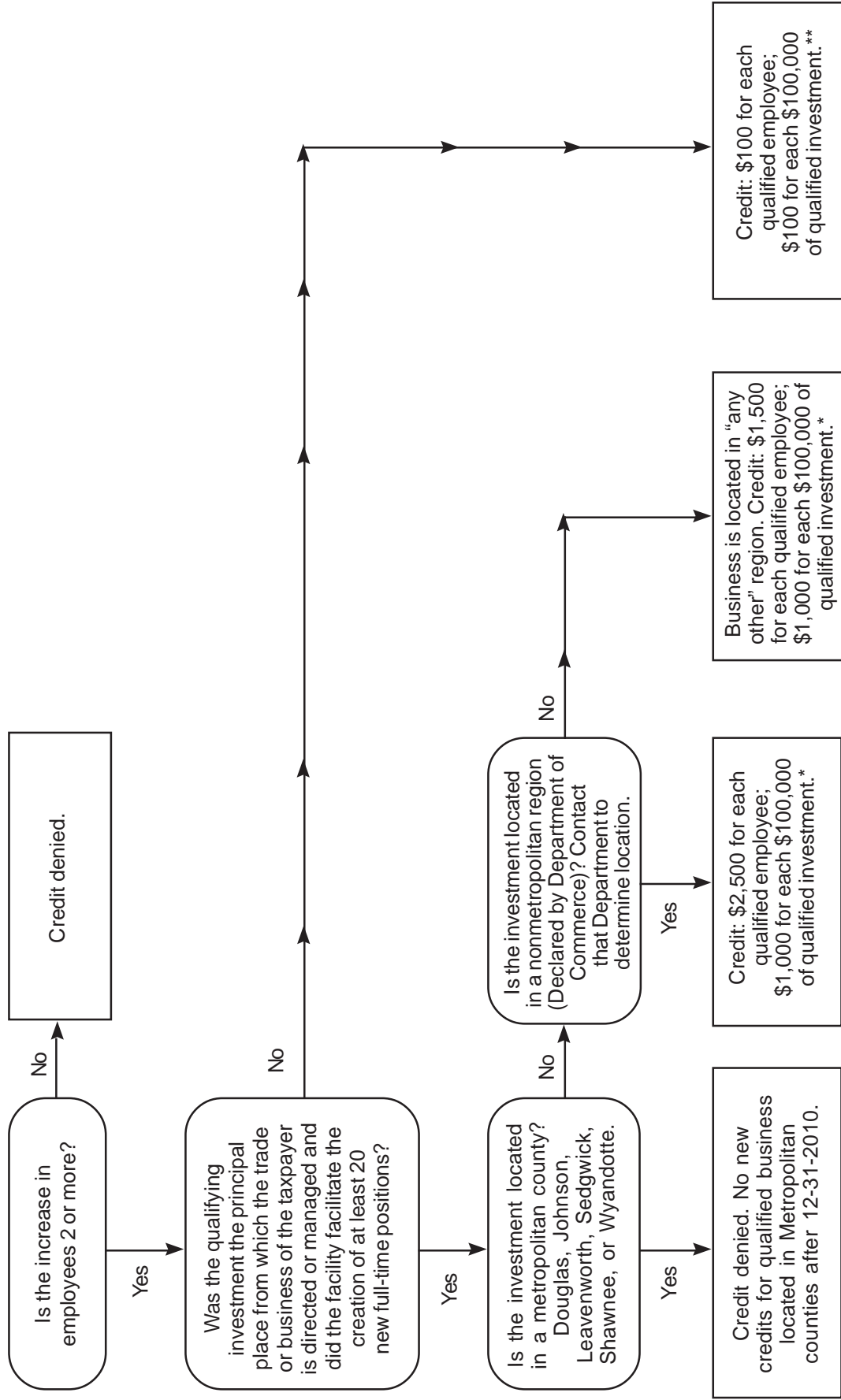
NAICS 45411: Catalog and Mail-Order Houses

NAICS 511210: Prepackaged Software

NAICS 711212: Auto Racetrack

## Privilege Tax (Banks and Savings & Loans) Quick Reference Flowchart

For a quick reference as to whether you qualify for the credit please use the flowchart below.



\* Credit is computed once and the remainder of the credit is carried over until utilized as long as the taxpayer maintains the minimum number of qualified employees.

\*\* Credit must be recomputed each year for a ten year period.




# INSTRUCTIONS FOR SCHEDULE K-34

## GENERAL INFORMATION

K.S.A. 79-32,160(f) requires that taxpayers claiming the business and job development credit provide information aimed at helping the legislature assess the economic impact of this credit. This information is captured on line 8b and lines A & B under Payroll Information – these lines are not to be used to calculate the credit.

**The Business and Job Development Credit (K-34) Defined.** This credit is a non-refundable tax credit applied against income tax or privilege tax. It is allowable to any Kansas taxpayer who shall invest in a qualified business facility (QBF) and who shall hire a certain number of qualified business facility employees (QBFE) as a direct result of that QBF investment. There is no minimum amount of investment necessary to qualify; however, some investment must have been made.

Schedule K-34 tracks employees and investments for the life of each credit. Schedule K-34, Part B should be completed and submitted for every credit claimed; Parts C and D of the K-34 should be filled out once per facility and added to as needed for the life of the credit.

 Effective with tax year 2011, this credit is no longer available in metro counties. Beginning in tax year 2012, it will not be available in metro and non-metro counties.

**When to File.** Schedule K-34 should be filed with the tax return in the tax year the investment became available. Taxpayers electing to defer the credit must complete and enclose their K-34 with the tax return for which qualified investment became available for use. If establishing a credit for the first time, the K-34 should be filed with the original or amended return for the year qualified. If an entity is claiming both a retail or service credit and a manufacturer or nonmanufacturer credit, complete a separate K-34 for each type of business activity credit.

## SPECIFIC LINE INSTRUCTIONS

Complete the name and EIN information required at the top of Schedule K-34. If the taxpayer is a shareholder, partner or member, enter the name of the S Corporation, Partnership, LLC or LLP and the EIN of that entity on the second line.

### PART A – DESCRIPTION OF QUALIFIED BUSINESS FACILITY

**LINE 1:** Enter the name and EIN of the legal entity making the investment at the QBF.

**LINE 2:** Enter the location information for the QBF.

- Street address or legal description of the qualified business facility (cannot be a post office box).
- City, county number (page 31) and county name where the QBF is located. This information will determine whether the credit is located in a metropolitan county, nonmetropolitan region or other region. **(Note: Tax year 2010 is the last year this credit is available for metropolitan counties)**
- North American Industry Classification System (NAICS) code for the type of activity conducted at the QBF.

**LINE 3:** Enter the date the QBF originally commenced operations at this location, if this is a new location enter the date used on line 6.

**LINE 4:** Mark the box which best describes the business activity performed at the QBF.

#### Retail or Service:

- any commercial enterprise primarily engaged in the sale at retail of goods or services taxable under the Kansas retailers' sales tax act;
- any service provider set forth in K.S.A. 17-2707 (doctor, lawyer, accountant, engineer, etc. - refer to listing in the Q & As, available on our website at [ksrevenue.gov](http://ksrevenue.gov)) and amendments thereto;
- any bank, savings and loan or other lending institution;
- any commercial enterprise whose primary business activity includes the sale of insurance; and
- any commercial enterprise deriving its revenue from noncommercial customers in exchange for personal services such as, but not limited to, barber shops, beauty shops, photographic studios and funeral services.

**Manufacturer:** All commercial enterprises identified under the manufacturing standard industrial classification codes 20 through 39 or appropriate manufacturer NAICS code. See pages 21 through 25.

**Contractor - Retailer:** Any contractor other than a contractor-nonmanufacturer.

**Contractor - Nonmanufacturer:** A contractor that primarily (more than 50%) engages in the following services shall be considered as a contractor-nonmanufacturer:

- the service of installing or applying tangible personal property in connection with the original construction of a building or facility;
- the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence; or
- the construction, reconstruction, restoration, replacement or repair of a bridge or highway.

Original construction shall mean the first or initial construction of a new building or facility. The term "original construction" shall include the addition of an entire room or floor to any existing building or facility, the completion of any unfinished portion of any existing building or facility and the restoration, reconstruction or replacement of a building or facility damaged or destroyed by fire, flood, tornado, lightning, explosion or earthquake, but such term, except with regard to a residence, shall not include replacement, remodeling, restoration, renovation or reconstruction under any other circumstances.

**Nonmanufacturer - Regular:** Any commercial enterprise other than a manufacturing business or retail business.

**Nonmanufacturer - Business Headquarters:** A qualified facility where principal officers of the business are housed and from which direction, management or administrative support for transactions is provided for a business or division of a business or a regional division of a business.

Nonmanufacturer - Ancillary Support: A facility which is operated by a business and whose function is to provide services in support of the business but is not directly engaged in the business' primary function. To be considered ancillary support a declaration must be made by the Department of Commerce.

Nonmanufacturer - NAICS codes: 45411 catalog and mail-order houses; 511210 pre-packaged software; or 711212 auto racetrack.

**LINE 5**: Mark the box that best describes the type of qualified investment made at this facility.

New Facility: A new building at a new location.

Investment or expansion at an existing facility: A building addition or a new investment such as machinery and equipment at an existing location.

Move from old Kansas location to new Kansas location: A business whose operation relocates from one location to another within Kansas.

Move from out of state to a new location in Kansas: An operation that relocates their physical business from another state to within Kansas.

Other: Describe the type of qualified investment that does not meet any of the above.

No new investment: There is no new investment at the QBF during this tax year. Schedule K-34, Part C and D are being completed to recompute an existing Retail or Service credit, or to claim a manufacturer or nonmanufacturer carry forward credit.

**LINE 6**: Enter the date the investment for this credit became operational or available for use by the taxpayer.

**LINE 7**: Attach a description of the investment made at the QBF during the tax year and how it directly relates to the hiring of the requisite number of additional employees.

#### PART B - COMPUTATION OF CREDIT FOR THIS K-34

*Complete Part C and D worksheet prior to filling in Part B.* When computing Part B, use the column that coincides with the selection made on line 4, Part A.

**LINE 8a (column a)**: If this is a new credit, enter number of QBFE from the appropriate column in Part C, line 40. For each of the nine succeeding tax years, enter number of QBFE from the appropriate column in Part C, line 42.

**LINE 8a (column b)**: If this is a new credit, enter number of QBFE from the current year's appropriate column in Part C, line 40. If this is a carry forward leave blank.

**LINE 8b**: Enter the total Kansas payroll for the qualified business facility employees identified on line 8a.

**LINE 9 (column a)**: If this is a new credit, enter credit amount from the appropriate column in Part C, line 43. For each of the nine succeeding tax years, enter credit amount from the appropriate column in Part C, line 43.

**LINE 9 (column b)**: If this is a new credit, enter the credit amount from the appropriate column in Part C, line 43. If this is a carry forward leave blank.

**LINE 10 (column a)**: If this is a new credit, enter the QBF investment from the appropriate column in Part D, line 63. For each of the nine succeeding tax years, enter the QBF investment from the appropriate column in Part D, line 65.

**LINE 10 (column b)**: If this is a new credit, enter the QBF investment from the appropriate column in Part D, line 63. If this is a carry forward leave blank.

**LINE 11 (column a)**: If this is a new credit, enter credit factor from the appropriate column in Part D, line 66. For each of the nine succeeding tax years, enter credit factor from the appropriate column in Part D, line 66.

**LINE 11 (column b)**: If this is a new credit, enter credit factor from the appropriate column in Part D, line 66. If this is a carry forward leave blank.

**LINE 12 (column a)**: If this is a new credit, enter investment credit amount from the appropriate column in Part D, line 67. For each of the nine succeeding tax years, enter investment credit amount from the appropriate column in Part D, line 67.

**LINE 12 (column b)**: If this is a new credit, enter the investment credit amount from the appropriate column in Part D, line 67. If this is a carry forward leave blank.

**LINE 13 (columns a or column b)**: Add lines 9 and 12. This should equal Part D, line 68 in the appropriate column.

**LINE 14 (column b)**: *Corporate or Privilege Taxpayers*: Enter the amount from line 13 or Kansas tax liability (less any other non-refundable credits), whichever is less. Also, enter this amount on the appropriate line of Form K-120 or Form K-130. *Individual Taxpayers*: Skip this line.

For taxpayers claiming carry forward only, enter the amount of the available carry forward from line 15 of the prior tax year's Schedule K-34.

**LINE 15 (column b)**: *Corporate or Privilege Taxpayers*: Subtract line 14 from line 13. Enter on line 70, Part D for the appropriate tax year. Amount cannot be less than zero. *Individual Taxpayers*: Skip this line.

#### Retail or Service

**LINE 16 (column a)**: Enter the amount of QBF income. Attach a schedule detailing how the QBF income was determined. QBF income is the Kansas taxable income derived by the taxpayer or legal entity making the investment from the operation of the qualified facility. See the example worksheet on page 8 of the Schedule K-34.

**LINE 17 (column a)**: *Corporate or Privilege Taxpayers*: The legal entity making the qualified investment must divide its QBF income by its total Kansas taxable income. This percentage must then be multiplied by the legal entity's Kansas income tax liability or privilege tax liability resulting in tax on the QBF income. See example on page 9. *Individual Taxpayers*: A sole proprietorship, partnership or S corporation must determine the QBF income. The sole proprietor, partner or shareholder must then multiply the total QBF income by the percentage owned or per share basis to arrive at the individual's share of QBF income. The individual's share of QBF income must then be multiplied by an effective tax rate. The effective tax rate is the individual's total Kansas tax liability divided by that individual's total Kansas taxable income. The resulting amount is the tax on that individual's QBF income. See example on page 10.

**LINE 18 (column a):** Multiply line 17 by 50%. The maximum amount allowed is 50% of the tax on QBF income. See example on page 9.

**LINE 19 (column a):** Enter amount from line 13 or line 18, whichever is less. Also, enter on the appropriate line of Form K-120 or Form K-130.

#### **Shareholder or Partner**

**LINE 20 (column a or column b):** Enter the percentage of ownership for this partner or per share basis for this shareholder when credit was first qualified.

**LINE 21 (column a):** Enter the partner or shareholder's amount of credit. Multiply line 13 by line 20, or enter amount on line 19 (whichever is less).

**LINE 21 (column b):** Enter the partner or shareholder's amount of credit. Multiply line 13 by line 20. For taxpayers claiming carry forward only, enter the amount of the available carry forward from line 24 of the prior tax year's Schedule K-34.

**LINE 22 (column a or column b):** Enter the partner or shareholder's Kansas tax liability (less any other nonrefundable credits).

**LINE 23 (column a or column b):** Enter the amount from line 21 or line 22, whichever is less. Also enter this amount on the appropriate line of Forms K-40 or K-41.

*Credit Deferral:* Enter the year the credit will be deferred (cannot exceed three years). Employees and investment must be maintained during the years the credit is deferred. Part C and Part D of Schedule K-34 must be submitted for each of these years to report the QBFE and QBF investment.

**LINE 24 (column b):** Subtract line 23 from line 21. Enter on line 70, PART D for the appropriate year. This amount cannot be less than zero.

#### **Payroll Information**

**LINE A:** Enter the entity's total number of employees in the state of Kansas for this tax period.

**LINE B:** Enter the total compensation paid during this tax period for total number of employees reported on line A.

#### **PART C - DETERMINING QUALIFIED EMPLOYEES AND CREDIT**

A qualified business facility employee (QBFE) is defined as a person who is employed by the taxpayer in the operation of the QBF as a direct result of the qualified investment made during the taxable year for which the credit is claimed. A person shall be considered engaged if such person performs duties in connection with the operation of the QBF on: A) regular, full-time basis, B) part-time basis, provided the person is customarily performing such duties at least 20 hours per week throughout the taxable year, or, C) seasonal basis, provided such person performs such duties for substantially all of the season customary for the position in which the person is employed.

The number of QBFE during any taxable year shall be determined by dividing by 12 the sum of the number of QBFE on the last business day of each month of the taxable year. If the QBF is in operation for less than the entire taxable year, the number of QBFE shall be

determined by dividing the sum of the number of QBFE on the last business day of each full calendar month during the portion of the taxable year in which the QBF was in operation by the number of full calendar months. In the case of an investment in a QBF which facility existed and was operated by the taxpayer or related taxpayer prior to such investment, the number of QBFE employed in the operation of the facility shall be reduced by the average number of individuals employed in the operation of the facility during the taxable year preceding the taxable year in which the QBF investment was made at the facility (base).

The information related to the number of QBFE must be computed on Part C of the Schedule K-34. ***Current year is the year for which the entity's tax return is being filed.***

**Retail or Service:** When the taxpayer is considered as a "retail or service" or "contractor-retailer" business, the number of QBFE must equal or exceed two. The number of QBFE will be the number computed the year the credit became available and will never increase, although it may decrease, if the number of QBFE for this credit is not maintained for the succeeding nine years.

**Manufacturer or Nonmanufacturer:** When the taxpayer meets the definitions of:

- manufacturer*, the increase of QBFE must equal or exceed two.
- nonmanufacturer*, the increase of QBFE must equal or exceed five.
- business headquarters "ancillary support", NAICS code 45411, 511210 or 711212, the increase in QBFE must equal or exceed twenty.

Part C determines the number of qualified employees at the facility and amount of employee credit. Data from this schedule will be transferred to Part B, Schedule K-34. Part C displays all ten years that a retail or service credit has to be recomputed or each year that a manufacturer or nonmanufacturer may have a carry forward. Continue to use Part C Schedule K-34 from year to year until the ten years of the retail or service credit has been exhausted or the carry forward is exhausted for the manufacturer or nonmanufacturer.

**Retail or Service** credit, use Columns A, B and C to establish a credit for the first time at a location, and a new column for each of the succeeding nine years to recompute the credit or to start a new layer. A new column must be filled out to recompute the credit each year.

**Manufacturer and Nonmanufacturer** use Columns A, B and C to establish a credit at one location for the first time. The current year information must be filled out for each year that any carry forward is being claimed. Use the next column available for the current year to verify that the employees have been maintained.

**LINES 25 through 36 (column A):** Enter the months in the order of the filing period being used by the legal entity.

**LINES 25 through 36 (column B):** Enter year-end date of the legal entity's filing period for the prior taxable year. Column B is used to compute activity at the QBF prior to the year in which a credit is qualified. That is referred to as the "base" year.

If this is a new facility in Kansas or the operations have moved from out of state to a new location in Kansas, this column will be left blank. If the facility was in operation in the prior tax year or the taxpayer has moved from a prior Kansas location, enter the total number of employees at this facility as of the last business day of each month of the taxable year preceding the tax year the investment initially qualified.

**LINES 25 through 36 (columns C through L):** Enter year end date of the legal entity's filing period for the current year. Use column C if establishing a credit for the first time and complete columns D through L for each succeeding tax year of the credit for recomputing a retail or service credit or for a manufacturer or nonmanufacturer carry forward.

Enter the total number of employees at the facility as of the last business day of each month of the taxable year the investment qualified.

**LINE 37 (column B through L):** Add amounts on lines 25 through 36.

**LINE 38 (column B through L):** Divide line 37 by the number of full months in this tax year the facility was available for use. *The resulting number of employees must then be rounded down to the next whole number.*

**LINE 39 (columns C through L):** For Column C enter number of base employees from line 38 in Column B or the prior taxable year. For columns D through L the average employees on line 38 becomes the base on line 39 for the current year. If current tax year column contains employees that were transferred from another Kansas

facility in this taxable year, *the average number of transferred employees should be included in the base amount.*

**LINE 40 (columns C through L):** Subtract line 39 from line 38. If amount is less than the minimum increase required for this credit (2, 5 or 20) then no credit is allowed. If amount is a negative figure it must be removed from the employee counts on previous retail or service credit years (see EXAMPLE 1 below showing analysis of the fourth year).

**LINE 41 (columns C through L):** Enter the number of decreased qualified employees from line 40 from the current year. This number must be equal to or less than the number of qualified employees being claimed on line 40 (see EXAMPLE 1 below).

**LINE 42 (columns C through L):** Subtract line 41 from line 40. This is the adjusted number of qualified employees to be carried to line 8a, Part B, Schedule K-34. If the adjusted average number of employees falls below the minimum number of employees required to claim a credit, then the credit is forfeited.

**LINE 43 (columns C through L):** *Retail or Service:* Taxpayers meeting the definition of "retail or service" or "contractor-retailer" and computing the employee credit for the first year, multiply line 40 by \$100. For the succeeding tax years, multiply line 40 or line 42 by \$100 as applicable. *Manufacturer/Nonmanufacturer:* When the taxpayer meets the definition of "manufacturer or nonmanufacturer" and the QBF is located in:

- A "nonmetropolitan region" - multiply line 40 by \$2,500
- Any "other region" - multiply line 40 by \$1,500

**EXAMPLE 1 (for lines 40 and 41) – Retail or Service Credit Only**

	(C) First year employees	(D) Second year employees	(E) Third year employees	(F) Fourth year employees
Line 38 Average Employees	12	15	15	10
Line 39 Base Employees	0	12	15	15
Line 40 Qualified Employees	12	3	0	-5
Line 41 Decrease in Employees	-2**	-3**	*	
Line 42 Adjusted Employees	10	0	0	0

\* No credit was established for this year, no employees to deduct.

\*\* Line 41 was computed by decreasing by 3 of the 5 employees lost in the fourth year. Additional decreases of employees in succeeding years should be added to line 41, column C and line 42 adjusted accordingly.

**PART D - DETERMINING QUALIFIED INVESTMENT AND CREDIT**

Qualified business facility investment is the value of the real and tangible personal property, except inventory or property held for sale to customers in the ordinary course of the taxpayer's business, which constitutes the qualified business facility, or which is used by the taxpayer in the operation of the qualified business facility, during the taxable year for which the business and job development credit is claimed. The value of such property during the taxable year shall be: 1) its original cost if owned by the taxpayer; or 2) eight times the net annual rental rate if leased by the taxpayer.

The qualified business facility investment shall be determined by dividing by twelve the sum of the total value of such property at that facility on the last business day of each calendar month of the taxable year. If the QBF is in operation for less than an entire taxable year, the qualified business facility investment shall be determined by dividing the sum of the total value of such property at that facility on the last business day of each full calendar month during the portion of such taxable year during which the qualified business facility was in operation by the number of full calendar months during the period. In the case of an investment in a QBF which existed and was operated by the taxpayer or related

taxpayer prior to such investment, the amount of the taxpayer's QBF investment shall be reduced by the average amount of QBF investment of the taxpayer or related taxpayer in the facility for the taxable year preceding the taxable year in which the QBF investment was made at the facility (base).

Part D, Schedule K-34 determines the amount of qualified investment at the facility and the amount of investment credit. This information will be transferred to Part B, Schedule K-34. Part D displays all ten years that a retail or service credit has to be recomputed. Continue to use Part D from year to year until the ten years of the retail or service credit has been exhausted.



***Current year is the year for which the entity's tax return is being filed.***

**Retail or Service credit** use columns A, B and C to establish a credit for the first time at a location, and a new column for each succeeding nine years to recompute the credit or to start a new layer. A new column must be filled out to recompute the credit each year.

**Manufacturer and Nonmanufacturer** use columns A, B and C to establish a credit at one location for the first time. Investment information must be completed for the initial year the credit is claimed but not for succeeding years if only claiming available carry forward.

**LINES 44 through 55 (column A):** Enter the months in the order of the filing period being used by the legal entity.

**LINES 44 through 55 (column B):** Enter year end date of the legal entity's taxable year preceding the tax year the investment initially qualified. Column B is used to compute activity at the QBF prior to the year in which a credit is qualified. That is referred to as the "base" year.

Enter the total amount of investment at the facility as of the last business day of each month of the taxable year the investment qualified.

**LINES 44 through 55 (columns C through L):** Enter the year end date of the legal entity's filing period for the current year. Use column C if establishing a credit for the first time and complete columns D through L for each succeeding tax year of the credit for recomputing a retail or service credit. Manufacturers and nonmanufacturers do not have to complete these unless establishing a new credit.

Enter the total investment at the facility as of the end of each full month of operation at the qualified business facility. If the QBF was in operation for only three full months during the tax year, you would only enter those three months.

**LINE 56 (column B through L):** Add amounts on lines 44 through 55.

**LINE 57 (column B through L):** Divide line 56 by the number of full months in the tax year the facility was available for use.

**LINE 58 (column B through L):** Property rented by the taxpayer and used at the QBF is valued at eight times the net annual rental rate.

**LINE 59 (column B through L):** Add amounts on lines 57 and 58.

**LINE 60 (column C through L):** For Column C enter amount of base investment from line 59, Column B or the prior taxable year. For columns D through L the average investment on line 59 becomes the base on line 60 for current year. If current tax year column contains investment that was transferred from another Kansas facility in this taxable year, the average amount of that transferred investment should be included in the base amount.

**LINE 61 (column C through L):** Subtract line 60 from line 59. This is the total of investment in excess of the base. Column C, or current taxable year is a negative number stop here, you are not qualified for the credit.

**LINE 62 (column C through L):** Enter the average amount of investment that was made during the year(s) that did not directly result in the hiring of qualified employees. This will include investment made during this tax year and prior tax years since the qualified investment was made. If this is qualified investment at a new location, no entry will be made on this line. If you made qualified investment at an existing facility, you must enter the portion of the new investment that did not directly result in the hiring of qualified employees. This amount will be subtracted from the total qualified business facility investment.

**LINE 63 (column C through L):** Subtract line 62 from line 61. This is the amount of investment that qualifies for the credit. For the first year, if this is a negative number then this current year does not qualify for the credit. For retail or service credits, columns D through L must be taken from the investment amounts on previous retail service credit years (see EXAMPLE 2 on next page).

**LINE 64 (column C through L):** Retail or Services credits, for columns D through L, enter the difference in amount of qualified business facility investment change due to a decrease after computing current investment (see EXAMPLE 2 showing an analysis of the fourth year.)

**LINE 65 (column C through L):** Subtract line 64 from line 63.

**LINE 66 (column C through L):** Divide line 65 by \$100,000. If the remainder is \$51,000 or more, round to the next higher credit factor number. If the adjusted qualified investment is less than \$51,000, but greater than zero, the investment credit is zero. However, the associated employee credit is still eligible.

**LINE 67 (column C through L):** This is the total amount of credit available for your qualified investment. (Multiply line 66 by \$100 or \$1,000, whichever applies to your type of business as shown on page 1, line 4 of Schedule K-34.)

**LINE 68 (column C through L):** Add line 43 of Part C - Total Employee Credit to line 67 of Part D - Total Investment Credit.

**LINE 69 (column C through L):** Enter the amount of credit being used for the current filing period and the cumulative amount of credit used from prior periods.

**LINE 70 (column C through L):** (Manufacturer or Nonmanufacturer only.) Subtract line 69 from line 68.

If you have a credit carry forward you must maintain the minimum number of qualified employees in the succeeding tax year in order to claim any remaining carry forward credit. That minimum number is as follows:

- manufacturing must equal at least 2 qualified business facility employees

- nonmanufacturing must equal at least 5 qualified business facility employees
- business headquarters, ancillary support or NAICS codes 45411, 511210, and 711212 must equal an increase of at least 20 employees.

If you fail to maintain the minimum number of qualified employees the amount of remaining carry forward credit is forfeited.

<b>EXAMPLE 2 (for lines 63 and 64) – Retail or Service Credit Only</b>				
<u>Investment</u>	(C) First year investment	(D) Second year investment	(E) Third year investment	(F) Fourth year investment
Line 59 Total investment	\$25,000	\$30,000	\$29,500	\$27,000
Line 60 Base investment	0	25,000	30,000	29,500
Line 61 Increased investment	25,000	5,000	-500	-2,500
Line 62 Non-related investment	0	0	0	0
Line 63 Average qualified investment	25,000	5,000	-500	-2,500
Line 64 Decrease in investment*	0	-3,000	(-500 -2,500)	0
Line 65 Adjusted qualified investment	25,000	2,000	0	0

\* Line 64 was computed by decreasing line 63 by the amounts lost in the third and fourth year. Additional decreases in investment should be added to line 64, Column C and line 65 adjusted accordingly.

In EXAMPLE 2, the first year's increased investment in line 59 is \$25,000. In the second year it is \$5,000 (line 61). In the third year, there was a decrease in investment of \$500. This decrease affects the prior computations of investment. The decrease of \$500 is subtracted from the second year's increased investment of \$5,000 for a net increase remaining of \$4,500. In the fourth year, the investment decreased by another \$2,500. This decrease offsets the second year's investment. The total decrease is \$3,000 [-\$500 (third year of increased investment) -\$2,500 (fourth year of increased investment)]. The revised qualified investment for the second year is left at \$2,000, line 65.

**DEFINITIONS AND TERMS**

**Ancillary Support:** A facility which is operated by a business and whose function is to provide services in support of the business, but is not directly engaged in the business' primary function. (K.S.A. 74-50,114(a))

Any ancillary support business which would otherwise be eligible for an income or privilege tax credit shall incorporate in its tax filing for the credit a statement from the secretary of commerce which includes a finding by the secretary that the job expansion incident to the credit claimed would not have occurred in the absence of the credit. (K.S.A. 74-50,114(g))

**Base:** The average employees and investment that reduce the current tax period computation of the credit. If the qualified business facility (QBF) was in operation prior to the implementation of the qualified business facility income (QBFI), an average of the prior tax periods employees and investment is computed. If the investment is in a new facility or is new to Kansas the base would be zero. If the investment is being moved from one location in Kansas to another location in Kansas, the base would be the average number of employees and average investment in the taxable year preceding the taxable year in which the qualified business facility investment was made at the new Kansas location.

**Business:** Business means any manufacturing business or nonmanufacturing business. (K.S.A. 74-50,114(b))

**Business Headquarters:** A facility where principal officers of the business are housed and from which direction, management or administrative support for transactions is provided for a business or division of a business or regional division of a business. (K.S.A. 74-50,114(c))

**Commencement of Commercial Operations:** Commencement of commercial operations shall be deemed to occur during the first taxable year for which the QBF is first available for use by the taxpayer, or first capable of being used by the taxpayer, in the revenue producing enterprise in which the taxpayer intends to use the QBF. (K.S.A. 79-32,154(f))

**Facility:** A facility is defined as any factory, mill, plant, refinery, warehouse, feedlot, building or complex of buildings located within the state, including the land on which the facility is located and all machinery, equipment, and other real and tangible personal property located at or within a facility and used in connection with the operation of the facility. The word building shall include only structures within which individuals are customarily employed or which are customarily used to house machinery, equipment or other property. (K.S.A. 79-32,154(a)) If there is a complex of buildings, the entire complex, including all buildings in the complex, is considered by KDOR (Kansas Department of Revenue) to be a single facility.

**Facility Types that Cannot Claim this Credit:** No credit will be allowed for an investment in a public utility

as defined in K.S.A. 66-104 and amendments thereto, or a swine production facility as defined in K.S.A. 17-5903 and amendments thereto.

**Leaving the Facility-Investment/Employees:** No credit will be allowed for any investment that leaves the facility per K.S.A. 79-32,153(a) and 79-32,160(a). This would include, but not be limited to, motorized vehicles.

Where an employee performs services for the taxpayer outside the QBF, the employee shall be considered engaged or maintained in employment at the QBF if: 1) the employee's service performed outside the QBF is incidental to the employee's service inside the QBF or, 2) the base of operations or, the place from which the service is directed or controlled, is at the QBF.

**Manufacturing Business:** Manufacturing business means all commercial enterprises identified under the manufacturing Standard Industrial Classification Codes, major groups 20 through 39. (K.S.A. 74-50,114(e))

KDOR would find that any commercial enterprise which has been identified under the manufacturing sector under the North American Industry Classification system shall also be considered as a manufacturing business for purposes of the business and job development credit.

**Metropolitan County:** Metropolitan county means the county of Douglas, Johnson, Leavenworth, Sedgwick, Shawnee or Wyandotte. (K.S.A. 74-50,114(f)) **Note:** *Legislation repealed the businesses & job development tax credits (both jobs and investment) for all metro counties starting in tax year 2011 (Douglas, Johnson, Leavenworth, Sedgwick, Shawnee, and Wyandotte).*

**Nonmanufacturing Business:** Nonmanufacturing business means any commercial enterprise other than a manufacturing business or retail business. Nonmanufacturing business shall also include the business headquarters of an enterprise, ancillary support of an enterprise, and an enterprise designated under standard industrial classification codes 5961, 7948-0201 or 7372 regardless of the firm's classification as a retail business if that facility facilitates the creation of at least 20 new full-time employees. (K.S.A. 74-50,114(g))

**Nonmetropolitan Region:** A region established under K.S.A. 74-50,116 and amendments thereto and is comprised of any county or counties which are not metropolitan counties. (K.S.A. 74-50,114(h))

KDOC (Kansas Department of Commerce) designates the non-metropolitan regions for a specified period of time. Any taxpayer that invests in a QBF that is located in a designated nonmetropolitan region will be allowed an enhanced credit for QBF employees.

**Nonqualified Employees or Investment:** Employees and investment that are transferred from one Kansas facility to another are not allowed to be included as increased employees or increased investment.

**Other Region:** A county or region that has not been designated as a metropolitan county by statute and has not been designated by KDOC as a nonmetropolitan region.

**Qualified Business Facility (QBF):** QBF shall mean a facility that meets the following requirements:

1. The facility must be employed by the taxpayer in the operation of a revenue producing enterprise as defined. It will not be considered a QBF if the taxpayer's only activity is to lease it to another person or firm. If the taxpayer employs only a portion of the facility in the operation of a revenue producing enterprise, and leases another portion of the facility to another person or firm or does not otherwise use the other portion in the operation of a revenue producing enterprise, that portion employed by the taxpayer in the operation of a revenue producing enterprise shall be considered a QBF if the other requirements in (2) below are met.

2. If the facility was acquired by the taxpayer from another person or firm, the facility must not have been employed immediately prior to the transfer of its title to the taxpayer, or to the commencement of the term of the lease of the facility to the taxpayer, by any other person or firm in the operation of a revenue producing enterprise and the taxpayer continues the operation of the same or substantially identical revenue producing enterprise. (K.S.A. 79-32,154(b))

**Qualified Business Facility Employee (QBFE):** A QBFE is defined as a person who is employed by the taxpayer in the operation of a QBF during the taxable year for which the credit is claimed. A person will be deemed to be so engaged if they perform duties in connection with the operation of the QBF on a: 1) regular full-time basis; 2) part-time basis, providing the person normally performs this type of duty at least twenty hours each week throughout the taxable year or, 3) seasonal basis, provided the employee performs duties for substantially all of the season for which employees are customarily hired.

The number of QBFEs during any taxable year shall be determined by dividing by twelve the sum of the number of QBFEs on the last business day of each month of the taxable year. If the QBF is in operation for less than the entire taxable year, the number of QBFEs shall be determined by dividing the sum of the number of QBFEs on the last business day of each full calendar month during the portion of the taxable year during which the QBF was in operation by the number of full calendar months during the period. In the case of an investment in a QBF, which facility existed and was operated by the taxpayer or related taxpayer prior to new investment. The number of QBFEs employed in the operation of the facility shall be reduced by the average number, computed as provided in this paragraph, of individuals employed in the operation of the facility during the taxable year preceding the taxable year in which the QBF investment was made at the facility. (K.S.A. 79-32,154(d))

**Qualified Business Facility (QBF) Income:** Qualified Business Facility Income shall mean the Kansas taxable income derived by the taxpayer from the operation of the QBF. If a taxpayer has income derived from the operation of a QBF as well as from other activities conducted within this state, the Kansas taxable income derived by the taxpayer from the operation of the QBF shall be determined by multiplying the taxpayer's Kansas taxable income by a fraction, the numerator of which is the property factor as defined below, plus the payroll

factor, as defined below, and the denominator of which is two. In the case of financial institutions, the property and payroll factors shall be computed utilizing the specific provisions of the apportionment method applicable to financial institutions, if enacted, and the QBF income shall be based upon net income.

The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in connection with the operation of the QBF during the tax period, and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used in this state during the tax period. The average value of all such property shall be determined as provided in K.S.A. 79-3281 and 79-3282, and amendments thereto.

The payroll factor is a fraction, the numerator of which is the total amount paid during the tax period by the taxpayer for compensation to persons qualifying as QBF employees at the QBF, and the denominator of which is the total amount paid in this state during the tax period by the taxpayer for compensation. The compensation paid in this state shall be determined as provided in K.S.A. 79-3283, and amendments thereto.

The formula set forth shall not be used for any purpose other than determining the QBF income attributable to a QBF. (K.S.A. 79-32,154(g))

**Qualified Business Facility (QBF) Investment:** QBF investment shall mean the value of the real and tangible personal property, except inventory or property held for sale to customers in the ordinary course of the taxpayer's business, which constitutes the QBF, or which is used by the taxpayer in the operation of the QBF, during the taxable year for which the business and job development credit is claimed. The value of such property during such taxable year shall be: 1) its original cost if owned by the taxpayer, or 2) eight times the net annual rental rate, if leased by the taxpayer. The net annual rental rate shall be the annual rent rate paid by the taxpayer less any annual rental rate received by the taxpayer from sub-rentals.

The QBF investment shall be determined by dividing by twelve the sum of the total value of such property at that facility on the last business day of each calendar month of the taxable year. If the QBF is in operation for less than an entire taxable year, the amount of QBF investment shall be determined by dividing the sum of the total value of such property at that facility on the last business day of each full calendar month during the portion of such taxable year during which the QBF was in operation by the number of full calendar months during such period. In the case of an investment in a QBF, which facility existed and was operated by the taxpayer or related taxpayer prior to such investment, the amount of the taxpayer's QBF investment in such facility shall be reduced by the average amount, computed as provided in this paragraph, of the investment of the taxpayer or a related taxpayer in the facility for the taxable year preceding the taxable year in which the QBF investment was made at the facility. (K.S.A. 79-32,154(e))

**Related Taxpayer:** Related taxpayer shall mean: 1) a corporation, partnership, trust or association controlled

by the taxpayer; 2) an individual, corporation, partnership, trust or association in control of the taxpayer or, 3) a corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer. For the purposes of this act, "control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least 80% of the total combined voting power of all classes of stock entitled to vote and at least 80% of all other classes of stock of the corporation; "control of a partnership or association" shall mean ownership of at least 80% of the capital or profits interest in such partnership or association; and "control of a trust" shall mean ownership, directly or indirectly of at least 80% of the beneficial interest in the principal or income of such trust. (K.S.A. 79-32,154(h))

**Retail or Service Business:** Retail or Service Business means: 1) any commercial enterprise primarily engaged in the sale at retail of goods or services taxable under the Kansas retailer's sales tax act; 2) any service provider set forth in K.S.A. 17-2707, and amendments thereto; 3) any bank, savings and loan or other lending institution; 4) any commercial enterprise whose primary business activity includes the sale of insurance and, 5) any commercial enterprise deriving its revenues directly from noncommercial customers in exchange for personal services such as, but not limited to, barber shops, beauty shops, photographic studios and funeral services. (K.S.A. 74-50,114(i))

**Revenue Producing Enterprise:** A revenue producing enterprise is defined as one of the following:

- The assembly, fabrication, manufacture or processing of any agricultural, mineral or manufactured product;
- The storage, warehousing, distribution or sale of any products of agriculture, aquaculture, mining or manufacturing;
- The feeding of livestock at a feedlot;
- The operation of laboratories or other facilities for scientific, agricultural, aquacultural, animal husbandry or industrial research, development or testing;
- The performance of services of any type;
- The feeding of aquatic plants and animals at an aquaculture operation;
- The administrative management of any of the foregoing activities; or,
- Any combination of the above activities.

Revenue producing enterprise shall not mean a swine production facility as defined in K.S.A. 17-5903, and amendments thereto. (K.S.A. 79-32,154(c))

**Same or Substantially Identical Revenue Producing Enterprise:** A revenue producing enterprise in which the products produced or sold, services performed or activities conducted are the same in character and use, are produced, sold, performed or conducted in the same manner and to or for the same type of customers as the products, services or activities produced, sold, performed or conducted in another revenue producing enterprise. (K.S.A. 79-32,154(i))



## NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) CODES AND TITLE DESCRIPTIONS

Effective July 1, 2010, K.S.A. 74-50,131 Kansas enterprise zone act changed citations from (SIC) Standard Industrial Classification code to (NAICS) the North American Industry Classification System

NAICS codes, developed under the authority of the office of management and budget of the office of the president of the United States, replaces the SIC codes and is an industry classification system that groups establishments into industries based on the activities in which they are primarily engaged.

The Kansas Department of Revenue has made a preliminary categorization of the NAICS codes to allow the taxpayer to determine which industry group the taxpayer's business activity is under. However, exceptions do occur. Industry groups are allowed different amounts of credit, require different levels of qualified employees and methods of computation. The industry groups are divided into four groups: (1) Manufacturing; (2) Nonmanufacturing; (3) Retail and Services; and (4) Retail or Nonmanufacturing (depending upon the ultimate consumer). Any questions regarding a specific industry group may be directed to the Office of Policy and Research, Kansas Department of Revenue, PO Box 3506, Topeka, KS 666101-3506.

The following is a list of NAICS codes and title descriptions. The NAICS code for your business facility must be entered on line 2c, Schedule K-34.

### MANUFACTURING

K.S.A. 74-50,114(e) provides the definition of a manufacturing business as "all commercial enterprises identified under the manufacturing NAICS subsectors 311 to 339.

<b>Manufacturing</b>	311613 Rendering and Meat By-product Processing	313112 Yarn Texturizing, Throwing, and Twisting Mills
311111 Dog and Cat Food Manufacturing	311615 Poultry Processing	313113 Thread Mills
311119 Other Animal Food Manufacturing	311711 Seafood Canning	313210 Broadwoven Fabric Mills
311211 Flour Milling	311712 Fresh and Frozen Seafood Processing	313221 Narrow Fabric Mills
311212 Rice Milling	311811 Retail Bakeries	313222 Schiffli Machine Embroidery
311213 Malt Manufacturing	311812 Commercial Bakeries	313230 Nonwoven Fabric Mills
311221 Wet Corn Milling	311813 Frozen Cakes, Pies, and Other Pastries Manufacturing	313241 Weft Knit Fabric Mills
311222 Soybean Processing	311821 Cookie and Cracker Manufacturing	313249 Other Knit Fabric and Lace Mills
311223 Other Oilseed Processing	311822 Flour Mixes and Dough Manufacturing from Purchased Flour	313311 Broadwoven Fabric Finishing Mills
311225 Fats and Oils Refining and Blending	311823 Dry Pasta Manufacturing	313312 Textile and Fabric Finishing (except Broadwoven Fabric) Mills
311230 Breakfast Cereal Manufacturing	311830 Tortilla Manufacturing	313320 Fabric Coating Mills
311311 Sugarcane Mills	311911 Roasted Nuts and Peanut Butter Manufacturing	314110 Carpet and Rug Mills
311312 Cane Sugar Refining	311919 Other Snack Food Manufacturing	314121 Curtain and Drapery Mills
311313 Beet Sugar Manufacturing	311920 Coffee and Tea Manufacturing	314129 Other Household Textile Product Mills
311320 Chocolate and Confectionery Manufacturing from Cacao Beans	311930 Flavoring Syrup and Concentrate Manufacturing	314911 Textile Bag Mills
311330 Confectionery Manufacturing from Purchased Chocolate	311941 Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing	314912 Canvas and Related Product Mills
311340 Nonchocolate Confectionery Manufacturing	311942 Spice and Extract Manufacturing	314991 Rope, Cordage, and Twine Mills
311411 Frozen Fruit, Juice, and Vegetable Manufacturing	311991 Perishable Prepared Food Manufacturing	314992 Tire Cord and Tire Fabric Mills
311412 Frozen Specialty Food Manufacturing	311999 All Other Miscellaneous Food Manufacturing	314999 All Other Miscellaneous Textile Product Mills
311421 Fruit and Vegetable Canning	312111 Soft Drink Manufacturing	315111 Sheer Hosiery Mills
311422 Specialty Canning	312112 Bottled Water Manufacturing	315119 Other Hosiery and Sock Mills
311423 Dried and Dehydrated Food Manufacturing	312113 Ice Manufacturing	315191 Outerwear Knitting Mills
311511 Fluid Milk Manufacturing	312120 Breweries	315192 Underwear and Nightwear Knitting Mills
311512 Creamery Butter Manufacturing	312130 Wineries	315211 Mens and Boys' Cut and Sew Apparel Contractors
311513 Cheese Manufacturing	312140 Distilleries	315212 Womens, Girls', and Infants' Cut and Sew Apparel Contractors
311514 Dry, Condensed, and Evaporated Dairy Product Manufacturing	312210 Tobacco Stemming and Redrying	315221 Mens and Boys' Cut and Sew Underwear and Nightwear Manufacturing
311520 Ice Cream and Frozen Dessert Manufacturing	312221 Cigarette Manufacturing	315222 Mens and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing
311611 Animal (except Poultry) Slaughtering	312229 Other Tobacco Product Manufacturing	315223 Mens and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing
311612 Meat Processed from Carcasses	313111 Yarn Spinning Mills	

315224	Mens and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing	321992	Prefabricated Wood Building Manufacturing	325181	Alkalies and Chlorine Manufacturing
315225	Mens and Boys' Cut and Sew Work Clothing Manufacturing	321999	All Other Miscellaneous Wood Product Manufacturing	325182	Carbon Black Manufacturing
315228	Mens and Boys' Cut and Sew Other Outerwear Manufacturing	322110	Pulp Mills	325188	All Other Basic Inorganic Chemical Manufacturing
315231	Womens and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	322121	Paper (except Newsprint) Mills	325191	Gum and Wood Chemical Manufacturing
315232	Womens and Girls' Cut and Sew Blouse and Shirt Manufacturing	322122	Newsprint Mills	325192	Cyclic Crude and Intermediate Manufacturing
315233	Womens and Girls' Cut and Sew Dress Manufacturing	322130	Paperboard Mills	325193	Ethyl Alcohol Manufacturing
315234	Womens and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing	322211	Corrugated and Solid Fiber Box Manufacturing		All Other Basic Organic Chemical Manufacturing
315239	Womens and Girls' Cut and Sew Other Outerwear Manufacturing	322212	Folding Paperboard Box Manufacturing	325211	Plastics Material and Resin Manufacturing
315291	Infants' Cut and Sew Apparel Manufacturing	322213	Setup Paperboard Box Manufacturing	325212	Synthetic Rubber Manufacturing
315292	Fur and Leather Apparel Manufacturing	322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing	325221	Cellulosic Organic Fiber Manufacturing
315299	All Other Cut and Sew Apparel Manufacturing	322215	Nonfolding Sanitary Food Container Manufacturing	325222	Noncellulosic Organic Fiber Manufacturing
315991	Hat, Cap, and Millinery Manufacturing	322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	325311	Nitrogenous Fertilizer Manufacturing
315992	Glove and Mitten Manufacturing	322222	Coated and Laminated Paper Manufacturing	325312	Phosphatic Fertilizer Manufacturing
315993	Mens and Boys' Neckwear Manufacturing	322223	Coated Paper Bag and Pouch Manufacturing	325314	Fertilizer (mixing only) Manufacturing
315999	Other Apparel Accessories and Other Apparel Manufacturing	322224	Uncoated Paper and Multiwall Bag Manufacturing	325320	Pesticide and Other Agricultural Chemical Manufacturing
316110	Leather and Hide Tanning and Finishing	322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	325411	Medicinal and Botanical Manufacturing
316211	Rubber and Plastics Footwear Manufacturing	322226	Surface-Coated Paperboard Manufacturing	325412	Pharmaceutical Preparation Manufacturing
316212	House Slipper Manufacturing	322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing	325413	In-Vitro Diagnostic Substance Manufacturing
316213	Mens Footwear (except Athletic) Manufacturing	322232	Envelope Manufacturing	325414	Biological Product (except Diagnostic) Manufacturing
316214	Womens Footwear (except Athletic) Manufacturing	322233	Stationery, Tablet, and Related Product Manufacturing	325510	Paint and Coating Manufacturing
316219	Other Footwear Manufacturing	322291	Sanitary Paper Product Manufacturing	325520	Adhesive Manufacturing
316991	Luggage Manufacturing	322299	All Other Converted Paper Product Manufacturing	325611	Soap and Other Detergent Manufacturing
316992	Womens Handbag and Purse Manufacturing	323110	Commercial Lithographic Printing	325612	Polish and Other Sanitation Good Manufacturing
316993	Personal Leather Good (except Womens Handbag and Purse) Manufacturing	323111	Commercial Gravure Printing	325613	Surface Active Agent Manufacturing
316999	All Other Leather Good Manufacturing	323112	Commercial Flexographic Printing	325620	Toilet Preparation Manufacturing
321113	Sawmills	323113	Commercial Screen Printing	325910	Printing Ink Manufacturing
321114	Wood Preservation	323114	Quick Printing	325920	Explosives Manufacturing
321211	Hardwood Veneer and Plywood Manufacturing	323115	Digital Printing	325991	Custom Compounding of Purchased Resins
321212	Softwood Veneer and Plywood Manufacturing	323116	Manifold Business Forms Printing	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing
321213	Engineered Wood Member (except Truss) Manufacturing	323117	Books Printing	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
321214	Truss Manufacturing	323118	Blankbook, Looseleaf Binders, and Devices Manufacturing	326111	Plastics Bag and Pouch Manufacturing
321219	Reconstituted Wood Product Manufacturing	323119	Other Commercial Printing	326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing
321911	Wood Window and Door Manufacturing	323121	Tradebinding and Related Work	326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing
321912	Cut Stock, Resawing Lumber, and Planing	323122	Prepress Services	326121	Unlaminated Plastics Profile Shape Manufacturing
321918	Other Millwork (including Flooring)	324110	Petroleum Refineries	326122	Plastics Pipe and Pipe Fitting Manufacturing
321920	Wood Container and Pallet Manufacturing	324121	Asphalt Paving Mixture and Block Manufacturing	326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing
321991	Manufactured Home (Mobile Home) Manufacturing	324122	Asphalt Shingle and Coating Materials Manufacturing	326140	Polystyrene Foam Product Manufacturing
		324191	Petroleum Lubricating Oil and Grease Manufacturing		
		324199	All Other Petroleum and Coal Products Manufacturing		
		325110	Petrochemical Manufacturing		
		325120	Industrial Gas Manufacturing		
		325131	Inorganic Dye and Pigment Manufacturing		
		325132	Synthetic Organic Dye and Pigment Manufacturing		

326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	331312	Primary Aluminum Production	332439	Other Metal Container Manufacturing
326160	Plastics Bottle Manufacturing	331314	Secondary Smelting and Alloying of Aluminum	332510	Hardware Manufacturing
326191	Plastics Plumbing Fixture Manufacturing	331315	Aluminum Sheet, Plate, and Foil Manufacturing	332611	Spring (Heavy Gauge) Manufacturing
326192	Resilient Floor Covering Manufacturing	331316	Aluminum Extruded Product Manufacturing	332612	Spring (Light Gauge) Manufacturing
326199	All Other Plastics Product Manufacturing	331319	Other Aluminum Rolling and Drawing	332618	Other Fabricated Wire Product Manufacturing
326211	Tire Manufacturing (except Retreading)	331411	Primary Smelting and Refining of Copper	332710	Machine Shops
326212	Tire Retreading	331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	332721	Precision Turned Product Manufacturing
326220	Rubber and Plastics Hoses and Belting Manufacturing	331421	Copper Rolling, Drawing, and Extruding	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing
326291	Rubber Product Manufacturing for Mechanical Use	331422	Copper Wire (except Mechanical) Drawing	332811	Metal Heat Treating
326299	All Other Rubber Product Manufacturing	331423	Secondary Smelting, Refining, and Alloying of Copper	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers
327111	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring
327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	332911	Industrial Valve Manufacturing
327113	Porcelain Electrical Supply Manufacturing	331511	Iron Foundries	332912	Fluid Power Valve and Hose Fitting Manufacturing
327121	Brick and Structural Clay Tile Manufacturing	331512	Steel Investment Foundries	332913	Plumbing Fixture Fitting and Trim Manufacturing
327122	Ceramic Wall and Floor Tile Manufacturing	331513	Steel Foundries (except Investment)	332919	Other Metal Valve and Pipe Fitting Manufacturing
327123	Other Structural Clay Product Manufacturing	331521	Aluminum Die-Casting Foundries	332919	Ball and Roller Bearing Manufacturing
327124	Clay Refractory Manufacturing	331522	Nonferrous (except Aluminum) Die-Casting Foundries	332992	Small Arms Ammunition Manufacturing
327125	Nonclay Refractory Manufacturing	331524	Aluminum Foundries (except Die-Casting)	332993	Ammunition (except Small Arms) Manufacturing
327211	Flat Glass Manufacturing	331525	Copper Foundries (except Die-Casting)	332994	Small Arms Manufacturing
327212	Other Pressed and Blown Glass and Glassware Manufacturing	331528	Other Nonferrous Foundries (except Die-Casting)	332995	Other Ordnance and Accessories Manufacturing
327213	Glass Container Manufacturing	332111	Iron and Steel Forging	332996	Fabricated Pipe and Pipe Fitting Manufacturing
327215	Glass Product Manufacturing Made of Purchased Glass	332112	Nonferrous Forging	332997	Industrial Pattern Manufacturing
327310	Cement Manufacturing	332114	Custom Roll Forming	332998	Enameled Iron and Metal Sanitary Ware Manufacturing
327320	Ready-Mix Concrete Manufacturing	332115	Crown and Closure Manufacturing	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
327331	Concrete Block and Brick Manufacturing	332116	Metal Stamping	333111	Farm Machinery and Equipment Manufacturing
327332	Concrete Pipe Manufacturing	332117	Powder Metallurgy Part Manufacturing	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing
327390	Other Concrete Product Manufacturing	332211	Cutlery and Flatware (except Precious) Manufacturing	333120	Construction Machinery Manufacturing
327410	Lime Manufacturing	332212	Hand and Edge Tool Manufacturing	333131	Mining Machinery and Equipment Manufacturing
327420	Gypsum Product Manufacturing	332213	Saw Blade and Handsaw Manufacturing	333132	Oil and Gas Field Machinery and Equipment Manufacturing
327910	Abrasive Product Manufacturing	332214	Kitchen Utensil, Pot, and Pan Manufacturing	333210	Sawmill and Woodworking Machinery Manufacturing
327991	Cut Stone and Stone Product Manufacturing	332311	Prefabricated Metal Building and Component Manufacturing	333220	Plastics and Rubber Industry Machinery Manufacturing
327992	Ground or Treated Mineral and Earth Manufacturing	332312	Fabricated Structural Metal Manufacturing	333291	Paper Industry Machinery Manufacturing
327993	Mineral Wool Manufacturing	332313	Plate Work Manufacturing	333292	Textile Machinery Manufacturing
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	332321	Metal Window and Door Manufacturing	333293	Printing Machinery and Equipment Manufacturing
331111	Iron and Steel Mills	332322	Sheet Metal Work Manufacturing	333294	Food Product Machinery Manufacturing
331112	Electrometallurgical Ferroalloy Product Manufacturing	332323	Ornamental and Architectural Metal Work Manufacturing	333295	Semiconductor Machinery Manufacturing
331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	332410	Power Boiler and Heat Exchanger Manufacturing	333298	All Other Industrial Machinery Manufacturing
331221	Rolled Steel Shape Manufacturing	332420	Metal Tank (Heavy Gauge) Manufacturing	333311	Automatic Vending Machine Manufacturing
331222	Steel Wire Drawing	332431	Metal Can Manufacturing		
331311	Alumina Refining				

333312	Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing	333997	Scale and Balance (except Laboratory) Manufacturing	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing
333313	Office Machinery Manufacturing	333999	All Other Miscellaneous General Purpose Machinery Manufacturing	334613	Magnetic and Optical Recording Media Manufacturing
333314	Optical Instrument and Lens Manufacturing	334111	Electronic Computer Manufacturing	335110	Electric Lamp Bulb and Part Manufacturing
333315	Photographic and Photocopying Equipment Manufacturing	334112	Computer Storage Device Manufacturing	335121	Residential Electric Lighting Fixture Manufacturing
333319	Other Commercial and Service Industry Machinery Manufacturing	334113	Computer Terminal Manufacturing	335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing
333411	Air Purification Equipment Manufacturing	334119	Other Computer Peripheral Equipment Manufacturing	335129	Other Lighting Equipment Manufacturing
333412	Industrial and Commercial Fan and Blower Manufacturing	334210	Telephone Apparatus Manufacturing	335211	Electric Housewares and Household Fan Manufacturing
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	335212	Household Vacuum Cleaner Manufacturing
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	334290	Other Communications Equipment Manufacturing	335221	Household Cooking Appliance Manufacturing
333511	Industrial Mold Manufacturing	334310	Audio and Video Equipment Manufacturing	335222	Household Refrigerator and Home Freezer Manufacturing
333512	Machine Tool (Metal Cutting Types) Manufacturing	334310	Audio and Video Equipment Manufacturing	335224	Household Laundry Equipment Manufacturing
333513	Machine Tool (Metal Forming Types) Manufacturing	334411	Electron Tube Manufacturing	335228	Other Major Household Appliance Manufacturing
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	334412	Bare Printed Circuit Board Manufacturing	335311	Power, Distribution, and Specialty Transformer Manufacturing
333515	Cutting Tool and Machine Tool Accessory Manufacturing	334413	Semiconductor and Related Device Manufacturing	335312	Motor and Generator Manufacturing
333516	Rolling Mill Machinery and Equipment Manufacturing	334414	Electronic Capacitor Manufacturing	335313	Switchgear and Switchboard Apparatus Manufacturing
333518	Other Metalworking Machinery Manufacturing	334415	Electronic Resistor Manufacturing	335314	Relay and Industrial Control Manufacturing
333611	Turbine and Turbine Generator Set Units Manufacturing	334416	Electronic Coil, Transformer, and Other Inductor Manufacturing	335911	Storage Battery Manufacturing
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	334417	Electronic Connector Manufacturing	335912	Primary Battery Manufacturing
333613	Mechanical Power Transmission Equipment Manufacturing	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	335921	Fiber Optic Cable Manufacturing
333618	Other Engine Equipment Manufacturing	334419	Other Electronic Component Manufacturing	335929	Other Communication and Energy Wire Manufacturing
333911	Pump and Pumping Equipment Manufacturing	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	335931	Current-Carrying Wiring Device Manufacturing
333912	Air and Gas Compressor Manufacturing	334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	335932	Noncurrent-Carrying Wiring Device Manufacturing
333913	Measuring and Dispensing Pump Manufacturing	334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	335991	Carbon and Graphite Product Manufacturing
333921	Elevator and Moving Stairway Manufacturing	334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
333922	Conveyor and Conveying Equipment Manufacturing	334514	Totalizing Fluid Meter and Counting Device Manufacturing	336111	Automobile Manufacturing
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing	334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	336112	Light Truck and Utility Vehicle Manufacturing
333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	334516	Analytical Laboratory Instrument Manufacturing	336120	Heavy Duty Truck Manufacturing
333991	Power-Driven Handtool Manufacturing	334517	Irradiation Apparatus Manufacturing	336211	Motor Vehicle Body Manufacturing
333992	Welding and Soldering Equipment Manufacturing	334518	Watch, Clock, and Part Manufacturing	336212	Truck Trailer Manufacturing
333993	Packaging Machinery Manufacturing	334519	Other Measuring and Controlling Device Manufacturing	336213	Motor Home Manufacturing
333994	Industrial Process Furnace and Oven Manufacturing	334611	Software Reproducing	336214	Travel Trailer and Camper Manufacturing
333995	Fluid Power Cylinder and Actuator Manufacturing			336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing
333996	Fluid Power Pump and Motor Manufacturing			336312	Gasoline Engine and Engine Parts Manufacturing
				336321	Vehicular Lighting Equipment Manufacturing
				336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing
				336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
				336340	Motor Vehicle Brake System Manufacturing

336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	336999	All Other Transportation Equipment Manufacturing	339115	Ophthalmic Goods Manufacturing
336360	Motor Vehicle Seating and Interior Trim Manufacturing	337110	Wood Kitchen Cabinet and Countertop Manufacturing	339116	Dental Laboratories
336370	Motor Vehicle Metal Stamping	337121	Upholstered Household Furniture Manufacturing	339911	Jewelry (except Costume) Manufacturing
336391	Motor Vehicle Air-Conditioning Manufacturing	337122	Nonupholstered Wood Household Furniture Manufacturing	339912	Silverware and Hollowware Manufacturing
336399	All Other Motor Vehicle Parts Manufacturing	337124	Metal Household Furniture Manufacturing	339913	Jewelers' Material and Lapidary Work Manufacturing
336411	Aircraft Manufacturing	337125	Household Furniture (except Wood and Metal) Manufacturing	339914	Costume Jewelry and Novelty Manufacturing
336412	Aircraft Engine and Engine Parts Manufacturing	337127	Institutional Furniture Manufacturing	339920	Sporting and Athletic Goods Manufacturing
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	339931	Doll and Stuffed Toy Manufacturing
336414	Guided Missile and Space Vehicle Manufacturing	337211	Wood Office Furniture Manufacturing	339932	Game, Toy, and Children's Vehicle Manufacturing
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	337212	Custom Architectural Woodwork and Millwork Manufacturing	339941	Pen and Mechanical Pencil Manufacturing
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	337214	Office Furniture (except Wood) Manufacturing	339942	Lead Pencil and Art Good Manufacturing
336510	Railroad Rolling Stock Manufacturing	337215	Showcase, Partition, Shelving, and Locker Manufacturing	339943	Marking Device Manufacturing
336611	Ship Building and Repairing	337910	Mattress Manufacturing	339944	Carbon Paper and Inked Ribbon Manufacturing
336612	Boat Building	337920	Blind and Shade Manufacturing	339950	Sign Manufacturing
336991	Motorcycle, Bicycle, and Parts Manufacturing	339112	Surgical and Medical Instrument Manufacturing	339991	Gasket, Packing, and Sealing Device Manufacturing
336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	339113	Surgical Appliance and Supplies Manufacturing	339992	Musical Instrument Manufacturing
		339114	Dental Equipment and Supplies Manufacturing	339993	Fastener, Button, Needle, and Pin Manufacturing
				339994	Broom, Brush, and Mop Manufacturing
				339995	Burial Casket Manufacturing
				339999	All Other Miscellaneous Manufacturing

## NONMANUFACTURING

K.S.A. 74-50,114(h) defines a nonmanufacturing business as "any commercial enterprise other than a manufacturing business or a retail business. Nonmanufacturing business shall also include the business headquarters of an enterprise, ancillary support of an enterprise, and an enterprise designated under NAICS industry groups 45411, 511210, 711212 (Auto racetracks only) regardless of the firm's classification as a retail business if that facility facilitates the creation of at least 20 new full-time positions."

Catalog and mail-order houses are under NAICS 454111 Electronic Shopping (internet); 454112 Electronic Auctions; and 454113 Racing, including Track Operations under 711212 (auto racetracks only). Prepackaged software is under 511210 Software Publishers.

### Agriculture, Forestry, Fishing and Hunting

111110	Soybean Farming	111421	Nursery and Tree Production	112519	Other Aquaculture
111120	Oilseed (except Soybean) Farming	111422	Floriculture Production	112910	Apiculture
111130	Dry Pea and Bean Farming	111910	Tobacco Farming	112920	Horses and Other Equine Production
111140	Wheat Farming	111920	Cotton Farming	112930	Fur-Bearing Animal and Rabbit Production
111150	Corn Farming	111930	Sugarcane Farming	112990	All Other Animal Production
111160	Rice Farming	111940	Hay Farming	113110	Timber Tract Operations
111191	Oilseed and Grain Combination Farming	111991	Sugar Beet Farming	113210	Forest Nurseries and Gathering of Forest Products
111199	All Other Grain Farming	111992	Peanut Farming	113310	Logging
111211	Potato Farming	111998	All Other Miscellaneous Crop Farming	114111	Finfish Fishing
111219	Other Vegetable (except Potato) and Melon Farming	112111	Beef Cattle Ranching and Farming	114112	Shellfish Fishing
111310	Orange Groves	112112	Cattle Feedlots	114119	Other Marine Fishing
111320	Citrus (except Orange) Groves	112120	Dairy Cattle and Milk Production	114210	Hunting and Trapping
111331	Apple Orchards	112130	Dual-Purpose Cattle Ranching and Farming	115111	Cotton Ginning
111332	Grape Vineyards	112210	Hog and Pig Farming	115112	Soil Preparation, Planting, and Cultivating
111333	Strawberry Farming	112310	Chicken Egg Production	115113	Crop Harvesting, Primarily by Machine
111334	Berry (except Strawberry) Farming	112320	Broilers and Other Meat Type Chicken Production	115114	Postharvest Crop Activities (except Cotton Ginning)
111335	Tree Nut Farming	112330	Turkey Production	115115	Farm Labor Contractors and Crew Leaders
111336	Fruit and Tree Nut Combination Farming	112340	Poultry Hatcheries	115116	Farm Management Services
111339	Other Noncitrus Fruit Farming	112390	Other Poultry Production	115210	Support Activities for Animal Production
111411	Mushroom Production	112410	Sheep Farming	115310	Support Activities for Forestry
111419	Other Food Crops Grown Under Cover	112420	Goat Farming		
		112511	Finfish Farming and Fish Hatcheries		
		112512	Shellfish Farming		

<b>Mining</b>	423390	Other Construction Material Merchant Wholesalers	423930	Recyclable Material Merchant Wholesalers
211111 Crude Petroleum and Natural Gas Extraction	423410	Photographic Equipment and Supplies Merchant Wholesalers	423940	Jewelry, Watch, Precious Stone and Precious Metal Merchant Wholesalers
211112 Natural Gas Liquid Extraction	423420	Office Equipment Merchant Wholesalers	423990	Other Miscellaneous Durable Goods Merchant Wholesalers
212111 Bituminous Coal and Lignite Surface Mining	423430	Computer and Computer Peripheral Equipment and Software Merchant Wholesalers	424110	Printing and Writing Paper Merchant Wholesalers
212112 Bituminous Coal Underground Mining	423440	Other Commercial Equipment Merchant Wholesalers	424120	Stationery and Office Supplies Merchant Wholesalers
212113 Anthracite Mining	423450	Medical, Dental, and Hospital Equipment and Supplies Merchant Wholesalers	424130	Industrial and Personal Service Paper Merchant Wholesalers
212210 Iron Ore Mining	423460	Ophthalmic Goods Merchant Wholesalers	424210	Drugs and Druggists' Sundries Merchant Wholesalers
212221 Gold Ore Mining	423490	Other Professional Equipment and Supplies Merchant Wholesalers	424310	Piece Goods, Notions, and Other Dry Goods Merchant Wholesalers
212222 Silver Ore Mining	423510	Metal Service Centers and Other Metal Merchant Wholesalers	424320	Mens and Boys' Clothing and Furnishings Merchant Wholesalers
212231 Lead Ore and Zinc Ore Mining	423520	Coal and Other Mineral and Ore Merchant Wholesalers	424330	Women', Children's, and Infants' Clothing and Accessories Merchant Wholesalers
212234 Copper Ore and Nickel Ore Mining	423610	Electrical Apparatus and Equipment, Wiring Supplies, and Related Equipment Merchant Wholesalers	424340	Footwear Merchant Wholesalers
212291 Uranium-Radium-Vanadium Ore Mining	423620	Electrical and Electronic Appliance, Television, and Radio Set Merchant Wholesalers	424410	General Line Grocery Merchant Wholesalers
212299 All Other Metal Ore Mining	423690	Other Electronic Parts and Equipment Merchant Wholesalers	424420	Packaged Frozen Food Merchant Wholesalers
212311 Dimension Stone Mining and Quarrying	423710	Hardware Merchant Wholesalers	424430	Dairy Product (except Dried or Canned) Merchant Wholesalers
212312 Crushed and Broken Limestone Mining and Quarrying	423720	Plumbing and Heating Equipment and Supplies (Hydronics) Merchant Wholesalers	424440	Poultry and Poultry Product Merchant Wholesalers
212313 Crushed and Broken Granite Mining and Quarrying	423730	Warm Air Heating and Air-Conditioning Equipment and Supplies Merchant Wholesalers	424450	Confectionery Merchant Wholesalers
212319 Other Crushed and Broken Stone Mining and Quarrying	423740	Refrigeration Equipment and Supplies Merchant Wholesalers	424460	Fish and Seafood Merchant Wholesalers
212321 Construction Sand and Gravel Mining	423810	Construction and Mining (except Oil Well) Machinery and Equipment Merchant Wholesalers	424470	Meat and Meat Product Merchant Wholesalers
212322 Industrial Sand Mining	423820	Farm and Garden Machinery and Equipment Merchant Wholesalers	424480	Fresh Fruit and Vegetable Merchant Wholesalers
212324 Kaolin and Ball Clay Mining	423830	Industrial Machinery and Equipment Merchant Wholesalers	424490	Other Grocery and Related Products Merchant Wholesalers
212325 Clay and Ceramic and Refractory Minerals Mining	423840	Industrial Supplies Merchant Wholesalers	424510	Grain and Field Bean Merchant Wholesalers
212391 Potash, Soda, and Borate Mineral Mining	423850	Service Establishment Equipment and Supplies Merchant Wholesalers	424520	Livestock Merchant Wholesalers
212392 Phosphate Rock Mining	423860	Transportation Equipment and Supplies (except Motor Vehicle) Merchant Wholesalers	424590	Other Farm Product Raw Material Merchant Wholesalers
212393 Other Chemical and Fertilizer Mineral Mining	423910	Sporting and Recreational Goods and Supplies Merchant Wholesalers	424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers
212399 All Other Nonmetallic Mineral Mining	423920	Toy and Hobby Goods and Supplies Merchant Wholesalers	424690	Other Chemical and Allied Products Merchant Wholesalers
213111 Drilling Oil and Gas Wells			424710	Petroleum Bulk Stations and Terminals
213112 Support Activities for Oil and Gas Operations			424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)
213113 Support Activities for Coal Mining			424810	Beer and Ale Merchant Wholesalers
213114 Support Activities for Metal Mining			424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers
213115 Support Activities for Nonmetallic Minerals (except Fuels)			424910	Farm Supplies Merchant Wholesalers
<b>Wholesale Trade</b>			424920	Book, Periodical, and Newspaper Merchant Wholesalers
423110 Automobile and Other Motor Vehicle Merchant Wholesalers				
423120 Motor Vehicle Supplies and New Parts Merchant Wholesalers				
423130 Tire and Tube Merchant Wholesalers				
423140 Motor Vehicle Parts (Used) Merchant Wholesalers				
423210 Furniture Merchant Wholesalers				
423220 Home Furnishing Merchant Wholesalers				
423310 Lumber, Plywood, Millwork, and Wood Panel Merchant Wholesalers				
423320 Brick, Stone, and Related Construction Material Merchant Wholesalers				
423330 Roofing, Siding, and Insulation Material Merchant Wholesalers				

424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	487210	Scenic and Sightseeing Transportation, Water	561431	Private Mail Centers
424940	Tobacco and Tobacco Product Merchant Wholesalers	487990	Scenic and Sightseeing Transportation, Other	561439	Other Business Service Centers (including Copy Shops)
424950	Paint, Varnish, and Supplies Merchant Wholesalers	488111	Air Traffic Control	561440	Collection Agencies
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	488119	Other Airport Operations	561450	Credit Bureaus
425110	Business to Business Electronic Markets	488190	Other Support Activities for Air Transportation	561491	Repossession Services
425120	Wholesale Trade Agents and Brokers	488210	Support Activities for Rail Transportation	561492	Court Reporting and Stenotype Services
<b>Transportation and Warehousing</b>		488310	Port and Harbor Operations	561499	All Other Business Support Services
481111	Scheduled Passenger Air Transportation	488320	Marine Cargo Handling	561510	Travel Agencies
481112	Scheduled Freight Air Transportation	488330	Navigational Services to Shipping	561520	Tour Operators
481211	Nonscheduled Chartered Passenger Air Transportation	488390	Other Support Activities for Water Transportation	561591	Convention and Visitors Bureaus
481212	Nonscheduled Chartered Freight Air Transportation	488410	Motor Vehicle Towing	561599	All Other Travel Arrangement and Reservation Services
481219	Other Nonscheduled Air Transportation	488490	Other Support Activities for Road Transportation	561611	Investigation Services
482111	Line-Haul Railroads	488510	Freight Transportation Arrangement	561612	Security Guards and Patrol Services
482112	Short Line Railroads	488999	All Other Support Activities for Transportation	561613	Armored Car Services
483111	Deep Sea Freight Transportation	491110	Postal Service	561920	Convention and Trade Show Organizers
483112	Deep Sea Passenger Transportation	492110	Couriers and Express Delivery Services	561990	All Other Support Services
483113	Coastal and Great Lakes Freight Transportation	492210	Local Messengers and Local Delivery	562111	Solid Waste Collection
483114	Coastal and Great Lakes Passenger Transportation	493110	General Warehousing and Storage	562112	Hazardous Waste Collection
483211	Inland Water Freight Transportation	493120	Refrigerated Warehousing and Storage	562119	Other Waste Collection
483212	Inland Water Passenger Transportation	493130	Farm Product Warehousing and Storage	562211	Hazardous Waste Treatment and Disposal
484110	General Freight Trucking, Local	493190	Other Warehousing and Storage	562212	Solid Waste Landfill
484121	General Freight Trucking, Long-Distance, Truckload	<b>Information</b>		562213	Solid Waste Combustors and Incinerators
484122	General Freight Trucking, Long-Distance, Less Than Truckload	512110	Motion Picture and Video Production	562219	Other Nonhazardous Waste Treatment and Disposal
484210	Used Household and Office Goods Moving	512120	Motion Picture and Video Distribution	562910	Remediation Services
484220	Specialized Freight (except Used Goods) Trucking, Local	512191	Teleproduction and Other Postproduction Services	562920	Materials Recovery Facilities
484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	512199	Other Motion Picture and Video Industries	562991	Septic Tank and Related Services
485111	Mixed Mode Transit Systems	512220	Integrated Record Production/ Distribution	562998	All Other Miscellaneous Waste Management Services
485112	Commuter Rail Systems	512230	Music Publishers	<b>Educational Services</b>	
485113	Bus and Other Motor Vehicle Transit Systems	512240	Sound Recording Studios	611410	Business and Secretarial Schools
485119	Other Urban Transit Systems	512290	Other Sound Recording Industries	611110	Elementary and Secondary Schools
485210	Interurban and Rural Bus Transportation	515111	Radio Networks	611210	Junior Colleges
485310	Taxi Service	515112	Radio Stations	611310	Colleges, Universities and Professional Schools
485320	Limousine Service	515120	Television Broadcasting	611420	Computer Training
485410	School and Employee Bus Transportation	517410	Satellite Telecommunications	611430	Professional and Management Development Training
485510	Charter Bus Industry	517911	Telecommunications Resellers	611511	Cosmetology and Barber Schools
485991	Special Needs Transportation	519110	News Syndicates	611512	Flight Training
485999	All Other Transit and Ground Passenger Transportation	519120	Libraries and Archives	611513	Apprenticeship Training
486110	Pipeline Transportation of Crude Oil	<b>Administrative and Support and Waste Management and Remediation Services</b>		611519	Other Technical and Trade Schools
486210	Pipeline Transportation of Natural Gas	561110	Office Administrative Services	611610	Fine Arts Schools
486910	Pipeline Transportation of Refined Petroleum Products	561210	Facilities Support Services	611620	Sports and Recreation Instruction
486990	All Other Pipeline Transportation	561311	Employment Placement Agencies	611630	Language Schools
487110	Scenic and Sightseeing Transportation, Land	561320	Temporary Help Services	611691	Exam Preparation and Tutoring
		561312	Executive Search Service	611692	Automobile Driving Schools
		561330	Professional Employer Organizations	611699	All Other Miscellaneous Schools and Instruction
		561410	Document Preparation Services	611710	Educational Support Services
		561421	Telephone Answering Services	<b>Other Services (except Public Administration)</b>	
		561422	Telemarketing Bureaus and Other Contact Centers	812220	Cemeteries and Crematories
				812310	Coin-Operated Laundries and Drycleaners

## RETAIL

K.S.A. 74-50,114(i) defines a retail business as “(1) any commercial enterprise primarily engaged in the sale at retail of good or services taxable under the Kansas retailers’ sales tax act; (2) any service provider set forth in K.S.A. 17-2707, and amendments thereto; (3) any bank, savings and loan or other lending institution; (4) any commercial enterprise whose primary business activity includes the sale of insurance; and (5) any commercial enterprise deriving its revenues directly from noncommercial customers in exchange for personal services such as, but not limited to, barber shops, beauty shops, photographic studios and funeral services.”

### Retail Trade

441110	New Car Dealers	451120	Hobby, Toy, and Game Stores	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing
441120	Used Car Dealers	451130	Sewing, Needlework, and Piece Goods Stores	532210	Consumer Electronics and Appliances Rental
441210	Recreational Vehicle Dealers	451140	Musical Instrument and Supplies Stores	532220	Formal Wear and Costume Rental
441221	Motorcycle, ATV and Personal Watercraft Dealers	451211	Book Stores	532230	Video Tape and Disc Rental
441222	Boat Dealers	451212	News Dealers and Newsstands	532291	Home Health Equipment Rental
441229	All Other Motor Vehicle Dealers	451220	Prerecorded Tape, Compact Disc, and Record Stores	532292	Recreational Goods Rental
441310	Automotive Parts and Accessories Stores	452111	Department Stores (except Discount Department Stores)	532299	All Other Consumer Goods Rental
441320	Tire Dealers	452112	Discount Department Stores	532310	General Rental Centers
442110	Furniture Stores	452910	Warehouse Clubs and Supercenters	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing
442210	Floor Covering Stores	452990	All Other General Merchandise Stores	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
442291	Window Treatment Stores	453110	Florists	532420	Office Machinery and Equipment Rental and Leasing
442299	All Other Home Furnishings Stores	453210	Office Supplies and Stationery Stores	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
443111	Household Appliance Stores	453220	Gift, Novelty and Souvenir Stores		<b>Professional, Scientific, and Technical Services</b>
443112	Radio, Television, and Other Electronics Stores	453310	Used Merchandise Stores	541110	Offices of Lawyers
443120	Computer and Software Stores	453910	Pet and Pet Supplies Stores	541211	Offices of Certified Public Accountants
443130	Camera and Photographic Supplies Stores	453920	Art Dealers	541310	Architectural Services
444110	Home Centers	453930	Manufactured (Mobile) Home Dealers	541320	Landscape Architectural Services
444120	Paint and Wallpaper Stores	453991	Tobacco Stores	541330	Engineering Services
444130	Hardware Stores	453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	541370	Surveying and Mapping (except Geophysical) Services
444190	Other Building Material Dealers	454111	Electronic Shopping	541921	Photography Studios, Portrait
444210	Outdoor Power Equipment Stores	454112	Electronic Auctions	541940	Veterinary Services
444220	Nursery, Garden Center, and Farm Supply Stores	454113	Mail-Order Houses		<b>Administrative and Support and Waste Management and Remediation Services</b>
445110	Supermarkets and Other Grocery (except Convenience) Stores	454210	Vending Machine Operators	561622	Locksmiths
445120	Convenience Stores	454311	Heating Oil Dealers	561710	Exterminating and Pest Control Services
445210	Meat Markets	454312	Liquefied Petroleum Gas (Bottled Gas) Dealers		<b>Health Care and Social Assistance</b>
445220	Fish and Seafood Markets	454319	Other Fuel Dealers	621111	Offices of Physicians (except Mental Health Specialists)
445230	Fruit and Vegetable Markets	454390	Other Direct Selling Establishments	621112	Offices of Physicians, Mental Health Specialists
445291	Baked Goods Stores			621210	Offices of Dentists
445292	Confectionery and Nut Stores			621310	Offices of Chiropractors
445299	All Other Specialty Food Stores			621320	Offices of Optometrists
445310	Beer, Wine, and Liquor Stores			621330	Offices of Mental Health Practitioners (except Physicians)
446110	Pharmacies and Drug Stores			621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists
446120	Cosmetics, Beauty Supplies, and Perfume Stores			621391	Offices of Podiatrists
446130	Optical Goods Stores			621399	Offices of All Other Miscellaneous Health Practitioners
446191	Food (Health) Supplement Stores				
446199	All Other Health and Personal Care Stores				
447110	Gasoline Stations with Convenience Stores				
447190	Other Gasoline Stations				
448110	Mens Clothing Stores				
448120	Womens Clothing Stores				
448130	Children’s and Infants’ Clothing Stores				
448140	Family Clothing Stores				
448150	Clothing Accessories Stores				
448190	Other Clothing Stores				
448210	Shoe Stores				
448310	Jewelry Stores				
448320	Luggage and Leather Goods Stores				
451110	Sporting Goods Stores				



**Arts, Entertainment, and Recreation**

711110 Theater Companies and Dinner Theaters  
 711120 Dance Companies  
 711130 Musical Groups and Artists  
 711190 Other Performing Arts Companies  
 711211 Sports Teams and Clubs  
 711212 Racetracks  
 711219 Other Spectator Sports  
 711310 Promoters of Performing Arts, Sports, and Similar Events with Facilities  
 711320 Promoters of Performing Arts, Sports, and Similar Events without Facilities  
 711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures  
 711510 Independent Artists, Writers, and Performers  
 712110 Museums  
 712120 Historical Sites  
 712130 Zoos and Botanical Gardens  
 712190 Nature Parks and Other Similar Institutions  
 713110 Amusement and Theme Parks  
 713120 Amusement Arcades  
 713210 Casinos (except Casino Hotels)  
 713290 Other Gambling Industries  
 713910 Golf Courses and Country Clubs  
 713920 Skiing Facilities  
 713930 Marinas  
 713940 Fitness and Recreational Sports Centers  
 713950 Bowling Centers  
 713990 All Other Amusement and Recreation Industries

**Accommodation and Food Services**

721110 Hotels (except Casino Hotels) and Motels  
 721120 Casino Hotels  
 721191 Bed-and-Breakfast Inns  
 721199 All Other Traveler Accommodation  
 721211 RV (Recreational Vehicle) Parks and Campgrounds  
 721214 Recreational and Vacation Camps (except Campgrounds)  
 721310 Rooming and Boarding Houses  
 722110 Full-Service Restaurants  
 722211 Limited-Service Restaurants  
 722212 Cafeterias, Grill Buffets, and Buffets  
 722213 Snack and Nonalcoholic Beverage Bars  
 722310 Food Service Contractors  
 722320 Caterers  
 722330 Mobile Food Services  
 722410 Drinking Places (Alcoholic Beverages)

**Other Services (except Public Administration)**

811111 General Automotive Repair  
 811112 Automotive Exhaust System Repair  
 811113 Automotive Transmission Repair  
 811118 Other Automotive Mechanical and Electrical Repair and Maintenance  
 811121 Automotive Body, Paint, and Interior Repair and Maintenance  
 811122 Automotive Glass Replacement Shops  
 811191 Automotive Oil Change and Lubrication Shops

811192 Car Washes  
 811198 All Other Automotive Repair and Maintenance  
 811211 Consumer Electronics Repair and Maintenance  
 811212 Computer and Office Machine Repair and Maintenance  
 811213 Communication Equipment Repair and Maintenance  
 811219 Other Electronic and Precision Equipment Repair and Maintenance  
 811310 Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance  
 811411 Home and Garden Equipment Repair and Maintenance  
 811412 Appliance Repair and Maintenance  
 811420 Reupholstery and Furniture Repair  
 811430 Footwear and Leather Goods Repair  
 811490 Other Personal and Household Goods Repair and Maintenance  
 812111 Barber Shops  
 812112 Beauty Salons  
 812113 Nail Salons  
 812210 Funeral Homes and Funeral Services  
 812310 Coin-Operated Laundries and Drycleaners  
 812320 Drycleaning and Laundry Services (except Coin-Operated)  
 812331 Linen Supply  
 812332 Industrial Launderers  
 812910 Pet Care (except Veterinary) Services  
 812921 Photofinishing Laboratories (except One-Hour)  
 812922 One-Hour Photofinishing

**NONMANUFACTURING OR RETAIL**

The following NAICS could be in the nonmanufacturing category or retail category. In most cases, if the sale is to the ultimate consumer or end user, the business would be considered as retail. If the sale is not to the ultimate consumer, the business would be classified under the nonmanufacturing category.

The construction industry will be treated as follows. If the business is primarily engaged in the service of installing or applying tangible personal property in connection with: (1) the original construction of a building or facility; (2) the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a residence; or (3) the construction, reconstruction, restoration, replacement or repair of a bridge or highway, the business can be classified in the nonmanufacturing category. Original construction shall mean the first or initial construction of a new building or facility. The term "original construction" shall include the addition of an entire room or floor to any existing building or facility, the completion of any unfinished portion of any existing building or facility and the restoration, reconstruction or replacement of a building or facility damaged or destroyed by fire, flood, tornado, lightning, explosion or earthquake, but such term, except with regard to a residence, shall not include replacement, remodeling, restoration, renovation or reconstruction under any other circumstances.

**Utilities**

221111 Hydroelectric Power Generation  
 221112 Fossil Fuel Electric Power Generation  
 221113 Nuclear Electric Power Generation  
 221119 Other Electric Power Generation  
 221121 Electric Bulk Power Transmission and Control  
 221122 Electric Power Distribution  
 221210 Natural Gas Distribution  
 221310 Water Supply and Irrigation Systems  
 221320 Sewage Treatment Facilities  
 221330 Steam and Air-Conditioning Supply

**Construction**

236115 New Single-Family Housing Construction (except Operative Builders)  
 236116 New Multifamily Housing Construction (except Operative Builders)  
 236117 New Housing Operative Builders  
 236118 Residential Remodelers  
 236210 Industrial Building Construction  
 236220 Commercial and Institutional Building Construction  
 237110 Water and Sewer Line and Related Structures Construction  
 237120 Oil and Gas Pipeline and Related Structures Construction

237130 Power and Communication Line and Related Structures Construction  
 237210 Land Subdivision  
 237310 Highway, Street, and Bridge Construction  
 237990 Other Heavy and Civil Engineering Construction  
 238110 Poured Concrete Foundation and Structure Contractors  
 238120 Structural Steel and Precast Concrete Contractors  
 238130 Framing Contractors  
 238140 Masonry Contractors  
 238150 Glass and Glazing Contractors  
 238160 Roofing Contractors

238170	Siding Contractors	523910	Miscellaneous Intermediation	541490	Other Specialized Design Services
238190	Other Foundation, Structure, and Building Exterior Contractors	523920	Portfolio Management	541511	Custom Computer Programming Services
238210	Electrical and other wiring installation Contractors	523930	Investment Advice	541512	Computer Systems Design Services
238220	Plumbing, Heating, and Air-Conditioning Contractors	523991	Trust, Fiduciary, and Custody Activities	541513	Computer Facilities Management Services
238290	Other Building Equipment Contractors	523999	Miscellaneous Financial Investment Activities	541519	Other Computer Related Services
238310	Drywall and Insulation Contractors	524113	Direct Life Insurance Carriers	541611	Administrative Management and General Management Consulting Services
238320	Painting and Wall Covering Contractors	524114	Direct Health and Medical Insurance Carriers	541612	Human Resources and Executive Search Consulting Services
238330	Flooring Contractors	524126	Direct Property and Casualty Insurance Carriers	541613	Marketing Consulting Services
238340	Tile and Terrazzo Contractors	524127	Direct Title Insurance Carriers	541614	Process, Physical Distribution, and Logistics Consulting Services
238350	Finish Carpentry Contractors	524128	Other Direct Insurance (except Life, Health, and Medical) Carriers	541618	Other Management Consulting Services
238390	Other Building Finishing Contractors	524130	Reinsurance Carriers	541620	Environmental Consulting Services
238910	Site Preparation Contractors	524291	Claims Adjusting	541690	Other Scientific and Technical Consulting Services
238990	All Other Specialty Trade Contractors	524292	Third Party Administration of Insurance and Pension Funds	541711	Research and Development in Biotechnology
<b>Transportation and Warehousing</b>					
488991	Packing and Crating	524298	All Other Insurance Related Activities	541712	Research and Development in the Physical, Engineering, and Life Sciences (except Biotechnology)
<b>Information</b>					
511110	Newspaper Publishers	525110	Pension Funds	541720	Research and Development in the Social Sciences and Humanities
511120	Periodical Publishers	525120	Health and Welfare Funds	541810	Advertising Agencies
511130	Book Publishers	525190	Other Insurance Funds	541820	Public Relations Agencies
511140	Directory and Mailing List Publishers	525910	Open-End Investment Funds	541830	Media Buying Agencies
511191	Greeting Card Publishers	525920	Trusts, Estates, and Agency Accounts	541840	Media Representatives
511199	All Other Publishers	525930	Real Estate Investment Trusts	541850	Display Advertising
511210	Software Publishers	525990	Other Financial Vehicles	541860	Direct Mail Advertising
512210	Record Production	519190	All Other Information Services	541870	Advertising Material Distribution Services
517110	Wired Telecommunications Carriers	<b>Real Estate and Rental and Leasing</b>			
517211	Paging	531110	Lessors of Residential Buildings and Dwellings	541890	Other Services Related to Advertising
517210	Wireless Telecommunications Carriers (except Satellite)	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	541910	Marketing Research and Public Opinion Polling
517919	All Other Telecommunications	531130	Lessors of Miniwarehouses and Self-Storage Units	541922	Commercial Photography
518210	Data Processing, Hosting, and Related Services	531190	Lessors of Other Real Estate Property	541930	Translation and Interpretation Services
519130	Internet Publishing and Broadcasting and Web Search Portals	531311	Residential Property Managers	541990	All Other Professional, Scientific, and Technical Services
519190	All Other Information Services	531312	Nonresidential Property Managers	<b>Management of Companies and Enterprises</b>	
<b>Finance and Insurance</b>					
522210	Credit Card Issuing	531320	Offices of Real Estate Appraisers	551111	Offices of Bank Holding Companies
522220	Sales Financing	531390	Other Activities Related to Real Estate	551112	Offices of Other Holding Companies
522291	Consumer Lending	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	551114	Corporate, Subsidiary, and Regional Managing Offices
522292	Real Estate Credit	<b>Professional, Scientific, and Technical Services</b>			
522293	International Trade Financing	541120	Offices of Notaries	<b>Administrative and Support and Waste Management and Remediation Services</b>	
522294	Secondary Market Financing	541191	Title Abstract and Settlement Offices	561621	Security Systems Services (except Locksmiths)
522298	All Other Nondepository Credit Intermediation	541199	All Other Legal Services	561720	Janitorial Services
522310	Mortgage and Nonmortgage Loan Brokers	541213	Tax Preparation Services	561730	Landscaping Services
522320	Financial Transactions Processing, Reserve, and Clearinghouse Activities	541214	Payroll Services	561740	Carpet and Upholstery Cleaning Services
522390	Other Activities Related to Credit Intermediation	541219	Other Accounting Services	561790	Other Services to Buildings and Dwellings
523110	Investment Banking and Securities Dealing	541340	Drafting Services		
523120	Securities Brokerage	541350	Building Inspection Services		
523130	Commodity Contracts Dealing	541360	Geophysical Surveying and Mapping Services		
523140	Commodity Contracts Brokerage	541380	Testing Laboratories		
523210	Securities and Commodity Exchanges	541410	Interior Design Services		
		541420	Industrial Design Services		
		541430	Graphic Design Services		

561910 Packaging and Labeling Services	622310 Specialty (except Psychiatric and Substance Abuse) Hospitals	<b>Other Services (except Public Administration)</b>
<b>Health Care and Social Assistance</b>	623110 Nursing Care Facilities	812191 Diet and Weight Reducing Centers
621410 Family Planning Centers	623210 Residential Mental Retardation Facilities	812199 Other Personal Care Services
621420 Outpatient Mental Health and Substance Abuse Centers	623220 Residential Mental Health and Substance Abuse Facilities	812220 Cemeteries and Crematories
621491 HMO Medical Centers	623311 Continuing Care Retirement Communities	812930 Parking Lots and Garages
621492 Kidney Dialysis Centers	623312 Homes for the Elderly	812990 All Other Personal Services
621493 Freestanding Ambulatory Surgical and Emergency Centers	623990 Other Residential Care Facilities	813211 Grantmaking Foundations
621498 All Other Outpatient Care Centers	624110 Child and Youth Services	813212 Voluntary Health Organizations
621511 Medical Laboratories	624120 Services for the Elderly and Persons with Disabilities	813219 Other Grantmaking and Giving Services
621512 Diagnostic Imaging Centers	624190 Other Individual and Family Services	813311 Human Rights Organizations
621610 Home Health Care Services	624210 Community Food Services	813312 Environment, Conservation and Wildlife Organizations
621910 Ambulance Services	624221 Temporary Shelters	813319 Other Social Advocacy Organizations
621991 Blood and Organ Banks	624229 Other Community Housing Services	813410 Civic and Social Organizations
621999 All Other Miscellaneous Ambulatory Health Care Services	624230 Emergency and Other Relief Services	813910 Business Associations
622110 General Medical and Surgical Hospitals	624310 Vocational Rehabilitation Services	813920 Professional Organizations
622210 Psychiatric and Substance Abuse Hospitals	624410 Child Day Care Services	813930 Labor Unions and Similar Labor Organizations
		813940 Political Organizations
		813990 Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)

### COUNTY NAME AND COUNTY NUMBER LISTING

COUNTY NAME	COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER
Allen	1	Finney	55	Logan	109	Rooks	163
Anderson	3	Ford	57	Lyon	111	Rush	165
Atchison	5	Franklin	59	McPherson	113	Russell	167
Barber	7	Geary	61	Marion	115	Saline	169
Barton	9	Gove	63	Marshall	117	Scott	171
Bourbon	11	Graham	65	Meade	119	<b>* Sedgwick</b>	<b>173</b>
Brown	13	Grant	67	Miami	121	Seward	175
Butler	15	Gray	69	Mitchell	123	<b>* Shawnee</b>	<b>177</b>
Chase	17	Greeley	71	Montgomery	125	Sheridan	179
Chautauqua	19	Greenwood	73	Morris	127	Sherman	181
Cherokee	21	Hamilton	75	Morton	129	Smith	183
Cheyenne	23	Harper	77	Nemaha	131	Stafford	185
Clark	25	Harvey	79	Neosho	133	Stanton	187
Clay	27	Haskell	81	Ness	135	Stevens	189
Cloud	29	Hodgeman	83	Norton	137	Sumner	191
Coffey	31	Jackson	85	Osage	139	Thomas	193
Comanche	33	Jefferson	87	Osborne	141	Trego	195
Cowley	35	Jewell	89	Ottawa	143	Wabaunsee	197
Crawford	37	<b>* Johnson</b>	<b>91</b>	Pawnee	145	Wallace	199
Decatur	39	Kearny	93	Phillips	147	Washington	201
Dickinson	41	Kingman	95	Pottawatomie	149	Wichita	203
Doniphan	43	Kiowa	97	Pratt	151	Wilson	205
<b>* Douglas</b>	<b>45</b>	Labette	99	Rawlins	153	Woodson	207
Edwards	47	Lane	101	Reno	155	<b>* Wyandotte</b>	<b>209</b>
Elk	49	<b>* Leavenworth</b>	<b>103</b>	Republic	157		
Ellis	51	Lincoln	105	Rice	159		
Ellsworth	53	Linn	107	Riley	161		

**\* Metropolitan Counties -- no credit for investments placed into service after December 31, 2010.**

State of Kansas  
Department of Revenue  
120 SE 10th Ave  
PO Box 750680  
Topeka, KS 66675-0680

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OF REVENUE



## – Tax Assistance –

### **FILING ASSISTANCE**

If you have a question about completing this Business and Job Development Credit Schedule, call 785-368-8222 to speak to a customer representative. If you prefer, you may fax information to 785-291-3614.

Personal assistance to complete your return is available at the following location:

Taxpayer Assistance Center  
120 SE 10th Ave  
PO Box 750260  
Topeka, KS 66699-0260

Office hours are 8:00 a.m. to 4:45 p.m., Monday through Friday.

### **REQUEST FOR FORMS**

Visit our website at **[ksrevenue.gov](http://ksrevenue.gov)** to download any of the Kansas credit schedules.

Tax forms that are printed in color are designed for our scannable tax processing system and cannot be copied for filing purposes. To obtain one of the KDOR-printed scannable forms, call the Taxpayer Assistance Center. Please allow 2-3 weeks for delivery of your form(s).