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

Business Classification Codes

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

Automotive Group

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

Food Group

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

Furniture Group

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

General Merchandise Group

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

5140 5150 5160 5170 5180	Paint, wallpaper, and glass stores Pawn shops, army surplus stores, salvage, auctions Road building equipment and supply dealers, diesel equipment dealers and repair services Gift and novelty shops, coin dealers, notions, museums Computer and software stores
Lumber 6010 6020 6030 6040 6050 6060 6070 6080	Sheet metal shops, steel fabricators, iron works Building hardware and machine stores Building material dealers, lumber, brick, tile, stone, sand, gravel and roofing dealers, ready-mixed concrete plants Cabinet shops, wood shops, picture frame shops Electrical, plumbing, heating and refrigeration supply dealers, septic tanks, alarms, water and air filters, environmental Monument and tombstone dealers Other lumber and building material businesses such as sawmills, mailbox builders, etc. Storm window and door dealers, glass and automatic doors
Other T 7010 7020 7030 7040 7050 7060 7070 7080 7081 7090 7110 7120 7130 7140 7150 7151 7160 7171 7180 7190	Beauty and barbershops and supply dealers, tanning booths Bookstores, school supply stores, stationery stores Newsstands, smoke shops and cigar stores Coal, wood, fuel oil, and bottled gas dealers Feed stores, millers, hatcheries Florists and nurseries, Christmas trees, landscaping, balloon shops Airplane dealers and aviation services Hotels, motels, room rentals Cottage rentals, etc. Office machine and supply dealers Funeral homes, undertakers, morticians, funeral directors Other unclassified businesses such as sign manufacturers, scrap metal and waste dealers, junkyards, moving companies, etc. Photographers, artists, photofinishers, audio visual aids, videotapes, portraits Printers, publishers, blueprinters, engravers, advertising agencies, lithographers, photoengravers, electrotypes, photostats Laundries, dry cleaners, uniform and linen rental businesses Hospitals, physicians, clinics, opticians, chiropractors Veterinarians, animal clinics, etc. Boat and marine supply dealers, bait dealers, fish camps Hobby and craft shops, ceramics, curios, art supply stores Pet shops, kennels Chemical, janitorial supplies and paper products dealers Machine shops, lawn mower and gun repairmen, locksmiths, blacksmiths, welders
Wholes 8010 8020 8040 8050	ale Group Wholesale motor vehicle dealers Wholesale automotive supplies, parts and accessories stores and tire dealers Wholesale building material dealers Wholesale clothing stores

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

Use Tax Group

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

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