

Standard Industrial Classification (SIC) Code Relationship to State Sales Tax

What are SIC Codes?

- Standard Industrial Classification (SIC) is a system for classifying industries by a standard four-digit code.
- Used to categorize businesses by industry in a standard and meaningful way. Useful to measure, analyze, and share data.

How are SIC Codes Structured?

- Every entity that files a return is categorized into a specific four-digit SIC Code.
- First there are 10 major divisions, such as Retail Trade, Services, Manufacturing, etc...
- Within each major division, for example Retail Trade, there are major groups like Food Stores, General Merchandise Stores, Eating & Drinking Places, etc...
- Then within each major group there are industry groups with specific four-digit codes.

Division G: Retail Trade

Major Group 52	Building Materials, Hardware, Garden Supply, And Mobile Home Dealers
Major Group 53	General Merchandise Stores
Major Group 54	Food Stores
Major Group 55	Automotive Dealers And Gasoline Service Stations
Major Group 56	Apparel and Accessory Stores
Major Group 57	Home Furniture, Furnishings, And Equipment Stores
Major Group 58	Eating & Drinking Places
Major Group 59	Miscellaneous Retail

Division I: Services

Major Group 70	Hotels, Rooming Houses, Camps, And Other Lodging Places
Major Group 72	Personal Services
Major Group 73	Business Services
Major Group 75	Automotive Repair, Services, And Parking
Major Group 76	Miscellaneous Repair Services
Major Group 78	Motion Pictures
Major Group 79	Amusement And Recreation Services
Major Group 80	Health Services
Major Group 81	Legal Services
Major Group 82	Educational Services
Major Group 83	Social Services
Major Group 84	Museums, Art Galleries, And Botanical And Zoological Gardens
Major Group 86	Membership Organizations
Major Group 87	Engineering, Accounting, Research, Management, And Related Services
Major Group 88	Private Households
Major Group 89	Miscellaneous Services

Division E: Transportation, Communications, Electric, Gas, And Sanitary Service

Major Group 40	Railroad Transportation
Major Group 41	Local and Suburban Transit and Interurban Highway Passenger Transportation
Major Group 42	Motor Freight Transportation and Warehousing
Major Group 43	United State Postal Service
Major Group 44	Water Transportation
Major Group 45	transportation by Air
Major Group 46	Pipelines, Except Natural Gas
Major Group 47	Transportation Services
Major Group 48	Communications
Major Group 49	Electric, Gas, and Sanitary Services







