

<u>BUSINESS INDUSTRY TYPE</u>	<u>TAX CLASSIFICATION</u>	<u>TAX RULE</u>
Abstract, Title insurance and escrow services	Retail Service	
Accounting, Bookkeeping, Tax Preparation	Service & Other; Service & Other Apportionment	207, 224, 260
Advertising Agencies	Service & Other; Service & Other Apportionment; Retailing; Wholesaling; Manufacturing	218
Advertising Display Services	Service & Other; Service & Other Apportionment	204
Amusement Devices	Service & Other; Service & Other apportionment	187
Amusement & Recreation Services	Retail Service	
Athletics & Fitness Gyms	Retail Service	
Appraiser	Service & Other; Service & Other Apportionment	207, 224
Architects	Service & Other; Service & Other Apportionment	207, 224
Attorneys	Service & Other; Service & Other Apportionment	207, 224
Auto Dealers	Retailing; Wholesaling; Service & Other; Retail Service	
Automobile Parking and Storage Garage Service	Retail Service	
Beauty Salon/Barber	Retailing; Retail Service	148, 224
Business Consulting	Service & Other; Service & Other Apportionment;	
Catering	Retailing; Wholesaling	
Chiropractors	Service & Other; Service & Other Apportionment;	224
Collection Agencies	Service & Other; Service & Other Apportionment	224
Commission Salespersons/agent	Service & Other; Service & Other Apportionment	164, 165, 180, 128, 118, 162
Computer Services	Retailing; Wholesaling; Manufacturing; Service & Other; Service & Other Apportionment	155
Construction Trades	Retailing; Wholesaling	170
Corporate Headquarters	Service & Other; Service & Other Apportionment	
Court Reporters	Service & Other; Service & Other Apportionment	224
Credit Bureau Services	Retail Service	224
Data Processing	Retailing; Service & Other; Service & Other Apportionment	155
Dating & Escort Services	Retail Service	224
Delivery Services	Service & Other; Service & Other Apportionment	180
Dentists	Service & Other; Service & Other Apportionment	224
Electricians	Retailing; Wholesaling	105
Engineers	Service & Other; Service & Other Apportionment	224
Escrow Services	Retail Service; Service & Other; Service & Other Apportionment	156, 224
Grocery & Convenience Stores	Retailing	
Hotels/Motels	Retailing; Service Retail; Service & Other; Service & Other Apportionment	166
Janitorial	Service & Other; Service & Other Apportionment	172, 224
Landscapers	Retailing; Wholesaling; Retail Service	
Leasing Companies (Personal Property)	Retail Service	224
Legal, Arbitration & Mediation	Service & Other; Service & Other Apportionment	207
Manufacturing	Manufacturing; Wholesaling; Retailing	136
Optometrist	Service & Other; Service & Other Apportionment; Retailing	150, 188
Painting	Retailing; Wholesaling	170
Photographers	Retailing; Wholesaling	

Physical Fitness Services	Retail Service	
Physicians	Service & Other; Service & Other Apportionment	224
Printing Industries	Retailing; Wholesaling;	
Private Investigator	Service & Other; Service & Other Apportionment	
Protective Services	Service & Other; Service & Other Apportionment	
Rental of Equipment	Retail Service	224
Repair Tangible Personal Property	Retailing; Wholesaling	
Restaurants	Retailing, Wholesaling, Service & Other; Service & Other Apportionment	119, 124
Staffing Companies	Service & Other; Service & Other Apportionment	
Tanning Salons	Retailing; Retail Service	
Tattoo Parlor	Retailing; Retail Service	
Taverns	Retailing, Wholesaling, Service & Other; Service & Other apportionment	119, 124
Taxi	Service & Other; Service & Other Apportionment	180
Travel Agents	Service & Other; Service & Other Apportionment	224
Trucking	Service & Other; Service & Other Apportionment	180
Vending Machines	Retailing	187
Veterinarians	Service & Other; Service & Other Apportionment	222, 224