

North Carolina Department of Revenue
Sales and Use Tax Division
P.O. Box 25000
Raleigh, N.C. 27640

Business Classification Codes

Apparel Group

- 1010 Boot and shoe stores
- 1020 Clothing stores (Used clothing stores)
- 1030 Furriers
- 1040 Haberdasheries
- 1050 Millinery shops
- 1060 Shoe repair shops
- 1070 Others (Textile and hosiery mills, tailors, dressmakers, foundation garment dealers, cap and gown rentals)

Automotive Group

- 2010 Motor vehicle dealers (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)
- 2060 Others (Auto upholstery shops, car wash)
- 2070 Oil and petroleum products dealers
- 2080 Tire dealers, recappers, and repairers (Tire retreaders)
- 2090 Manufactured home (mobile home) dealers

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, meat markets, fruit stands, etc. (Vegetable stands, super markets, 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 Others (Frozen food lockers, bowling alleys, meat processors, canneries, roller rinks)
- 3080 Taverns, beer parlors, nightclubs, etc. (Dance clubs, billiard rooms)

Furniture Group

- 4010 Furniture stores
- 4020 Household appliance dealers and repair services (Radio and TV 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 Others (Furniture manufacturers)
- 4060 Awning and venetian blind dealers
- 4070 Antique dealers, interior decorators (Drapery and slipcover fabricators)
- 4080 Upholstery shops, floor covering dealers

General Merchandise Group

- 5010 Department stores
- 5020 Drugstores, drug and medical supply houses (Pharmacies, 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)
- 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
- 5110 Sporting goods stores
- 5111 Toy shops
- 5120 Variety stores, 5 & 10 specialty stores

- 5130 Others (Peddlers, home products dealers, cosmetics dealers)
- 5140 Paint, wallpaper, and glass stores
- 5150 Pawn shops, army surplus stores, etc.
- 5160 Road building equipment and supply dealers (Diesel equipment dealers and repair services)
- 5170 Gift and novelty shops, coin dealers (Notions)
- 5180 Computer and software stores

Lumber and Building Material Group

- 6010 Sheet metal shops, steel fabricators (Iron works)
- 6020 Building hardware and machine stores
- 6030 Building material dealers (Lumber, brick, tile, stone, sand, gravel and roofing dealers, ready-mixed concrete plants)
- 6040 Cabinet shops
- 6050 Electrical, plumbing, heating and refrigeration supply dealers
- 6060 Monument and tombstone dealers
- 6070 Others (Sawmills, mailbox builders)
- 6080 Storm window and door dealers

Unclassified Group

- 7010 Beauty and barber shops and supply dealers
- 7020 Bookstores, school supply stores (Stationery stores)
- 7030 Newsstands (Smoke shops and cigar stores)
- 7040 Coal, wood, fuel oil, and bottled gas dealers
- 7050 Feed stores, millers, hatcheries
- 7060 Florists and nurseries
- 7070 Airplane dealers (Aviation services)
- 7080 Hotels, motels, cottage rentals, etc. (Room rentals)
- 7090 Office machine and supply dealers
- 7100 Funeral homes (Undertakers, morticians, funeral directors)
- 7110 Others (Sign manufacturers, scrap metal and waste dealers, junk yards)
- 7120 Photographers, artists, photofinishers
- 7130 Printers, publishers, blueprinters, engravers, etc. (Lithographers, photoengravers, electrotypes, photostats)
- 7140 Laundries, dry cleaners, uniform and linen rental businesses
- 7150 Hospitals, physicians, clinics, etc. (Opticians, chiropractors)
- 7151 Veterinarians, animal clinics, etc.
- 7160 Boat and marine supply dealers (Bait dealers, fish camps)
- 7170 Hobby and craft shops (Ceramics, curios, art supply stores)
- 7171 Pet shops (Kennels)
- 7180 Chemical, janitorial supplies and paper products dealers
- 7190 Machine shops (Lawn mower and gun repairmen, locksmiths, blacksmiths, welders)

Wholesale Group

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

Use Tax Group

- 9010 Use tax
- 9030 Utility services
- 9040 Mail-order sales

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