

# K-34

(Rev. 9/05)

# KANSAS BUSINESS AND JOB DEVELOPMENT CREDIT

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

Name of taxpayer (as shown on return)	Social Security Number
If partner, shareholder or member, enter name of partnership, S corporation, LLC or LLP	Employer Identification 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 \_\_\_\_\_ SIC \_\_\_\_\_
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):

<input type="checkbox"/> Retail or Service	<input type="checkbox"/> Nonmanufacturer - Regular
<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Nonmanufacturer - Business Headquarters
<input type="checkbox"/> Contractor - Retailer	<input type="checkbox"/> Nonmanufacturer - Ancillary Support
<input type="checkbox"/> Contractor - Nonmanufacturer	<input type="checkbox"/> Nonmanufacturer - SIC 5961____ 7372____ 7948-0201____
5. Please check the box that best describes the type of qualified investment made at this facility:

<input type="checkbox"/> New facility
<input type="checkbox"/> Investment or expansion at an existing facility
<input type="checkbox"/> Move from old Kansas location to new Kansas location
<input type="checkbox"/> Move from out of state to new location in Kansas
<input type="checkbox"/> Other: _____
<input type="checkbox"/> No new investment (for recomputing credits)
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 FOR THIS K-34

	(a) RETAIL OR SERVICE	(b) MANUFACTURER / NONMANUFACTURER
8. Number of qualified business facility employees .....	_____	_____
9. Qualified business facility employee credit .....	_____	_____
10. Qualified business facility investment .....	_____	_____
11. Qualified business facility credit factor .....	_____	_____
12. Qualified business facility investment credit .....	_____	_____
13. Total credit .....	_____	_____
14. Amount of credit used .....	_____	_____
15. Carry forward amount .....	_____	_____
<b>Retail or Service</b>		
16. Qualified business facility income (attach schedule) .....	_____	<input type="checkbox"/> I would like to defer this credit to _____. (not to exceed 3 years.)
17. Tax on qualified business facility income .....	_____	
18. Business and job credit limitation (50%) .....	_____	
19. Business and job development credit .....	_____	
<b>Shareholder or Partner (attach schedules)</b>		
20. Ownership percentage .....	_____	_____
21. Shareholder or partner amount of credit .....	_____	_____
22. Shareholder or partner Kansas tax liability .....	_____	_____
23. Amount of credit used .....	_____	_____
24. Credit forward amount .....	_____	_____

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
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27.						
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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
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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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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
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70.						

## SAMPLE FOR LINE 17 OF THE K-34 BUSINESS AND JOB DEVELOPMENT CREDIT

This sample 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	Line 65 – Part D (original year)
Average Inventory & Allocation Ratio	<u>0.00</u>	

Total Qualifying Kansas Property	\$ 115,737.00
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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
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<b>Property Factor</b>	<b>0.9878%</b>
(Total qualifying Kansas Property divided by total average Kansas property)	

### 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> Line 40 – Part C (original year)

Total Facility Wages	\$ 319,539.00
Total Kansas Wages (Current Year)	\$ 5,461,204.00

<b>Payroll Factor</b>	<b>5.8511%</b>
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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>	K-120: Line 20, Kansas Taxable Income K-121: Line 19, Combined Report Income
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Allocated Qualified Business Income	\$ <u>9,273.14</u>	K-34: Line 16
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Tax on Total Kansas Taxable Income (Current Year)	\$ 18,257.00	K-120: Line 23, Total Tax K-121: Line 22, Total Tax
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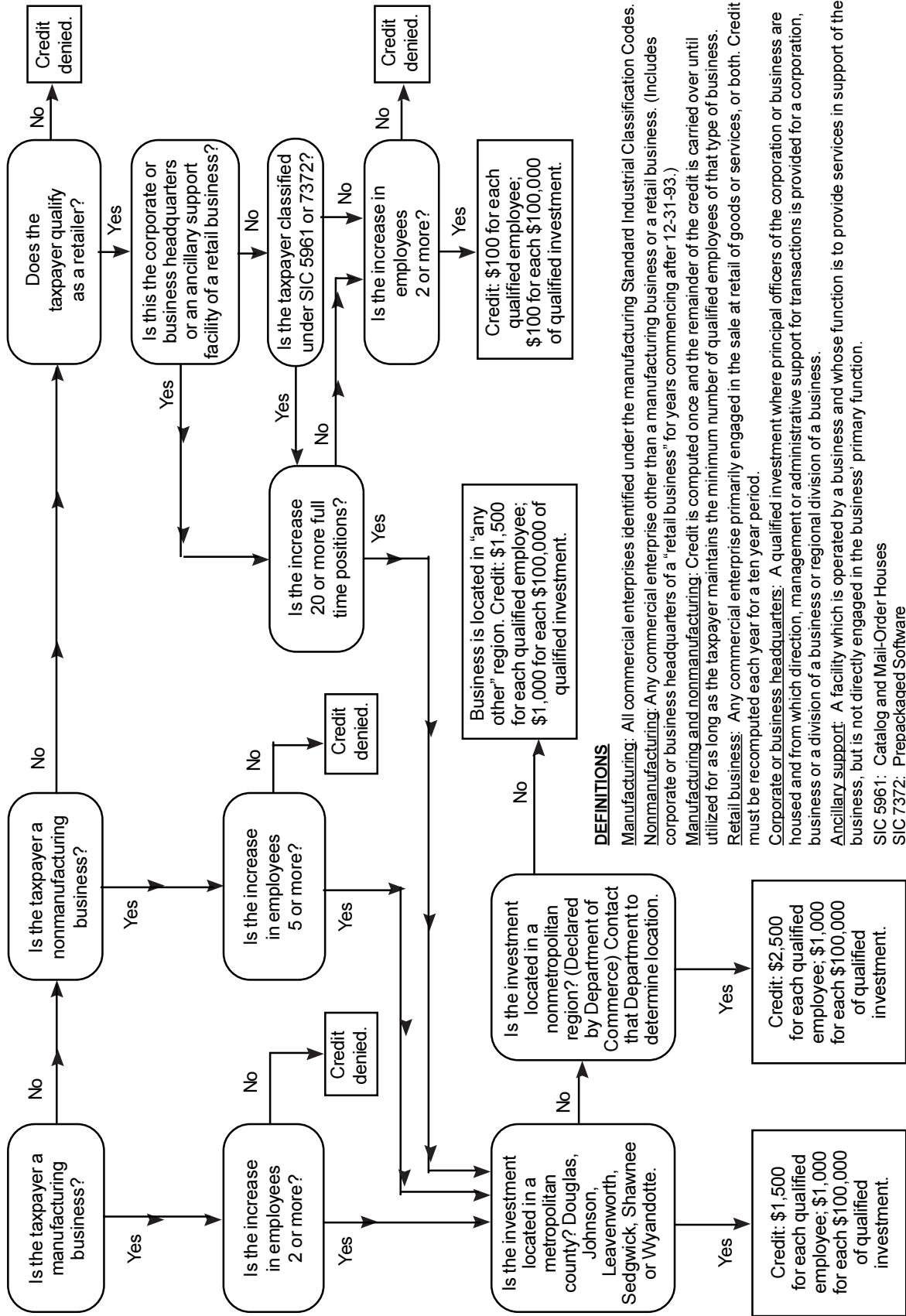
Multiply by Average Percent	<u>3.4195 %</u>
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Tax on Qualified Business Income	\$ <u>625.00</u>	K-34: Line 17
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# Income Tax Quick Reference Flowchart

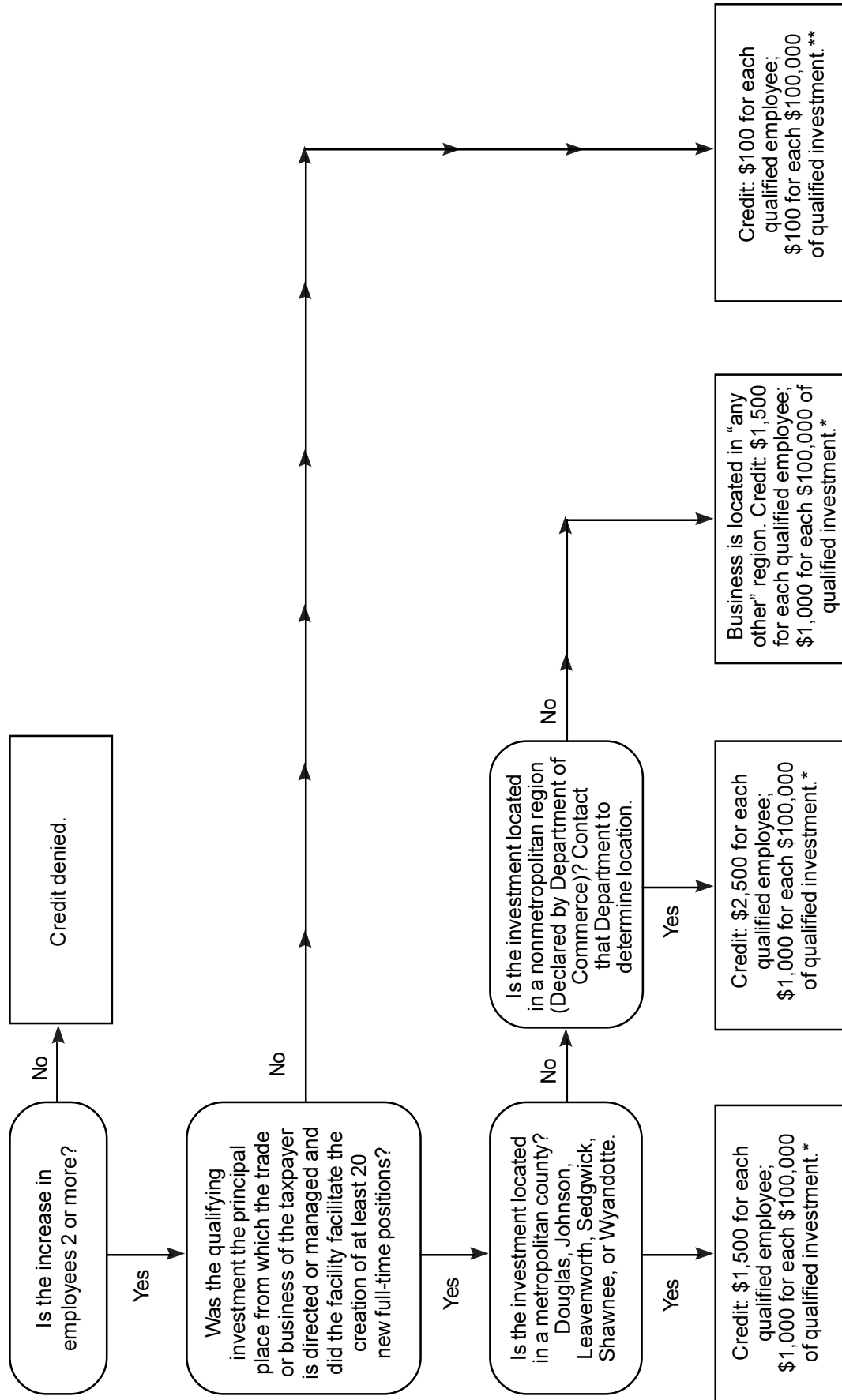
For Facilities Which Began Operations On or After January 1, 1993

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



## 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

Rev. 1/06

## GENERAL INFORMATION

**What is the Business and Job Development Credit and Who is Entitled to Claim it?** The Business and Job Development 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.

The business and job development credit Schedule K-34 has been revised to track 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 Schedule K-34 should be filled out once per facility and added to as needed for the life of the credit.

**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 Schedule K-34 to the tax return for which qualified investment became available for use. If you are establishing a credit for the first time, Schedule K-34 should be filed with the original or amended tax return for the year qualified. If an entity is claiming both a retail or service credit and a manufacturer or nonmanufacturer credit, a separate Schedule K-34 should be completed for each type of business activity credit.

## SPECIFIC LINE INSTRUCTIONS

Enter the name of the taxpayer and the Employer Identification Number (EIN) or Social Security Number (SSN) of that taxpayer claiming the credit. 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 - Name of legal entity making investment.** Enter the name and EIN of the legal entity making the investment at the QBF.

#### **LINE 2 - Location of qualified business facility.**

- (a) Enter the street address or legal description of the qualified business facility. (This address cannot be a post office box.)
- (b) Enter the city, county number (page 27) and county name where the qualified business facility is located. This information will determine whether the credit is

located in a **metropolitan county, nonmetropolitan region** or **other region**.

- (c) Enter the North American Industry Classification System (NAICS) code and/or the Standard Industrial Classification (SIC) code of the type of activity conducted at this QBF.

**LINE 3 - Date operation began at this qualified business facility.** 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 - Indicate the type of business activity conducted at this facility.** Check the appropriate box which best describes the business activity performed at the QBF.

#### Retail or Service:

- (1) any commercial enterprise primarily engaged in the sale at retail of goods or services taxable under the Kansas retailers' sales tax act;
- (2) 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 web site, [www.ksrevenue.org](http://www.ksrevenue.org)), 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 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 17 through 21.

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:

- 1) the service of installing or applying tangible personal property in connection with 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.

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 - SIC code 5961:** Catalog and mail-order houses, **SIC code 7372** pre-packaged software or **SIC code 7948** racetrack.

**LINE 5 - Type of qualified investment made at this facility (check appropriate box).**

**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 - Date of investment made during the tax year for the qualified business facility.** Enter the date the investment for this credit became operational or available for use by the taxpayer.

**LINE 7 - Attach description of the investment made.** Attach a description of the investment made at the qualified business facility 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 8 - Number of qualified business facility employees (QBFE). Column (a) Retail or Service:** If this is a new credit, enter the number of QBFE from the appropriate column in Part C, line 40.

For each of the nine succeeding tax years, enter the number of QBFE from the appropriate column in Part C, line 42.

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

**LINE 9 - Qualified business facility employee credit. Column (a) Retail or Service.** If this is a new credit, enter the credit amount from the appropriate column in Part C, line 43.

For each of the nine succeeding tax years, enter the credit amount from the appropriate column in Part C, line 43.

**Column (b) Manufacturer or Nonmanufacturer:** 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 - Qualified business facility (QBF) investment.**

**Column (a) Retail or Service:** 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.

**Column (b) Manufacturer or Nonmanufacturer:** 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 - Qualified business facility credit factor.**

**Column (a) Retail or Service:** If this is a new credit, enter the credit factor from the appropriate column in Part D, line 66.

For each of the nine succeeding tax years, enter the credit factor from the appropriate column in Part D, line 66.

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

**LINE 12 - Qualified business facility investment credit.**

**Column (a) Retail or Service:** If this is a new credit, enter the investment credit amount from the appropriate column in Part D, line 67.

For each of the nine succeeding tax years, enter the investment credit amount from the appropriate column in Part D, line 67.

**Column (b) Manufacturer or Nonmanufacturer:** 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 - Total credit.**

**Column (a) Retail or Service or Column (b) Manufacturer or Nonmanufacturer:** Add lines 9 and 12. This should equal Part D, line 68 in the appropriate column.

**LINE 14 - Amount of credit used.**

**Column (b) Manufacturer or Nonmanufacturer. 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.

**LINE 15 - Carry forward amount.**

**Column (b) Manufacturer or Nonmanufacturer. Corporate or Privilege Taxpayers:** Subtract line 14 from line 13. Enter on line 70, Part D for the appropriate tax year. This amount cannot be less than zero. **Individual Taxpayers:** Skip this line.

**Retail or Service**

**LINE 16 - Qualified business facility income (attach schedule).** 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 sample worksheet on page 4 of the Schedule K-34.

**LINE 17 - Tax on qualified business facility income.**

**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 website for examples.

**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 website for examples.

**LINE 18 - Business and job credit limitation (50%).** Multiply line 17 by 50%. The maximum amount allowed is 50% of the tax on QBF income. See website for example.

**LINE 19 - Business and job development credit.** 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 - Ownership percentage.**

**Column (a) Retail or Service or Column (b) Manufacturer or Nonmanufacturer:** Enter the percentage of ownership for this partner or per share basis for this shareholder when credit was first qualified.

**LINE 21 - Shareholder or partner amount of credit.** Enter the partner or shareholder's amount of credit. If this is a carry forward, leave blank.

**Column (a) Retail or Service:** Multiply line 13 by line 20, or enter amount on line 19 (whichever is less).

**Column (b) Manufacturer or Nonmanufacturer:** Multiply line 13 by line 20.

**LINE 22 - Shareholder or partner Kansas tax liability.**

**Column (a) Retail or Service or Column (b) Manufacturer or Nonmanufacturer:** Enter the partner or shareholder's Kansas tax liability (less any other non-refundable credits).

**LINE 23 - Amount of credit used.**

**Column (a) Retail or Service or Column (b) Manufacturer or Nonmanufacturer:** Enter the amount from

line 21 or line 22, whichever is less. Also enter this amount on the appropriate line of the Form K-40 or Form K-41.

#### LINE 24 - Carry forward amount.

**Column (b) Manufacturer or Nonmanufacturer:** Subtract line 23 from line 21. Enter on line 70, Part D for the appropriate year. This amount cannot be less than zero.

**Credit Deferment:** Enter the year the credit will be deferred. It 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.

#### 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 qualified business facility on: (A) a regular, full-time basis, (B) a part-time basis, provided the person is customarily performing such duties at least 20 hours per week throughout the taxable year, or (C) a 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 definition of "manufacturer" the increase of QBFE must equal or exceed two.
- When the taxpayer meets the definition of "nonmanufacturer" the increase of QBFE must equal or exceed five.
- When the taxpayer meets the definition of "business headquarters", "ancillary support", SIC code 5961, 7372 or 7948-0201, the increase in QBFE must equal or exceed twenty.

Part C determines the number of qualified employees at the facility and the amount of employee credit. Information 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.

#### Column (A) - Month:

**LINES 25 through 36.** Enter the months in the order of the filing period being used by the legal entity.

**Column (B) - Number of Base Employees:** Enter the 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.

**LINES 25 through 36.** 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.

**LINE 37 - Total number of employees.** Add lines 25 through 36.

**LINE 38 - Average employees.** 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.*

**Columns (C) through (L) - Number of Employees:** 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 or for a manufacturer or nonmanufacturer carry forward.

**LINE 25 through 36.** 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- Total number of employees.** Add lines 25 through 36.

**LINE 38 - Average employees.** Divide line 37 by the number of full months in the 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 - Base employees.** For Column C enter the 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 the 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 - Qualified employees:** Subtract line 39 from line 38. If this amount is less than the minimum increase required for this credit (2, 5 or 20) then no credit is allowed. If this amount is a negative number it must be removed from the employee counts on previous retail or service credit years (see EXAMPLE 1 below showing an analysis of the fourth year.)

**LINE 41 - Decrease in employees.** 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 - Adjusted employees.** Subtract line 41 from line 40. This is the adjusted number of qualified employees to be carried to line 8, 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 - Total employee credit.**

**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:

- 1) A “metropolitan county”, multiply line 40 by \$1,500.
- 2) A “nonmetropolitan region”, multiply line 40 by \$2,500.
- 3) 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 facility existed and was operated by the taxpayer or related taxpayer prior to such investment, the amount of the taxpayer's qualified business facility investment shall be reduced by the average amount of qualified business facility 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 determines the amount of qualified investment at the facility and the amount of investment credit. Information from this schedule 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, Schedule K-34 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.

### Column (A) - Month:

**LINES 44 through 55.** Enter the months in the order of the filing period being used by the legal entity.

**Column (B) - Monthly Base Investment:** Enter the 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.

**LINES 44 through 55.** 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.

**LINE 56 - Total monthly investment.** Add lines 44 through 55.

**LINE 57 - Average investment.** Divide line 56 by the number of full months in the tax year the facility was available for use.

**LINE 58 - Capitalized rents.** Property rented by the taxpayer and used at the QBF is valued at eight times the net annual rental rate.

**LINE 59 - Total investment.** Add lines 57 and 58.

**Columns (C) through (L) - Monthly Investment:** 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 preceding tax year of the credit for recomputing a retail or service credit. Manufacturers and nonmanufacturers do not have to fill these out unless establishing a new credit.

**LINES 44 through 55.** Enter the total investment at the facility as of the end of each full month of operation at the qualified business facility. If the qualified business facility was in operation for only three full months during the tax year, you would only enter those three months.

**LINE 56 - Total monthly investment.** Add lines 44 through 55.

**LINE 57 - Average investment.** Divide line 56 by the number of full months in the tax year the facility was available for use.

**LINE 58 - Capitalized rents.** Property rented by the taxpayer and used at the QBF is valued at eight times the net annual rental rate.

**LINE 59 - Total investment.** Add lines 57 and 58.

**LINE 60 - Base investment.** For Column C enter the 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 the current year. If the 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 - Increase in investment.** Subtract line 60 from line 59. This is the total amount 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 - Non related investment.** 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 - Average qualified investment.** 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 below).

**LINE 64 - Decrease in investment.** Retail or Services credits, for columns D through L, enter the difference in the 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 - Adjusted investment.** Subtract line 64 from line 63.

**LINE 66 - Investment credit factor.** 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 - Total investment credit:** 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 - Total business and job credit:** Add line 43 of Part C - Total Employee Credit to line 67 of Part D - Total Investment Credit.

**LINE 69 - Credit used:** Enter the amount of credit being used for the current filing period from line 14, Part B.

**LINE 70 - Carry forward amount:** (Manufacturer or Nonmanufacturer only.) Enter the amount of carry forward available for next year's return from line 15, Part B.

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. The minimum number of qualified employees 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 SIC codes 5961, 7372, and 7948 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.

#### EXAMPLE 2 (for lines 63 and 64) – Retail or Service Credit Only

	(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	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.

**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 QBF was in operation prior to the implementation of the 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 qualified business facility 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 qualified business facility. (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 the 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 qualified business facility, the employee shall be considered engaged or maintained in employment at the qualified business facility if (1) the employee's service performed outside the qualified business facility is incidental to the employee's service inside the qualified business facility, or (2) the base of operations or, the place from which the service is directed or controlled, is at the qualified business facility.

**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))

The Kansas Department of Revenue 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))

**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))

The Department of Commerce designates the non-metropolitan regions for a specified period of time. Any taxpayer that invests in a qualified business facility which is located in a designated nonmetropolitan region will be allowed an enhanced credit for qualified business facility 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 the Department of Commerce as a nonmetropolitan region.

**Qualified Business Facility:** 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 qualified business facility 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:** A qualified business facility employee 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 qualified business facility employees during any taxable year shall be determined by dividing by twelve the sum of the number of qualified business facility

employees on the last business day of each month of the taxable year. If the qualified business facility is in operation for less than the entire taxable year, the number of qualified business facility employees shall be determined by dividing the sum of the number of qualified business facility employees on the last business day of each full calendar month during the portion of the 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 qualified business facility, which facility existed and was operated by the taxpayer or related taxpayer prior to new investment. The number of qualified business facility employees 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 qualified business facility investment was made at the facility. (K.S.A. 79-32,154(d))

**Qualified Business Facility Income:** Qualified business facility income shall mean the Kansas taxable income derived by the taxpayer from the operation of the qualified business facility. If a taxpayer has income derived from the operation of a qualified business facility as well as from other activities conducted within this state, the Kansas taxable income derived by the taxpayer from the operation of the qualified business facility 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 qualified business facility 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 qualified business facility 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 qualified business facility employees, at the qualified business facility, 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 qualified business facility income attributable to a qualified business facility. (K.S.A. 79-32,154(g))

**Qualified Business Facility Investment:** Qualified business facility 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 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 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 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 qualified business facility is in operation for less than an entire taxable year, the amount of 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 such period. In the case of an investment in a qualified business facility, which facility existed and was operated by the taxpayer or related taxpayer prior to such investment, the amount of the taxpayer's qualified business facility 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 qualified business facility 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:

1. The assembly, fabrication, manufacture or processing of any agricultural, mineral or manufactured product;
2. The storage, warehousing, distribution or sale of any products of agriculture, aquaculture, mining or manufacturing;
3. The feeding of livestock at a feedlot;
4. The operation of laboratories or other facilities for scientific, agricultural, aquacultural, animal husbandry or industrial research, development or testing;
5. The performance of services of any type;
6. The feeding of aquatic plants and animals at an aquaculture operation;
7. The administrative management of any of the foregoing activities; or,
8. 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

The Standard Industrial Classification (SIC) system was developed for use in the classification of establishments by type of activity in which they are primarily engaged. This system has been used previously by Kansas, however, changes in both the U.S. and world economics brought the development of the North American Industry Classification System (NAICS).

The NAICS replaces the SIC system and is an industry classification system that groups establishments into industries based on the activities in which they are primarily engaged.

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

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, 915 SW Harrison Street, Topeka, KS 66612-1588.

## MANUFACTURING

K.S.A. 74-50,114(e) provides the definition of a manufacturing business as "all commercial enterprises identified under the manufacturing standard industrial classification (SIC) codes, major groups 20 through 39." This particular statutory cite has not been updated with the NAICS codes as of yet. However, the Kansas Department of Revenue will allow a manufacturing business with a SIC in major groups 20 through 39 or a NAICS in sectors 31 through 33 to be considered as a manufacturing business.

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

315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	321214	Truss Manufacturing	324121	Asphalt Paving Mixture and Block Manufacturing
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	321219	Reconstituted Wood Product Manufacturing	324122	Asphalt Shingle and Coating Materials Manufacturing
315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing	321911	Wood Window and Door Manufacturing	324191	Petroleum Lubricating Oil and Grease Manufacturing
315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	321912	Cut Stock, Resawing Lumber, and Planing	324199	All Other Petroleum and Coal Products Manufacturing
315224	Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing	321918	Other Millwork (including Flooring)	325110	Petrochemical Manufacturing
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing	321920	Wood Container and Pallet Manufacturing	325120	Industrial Gas Manufacturing
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing	321991	Manufactured Home (Mobile Home) Manufacturing	325131	Inorganic Dye and Pigment Manufacturing
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing	321992	Prefabricated Wood Building Manufacturing	325132	Synthetic Organic Dye and Pigment Manufacturing
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	321999	All Other Miscellaneous Wood Product Manufacturing	325181	Alkalies and Chlorine Manufacturing
315233	Women's and Girls' Cut and Sew Dress Manufacturing	322110	Pulp Mills	325182	Carbon Black Manufacturing
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing	322121	Paper (except Newsprint) Mills	325188	All Other Basic Inorganic Chemical Manufacturing
315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing	322122	Newsprint Mills	325191	Gum and Wood Chemical Manufacturing
315291	Infants' Cut and Sew Apparel Manufacturing	322130	Paperboard Mills	325192	Cyclic Crude and Intermediate Manufacturing
315292	Fur and Leather Apparel Manufacturing	322211	Corrugated and Solid Fiber Box Manufacturing	325193	Ethyl Alcohol Manufacturing
315299	All Other Cut and Sew Apparel Manufacturing	322212	Folding Paperboard Box Manufacturing		All Other Basic Organic Chemical Manufacturing
315991	Hat, Cap, and Millinery Manufacturing	322213	Setup Paperboard Box Manufacturing	325211	Plastics Material and Resin Manufacturing
315992	Glove and Mitten Manufacturing	322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing	325212	Synthetic Rubber Manufacturing
315993	Men's and Boys' Neckwear Manufacturing	322215	Nonfolding Sanitary Food Container Manufacturing	325221	Cellulosic Organic Fiber Manufacturing
315999	Other Apparel Accessories and Other Apparel Manufacturing	322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	325222	Noncellulosic Organic Fiber Manufacturing
316110	Leather and Hide Tanning and Finishing	322222	Coated and Laminated Paper Manufacturing	325311	Nitrogenous Fertilizer Manufacturing
316211	Rubber and Plastics Footwear Manufacturing	322223	Plastics, Foil, and Coated Paper Bag Manufacturing	325312	Phosphatic Fertilizer Manufacturing
316212	House Slipper Manufacturing	322224	Uncoated Paper and Multiwall Bag Manufacturing	325314	Fertilizer (mixing only) Manufacturing
316213	Men's Footwear (except Athletic) Manufacturing	322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	325320	Pesticide and Other Agricultural Chemical Manufacturing
316214	Women's Footwear (except Athletic) Manufacturing	322226	Surface-Coated Paperboard Manufacturing	325411	Medicinal and Botanical Manufacturing
316219	Other Footwear Manufacturing	322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing	325412	Pharmaceutical Preparation Manufacturing
316991	Luggage Manufacturing	322232	Envelope Manufacturing	325413	In-Vitro Diagnostic Substance Manufacturing
316992	Women's Handbag and Purse Manufacturing	322233	Stationery, Tablet, and Related Product Manufacturing	325414	Biological Product (except Diagnostic) Manufacturing
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	322291	Sanitary Paper Product Manufacturing	325510	Paint and Coating Manufacturing
316999	All Other Leather Good Manufacturing	322299	All Other Converted Paper Product Manufacturing	325520	Adhesive Manufacturing
321113	Sawmills	323110	Commercial Lithographic Printing	325611	Soap and Other Detergent Manufacturing
321114	Wood Preservation	323111	Commercial Gravure Printing	325612	Polish and Other Sanitation Good Manufacturing
321211	Hardwood Veneer and Plywood Manufacturing	323112	Commercial Flexographic Printing	325613	Surface Active Agent Manufacturing
321212	Softwood Veneer and Plywood Manufacturing	323113	Commercial Screen Printing	325620	Toilet Preparation Manufacturing
321213	Engineered Wood Member (except Truss) Manufacturing	323114	Quick Printing	325910	Printing Ink Manufacturing
		323115	Digital Printing	325920	Explosives Manufacturing
		323116	Manifold Business Forms Printing	325991	Custom Compounding of Purchased Resins
		323117	Books Printing	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing
		323118	Blankbook, Looseleaf Binders, and Devices Manufacturing	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
		323119	Other Commercial Printing	326111	Plastics Bag Manufacturing
		323121	Tradebinding and Related Work	326112	Plastics Packaging Film and Sheet (including Laminated) Manufacturing
		323122	Prepress Services		
		324110	Petroleum Refineries		

326113	Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	332312	Fabricated Structural Metal Manufacturing
326121	Unlaminated Plastics Profile Shape Manufacturing	331111	Iron and Steel Mills	332313	Plate Work Manufacturing
326122	Plastics Pipe and Pipe Fitting Manufacturing	331112	Electrometallurgical Ferroalloy Product Manufacturing	332321	Metal Window and Door Manufacturing
326130	Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing	331210	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel	332322	Sheet Metal Work Manufacturing
326140	Polystyrene Foam Product Manufacturing	331221	Rolled Steel Shape Manufacturing	332323	Ornamental and Architectural Metal Work Manufacturing
326150	Urethane and Other Foam Product (except Polystyrene) Manufacturing	331222	Steel Wire Drawing	332410	Power Boiler and Heat Exchanger Manufacturing
326160	Plastics Bottle Manufacturing	331311	Alumina Refining	332420	Metal Tank (Heavy Gauge) Manufacturing
326191	Plastics Plumbing Fixture Manufacturing	331312	Primary Aluminum Production	332431	Metal Can Manufacturing
326192	Resilient Floor Covering Manufacturing	331314	Secondary Smelting and Alloying of Aluminum	332439	Other Metal Container Manufacturing
326199	All Other Plastics Product Manufacturing	331315	Aluminum Sheet, Plate, and Foil Manufacturing	332510	Hardware Manufacturing
326211	Tire Manufacturing (except Retreading)	331316	Aluminum Extruded Product Manufacturing	332611	Spring (Heavy Gauge) Manufacturing
326212	Tire Retreading	331319	Other Aluminum Rolling and Drawing	332612	Spring (Light Gauge) Manufacturing
326220	Rubber and Plastics Hoses and Belting Manufacturing	331411	Primary Smelting and Refining of Copper	332618	Other Fabricated Wire Product Manufacturing
326291	Rubber Product Manufacturing for Mechanical Use	331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	332710	Machine Shops
326299	All Other Rubber Product Manufacturing	331421	Copper Rolling, Drawing, and Extruding	332721	Precision Turned Product Manufacturing
327111	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing	331422	Copper Wire (except Mechanical) Drawing	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing
327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing	331423	Secondary Smelting, Refining, and Alloying of Copper	332811	Metal Heat Treating
327113	Porcelain Electrical Supply Manufacturing	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers
327121	Brick and Structural Clay Tile Manufacturing	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring
327122	Ceramic Wall and Floor Tile Manufacturing	331511	Iron Foundries	332911	Industrial Valve Manufacturing
327123	Other Structural Clay Product Manufacturing	331512	Steel Investment Foundries	332912	Fluid Power Valve and Hose Fitting Manufacturing
327124	Clay Refractory Manufacturing	331513	Steel Foundries (except Investment)	332913	Plumbing Fixture Fitting and Trim Manufacturing
327125	Nonclay Refractory Manufacturing	331521	Aluminum Die-Casting Foundries	332919	Other Metal Valve and Pipe Fitting Manufacturing
327211	Flat Glass Manufacturing	331522	Nonferrous (except Aluminum) Die-Casting Foundries	332919	Ball and Roller Bearing Manufacturing
327212	Other Pressed and Blown Glass and Glassware Manufacturing	331524	Aluminum Foundries (except Die-Casting)	332992	Small Arms Ammunition Manufacturing
327213	Glass Container Manufacturing	331525	Copper Foundries (except Die-Casting)	332993	Ammunition (except Small Arms) Manufacturing
327215	Glass Product Manufacturing Made of Purchased Glass	331528	Other Nonferrous Foundries (except Die-Casting)	332994	Small Arms Manufacturing
327310	Cement Manufacturing	332111	Iron and Steel Forging	332995	Other Ordnance and Accessories Manufacturing
327320	Ready-Mix Concrete Manufacturing	332112	Nonferrous Forging	332996	Fabricated Pipe and Pipe Fitting Manufacturing
327331	Concrete Block and Brick Manufacturing	332114	Custom Roll Forming	332997	Industrial Pattern Manufacturing
327332	Concrete Pipe Manufacturing	332115	Crown and Closure Manufacturing	332998	Enameled Iron and Metal Sanitary Ware Manufacturing
327390	Other Concrete Product Manufacturing	332116	Metal Stamping	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
327410	Lime Manufacturing	332117	Powder Metallurgy Part Manufacturing	333111	Farm Machinery and Equipment Manufacturing
327420	Gypsum Product Manufacturing	332211	Cutlery and Flatware (except Precious) Manufacturing	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing
327910	Abrasive Product Manufacturing	332212	Hand and Edge Tool Manufacturing	333120	Construction Machinery Manufacturing
327991	Cut Stone and Stone Product Manufacturing	332213	Saw Blade and Handsaw Manufacturing	333131	Mining Machinery and Equipment Manufacturing
327992	Ground or Treated Mineral and Earth Manufacturing	332214	Kitchen Utensil, Pot, and Pan Manufacturing	333132	Oil and Gas Field Machinery and Equipment Manufacturing
327993	Mineral Wool Manufacturing	332311	Prefabricated Metal Building and Component Manufacturing	333210	Sawmill and Woodworking Machinery Manufacturing

333220	Plastics and Rubber Industry Machinery Manufacturing	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing	334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals
333291	Paper Industry Machinery Manufacturing	333991	Power-Driven Handtool Manufacturing	334516	Analytical Laboratory Instrument Manufacturing
333292	Textile Machinery Manufacturing	333992	Welding and Soldering Equipment Manufacturing	334517	Irradiation Apparatus Manufacturing
333293	Printing Machinery and Equipment Manufacturing	333993	Packaging Machinery Manufacturing	334518	Watch, Clock, and Part Manufacturing
333294	Food Product Machinery Manufacturing	333994	Industrial Process Furnace and Oven Manufacturing	334519	Other Measuring and Controlling Device Manufacturing
333295	Semiconductor Machinery Manufacturing	333995	Fluid Power Cylinder and Actuator Manufacturing	334611	Software Reproducing
333298	All Other Industrial Machinery Manufacturing	333996	Fluid Power Pump and Motor Manufacturing	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing
333311	Automatic Vending Machine Manufacturing	333997	Scale and Balance (except Laboratory) Manufacturing	334613	Magnetic and Optical Recording Media Manufacturing
333312	Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing	333999	All Other Miscellaneous General Purpose Machinery Manufacturing	335110	Electric Lamp Bulb and Part Manufacturing
333313	Office Machinery Manufacturing	334111	Electronic Computer Manufacturing	335121	Residential Electric Lighting Fixture Manufacturing
333314	Optical Instrument and Lens Manufacturing	334112	Computer Storage Device Manufacturing	335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing
333315	Photographic and Photocopying Equipment Manufacturing	334113	Computer Terminal Manufacturing	335129	Other Lighting Equipment Manufacturing
333319	Other Commercial and Service Industry Machinery Manufacturing	334119	Other Computer Peripheral Equipment Manufacturing	335211	Electric Housewares and Household Fan Manufacturing
333411	Air Purification Equipment Manufacturing	334210	Telephone Apparatus Manufacturing	335212	Household Vacuum Cleaner Manufacturing
333412	Industrial and Commercial Fan and Blower Manufacturing	334220	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	335221	Household Cooking Appliance Manufacturing
333414	Heating Equipment (except Warm Air Furnaces) Manufacturing	334290	Other Communications Equipment Manufacturing	335222	Household Refrigerator and Home Freezer Manufacturing
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	334310	Audio and Video Equipment Manufacturing	335224	Household Laundry Equipment Manufacturing
333511	Industrial Mold Manufacturing	334411	Electron Tube Manufacturing	335228	Other Major Household Appliance Manufacturing
333512	Machine Tool (Metal Cutting Types) Manufacturing	334412	Bare Printed Circuit Board Manufacturing	335311	Power, Distribution, and Specialty Transformer Manufacturing
333513	Machine Tool (Metal Forming Types) Manufacturing	334413	Semiconductor and Related Device Manufacturing	335312	Motor and Generator Manufacturing
333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing	334414	Electronic Capacitor Manufacturing	335313	Switchgear and Switchboard Apparatus Manufacturing
333515	Cutting Tool and Machine Tool Accessory Manufacturing	334415	Electronic Resistor Manufacturing	335314	Relay and Industrial Control Manufacturing
333516	Rolling Mill Machinery and Equipment Manufacturing	334416	Electronic Coil, Transformer, and Other Inductor Manufacturing	335911	Storage Battery Manufacturing
333518	Other Metalworking Machinery Manufacturing	334417	Electronic Connector Manufacturing	335912	Primary Battery Manufacturing
333611	Turbine and Turbine Generator Set Units Manufacturing	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing	335921	Fiber Optic Cable Manufacturing
333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing	334419	Other Electronic Component Manufacturing	335929	Other Communication and Energy Wire Manufacturing
333613	Mechanical Power Transmission Equipment Manufacturing	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	335931	Current-Carrying Wiring Device Manufacturing
333618	Other Engine Equipment Manufacturing	334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	335932	Noncurrent-Carrying Wiring Device Manufacturing
333911	Pump and Pumping Equipment Manufacturing	334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use	335991	Carbon and Graphite Product Manufacturing
333912	Air and Gas Compressor Manufacturing	334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
333913	Measuring and Dispensing Pump Manufacturing	334514	Totalizing Fluid Meter and Counting Device Manufacturing	336111	Automobile Manufacturing
333921	Elevator and Moving Stairway Manufacturing			336112	Light Truck and Utility Vehicle Manufacturing
333922	Conveyor and Conveying Equipment Manufacturing			336120	Heavy Duty Truck Manufacturing
333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing			336211	Motor Vehicle Body Manufacturing
				336212	Truck Trailer Manufacturing
				336213	Motor Home Manufacturing
				336214	Travel Trailer and Camper Manufacturing

336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing	336611	Ship Building and Repairing	339113	Surgical Appliance and Supplies Manufacturing
336312	Gasoline Engine and Engine Parts Manufacturing	336612	Boat Building	339114	Dental Equipment and Supplies Manufacturing
336321	Vehicular Lighting Equipment Manufacturing	336991	Motorcycle, Bicycle, and Parts Manufacturing	339115	Ophthalmic Goods Manufacturing
336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing	339116	Dental Laboratories
336330	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	336999	All Other Transportation Equipment Manufacturing	339911	Jewelry (except Costume) Manufacturing
336340	Motor Vehicle Brake System Manufacturing	337110	Wood Kitchen Cabinet and Countertop Manufacturing	339912	Silverware and Hollowware Manufacturing
336350	Motor Vehicle Transmission and Power Train Parts Manufacturing	337121	Upholstered Household Furniture Manufacturing	339913	Jewelers' Material and Lapidary Work Manufacturing
336360	Motor Vehicle Seating and Interior Trim Manufacturing	337122	Nonupholstered Wood Household Furniture Manufacturing	339914	Costume Jewelry and Novelty Manufacturing
336370	Motor Vehicle Metal Stamping	337124	Metal Household Furniture Manufacturing	339920	Sporting and Athletic Goods Manufacturing
336391	Motor Vehicle Air-Conditioning Manufacturing	337125	Household Furniture (except Wood and Metal) Manufacturing	339931	Doll and Stuffed Toy Manufacturing
336399	All Other Motor Vehicle Parts Manufacturing	337127	Institutional Furniture Manufacturing	339932	Game, Toy, and Children's Vehicle Manufacturing
336411	Aircraft Manufacturing	337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	339941	Pen and Mechanical Pencil Manufacturing
336412	Aircraft Engine and Engine Parts Manufacturing	337211	Wood Office Furniture Manufacturing	339942	Lead Pencil and Art Good Manufacturing
336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing	337212	Custom Architectural Woodwork and Millwork Manufacturing	339943	Marking Device Manufacturing
336414	Guided Missile and Space Vehicle Manufacturing	337214	Office Furniture (except Wood) Manufacturing	339944	Carbon Paper and Inked Ribbon Manufacturing
336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	337215	Showcase, Partition, Shelving, and Locker Manufacturing	339950	Sign Manufacturing
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	337910	Mattress Manufacturing	339991	Gasket, Packing, and Sealing Device Manufacturing
336510	Railroad Rolling Stock Manufacturing	337920	Blind and Shade Manufacturing	339992	Musical Instrument Manufacturing
		339111	Laboratory Apparatus and Furniture Manufacturing	339993	Fastener, Button, Needle, and Pin Manufacturing
		339112	Surgical and Medical Instrument Manufacturing	339994	Broom, Brush, and Mop Manufacturing
				339995	Burial Casket Manufacturing
				339999	All Other Miscellaneous Manufacturing

## NONMANUFACTURING

K.S.A. 74-50,114(g) 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 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 positions."

SIC 5961-Catalog and Mail-Order Houses would be converted to NAICS 454111-Electronic Shopping (internet) and NAICS 454113-Mail-Order Houses (except internet shopping and electronic retail auctions). SIC 7948-0201-Racing, Including Track Operations would be converted to NAICS 711212-Racetracks (operators) and NAICS 711219-Other Spectator Sports (racing, except track operators). SIC 7372-Prepackaged Software would be converted to NAICS 511210-Software Publishers and NAICS 334611-Software Reproducing.

### Agriculture, Forestry, Fishing and Hunting

111110	Soybean Farming	111333	Strawberry Farming	111998	All Other Miscellaneous Crop Farming
111120	Oilseed (except Soybean) Farming	111334	Berry (except Strawberry) Farming	112111	Beef Cattle Ranching and Farming
111130	Dry Pea and Bean Farming	111335	Tree Nut Farming	112112	Cattle Feedlots
111140	Wheat Farming	111336	Fruit and Tree Nut Combination Farming	112120	Dairy Cattle and Milk Production
111150	Corn Farming	111339	Other Noncitrus Fruit Farming	112130	Dual-Purpose Cattle Ranching and Farming
111160	Rice Farming	111411	Mushroom Production	112210	Hog and Pig Farming
111191	Oilseed and Grain Combination Farming	111419	Other Food Crops Grown Under Cover	112310	Chicken Egg Production
111199	All Other Grain Farming	111421	Nursery and Tree Production	112320	Broilers and Other Meat Type Chicken Production
111211	Potato Farming	111422	Floriculture Production	112330	Turkey Production
111219	Other Vegetable (except Potato) and Melon Farming	111910	Tobacco Farming	112340	Poultry Hatcheries
111310	Orange Groves	111920	Cotton Farming	112390	Other Poultry Production
111320	Citrus (except Orange) Groves	111930	Sugarcane Farming	112410	Sheep Farming
111331	Apple Orchards	111940	Hay Farming	112420	Goat Farming
111332	Grape Vineyards	111991	Sugar Beet Farming	112511	Finfish Farming and Fish Hatcheries
		111992	Peanut Farming		



424520	Livestock Merchant Wholesalers	484230	Specialized Freight (except Used Goods) Trucking, Long-Distance	561410	Document Preparation Services
424590	Other Farm Product Raw Material Merchant Wholesalers	485111	Mixed Mode Transit Systems	561421	Telephone Answering Services
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	485112	Commuter Rail Systems	561422	Telemarketing Bureaus
424690	Other Chemical and Allied Products Merchant Wholesalers	485113	Bus and Other Motor Vehicle Transit Systems	561431	Private Mail Centers
424710	Petroleum Bulk Stations and Terminals	485119	Other Urban Transit Systems	561439	Other Business Service Centers (including Copy Shops)
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	485210	Interurban and Rural Bus Transportation	561440	Collection Agencies
424810	Beer and Ale Merchant Wholesalers	485310	Taxi Service	561450	Credit Bureaus
424820	Wine and Distilled Alcoholic Beverage Merchant Wholesalers	485320	Limousine Service	561491	Repossession Services
424910	Farm Supplies Merchant Wholesalers	485410	School and Employee Bus Transportation	561492	Court Reporting and Stenotype Services
424920	Book, Periodical, and Newspaper Merchant Wholesalers	485510	Charter Bus Industry	561499	All Other Business Support Services
424930	Flower, Nursery Stock, and Florists' Supplies Merchant Wholesalers	485991	Special Needs Transportation	561510	Travel Agencies
424940	Tobacco and Tobacco Product Merchant Wholesalers	485999	All Other Transit and Ground Passenger Transportation	561520	Tour Operators
424950	Paint, Varnish, and Supplies Merchant Wholesalers	486110	Pipeline Transportation of Crude Oil	561591	Convention and Visitors Bureaus
424990	Other Miscellaneous Nondurable Goods Merchant Wholesalers	486210	Pipeline Transportation of Natural Gas	561599	All Other Travel Arrangement and Reservation Services
425110	Business to Business Electronic Markets	486910	Pipeline Transportation of Refined Petroleum Products	561611	Investigation Services
425120	Wholesale Trade Agents and Brokers	486990	All Other Pipeline Transportation	561612	Security Guards and Patrol Services
<b>Transportation and Warehousing</b>		487110	Scenic and Sightseeing Transportation, Land	561613	Armored Car Services
481111	Scheduled Passenger Air Transportation	487210	Scenic and Sightseeing Transportation, Water	561920	Convention and Trade Show Organizers
481112	Scheduled Freight Air Transportation	487990	Scenic and Sightseeing Transportation, Other	561990	All Other Support Services
481211	Nonscheduled Chartered Passenger Air Transportation	488111	Air Traffic Control	562111	Solid Waste Collection
481212	Nonscheduled Chartered Freight Air Transportation	488119	Other Airport Operations	562112	Hazardous Waste Collection
481219	Other Nonscheduled Air Transportation	488190	Other Support Activities for Air Transportation	562119	Other Waste Collection
482111	Line-Haul Railroads	488210	Support Activities for Rail Transportation	562211	Hazardous Waste Treatment and Disposal
482112	Short Line Railroads	488310	Port and Harbor Operations	562212	Solid Waste Landfill
483111	Deep Sea Freight Transportation	488320	Marine Cargo Handling	562213	Solid Waste Combustors and Incinerators
483112	Deep Sea Passenger Transportation	488330	Navigational Services to Shipping	562219	Other Nonhazardous Waste Treatment and Disposal
483113	Coastal and Great Lakes Freight Transportation	488390	Other Support Activities for Water Transportation	562910	Remediation Services
483114	Coastal and Great Lakes Passenger Transportation	488410	Motor Vehicle Towing	562920	Materials Recovery Facilities
483211	Inland Water Freight Transportation	488490	Other Support Activities for Road Transportation	562991	Septic Tank and Related Services
483212	Inland Water Passenger Transportation	488510	Freight Transportation Arrangement	562998	All Other Miscellaneous Waste Management Services
484110	General Freight Trucking, Local	488999	All Other Support Activities for Transportation	<b>Educational Services</b>	
484121	General Freight Trucking, Long-Distance, Truckload	491110	Postal Service	611410	Business and Secretarial Schools
484122	General Freight Trucking, Long-Distance, Less Than Truckload	492110	Couriers	611420	Computer Training
484210	Used Household and Office Goods Moving	492210	Local Messengers and Local Delivery	611430	Professional and Management Development Training
484220	Specialized Freight (except Used Goods) Trucking, Local	493110	General Warehousing and Storage	611511	Cosmetology and Barber Schools
		493120	Refrigerated Warehousing and Storage	611512	Flight Training
		493130	Farm Product Warehousing and Storage	611513	Apprenticeship Training
		493190	Other Warehousing and Storage	611610	Fine Arts Schools
		<b>Administrative and Support and Waste Management and Remediation Services</b>		611620	Sports and Recreation Instruction
		561110	Office Administrative Services	611630	Language Schools
		561210	Facilities Support Services	611691	Exam Preparation and Tutoring
		561310	Employment Placement Agencies	611692	Automobile Driving Schools
		561320	Temporary Help Services	611699	All Other Miscellaneous Schools and Instruction
		561330	Professional Employer Organizations	611710	Educational Support Services
				<b>Other Services (except Public Administration)</b>	
				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	448320	Luggage and Leather Goods Stores	532210	Consumer Electronics and Appliances Rental
441120	Used Car Dealers	451110	Sporting Goods Stores	532220	Formal Wear and Costume Rental
441210	Recreational Vehicle Dealers	451120	Hobby, Toy, and Game Stores	532230	Video Tape and Disc Rental
441221	Motorcycle Dealers	451130	Sewing, Needlework, and Piece Goods Stores	532291	Home Health Equipment Rental
441222	Boat Dealers	451140	Musical Instrument and Supplies Stores	532292	Recreational Goods Rental
441229	All Other Motor Vehicle Dealers	451211	Book Stores	532299	All Other Consumer Goods Rental
441310	Automotive Parts and Accessories Stores	451212	News Dealers and Newsstands	532310	General Rental Centers
441320	Tire Dealers	451220	Prerecorded Tape, Compact Disc, and Record Stores	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing
442110	Furniture Stores	452111	Department Stores (except Discount Department Stores)	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing
442210	Floor Covering Stores	452112	Discount Department Stores	532420	Office Machinery and Equipment Rental and Leasing
442291	Window Treatment Stores	452910	Warehouse Clubs and Supercenters	532490	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
442299	All Other Home Furnishings Stores	452990	All Other General Merchandise Stores		
443111	Household Appliance Stores	453110	Florists	<b>Professional, Scientific, and Technical Services</b>	
443112	Radio, Television, and Other Electronics Stores	453210	Office Supplies and Stationery Stores	541110	Offices of Lawyers
443120	Computer and Software Stores	453220	Gift, Novelty, and Souvenir Stores	541211	Offices of Certified Public Accountants
443130	Camera and Photographic Supplies Stores	453310	Used Merchandise Stores	541310	Architectural Services
444110	Home Centers	453910	Pet and Pet Supplies Stores	541320	Landscape Architectural Services
444120	Paint and Wallpaper Stores	453920	Art Dealers	541330	Engineering Services
444130	Hardware Stores	453930	Manufactured (Mobile) Home Dealers	541370	Surveying and Mapping (except Geophysical) Services
444190	Other Building Material Dealers	453991	Tobacco Stores	541921	Photography Studios, Portrait
444210	Outdoor Power Equipment Stores	453998	All Other Miscellaneous Store Retailers (except Tobacco Stores)	541940	Veterinary Services
444220	Nursery, Garden Center, and Farm Supply Stores	454111	Electronic Shopping	<b>Administrative and Support and Waste Management and Remediation Services</b>	
445110	Supermarkets and Other Grocery (except Convenience) Stores	454112	Electronic Auctions	561622	Locksmiths
445120	Convenience Stores	454113	Mail-Order Houses	561710	Exterminating and Pest Control Services
445210	Meat Markets	454210	Vending Machine Operators		
445220	Fish and Seafood Markets	454311	Heating Oil Dealers	<b>Health Care and Social Assistance</b>	
445230	Fruit and Vegetable Markets	454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	621111	Offices of Physicians (except Mental Health Specialists)
445291	Baked Goods Stores	454319	Other Fuel Dealers	621112	Offices of Physicians, Mental Health Specialists
445292	Confectionery and Nut Stores	454390	Other Direct Selling Establishments	621210	Offices of Dentists
445299	All Other Specialty Food Stores			621310	Offices of Chiropractors
445310	Beer, Wine, and Liquor Stores	<b>Finance and Insurance</b>		621320	Offices of Optometrists
446110	Pharmacies and Drug Stores	521110	Monetary Authorities - Central Bank	621330	Offices of Mental Health Practitioners (except Physicians)
446120	Cosmetics, Beauty Supplies, and Perfume Stores	522110	Commercial Banking	621340	Offices of Physical, Occupational and Speech Therapists, and Audiologists
446130	Optical Goods Stores	522120	Savings Institutions	621391	Offices of Podiatrists
446191	Food (Health) Supplement Stores	522130	Credit Unions	621399	Offices of All Other Miscellaneous Health Practitioners
446199	All Other Health and Personal Care Stores	522190	Other Depository Credit Intermediation		
447110	Gasoline Stations with Convenience Stores	524210	Insurance Agencies and Brokerages		
447190	Other Gasoline Stations	<b>Real Estate and Rental and Leasing</b>			
448110	Men's Clothing Stores	531210	Offices of Real Estate Agents and Brokers		
448120	Women's Clothing Stores	532111	Passenger Car Rental		
448130	Children's and Infants' Clothing Stores	532112	Passenger Car Leasing		
448140	Family Clothing Stores	532120	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing		
448150	Clothing Accessories Stores				
448190	Other Clothing Stores				
448210	Shoe Stores				
448310	Jewelry 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
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
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  
 238190 Other Foundation, Structure, and Building Exterior Contractors  
 238210 Electrical Contractors  
 238220 Plumbing, Heating, and Air-Conditioning Contractors  
 238290 Other Building Equipment Contractors  
 238310 Drywall and Insulation Contractors  
 238320 Painting and Wall Covering Contractors  
 238330 Flooring Contractors  
 238340 Tile and Terrazzo Contractors  
 238350 Finish Carpentry Contractors  
 238390 Other Building Finishing Contractors  
 238910 Site Preparation Contractors  
 238990 All Other Specialty Trade Contractors

#### **Transportation and Warehousing**

488991 Packing and Crating

#### **Finance and Insurance**

522210 Credit Card Issuing  
 522220 Sales Financing  
 522291 Consumer Lending  
 522292 Real Estate Credit  
 522293 International Trade Financing  
 522294 Secondary Market Financing  
 522298 All Other Nondepository Credit Intermediation  
 522310 Mortgage and Nonmortgage Loan Brokers  
 522320 Financial Transactions Processing, Reserve, and Clearinghouse Activities  
 522390 Other Activities Related to Credit Intermediation  
 523110 Investment Banking and Securities Dealing  
 523120 Securities Brokerage  
 523130 Commodity Contracts Dealing  
 523140 Commodity Contracts Brokerage  
 523210 Securities and Commodity Exchanges  
 523910 Miscellaneous Intermediation  
 523920 Portfolio Management  
 523930 Investment Advice  
 523991 Trust, Fiduciary, and Custody Activities  
 523999 Miscellaneous Financial Investment Activities  
 524113 Direct Life Insurance Carriers  
 524114 Direct Health and Medical Insurance Carriers  
 524126 Direct Property and Casualty Insurance Carriers  
 524127 Direct Title Insurance Carriers  
 524128 Other Direct Insurance (except Life, Health, and Medical) Carriers  
 524130 Reinsurance Carriers  
 524291 Claims Adjusting  
 524292 Third Party Administration of Insurance and Pension Funds  
 524298 All Other Insurance Related Activities

525110 Pension Funds  
 525120 Health and Welfare Funds  
 525190 Other Insurance Funds  
 525910 Open-End Investment Funds  
 525920 Trusts, Estates, and Agency Accounts  
 525930 Real Estate Investment Trusts  
 525990 Other Financial Vehicles  
 519190 All Other Information Services

#### **Real Estate and Rental and Leasing**

531110 Lessors of Residential Buildings and Dwellings  
 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)  
 531130 Lessors of Miniwarehouses and Self-Storage Units  
 531190 Lessors of Other Real Estate Property  
 531311 Residential Property Managers  
 531312 Nonresidential Property Managers  
 531320 Offices of Real Estate Appraisers  
 531390 Other Activities Related to Real Estate  
 533110 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)

#### **Professional, Scientific, and Technical Services**

541120 Offices of Notaries  
 541191 Title Abstract and Settlement Offices  
 541199 All Other Legal Services  
 541213 Tax Preparation Services  
 541214 Payroll Services  
 541219 Other Accounting Services  
 541340 Drafting Services  
 541350 Building Inspection Services  
 541360 Geophysical Surveying and Mapping Services  
 541380 Testing Laboratories  
 541410 Interior Design Services  
 541420 Industrial Design Services  
 541430 Graphic Design Services  
 541490 Other Specialized Design Services  
 541511 Custom Computer Programming Services  
 541512 Computer Systems Design Services  
 541513 Computer Facilities Management Services  
 541519 Other Computer Related Services  
 541611 Administrative Management and General Management Consulting Services  
 541612 Human Resources and Executive Search Consulting Services  
 541613 Marketing Consulting Services  
 541614 Process, Physical Distribution, and Logistics Consulting Services  
 541618 Other Management Consulting Services

541620 Environmental Consulting Services  
 541690 Other Scientific and Technical Consulting Services  
 541710 Research and Development in the Physical, Engineering, and Life Sciences  
 541720 Research and Development in the Social Sciences and Humanities  
 541810 Advertising Agencies  
 541820 Public Relations Agencies  
 541830 Media Buying Agencies  
 541840 Media Representatives  
 541850 Display Advertising  
 541860 Direct Mail Advertising  
 541870 Advertising Material Distribution Services  
 541890 Other Services Related to Advertising  
 541910 Marketing Research and Public Opinion Polling  
 541922 Commercial Photography  
 541930 Translation and Interpretation Services  
 541990 All Other Professional, Scientific, and Technical Services

#### **Management of Companies and Enterprises**

551111 Offices of Bank Holding Companies  
 551112 Offices of Other Holding Companies  
 551114 Corporate, Subsidiary, and Regional Managing Offices

#### **Administrative and Support and Waste Management and Remediation Services**

561621 Security Systems Services (except Locksmiths)  
 561720 Janitorial Services  
 561730 Landscaping Services  
 561740 Carpet and Upholstery Cleaning Services  
 561790 Other Services to Buildings and Dwellings  
 561910 Packaging and Labeling Services

#### **Health Care and Social Assistance**

621410 Family Planning Centers  
 621420 Outpatient Mental Health and Substance Abuse Centers  
 621491 HMO Medical Centers  
 621492 Kidney Dialysis Centers  
 621493 Freestanding Ambulatory Surgical and Emergency Centers  
 621498 All Other Outpatient Care Centers  
 621511 Medical Laboratories  
 621512 Diagnostic Imaging Centers  
 621610 Home Health Care Services  
 621910 Ambulance Services  
 621991 Blood and Organ Banks  
 621999 All Other Miscellaneous Ambulatory Health Care Services

622110	General Medical and Surgical Hospitals	624190	Other Individual and Family Services	813211	Grantmaking Foundations
622210	Psychiatric and Substance Abuse Hospitals	624210	Community Food Services	813212	Voluntary Health Organizations
622310	Specialty (except Psychiatric and Substance Abuse) Hospitals	624221	Temporary Shelters	813219	Other Grantmaking and Giving Services
623110	Nursing Care Facilities	624229	Other Community Housing Services	813311	Human Rights Organizations
623210	Residential Mental Retardation Facilities	624230	Emergency and Other Relief Services	813312	Environment, Conservation and Wildlife Organizations
623220	Residential Mental Health and Substance Abuse Facilities	624310	Vocational Rehabilitation Services	813319	Other Social Advocacy Organizations
623311	Continuing Care Retirement Communities	624410	Child Day Care Services	813410	Civic and Social Organizations
623312	Homes for the Elderly	<b>Other Services (except Public Administration)</b>		813910	Business Associations
623990	Other Residential Care Facilities	812191	Diet and Weight Reducing Centers	813920	Professional Organizations
624110	Child and Youth Services	812199	Other Personal Care Services	813930	Labor Unions and Similar Labor Organizations
624120	Services for the Elderly and Persons with Disabilities	812930	Parking Lots and Garages	813940	Political Organizations
		812990	All Other Personal Services	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	Sedgwick	173
Brown	13	Grant	67	Miami	121	Seward	175
Butler	15	Gray	69	Mitchell	123	Shawnee	177
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	Johnson	91	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
Douglas	45	Labette	99	Rawlins	153	Woodson	207
Edwards	47	Lane	101	Reno	155	Wyandotte	209
Elk	49	Leavenworth	103	Republic	157		
Ellis	51	Lincoln	105	Rice	159		
Ellsworth	53	Linn	107	Riley	161		



State of Kansas  
Department of Revenue  
Docking State Office Building, 915 SW Harrison St.  
Topeka, KS 66612-1588

## Taxpayer Assistance

### BY PHONE

If you have a question about completing the Business and Job Development Credit Schedule, call 785-368-8222 to speak with a customer representative.

If you prefer, you may fax information to 785-291-3614.

TTY Users  
Telecommunications  
Device for the Deaf  
785-296-6461



### IN PERSON

Personal assistance to complete your credit schedule is also available at the following location:

Taxpayer Assistance Center  
Docking State Office Building - 1st floor  
915 SW Harrison Street  
Topeka, KS 66625-2007

Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.

### REQUEST FOR TAX FORMS - 785-296-4937

Any necessary tax forms are available at most city and county clerk offices, banks, libraries, and other places of convenience. To obtain forms by mail, contact the Kansas Department of Revenue voice mail system at 785-296-4937. You will be asked to give your name, address, telephone number, and form(s) you desire. Please allow about two weeks for delivery of your form(s). Tax forms can also be found on the Department of Revenue's web site at [www.ksrevenue.org](http://www.ksrevenue.org).