

**Mississippi Department of Revenue  
Crosswalk Table - Previously Used SIC Codes to NAICS Code**

SIC Code	Local SIC Title	Map to NAICS Code	NAICS Description
0100	Agricultural Services ( Includes Forestry and Fisheries)	1119	Other Crop Farming
0712	Cotton ginning	1151	Support Activities for Crop Production
1000	Metal mining	2122	Metal Ore Mining
1380	Oil and Gas Field Services ( includes producing)	2131	Support Activities for Mining
1381	Drilling Oil and Gas Wells	2131	Support Activities for Mining
1400	Mining and Quarrying of Non metallic Minerals, except Fuel( Includes Dirt, Clay , sand and gravel)	2123	Nonmetallic Mineral Mining and Quarrying
1511	Building Construction Contractors	2362	Nonresidential Building Construction
1600	Construction other than Building Construction Contractors	2379	Other Heavy and Civil Engineering Construction
1711	Mechanical Contractors (Includes Plumbing, heating, air conditioning	2382	Building and Equipment Contractors
1731	Electrical Contractors(includes electricians, electrical repair and installation)	2382	Building and Equipment Contractors
1741	Insulation Contractors (Includes services and Repairs)	2381	Foundation, Structure, and Building Exterior Contractors
1751	Elevator or Escalator (Includes installation, repairs and services)	2382	Building and Equipment Contractors
1781	Water Well Drilling	2371	Utility System Construction
1794	Excavation, Grading and Landscaping	2389	Other Specialty Trade Contractors
2000	Food and Kindred Products	3119	Other Food Manufacturing
2200	Textile Mill Products (Includes Apparel and other Finished Products made From Fabrics)	3133	Textile and Fabric Finishing and Fabric Coating Mills
2400	Lumber and Wood Products( Included Furniture and Fixtures: Paper and Allied Products)	3219	Other Wood Products Manufacturing
2800	Chemical and Petroleum Refining	3241	Petroleum and Coal Products Manufacturing
3300	Metal Products ( Includes Primary and Fabricated Metal or Steel Products Ordinance; Machinery and Transportation Equi	3329	Other Fabricated Metal Product Manufacturing
3662	Burglar and Fire Alarm( Includes Installation and Services)	5616	Investigation and Security Services
3663	Radio and T.V. Communications Equipment	3342	Communications Equipment Manufacturing
3900	Miscellaneous Manufacturers (Includes Stone; Clay and Glass Products; Professional, Scientific and Controlling Instrumen	3399	Other Miscellaneous Manufacturing
3910	Rubber and Plastic Products	3252	Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing
4010	Railroads	4821	Rail Transportation
4121	Taxicabs	4853	Taxi and Limousine Services
4131	Local And Suburban Transit and Interurban Passenger Transportation	4852	Interurban and Rural Bus Transportation
4210	Trucking, Local and Long Distance	4841	General Freight Trucking
4211	Department Stores ( Includes Dry Goods; Family clothing stores: Drapery and Curtain Stores: Fabric Stores)	5414	Interior Design
4220	Public Warehousing(Includes cotton compresses and warehouses)	4931	Warehousing and Storage
4221	Farm Product Warehousing and Storage	4931	Warehousing and Storage
4450	Water Transportation	4832	Inland Water Transportation
4460	Marina Services	7139	Other Amusement and Recreation Industries
4511	Transportation by Air	4811	Scheduled Air Transportation
4580	Fixed Facilities and Services Related to Air Transportation	4881	Support Activities for Air Transportation
4700	Transportation Services	4841	General Freight Trucking
4800	Communication ( Telephone and Telegraph; Radio and TV Broadcasting	5171	Wired Telecommunications Carriers
4891	T V Cable Service	5152	Cable and Other Subscription Programming
4892	Telephone answering and Paging service	5614	Business Support Services
4911	Electric Companies and Systems	2211	Electric Power Generation, Transmission and Distribution
4912	Electric Power Association (REA)	2211	Electric Power Generation, Transmission and Distribution
4913	City Electrical System	2211	Electric Power Generation, Transmission and Distribution
4923	Gas Companies and Systems	2212	Natural Gas Distribution
4926	City Gas Systems	2212	Natural Gas Distribution
4930	Combined Companies and Systems (Example: Electric and Gas)	2211	Electric Power Generation, Transmission and Distribution
4933	City Combined Utilities (Example; water and sewage)	2213	Water, Sewage and Other Systems
4941	Water Supply Companies	2213	Water, Sewage and Other Systems
5010	Motor Vehicles, Automotive Equipment and Parts ( includes Lubricants; tires and Tubes)	4231	Motor Vehicle and Motor Vehicle Parts and Supplies Merchant Wholesalers
5022	Drugs and Sundries( included chemicals and allied products; novelties, toys and souvenirs)	4461	Pharmacies and Drug Stores
5030	Dry Good and Apparel ( Includes Footwear)	4529	Other General Merchandise Stores

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5041	Groceries, General Line	4451	Supermarkets and Other Grocery (except Convenience) Stores
5042	Soft Drinks	4132	Grocery and Related Product Merchant Wholesalers
5043	Dairy Products	4131	Grocery and Related Product Merchant Wholesalers
5044	Poultry and Poultry Products	4131	Grocery and Related Product Merchant Wholesalers
5046	Fish and Sea Foods	4131	Grocery and Related Product Merchant Wholesalers
5047	Meat and Meat Products	4244	Grocery and Related Product Merchant Wholesalers
5048	Fresh Fruits and Vegetables ( produce)	4244	Grocery and Related Product Merchant Wholesalers
5049	Groceries (NEC) and related products includes confectionary and bakery products)	4244	Grocery and Related Product Merchant Wholesalers
5060	Electrical and Communications Equipment and Goods ( Includes Television and Clothes Dryers: Dish Washers; Window Ai	4236	Household Appliances and Electrical and Electronic Good Merchant Wholesalers
5070	Hardware, Plumbing; Heating and Refrigeration Equipment and Supplies( Includes Fabricated Metal Products: Air Conditio	4236	Household Appliances and Electrical and Electronic Good Merchant Wholesalers
5080	Machinery, Equipment and Supplies (Includes commercial, industrial, professional, Agricultural, Equipment, and supplies)	4237	Hardware, Plumbing and Heating Equipment and Supplies Merchant Wholesalers
5090	Miscellaneous Wholesalers ( Includes L P Gas and other fuel; Ice; Farm Products; Feed Mill; Florists and Nurseries; Scrap a	4239	Miscellaneous Durable Goods Merchant Wholesalers
5092	Petroleum Bulk Stations and Terminals	4247	Petroleum and Petroleum Products Merchant Wholesalers
5094	Tobacco and its products	4249	Miscellaneous Nondurable Goods Merchant Wholesalers
5095	Beer	4248	Beer, Wine, and Distilled Alcoholic Beverage Merchant Wholesalers
5096	Paper and its products ( Includes Associated Plastic Products)	3222	Converted Paper Product Manufacturing
5097	Furniture and Home Furnishings	4232	Furniture and Home Furnishing Merchant Wholesalers
5098	Lumber and Construction Materials( Includes Paints and Varnishes: Floor Covering: Tile; ETC)	4233	Lumber and Other Construction Materials Merchant Wholesalers
5099	Distilled Alcoholic Beverages and Wine	4248	Beer, Wine and Distilled Alcoholic Beverage Merchant Wholesalers
5111	Industrial Machinery, Equipment, Supplies & Repairs (includes Laundry and Dry Cleaning Equipment, Manufacturing Mac	4238	Machinery, Equipment, and Supplies Merchant Wholesalers
5121	Marine Equipment, Supplies and Repairs (commercial)	3366	Ship and Boat Building
5131	Oil Field Equipment, Supplies and Repairs	2131	Support Activities for Mining
5141	Road and Construction Machinery, Equipment, Supplies and Repairs	5324	Commercial and Industrial Machinery and Equipment Rental and Leasing
5151	Radio, Television and Communication, Equipment, supplies and repairs (includes Radio and T V shops; T V Cable Equipme	4431	Electronics and Appliance Stores
5161	Medical and Hospital Supplies, Equipment and Repairs(Includes Professional and Scientific Equipment and Supplies)	4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers
5171	Computer, Equipment, Supplies, and Repairs (Includes Software programs)	4234	Professional and Commercial Equipment and Supplies Merchant Wholesalers
5172	Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals (merchant wholesalers)	4247	Petroleum and Petroleum Products Merchant Wholesalers
5210	Lumber And Other Building Materials Dealers	4441	Building Material and Supplies Dealers
5211	Lumber and Other Building Materials Dealers( Includes Paint, Glass, Wall	4441	Building Material and Supplies Dealers
5212	Saw Mills and Wood Preserving(Includes Custom Creosoting or Treating Planning & Sawing)	3211	Sawmills and Wood Preservation
5221	Heating, Plumbing and Air Conditioning Equipment Dealers	4237	Hardware, Plumbing and Heating Equipment and Supplies Merchant Wholesalers
5241	Electrical Supply Stores	4441	Building Material and Supplies Dealers
5250	Hardware Stores	4441	Building Material and Supplies Dealers
5251	Hardware Stores	4441	Building Material and Supplies Dealers
5252	Farm Equipment Dealers, Supplies and Repairs	4238	Machinery, Equipment, and Supplies Merchant Wholesalers
5261	Tin, Sheet Metal and Steel (Includes Fabricated Metal Products)	3323	Architectural and Structural Metals Manufacturing
5271	Fence Dealers	5617	Services to Buildings and Dwellings
5272	Tile Setting	2383	Building Finishing Contractors
5281	Sign Dealers ( Includes Neon Signs)	3399	Other Miscellaneous Manufacturing
5290	Miscellaneous Building Materials and Hardware ( Includes Awnings, Blinds, Storm Doors and Windows)	4441	Building Material and Supplies Dealers
5291	Monuments, Tombstone, and Marble Dealers	3279	Other Nonmetallic Mineral Products Manufacturing
5311	Department Stores ( Includes Dry Goods; Family clothing stores: Drapery and Curtain Stores: Fabric Stores)	4521	Department Stores
5331	Variety Stores	4521	Department Stores
5341	Automatic Merchandising (Vending Machines)	4542	Vending Machine Operators
5351	Direct Selling Organizations (Door to Door; Transient Vendors; Rolling Stores)	4543	Direct Selling Establishments
5390	Miscellaneous General Merchandise Stores ( Includes Mail Order; General Stores; Trading Stamp Services)	4543	Direct Selling Establishments
5410	Grocery Stores	4451	Supermarkets and Other Grocery (except Convenience) Stores
5411	Supermarket Grocery Stores, with or without Fresh meat( Includes Farm Commissaries)	4451	Supermarkets and Other Grocery (except Convenience) Stores
5412	Quick Stop Grocer Stores( Includes Superettes, Mini Marts, Etc)	4451	Convenience Stores

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5420	Meat, Poultry and Fish Products (Includes meat and Fish--seafood-- Markets; Custom Meat Processing: Poultry and Egg D	4452	Meat Markets
5421	Quick Stop Grocer Stores( Includes Superettes, Mini Marts, Etc)	4471	Supermarkets and Other Grocery (except Convenience) Stores
5490	Miscellaneous Food Stores (Includes Fruit and Vegetable Markets, Candy, Nut and Confectionary stores; Dairy Products S	4452	All Other Specialty Food Stores
5511	Motor Vehicle Dealers(New and used)	4411	Used Car Dealers
5521	Motor Vehicle Dealers(Used cars only)	4411	Used Car Dealers
5521	Motor Vehicle Dealers(Used cars only)	4411	Used Car Dealers
5531	Auto Parts, Tires, Batteries and Accessories, (includes tire recapping: auto scrap and junk yards)	4413	Automotive Parts, Accessories, and Tire Stores
5541	Gasoline Service Stations (see 65980 for L P Gas)	4471	Gasoline Stations with Convenience Stores
5571	Motorcycle Dealers and Repairs ( Includes mopeds; Motor Bikes; Three- wheel motor vehicles, etc.)	4412	Other Motor Vehicle Dealers
5590	Miscellaneous Auto Related ( Includes Truck and Bus Bodies)	4412	Other Motor Vehicle Dealers
5592	Trailer Dealers (Includes Recreational and Travel Trailers, Mobile Homes)	4412	Other Motor Vehicle Dealers
5599	Aircraft Dealers, Parts, supplies and Repairs	4412	Other Motor Vehicle Dealers
5611	Men's and Boy's Clothing and Furnishing Stores( Includes Custom Tailors)	4481	Children's and Infants' Clothing Stores
5621	Women's and Girl's Clothing and Furnishing Stores (Includes Accessory and Specialty Stores; Furriers and Fur Shops)	4481	Children's and Infants' Clothing Stores
5641	Children's and Infants' Clothing and Furnishings	4481	Children's and Infants' Clothing Stores
5661	Shoe Stores	4482	Shoe Stores
5699	Miscellaneous Apparel and Accessory Stores	4481	Clothing Accessories Stores
5712	Furniture Stores (Includes Home Furnishing and Equipment Stores)	4421	Furniture Stores
5722	Household Appliance, supply and Repair Stores ( includes Small Appliance Repairs shops) (See 15151 for Radio and TV)	4431	Electronics and Appliance Stores
5733	Music Equipment, Supply and Repair Stores	4511	Musical Instrument and Supplies Stores
5740	Commercial and Institutional Furniture, Equipment, And Repairs, ( Includes Office Furniture, Equipment and Business Ma	4421	Furniture Stores
5810	Restaurants and Cafes( no Alcoholic Beverages)	7225	Restaurants and Other Eating Places
5820	Restaurants and Cafes( On Premises ABC Permit and/or Beer Sales)	7225	Restaurants and Other Eating Places
5830	Concession Stands, Quick Food Establishments, Ice Cream Parlors, etc	7225	Restaurants and Other Eating Places
5912	Drug Stores and Proprietary stores	4461	Pharmacies and Drug Stores
5920	Medical and Dental ( Includes hearing Aids: Dental Laboratories: Eye Glasses and Optical Supply Stores	4461	Pharmacies and Drug Stores
5921	Liquor-on Premises ABC Permit (other than Restaurants and Cafes)	4453	Beer, Wine, and Liquor Stores
5922	Liquor- Package ABC Permit	4453	Beer, Wine, and Liquor Stores
5923	Beer Parlors- On Premises Consumption (Includes Chips, Nuts, Etc)	7224	Drinking Places
5930	Antique Stores and Second Hand Stores( includes Pawn Shops)	4533	Used Merchandise Stores
5940	Office, Book and Stationery supply stores( Includes School and Office Supplies only--See 35740 for Furniture and Equipme	4532	Office Supplies and Stationery Stores
5950	Sporting Goods Stores and Bicycle Shops ( Includes Motor Boat Stores: Gunsmiths; Pro Shops	4511	Sporting Goods Stores
5968	Excavation, Grading and Landscaping	5617	Landscaping Services (USA/CAN/MEX)
5969	Farm and Garden Supplies, equipment and repairs (includes feed, seed, fertilizer and insecticides; agricultural services, Fa	4442	Nursery, Garden Center, and Farm Supply Stores
5971	Jewelry Stores ( Includes Watch, Clock and Jewelry Repair)	4483	Jewelry, Luggage, and Leather Goods Stores
5972	Liquor- Package ABC Permit	4453	Beer, Wine, and Liquor Stores
5980	Fuel and Ice Dealers ( Includes L P Gas Dealers)	4543	Direct Selling Establishments
5981	Advertising Specialties and supplies	5418	Advertising Agencies (USA/CAN/MEX)
5990	Miscellaneous Retail stores( Includes janitorial supplies, chemicals, disinfectants; barber and beauty supplies and equipm	4539	All Other Miscellaneous Store Retailers (except Tobacco Stores)
5991	Gift, Novelty and Souvenir Shops ( Includes china, Glassware, Metal ware Stores)	4532	Gift, Novelty, and Souvenir Stores
5992	Florist and Nurseries	4531	Florists
5993	Cigar Stores and Stands ( Includes news stands)	4539	Tobacco Stores
5994	News Dealers and Newsstands	4512	Book Stores and News Dealers
5995	Optical Goods Stores (optical laboratories grinding lenses to prescription)	4461	Health and Personal Care Stores
5996	Photographic Equipment and Supplies ( Includes Photographic Studios: Film Developing and Photo Finishing; Camera sho	4431	Electronics and Appliance Stores
5997	Gift, Novelty and Souvenir Shops ( Includes china, Glassware, Metal ware Stores)	4532	Gift, Novelty, and Souvenir Stores
5998	Printing and Publishing ( Includes Photostatting, photoengraving; blue printing; lithographing; printing shops)	3231	Printing and Related Support Activities
5999	Miscellaneous Retail Stores, NEC (manufacture of orthopedic devices to prescription in a retail environment)	4539	All Other Miscellaneous Store Retailers (except Tobacco Stores)
6000	Banking ( Includes Credit Agencies: Security and Commodity Brokers; Real Estate; Holding and other Investment Compani	5211	Monetary Authorities-Central Bank

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<b>SIC Code</b>	<b>Local SIC Title</b>	<b>Map to NAICS Code</b>	<b>NAICS Description</b>
6300	Insurance Companies	5241	Insurance Carriers
6400	Insurance Agents	5242	Agencies, Brokerages, and Other Insurance Related Activities
7011	Hotel, Rooming Houses, Camps and other Lodging Places	7211	Hotels (except Casino Hotels) and Motels
7031	Trailer Parks	5311	Lessors of Real Estate
7120	CODE NOT DEFINED	4533	Used Merchandise Stores
7130	CODE NOT DEFINED	7113	Promoters of Performing Arts, Sports, and Similar Events without Facilities
7210	Laundries, Dry Cleaning and Related Shops (Includes Linen and Diaper Services)	8123	Dry cleaning and Laundry Services
7251	Shoe Repair shops	8114	Footwear and Leather Goods Repair
7310	Advertising Specialties and supplies	5418	Advertising, Public Relations, and Related Services
7311	Advertising Agencies	5418	Advertising, Public Relations, and Related Services
7342	Exterminating and Fumigating Services	5617	Services to Buildings and Dwellings
7343	CODE NOT DEFINED	5617	Services to Buildings and Dwellings
7394	Renting and Leasing-other than Transportation Equipment	5322	Consumer Goods Rental
7510	Renting and Leasing-Transportation Equipment	5321	Automotive Equipment Rental and Leasing
7520	Automotive Parking Lots and Garages	8129	Other Personal Services
7521	Automotive Parking Lots and Garages	8129	Other Personal Services
7530	Repair Shops, Automotive Related ( Includes Body Shops)	8111	Car Washes
7542	Car Washes	8111	Car Washes
7620	Electrical Repair Shops	8112	Electronic and Precision Equipment Repair and Maintenance
7641	Furniture Repair Shops (Includes Home Furnishing and Equipment Stores)	8114	Reupholster and Furniture Repair
7690	General Repair ( includes Welding: Locksmiths: Machine shops and Foundries)	8114	Reupholster and Furniture Repair
7832	Motion picture Shows	5121	Motion Picture and Video Industries
7911	Dance Halls, nightclubs, entertainment in restaurants or lounges	7139	All Other Amusement and Recreation Industries
7912	CODE NOT DEFINED	4461	Food (Health) Supplement Stores
7930	Bowling Billiards and Pool	7139	Bowling Centers
7942	CODE NOT DEFINED	7139	Fitness and Recreational Sports Centers
7942	Public Golf Courses (includes miniature Golf Courses and Golf Driving Ranges)	7139	Fitness and Recreational Sports Centers
7945	skating Rinks (Includes Skate Rental)	7139	Fitness and Recreational Sports Centers
7946	Parks(Includes Amusement, camping, recreational, including all rides, slides shows, exhibits, and other recreational activi	7131	Amusement Parks and Arcades
7947	CODE NOT DEFINED	9261	Regulation of Agricultural Marketing and Commodities
7948	Racing, Including Track Operations (track operations)	7112	Spectator Sports
7950	Public Tennis Courts	7139	Fitness and Recreational Sports Centers
7951	CODE NOT DEFINED	2389	Other Specialty Trade Contractors
7952	College Athletics( except those conducted in Mississippi Veterans Memorial Stadium)	7112	Spectator Sports
8000	Medical and other Health Services (includes Physicians, and surgeons Dentist and Dental surgeons; chiropractors; Hospita	6213	Offices of Other Health Practitioners
8421	Aquariums, Botanical Gardens, Zoos and Wildlife Exhibits	7121	Museums, Historical Sites, and Similar Institutions
8431	Museums	7121	Museums, Historical Sites, and Similar Institutions
8900	Miscellaneous Services(includes educational; non profit membership organization- Churches; private households, see 15:	5617	Services to Buildings and Dwellings
9300	Government (Tax Collectors Use Tax)	9311	Public Finance Activities
9310	Tax Collectors( Casual Sales of Motor Vehicles)	9311	Public Finance Activities