APPENDIX C - ISRA SUBJECT NAICS CODES

NAICS Description	Exceptions or Limitations
Natural Gas Liquid Extraction	Limited to recovering sulfur from natural gas
Kaolin and Ball Clay Mining	Limited to grinding, washing, separating, etc. of kaolin and ball clay not in conjunction with mining operations
Clay and Ceramic and Refractory Minerals Mining	Limited to grinding, washing, separating, etc. of clay, ceramic and refractory minerals not in conjunction with mining operations
Other Chemical and Fertilizer Mineral Mining	Limited to grinding, washing, separating, etc. of chemical and fertilizer minerals not in conjunction with mining operations
All Other Nonmetallic Mineral Mining	Limited to grinding, washing, separating, etc. of nonmetallic minerals not in conjunction with mining operations
Utilities	Except Water Supply, Irrigation Systems (NAICS Industry 221310) and Sewerage Systems (NAICS Industry 221320), Hydroelectric Power Generation (NAICS Industry 221111), and Other Electric Power Generation (NAICS Industry 221119)
Plumbing, Heating, and Air- Conditioning Contractors	Limited to businesses involved with boiler cleaning, chipping and scaling
Yarn Spinning Mills	No exceptions or limitations
Yarn Texturing, Throwing, and Twisting Mills	No exceptions or limitations
Thread Mills	No exceptions or limitations
Broadwoven Fabric Mills	No exceptions or limitations
Narrow Fabric Mills	No exceptions or limitations
Schiffli Machine Embroidery	No exceptions or limitations
Nonwoven Fabric Mills	No exceptions or limitations
	Natural Gas Liquid Extraction Kaolin and Ball Clay Mining Clay and Ceramic and Refractory Minerals Mining Other Chemical and Fertilizer Mineral Mining All Other Nonmetallic Mineral Mining Utilities Plumbing, Heating, and Air-Conditioning Contractors Yarn Spinning Mills Yarn Texturing, Throwing, and Twisting Mills Thread Mills Broadwoven Fabric Mills Narrow Fabric Mills Schiffli Machine Embroidery

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
313241	Weft Knit Fabric Mills	No exceptions or limitations
313249	Other Knit Fabric and Lace Mills	No exceptions or limitations
313311	Broadwoven Fabric Finishing Mills	Except for broadwoven converters, who buy fabric goods (except knit goods) in the grey, have them finished on contract, and sell them at wholesale and operations involved in sponging, shrinking, etc. fabric for tailors and dress makers and performing batik work as a business service.
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	Except dyeing gloves, woven or knit, for the trade and converters (except broadwoven), who buy fabric goods (except knit goods) in the grey, have them finished on contract, and sell them at wholesale
313320	Fabric Coating Mills	No exceptions or limitations
314110	Carpet and Rug Mills	No exceptions or limitations
314911	Textile Bag Mills	Limited to operations involved with the manufacture of bags, rubberized fabric
314991	Rope, Cordage, and Twine Mills	No exceptions or limitations
314992	Tire Cord and Tire Fabric Mills	No exceptions or limitations

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
314999	All Other Miscellaneous Textile Product Mills	Limited to miscellaneous textile product mills involved with the following operations; apparel fillings (for example, cotton mill waste, kapok) manufacturing, appliqueing on textile products (except apparel), art needlework for the trade, bats and batting (except nonwoven fabrics) manufacturing, beading on textile products (except apparel) for the trade, burnt-out laces manufacturing, cotton battings (except nonwoven batting) manufacturing, crochet ware made from purchased materials, decorative stitching on textile articles and apparel, embroidering contractors on men's, boy's, women's, misses', girls' and infants apparel, fiber textile recovery from textile mill waste and rags, filling (except non-woven textile), upholstery manufacturing, fire hose textile made from purchased materials, garneting of textile waste and rags, padding and wadding (except non-woven fabric) manufacturing, processing of textile mill waste and recovering fibers, quilting of textiles, reclaimed wool processing, recover fiber processing, stitching, decorative and novelty, on textile articles and apparel, textile fire hose made from purchased material, upholstering filling (except non-woven fabric) manufacturing, weather-stripping made from purchased textiles and wool waste processing.
315111	Sheer Hosiery Mills	No exceptions or limitations
315119	Other Hosiery and Sock Mills	No exceptions or limitations
315191	Outerwear Knitting Mills	No exceptions or limitations
315192	Underwear and Nightwear Knitting Mills	No exceptions or limitations

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
315211	Men's and Boys' Cut and Sew Apparel Contractors	Limited to the following men's and boys' cut and sew apparel contractors; appliquéing, art needlework, buttonhole making, buttonholing and button covering, decorative stitching, dress and semidress gloves, leather, eyelet making, leather gloves or mittens (except athletic), hemstitching, novelty stitching, pleating, stitching decorative and novelty and work leather gloves.
315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors	Limited to the following women's, girl's and infant's, cut and sew apparel contractors; appliquéing, art needlework, buttonhole making, buttonholing and button covering, decorative stitching, dress and semidress gloves, leather, eyelet making, leather gloves or mittens (except athletic), hemstitching, novelty stitching, pleating, stitching decorative and novelty and work leather gloves
315299	All Other Cut and Sew Apparel Manufacturing	Limited to the following cut and sew apparel manufacturing; pants, rubber and rubberized fabric, made in the same establishment as the basic materials, pants, vulcanized rubber, manufacturing, raincoats, rubber or rubberized fabric, manufacturing
315992	Glove and Mitten Manufacturing	Limited to the following glove and mitten manufacturing; gloves, leather (except athletic, cut and sewn apparel contractors), manufacturing, leather gloves or mittens (except athletic, cut and sewn apparel contractors) manufacturing, mittens, leather (except apparel contractors), manufacturing, and work gloves, leather (except apparel contractors), manufacturing
315999	Other Apparel Accessories and Other Apparel Manufacturing	Limited to the following other apparel accessories and other apparel manufacturing; bathing caps, rubber, manufacturing

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
316110	Leather and Hide Tanning and Finishing	No exceptions or limitations
316211	Rubber and Plastics Footwear Manufacturing	No exceptions or limitations
316213	Men's Footwear (except Athletic) Manufacturing	No exceptions or limitations
316991	Luggage Manufacturing	No exceptions or limitations
316992	Women's Handbag and Purse Manufacturing	No exceptions or limitations
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	No exceptions or limitations
321113	Sawmills	No exceptions or limitations
321114	Wood Preservation	No exceptions or limitations
321211	Hardwood Veneer and Plywood Manufacturing	No exceptions or limitations
321213	Engineered Wood Member (except Truss) Manufacturing	No exceptions or limitations
321214	Truss Manufacturing	No exceptions or limitations
321219	Reconstituted Wood Product Manufacturing	No exceptions or limitations
321911	Wood Window and Door Manufacturing	No exceptions or limitations
321912	Cut Stock, Resawing Lumber, and Planing	No exceptions or limitations
321918	Other Millwork (including Flooring)	No exceptions or limitations
321920	Wood Container and Pallet Manufacturing	Except for operations involved in the production of nailed and lock corner wood boxes and shook

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
321992	Prefabricated Wood Building Manufacturing	No exceptions or limitations
321999	All Other Miscellaneous Wood Product Manufacturing	Except for operations involved in the production of boot and shoe cut stock and findings (wood heels)
322	Paper Manufacturing	No exceptions or limitations
323	Printing and Related Support Activities	Except for operations involved in photocopying and duplicating services other than printing
324	Petroleum and Coal Products Manufacturing	No exceptions or limitations
325	Chemical Manufacturing	Except for operations involved in providing the following business services on a contract or fee basis: aerosol packaging and solvent recovery service
326	Plastics and Rubber Products Manufacturing	Except for operations involved in Tire Retreading and Repair Shops (rebuilding tires and retreaded tire Manufacturing) (NAICS Industry 326212)
327	Nonmetallic mineral product Manufacturing	Except for retail operations involved in Manufacturing and selling pottery on site
331	Primary metal Manufacturing	No exceptions or limitations
332	Fabricated Metal Product Manufacturing	No exceptions or limitations
333	Machinery Manufacturing	No exceptions or limitations
334	Computer and Electronic Product Manufacturing	Except for operations involved in the mass reproduction of prepackaged software and the reproduction of video in connection with motion picture production
335	Electrical Equipment, Appliance, and Component Manufacturing	No exceptions or limitations
336	Transportation Equipment Manufacturing	No exceptions or limitations

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
337	Furniture and Related Product Manufacturing	Except for retail operations involved in the production and sale of custom wood cabinets, custom made upholstered household furniture and custom made nonupholstered wood household furniture
339	Miscellaneous Manufacturing	Except for operations involved in the production of orthopedic devices to prescription in a retail environment, optical goods stores and laboratories grinding lenses to prescription, dental laboratories and in operations involved with the production of boot and shoe cut stock and findings (metal buckles)
424210	Drugs and Druggists' Sundries Merchant Wholesalers	No exceptions or limitations
424610	Plastics Materials and Basic Forms and Shapes Merchant Wholesalers	Except for merchant wholesalers of plastics foam
424690	Other Chemical and Allied Products Merchant Wholesalers	No exceptions or limitations
424710	Petroleum Bulk Stations and Terminals	No exceptions or limitations
424720	Petroleum and Petroleum Products Merchant Wholesalers (except Bulk Stations and Terminals)	No exceptions or limitations
424910	Farm Supplies Merchant Wholesalers	No exceptions or limitations
424950	Paint, Varnish, and Supplies Merchant Wholesalers	No exceptions or limitations
444220	Nurseries, Garden Centers, and Farm Supply Stores	Limited to operations selling farm supplies, primarily to industrial, commercial, institutional or farm customers (business customers), and not to members of the general public

Subsector or Industry #Code	NAICS Description	Exceptions or Limitations
454311	Heating Oil Dealers	Limited to operations selling heating oil primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	Limited to operations selling goods primarily to industrial, commercial or institutional customers (business customers), and not to members of the general public
486	Pipeline Transportation	No exceptions or limitations
488390	Other Support Activities for Water Transportation	Limited to operations involved with ship building and repair services provided by floating drydocks and ship scaling
493	Warehousing	Limited to establishments storing raw materials for other establishments of the same enterprise
511	Publishing Industries	Except direct mail advertising services specifically, mailing list compilers and publishing of prepackaged software and publishing locations where no printing operations have ever been conducted
512	Motion Picture and Sound Recording Industries	Limited to the production of phonograph records and prerecorded audio tapes and disks by integrated record companies (except duplication only) and the publishing or publishing and printing of music books and sheet music
541710	Research and Development in the Physical, Engineering, and Life Sciences	Except for commercial physical, engineering and biological research and development on a contract or fee basis and noncommercial research organizations (physical, engineering, and life sciences)
551114	Corporate, Subsidiary, and Regional Managing Offices	Limited to offices located on the same lot and block as the industry they serve when that industry has a regulated NAICS number.

Subsector or		
Industry #Code	NAICS Description	Exceptions or Limitations
562211	Hazardous Waste Treatment and Disposal	No exceptions or limitations
562213	Solid Waste Combustors and Incinerators	No exceptions or limitations
562991	Septic Tank and Related Services	Except equipment rental and leasing specifically portable toilet rental
562998	All Other Miscellaneous Waste Management Services	Limited to tank cleaning and disposal services, commercial or industrial
711	Performing Arts, Spectator Sports and Related Industries	Limited to taxidermists and antique repair and restoration, except antique car restoration
811212	Computer and Office Machine Repair and Maintenance	Limited to refilling or recycling ink jet cartridges
811310	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance	Except repair and maintenance service of the following: commercial refrigeration, and freezer equipment, truck refrigeration equipment and welding repair service
811420	Reupholstery and Furniture Repair	Except airports, flying fields, and airport terminal services specifically performing aircraft upholstery repair
811490	Other Personal and Household Goods Repair and Maintenance	Limited to pleasure boat, repair and maintenance services without retailing new boats