

Urban Job Tax Credit Program

List of Eligible Standard Industrial Classification (Sic) Codes

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To be eligible for an Urban Job tax credit, a business must be engaged in (or headquarters for) activities classified in one of the following Standard Industrial Classification (SIC) Codes listed below. **Restaurants or eating/drinking places (SIC Code 58) are not eligible for this tax incentive.** Please refer to the second table for the type of businesses or activities classified within these particular SIC Codes.

SIC Code	Major Industry Group
01 - 09	Agriculture; Forestry; and Fishing
20 - 39	Manufacturing
52 - 57	Retail: General Merchandise.; Food; Apparel, etc.
59	Miscellaneous Retail
70	Hotels and Other Lodging Places
422	Public Warehousing and Storage
781	Motion Picture Production & Allied Services
7391	Research and Development
7992	Public Golf Courses
7996	Amusement Parks
Other Eligible Activities	Description
Call Center	Customer Service Center (serving a multi state or international market)