

5703-7-01

**Determination of NAICS Codes for the Ohio Business Income Deduction.**

(A) Pursuant to division (L) of section 5747.08 of the Revised Code, a taxpayer will determine and report the appropriate six-digit North American industry classification system (NAICS) code for each business or professional activity from which income is included on form IT BUS as follows:

- (1) Find the two-digit NAICS code category that best describes the primary activity of the business;
- (2) Select the activity within that category that best identifies the principal source of the business's sales or receipts; and
- (3) Select the six-digit NAICS code assigned to that activity and list it, along with the business's corresponding federal employer identification number or social security number if the business does not have a federal employer identification number, on form IT BUS.

(B) NAICS codes are published by the NAICS Association and are available on its web site. The tax commissioner shall publish a link to the NAICS Association's web site on the department of taxation's web site.