

**2014 New Markets Tax Credit Eligible Industry List**

<b>Eligible NAICS Sector and Subsector codes</b>	<b>NAICS Description</b>	<b>Other Eligibility Criteria</b>
<b>23</b>	Construction	
<b>31-33</b>	Manufacturing	
<b>42</b>	Wholesale Trade	
<b>445110</b>	Subsector- Supermarkets	Must be located within a federally designated food desert.
<b>481, 482, 483, 484, 488 and 493</b>	Subsectors- Air Transportation, Rail Transportation, Water Transportation, Truck Transportation, Support Activities for Transportation and Warehousing and Storage	
<b>51</b>	Information	
<b>52</b>	Finance and Insurance	
<b>54</b>	Professional, Scientific, and Technical Services	
<b>55</b>	Management of Companies and Enterprises	
<b>5611 and 5614</b>	Subsector- Office Administrative Services and Business and Support Services	
<b>61</b>	Educational Services	
<b>62</b>	Health Care and Social Assistance	
<b>71</b>	Arts, Entertainment, and Recreation	
<b>811</b>	Subsector- Repair and Maintenance	