

NAPCS Product List for NAICS 5412: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
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| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | NAICS Industries Producing the Product |
| | | | Can | Mex | US | Title | Definition | |
| 5412 | 1 | | | | | Assurance, bookkeeping, compilation, payroll, taxation and related services | Providing assurance, bookkeeping, compilation, payroll, taxation, and related services. | 541211 541213 541214 541219 54111 54151 5416 52 |
| 5412 | 1.1 | | | | | Assurance and related services | Providing financial auditing; tax auditing; review of financial statements with or without compilation; agreed-upon procedures for financial information; and other assurance and related services. | 541211 |
| 5412 | 1.1.1 | | | | | Financial assurance and related services | Providing financial auditing; tax auditing; review of financial statements with or without compilation; agreed-upon procedures for financial information; and other financial assurance and related services. | 541211 |
| 5412 | 1.1.1.1 | | | | | Financial auditing services | Examining financial statements or specific financial accounts for the purpose of expressing an opinion as to whether the statements or accounts are presented fairly in accordance with an appropriate, disclosed basis of accounting. | 541211 |
| 5412 | 1.1.1.1.1 | X | | | | Financial statement auditing services | Examining accounting records and other supporting evidence for the purpose of expressing an opinion as to whether financial statements are presented fairly in accordance with an appropriate, disclosed basis of accounting. | 541211 |
| 5412 | 1.1.1.1.2 | X | | | | Specialized financial auditing services | Examining specific financial accounts for the purpose of expressing an opinion as to whether the accounts are presented fairly in accordance with an appropriate, disclosed basis of accounting. | 541211 |
| 5412 | 1.1.1.2 | X | | | | Tax auditing services | An examination made by a public accountant empowered by the treasury authorities to rule if a taxpayer with income above a given level has complied with the tax obligations that the law imposes. | |

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| 5412 | 1.1.1.3 | | | | | Financial statement review engagements and agreed-upon procedures for financial information | Conducting a review of financial statements, with or without compilation services, to assess whether the statements are plausible within the framework of the appropriate criteria. Includes: • preparing reports on financial information that are based on the results of applying client-specified procedures to the information. | 541211 |
| 5412 | 1.1.1.3.1 | X | | | | Financial statement review engagements | Conducting a review of financial statements that consists primarily of inquiry, analytical procedures, and discussion related to financial statements and financial information supplied to the accountant, with the limited objective of assessing whether the information being reported on is plausible within the framework of the appropriate criteria. Includes: • review engagement services sold separately or bundled with compilation services. | 541211 |
| 5412 | 1.1.1.3.1.1 | | X | | | Financial statement review engagements without compilation | Conducting a review of financial statements that consists primarily of inquiry, analytical procedures, and discussion related to financial statements and financial information supplied to the accountant, with the limited objective of assessing whether the information being reported on is plausible within the framework of the appropriate criteria. | 541211 |
| 5412 | 1.1.1.3.1.2 | | X | | | Financial statement review engagements with compilation | Providing a bundle of compilation and review services for financial statements. Compilation consists of arranging information received from a client into the form of a financial statement, assuring that the assembly of information is arithmetically correct. Review consists primarily of inquiry, analytical procedures, and discussion related to the financial statements and supplied financial information, with the limited objective of assessing whether the information being reported on is plausible within the framework of the appropriate criteria. | 541211 |
| 5412 | 1.1.1.3.2 | X | | | | Agreed-upon procedures for financial information | Preparing reports on financial information that are based on the results of applying client-specified procedures to the information. | 541211 |
| 5412 | 1.1.1.9 | X | | | | Financial assurance and related services, nec. | Providing financial assurance and related services, not elsewhere classified. | 541211 |

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| 5412 | 1.1.2 | X | | | | Non-financial assurance and related services | Providing nonfinancial assurance and related services such as audits, reviews and agreed-upon procedures performed in relation to non-financial matters. Findings are typically conveyed in a written report. Includes: <ul style="list-style-type: none"> • assessing compliance with agreements, statutes, and regulations. • assessing adequacy of internal control procedures. • assessing compliance of public sector entities with legislative and related authorities. • conducting value-for-money auditing of public sector entities. • assessing the application of accounting principles, auditing standards, or review standards. • assessing electronic commerce practices and computer system reliability, etc. | 541211 |
| 5412 | 1.1.2.1 | | | | X | Compliance audit services | Providing compliance audit services that include assessing a client's compliance with agreements, statutes, regulations, and legislative and related authorities. Findings are typically conveyed in a written report. | 541211 |
| 5412 | 1.1.2.2 | | | | X | Computer audit services | Providing computer audit services to independently test, verify, and provide an assurance as to the reliability of a computer system. Reliability is assessed by examining the system's availability, security, integrity, and maintainability. A licensed CPA will provide independent verification that a company has effective system controls and safeguards so that a system can function reliably and will issue an assurance report to company management. | 541211 |
| 5412 | 1.1.2.9 | | | | X | Non-financial assurance and related services, nec. | Providing non-financial assurance and related services, not elsewhere classified | 541211 |

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| 5412 | 1.2 | | | | | Bookkeeping, compilation, payroll and taxation services | <p>Providing bookkeeping, compilation of financial statements, payroll, and taxation services. Bookkeeping services may include general transaction entry, including maintenance of all journals and ledgers, preparation of trial balances and bank reconciliations and production of management information reports, billing and collection of accounts receivable, and processing of accounts payable. Compilation services may include arranging information received from a client into the form of a financial statement, and assuring that the assembly of information is arithmetically correct (without verifying the accuracy or completeness of the information provided). Payroll services may include payroll processing, withholding deductions, remitting deductions and employer's contributions to government-mandated and other plans, and filing reports. Taxation services may include preparation, review, or filing of tax returns or supplementary documents as well as tax planning and consulting services.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled compilation and financial statement review engagement service is in product 1.1.1.3.1, Financial statement review engagements. | 541211 541213 541214 541219 54111 |
| 5412 | 1.2.1 | X | | | | General accounting services | <p>Providing a bundle of general accounting services that includes combinations of some or all of the following for a single fee: bookkeeping, compilation, payroll, and tax preparation services.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping and compilation service, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. • bookkeeping services sold separately are in product 1.2.2.2, Bookkeeping services sold separately. • payroll services sold separately are in product 1.2.3, Payroll services. • compilation services sold separately are in product 1.2.2.4, Compilation services sold separately. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 |

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| 5412 | 1.2.1.1 | | | X | | General accounting services, excluding payroll calculation services | <p>Providing a bundled general accounting service that includes combinations of some or all of the following for a single fee: revising and registering notes, receipts, and invoices, etc.; reconciling bank balances; preparing financial statements; and preparing tax declarations, etc.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping and compilation service, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | NA | |
| 5412 | 1.2.1.2 | | | X | | General accounting services and payroll calculation services | <p>Providing a bundled general accounting service that includes payroll calculation combined with some or all of the following for a single fee: revising and registering notes, receipts, and invoices, etc; reconciling bank balances; preparing financial statements; and preparing tax declarations.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping and compilation service, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | NA | |
| 5412 | 1.2.1.3 | | | | X | General accounting services, including bookkeeping, compilation, and taxation services | <p>Providing a bundled general accounting service that includes bookkeeping, compilation, and tax preparation services for a single fee.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • payroll services. • providing a bundled bookkeeping and compilation service, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. • bookkeeping services sold separately are in product 1.2.2.2, Bookkeeping services sold separately. • compilation services sold separately are in product 1.2.2.4, Compilation services sold separately. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 | |

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| 5412 | 1.2.1.4 | | | | X | Full-service general accounting services | <p>Providing a complete general accounting service that includes bookkeeping, compilation, payroll, and tax preparation services for a single fee.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping and compilation service, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. • bookkeeping services sold separately are in product 1.2.2.2, Bookkeeping services sold separately. • payroll services sold separately are in product 1.2.3, Payroll services. • compilation services sold separately are in product 1.2.2.4, Compilation services sold separately. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 |
| 5412 | 1.2.1.5 | | | | X | General accounting service bundles, nec. | <p>Providing general accounting service bundles, not elsewhere classified (e.g., a bundle of bookkeeping, compilation, and payroll services), for a single fee.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping and compilation service, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. • bookkeeping services sold separately are in product 1.2.2.2, Bookkeeping services sold separately. • payroll services sold separately are in product 1.2.3, Payroll services. • compilation services sold separately are in product 1.2.2.4, Compilation services sold separately. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 |

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| 5412 | 1.2.2 | X | | | | Bookkeeping and compilation services | <p>Providing a bundled bookkeeping and compilation service. Bookkeeping services may include payroll calculation services.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • payroll services sold separately are in product 1.2.3, Payroll services. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 |
| 5412 | 1.2.2.1 | | | | X | Full-service bookkeeping with compilation services | <p>Providing full-service bookkeeping bundled with compilation services for a single fee. May include payroll calculation services.</p> <p>Includes:</p> <ul style="list-style-type: none"> • maintaining all journals and ledgers. • preparing trial balances and bank reconciliations. • billing and collecting accounts receivable and processing accounts payable. • arranging client information into the form of a financial statement. • producing management information reports as requested. <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • bookkeeping services sold separately are in product 1.2.2.2, Bookkeeping services sold separately. • compilation services sold separately are in product 1.2.2.4, Compilation services sold separately. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 |

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| 5412 | 1.2.2.2 | | | | X | Bookkeeping services sold separately | Providing individual bookkeeping services as stand alone products. Includes: • services such as billing and collecting accounts receivable; processing accounts payable; and reconciling bank statements; etc. | 541211 541219 |
| 5412 | 1.2.2.2.1 | | | | X | Billing and collection of accounts receivable | Preparing invoices and statements and collecting payments on behalf of the client. Excludes: • recovery of delinquent accounts or sales financing. | 541211 541219 |
| 5412 | 1.2.2.2.2 | | | | X | Accounts payable processing | Paying bills, managing cash flow, and making the appropriate entries into the general ledger. | 541211 541219 |
| 5412 | 1.2.2.2.3 | | | | X | Reconciliation of bank statements | Ensuring that deposits, payments, and withdrawals are accounted for on the client's bank statement. | 541211 541219 |
| 5412 | 1.2.2.2.4 | | | | X | Bookkeeping services sold separately, nec. | Providing bookkeeping services sold separately, not elsewhere classified. | 541211 541219 |
| 5412 | 1.2.2.3 | | X | | | Bookkeeping services | Providing a service consisting of general transaction entry, including maintenance of all journals and ledgers, preparation of trial balances and bank reconciliations and production of management information reports; billing and collection of accounts receivable; and processing of accounts payable. May include payroll calculation services. Excludes: • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • payroll services sold separately are in product 1.2.3, Payroll services. | 541211 541219 |

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| 5412 | 1.2.2.4 | | X | | X | Compilation services sold separately | <p>Providing compilation services as a stand alone product.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled tax preparation and compilation service for a single fee is in product 1.2.4.2, Tax preparation and representation services. | 541211 541219 |
| 5412 | 1.2.3 | X | | | | Payroll services | <p>Providing one or more of the following services: processing payroll; withholding deductions; remitting deductions and employer's contributions to government-mandated and other plans; and filing reports.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |
| 5412 | 1.2.3.1 | | | | X | Full-service payroll services | <p>Providing a complete payroll service.</p> <p>Includes:</p> <ul style="list-style-type: none"> • collecting payroll information and processing paychecks, pay deposits, and pay statements. • withholding amounts from employees' pay for government-mandated and other deductions, remitting the amounts withheld to the appropriate authorities and plan administrators, and filing regulatory and tax reports with regard to the deductions. • remitting employer's contribution and filing regulatory and tax reports with regard to government-mandated and other contributions by the employer to employee benefit plans. • preparing special payroll reports at client's request. <p>Excludes:</p> <ul style="list-style-type: none"> • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |

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| 5412 | 1.2.3.2 | | | | X | Payroll services sold separately | Providing individual payroll services as stand alone products. Includes: • services such as payroll calculation services; customized payroll report services; payroll deduction, remittance, and reporting services; and other individual payroll services. Excludes: • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |
| 5412 | 1.2.3.2.1 | | | X | X | Payroll calculation services | Calculating employees' pay, deductions from the employees' pay, and the employer's contributions to government-mandated and other employee benefit plans, etc. Excludes: • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |
| 5412 | 1.2.3.2.2 | | | | X | Processing services for paychecks and pay deposits | Collecting payroll information and processing paychecks, pay deposits, and pay statements. Excludes: • payroll calculation services sold separately are in product 1.2.3.2.1, Payroll calculation services. • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |
| 5412 | 1.2.3.2.3 | | | X | X | Customized payroll report service | Preparing special payroll reports at client's request Excludes: • payroll calculation services sold separately are in product 1.2.3.2.1, Payroll calculation services. • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |

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| 5412 | 1.2.3.2.4 | | | | X | Payroll deduction, remittance, and reporting service | Providing a bundled service that includes: (1) withholding government-mandated and other deductions from employee's pay; remitting the amounts withheld to the appropriate authorities and plan administrators; and filing regulatory and tax reports with regard to the deductions and (2) remitting the employer's contribution and filing regulatory and tax reports with regard to government-mandated and other contributions by the employer to employee benefit plans such as (unemployment insurance, social insurance, workplace safety, pension plans and health insurance). Excludes: • payroll calculation services sold separately are in product 1.2.3.2.1, Payroll calculation services. • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |
| 5412 | 1.2.3.2.5 | | | X | X | Payroll services sold separately, nec. | Providing individual payroll services sold separately, not elsewhere classified. Excludes: • payroll calculation services sold separately are in product 1.2.3.2.1, Payroll calculation services. • providing a bundled bookkeeping, compilation, and payroll service for a single fee, where payroll services involve more than payroll calculations, is in product 1.2.1, General accounting services. • providing a bundled bookkeeping and compilation services, with or without payroll calculation services, for a single fee is in product 1.2.2, Bookkeeping and compilation services. | 541211 541214 541219 |
| 5412 | 1.2.4 | | | | | Taxation services | Providing planning and consulting services to minimize the impact of taxation; interpreting tax law; preparing, reviewing, or filing of tax returns or supplementary documents; and preparing and representing client at tax audits and appeals. Includes: • providing planning, consulting, and preparation services for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating an unincorporated business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. Excludes: • providing a bundled general accounting and tax preparation service for a single fee is in product 1.2.1, General accounting services. | 541211 541219 54111 |

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| 5412 | 1.2.4.1 | | | | | Tax planning and consulting services | <p>Providing tax planning and consulting (including tax law interpretation) services designed to minimize the impact of taxation on individuals or organizations.</p> <p>Includes:</p> <ul style="list-style-type: none"> • planning and consulting services for individuals, unincorporated businesses, and corporations. • planning and consulting services for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating a business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. <p>Excludes:</p> <ul style="list-style-type: none"> • tax preparation and representation services are in product 1.2.4.2, Tax preparation and representation services. | 541211 54111 |
| 5412 | 1.2.4.1.1 | X | | | | Tax planning and consulting services for individuals and unincorporated businesses | <p>Providing tax planning and consulting (including tax law interpretation) services designed to minimize the impact of taxation on individuals and unincorporated businesses.</p> <p>Includes:</p> <ul style="list-style-type: none"> • planning and consulting for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating an unincorporated business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. <p>Excludes:</p> <ul style="list-style-type: none"> • tax preparation and representation services are in product 1.2.4.2.1, Tax preparation and representation services for individuals and unincorporated businesses. | 541211 54111 |

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| 5412 | 1.2.4.1.1.1 | | | X | X | Short-term tax planning services for individuals and unincorporated businesses | <p>Preparing scenarios to demonstrate the impact that alternative client decisions would have on the short-term tax burden of individuals and unincorporated businesses, including strategies to minimize the tax by taking advantage of all allowances and benefits that the law provides.</p> <p>Includes:</p> <ul style="list-style-type: none"> • short-term planning services for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating an unincorporated business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. <p>Excludes:</p> <ul style="list-style-type: none"> • tax preparation and representation services are in product 1.2.4.2.1, Tax preparation and representation services for individuals and unincorporated businesses. | 541211 54111 |
| 5412 | 1.2.4.1.1.2 | | | X | X | Long-term tax planning services for individuals and unincorporated businesses | <p>Planning the affairs of an individual, family or unincorporated business with a view to minimizing the long-term impact of taxation.</p> <p>Includes:</p> <ul style="list-style-type: none"> • providing short-term planning services for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating an unincorporated business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. <p>Excludes:</p> <ul style="list-style-type: none"> • tax preparation and representation services are in product 1.2.4.2.1, Tax preparation and representation services for individuals and unincorporated businesses. | 541211 54111 |

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| | | | Can | Mex | US | Title | Definition | NAICS Industries Producing the Product |
| 5412 | 1.2.4.1.1.3 | | | X | X | Tax consulting services for individuals and unincorporated businesses | <p>Providing tax consulting (including tax law interpretation) services to individuals and unincorporated businesses.</p> <p>Includes:</p> <ul style="list-style-type: none"> consulting services regarding income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating an unincorporated business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. <p>Excludes:</p> <ul style="list-style-type: none"> tax preparation and representation services are in product 1.2.4.2.1, Tax preparation and representation services for individuals and unincorporated businesses. | 541211 54111 |
| 5412 | 1.2.4.1.2 | X | | | | Tax planning and consulting services for corporate and other clients, except individuals and unincorporated businesses | <p>Providing tax planning and consulting (including tax law interpretation) services to corporate and other organizations.</p> <p>Includes:</p> <ul style="list-style-type: none"> planning and consulting services for public sector entities, non-profit organizations, charities, and registered plans and trusts except estates. planning and consulting services for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating a corporate business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. <p>Excludes:</p> <ul style="list-style-type: none"> tax preparation and representation services are in product 1.2.4.2.2, Tax preparation and representation services for corporate and other clients, except individuals and unincorporated businesses. | 541211 54111 |

NAPCS Product List for NAICS 5412: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-----------------------|--------------------|--------------------|-------------------------|-----|----|---|---|--|
| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | |
| | | | Can | Mex | US | Title | Definition | NAICS Industries Producing the Product |
| 5412 | 1.2.4.1.2.1 | | | X | X | Tax planning services for corporate and other clients, except individuals and unincorporated businesses | Planning the affairs of corporations and other organizations, with a view to minimizing the impact of taxation. Includes: • tax planning services for public sector entities, non-profit organizations, charities, and registered plans and trusts except estates. • providing planning services for income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating a corporate business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. Excludes: • tax preparation and representation services are in product 1.2.4.2.2, Tax preparation and representation services for corporate and other clients, except individuals and unincorporated businesses. | 541211 54111 |
| 5412 | 1.2.4.1.2.2 | | | X | X | Tax consulting services for corporate and other clients, except individuals and unincorporated businesses | Providing tax consulting (including tax law interpretation) services to corporations and other organizations. Includes: • tax consulting services for public sector entities, non-profit organizations, charities, and registered plans and trusts except estates. • verifying the correctness of taxes charged to the organization. • providing consulting services regarding income taxes; inheritance, estate, probate and succession duties and taxes; property taxes; and other taxes related to operating a corporate business or employing staff, such as payroll taxes, municipal business taxes, value added taxes, retail sales taxes and other commodity taxes. Excludes: • tax preparation and representation services are in product 1.2.4.2.2, Tax preparation and representation services for corporate and other clients, except individuals and unincorporated businesses. | 541211 54111 |

NAPCS Product List for NAICS 5412: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-----------------------|--------------------|--------------------|-------------------------|-----|----|---|---|--|
| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | |
| | | | Can | Mex | US | Title | Definition | NAICS Industries Producing the Product |
| 5412 | 1.2.4.2 | X | | | | Tax preparation and representation services | Providing one or more of the following services: preparing client income and other tax returns; reviewing returns prepared by others; filing returns; preparing supplementary documents associated with returns; and representing client at tax audits and appeals. Includes: • compilation of financial statements when bundled with tax preparation services for a single fee. Excludes: • providing a bundled general accounting and tax preparation service for a single fee is in product 1.2.1, General accounting services. | 541211 541213 541219 54111 |
| 5412 | 1.2.4.2.1 | | X | | X | Tax preparation and representation services for individuals and unincorporated businesses | Providing one or more of the following services to individuals and unincorporated businesses: preparing client income and other tax returns; reviewing returns prepared by others; filing returns; preparing supplementary documents associated with returns; and representing client at tax audits and appeals. Includes: • compilation of financial statements when bundled with tax preparation services for a single fee. Excludes: • providing a bundled general accounting and tax preparation service for a single fee is in product 1.2.1, General accounting services. | 541211 541213 541219 54111 |
| 5412 | 1.2.4.2.2 | | X | | X | Tax preparation and representation services for corporate and other clients, except individuals and unincorporated businesses | Providing one or more of the following services to corporations and other organizations: preparing client income and other tax returns; reviewing returns prepared by others; filing returns; preparing supplementary documents associated with returns; and representing client at tax audits and appeals. Includes: • tax preparation and representation services for public sector entities, non-profit organizations, charities, and registered plans and trusts except estates • compilation of financial statements when bundled with tax preparation services for a single fee. Excludes: • providing a bundled general accounting and tax preparation service for a single fee is in product 1.2.1, General accounting services. | 541211 541213 541219 54111 |

NAPCS Product List for NAICS 5412: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-----------------------|--------------------|--------------------|-------------------------|-----|----|---|--|--|
| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | |
| | | | Can | Mex | US | Title | Definition | NAICS Industries Producing the Product |
| 5412 | 1.3 | X | | | | Computerized accounting system services | <p>Providing one or more of the following services: assessing a client's computerized accounting system requirements; advising on hardware and software acquisitions; developing system specifications; and either putting the new system in place or providing the client with the necessary specifications to put the new system in place, and providing training and support services to enable the client to use the computerized accounting system..</p> <p>Subset of products 1.1, 1.2.3, 1.5, and 1.11 on 5112 et al list.</p> | 541211 54151 |
| 5412 | 1.3.1 | | | | X | Computerized accounting system design, development and integration services | <p>Assessing a client's computer requirements, advising on hardware and software acquisitions, developing system specifications and either putting the new system in place or providing the client with the necessary specifications to put the new system in place.</p> <p>Subset of product 1.2.3 on 5112 et al list.</p> | 54121 54151 518210 |
| 5412 | 1.3.1.1 | | | | X | Design services for computerized accounting systems | <p>Assessing a client's computer requirements, advising on hardware and software acquisitions, and providing the client with the specifications necessary to put the system in place.</p> <p>Includes:</p> <ul style="list-style-type: none"> consulting and training services bundled with this service. <p>Excludes:</p> <ul style="list-style-type: none"> computer system consulting services sold separately are in product. training services sold separately are in <p>Subset of product 1.2.3.1 on 5112 et al list.</p> | 541211 54151 |

NAPCS Product List for NAICS 5412: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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|-----------------------|--------------------|--------------------|-------------------------|-----|----|---|---|--|
| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | NAICS Industries Producing the Product |
| | | | Can | Mex | US | Title | Definition | |
| 5412 | 1.3.1.2 | | | | X | Design and development services for computerized accounting systems | Assessing a client's computer requirements, advising on hardware and software acquisitions, developing system specification and putting the new system in place. Includes: • consulting and training services bundled with this service. Excludes: • computer system consulting services sold separately are in product. • training services sold separately are in Subset of product 1.2.3.2 on 5112 et al list. | 541211 54151 |
| 5412 | 1.3.1.3 | | | | X | Integrated computerized accounting system service | Analyzing the client's current computer system and its present and future computing requirements; purchasing new computer equipment as necessary; developing or modifying software; and packaging software and hardware to create an integrated system designed for specific applications. Includes: • consulting and training services bundled with this service. Excludes: • computer system consulting services sold separately are in product. • training services sold separately are in Subset of product 1.2.3.3 on 5112 et al list. | 541211 54151 518210 |
| 5412 | 1.3.2 | | | | X | IT technical support services for computerized accounting systems | Providing technical expertise to solve problems for the client in using software, hardware, or entire computerized accounting systems. Excludes: • technical support bundled with maintenance and repair services for computer hardware. Subset of product 1.5 on 5112 et al list. | 541211 54151 511210 518111 518210 |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-----------------------|--------------------|--------------------|-------------------------|-----|----|--|--|--|
| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | |
| | | | Can | Mex | US | Title | Definition | NAICS Industries Producing the Product |
| 5412 | 1.3.3 | | | | X | Computerized accounting system consulting services | Providing advice or expert opinion on technical matters related to computerized accounting systems. Includes: • advice on matters such as hardware and software requirements and procurement, systems integration, and systems security. • providing expert testimony on IT related computerized accounting systems. Excludes: • advice on issues related to business strategy, such as advising on developing an e-commerce strategy, is in product 2.3, Strategic management consulting services. • consultation services bundled with computer system design, development and integration services are in products under 1.3.1, Computerized accounting system design, development and integration services. Subset of product 1.1 on 5112 et al list. | 541211 54151 |
| 5412 | 1.3.4 | | | | X | Training services, computerized accounting systems | Providing training services to enable the client to use a computerized accounting system. Excludes: • training services bundled with computer system design, development and integration services are in products under 1.3.1, Computerized accounting system design, development and integration services. Subset of product 1.11 on 5112 et al list. | 541211 54151 |
| 5412 | 1.3.9 | | | | X | Computerized accounting systems services, nec. | Providing computerized accounting systems services, not elsewhere classified. | 541211 54151 |
| 5412 | 1.4 | X | | | | Management consulting services | Providing advice and guidance in the areas of strategic and organizational planning, finance, human resources, marketing and production, and executive search services, etc. Includes: • expert witness services. Includes products 1.1 - 1.5 on 54161 list. | 541211 54161 |

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| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|-----------------------|--------------------|--------------------|-------------------------|-----|----|---|--|--|
| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | NAICS Industries Producing the Product |
| | | | Can | Mex | US | Title | Definition | |
| 5412 | 1.5 | | | | | Related products | Other important products provided by establishments classified in NAICS 5412. | 5412 others |
| 5412 | 1.5.1 | X | | | | Insolvency and receivership services | Overseeing the dissolution (bankruptcy) of a firm, the payment of all creditors as possible, and the filing of the necessary documents in compliance with government regulation. | 541211 5411 |
| 5412 | 1.5.2 | X | | | | Business incorporation services | Filing the appropriate documents with the appropriate agency in order for an individual or group of individuals to do business as a corporation. | 541211 5411 |
| 5412 | 1.5.3 | X | | | | Personal financial planning and advice services | <p>Providing planning and advisory services to private clients that enable them to meet their financial objectives. May include an assessment of the client's financial situation, advice on investments, use of financial services, financially-related legal and accounting issues, and tax reduction strategies.</p> <p>Includes:</p> <ul style="list-style-type: none"> • credit counseling services. <p>Excludes:</p> <ul style="list-style-type: none"> • providing corresponding services for trust accounts. <p>Same as product 1.6.4.2.1 on 52 list.</p> | 541211 5411 52 |
| 5412 | 1.5.4 | X | | | | Legal services | <p>Providing legal advice, representation, drafting of documents, and related services on a range of or in specific areas of law.</p> <p>Excludes:</p> <ul style="list-style-type: none"> • arbitration and mediation services. • preparing and filing patent applications, and representing the patent applicant before the Patent and Trademark Office. • filing legal documents, and performing searches for legal documents, when provided separately. • legal consulting services, including expert testimony in a field of law, provided separately from representation or drafting of legal documents. <p>Same as product 1 on 5411 list.</p> | 541211 5411 |
| 5412 | 1.5.5 | X | | | | Training services, accounting | <p>Providing training in the accounting system and accounting theory, procedures, and strategy.</p> <p>Subset of product 1.2.7 on 61 list.</p> | 541211 |

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| Industry Subject Area | Working Group Code | Tri-lateral Detail | National Product Detail | | | United States | | |
| | | | Can | Mex | US | Title | Definition | NAICS Industries Producing the Product |
| 5412 | 1.5.6 | X | | | | Other related products | Other related products provided by establishments classified in NAICS 5412. | 5412 others |
| 5412 | 1.5.6.1 | | | | X | Business and personal valuation services | Appraising the value of a business or person for various purposes, such as acquisition or disposition, writing a buy or sell agreement, estate and gift tax compliance, divorce settlements, determining minority interest, and litigation and dissenting shareholder disputes. Subset of product 5.2 on 5411 list. | 541211 5416 |
| 5412 | 1.5.6.2 | | | X | | Reselling services for accounting forms and publications, retail | Retailing of preprinted accounting forms and accounting-related publications purchased on own account for resale or sold on a fee or commission basis for others. Revenue for this product includes the gross margin, fees, and commissions earned on sales. | 5412 453210 |
| 5412 | 1.5.6.9 | | | X | | Other related products, nec. | Other related products, not elsewhere classified, provided by establishments classified in NAICS 5412. Includes: • photocopying services. | 5412 others |