Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its “total receipts.” Total receipts. If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110-339900).

Once the principal business activity is determined, enter the six-digit code from the list below. Also enter a brief description of the business activity and the principal product or service of the business. (e.g., Manufacture Widgets)

Agriculture, Forestry, Fishing and Hunting

Crop Production

111100 - Oilseed & Grain Farming
111210 - Vegetable & Melon Farming (including potatoes & yams)
111300 - Fruit & Tree Nut Farming
111400 - Greenhouse, Nursery, & Floriculture Production
111900 - Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

112111 - Beef Cattle Ranching & Farming
112112 - Cattle Feedlots
112120 - Dairy Cattle & Milk Production
112210 - Hog & Pig Farming
112300 - Poultry & Egg Production
112400 - Sheep & Goat Farming
112510 - Animal Aquaculture (including shellfish & finfish farms & hatcheries)
112900 - Other Animal Production

Forestry and Logging

113110 - Timber Tract Operations
113210 - Forest Nurseries & Gathering of Forest Products
113310 - Logging

Fishing, Hunting and Trapping

114110 - Fishing
114210 - Hunting & Trapping

Support Activities for Agriculture and Forestry

115110 - Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
115210 - Support Activities for Animal Production
115310 - Support Activities For Forestry

Mining

211110 - Oil & Gas Extraction
212110 - Coal Mining
212200 - Metal Ore Mining
212310 - Stone Mining & Quarrying
212320 - Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
212390 - Other Nonmetallic Mineral Mining & Quarrying
213110 - Support Activities for Mining

Utilities

221100 - Electric Power Generation, Transmission & Distribution
221210 - Natural Gas Distribution
221300 - Water, Sewage & Other Systems
221500 - Combination Gas & Electric

Construction

Construction of Buildings

236110 - Residential Building Construction
236200 - Nonresidential Building Construction

Heavy and Civil Engineering Construction

237100 - Utility System Construction
237210 - Land Subdivision
237310 - Highway, Street, & Bridge Construction
237990 - Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

238100 - Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
238210 - Electrical Contractors
238220 - Plumbing, Heating, & Air-Conditioning Contractors
238290 - Other Building Equipment Contractors
238300 - Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
238990 - Other Specialty Trade Contractors (including site preparation)

Manufacturing

Food Manufacturing

311110 - Animal Food Mfg
311200 - Grain & Oilseed Milling
311300 - Sugar & Confectionery Product Mfg
311400 - Fruit & Vegetable Preserving & Specialty Food Mfg
311500 - Dairy Product Mfg
311610 - Animal Slaughtering and Processing
311710 - Seafood Product Preparation & Packaging
311800 - Bakeries & Tortilla Mfg
311900 - Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

312110 - Soft Drink & Ice Mfg
312120 - Breweries
312130 - Wineries
312140 - Distilleries
312200 - Tobacco Manufacturing

Textile Mills and Textile Product Mills
313000 - Textile Mills
314000 - Textile Product Mills

Apparel Manufacturing

315100 - Apparel Knitting Mills
315210 - Cut & Sew Apparel Contractors
315220 - Men's & Boys' Cut & Sew Apparel Mfg
315230 - Women's & Girls' Cut & Sew Apparel Mfg
315290 - Other Cut & Sew Apparel Mfg
315990 - Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

316110 - Leather & Hide Tanning & Finishing
316210 - Footwear Mfg (including rubber & plastics)
316990 - Other Leather & Allied Product Mfg

Wood Product Manufacturing

321110 - Sawmills & Wood Preservation
321210 - Veneer, Plywood, & Engineered Wood Product Mfg
321900 - Other Wood Product Mfg

Paper Manufacturing

322100 - Pulp, Paper, & Paperboard Mills
322200 - Converted Paper Product Mfg

Printing and Related Support Activities

323100 - Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

324110 - Petroleum Refineries (including integrated)
324120 - Asphalt Paving, Roofing, & Saturated Materials Mfg
324190 - Other Petroleum & Coal Products Mfg

Chemical Manufacturing

325100 - Basic Chemical Mfg
325200 - Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
325300 - Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
325410 - Pharmaceutical & Medicine Mfg
325500 - Paint, Coating, & Adhesive Mfg
325600 - Soap, Cleaning Compound, & Toilet Preparation Mfg
325900 - Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

326100 - Plastics Product Mfg
326200 - Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

327100 - Clay Product & Refractory Mfg
327210 - Glass & Glass Product Mfg
327300 - Cement & Concrete Product Mfg
327400 - Lime & Gypsum Product Mfg
327900 - Other Nonmetallic Mineral Product Mfg

**Primary Metal Manufacturing**

331110 - Iron & Steel Mills & Ferroalloy Mfg
331200 - Steel Product Mfg from Purchased Steel
331310 - Alumina & Aluminum Production & Processing
331400 - Nonferrous Metal (except Aluminum) Production & Processing
331500 - Foundries

**Fabricated Metal Product Manufacturing**

332110 - Forging & Stamping
332210 - Cutlery & Handtool Mfg
332300 - Architectural & Structural Metals Mfg
332400 - Boiler, Tank, & Shipping Container Mfg
332510 - Hardware Mfg
332610 - Spring & Wire Product Mfg
332700 - Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
332810 - Coating, Engraving, Heat Treating, & Allied Activities
332900 - Other Fabricated Metal Product Mfg

**Machinery Manufacturing**

333100 - Agriculture, Construction, & Mining Machinery Mfg
333200 - Industrial Machinery Mfg
333310 - Commercial & Service Industry Machinery Mfg
333410 - Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
333510 - Metalworking Machinery Mfg
333610 - Engine, Turbine & Power Transmission Equipment Mfg
333900 - Other General Purpose Machinery Mfg

**Computer and Electronic Product Manufacturing**

334110 - Computer & Peripheral Equipment Mfg
334200 - Communications Equipment Mfg
334310 - Audio & Video Equipment Mfg
334410 - Semiconductor & Other Electronic Component Mfg
334500 - Navigational, Measuring, Electromedical, & Control Instruments Mfg
334610 - Manufacturing & Reproducing Magnetic & Optical Media

**Electrical Equipment, Appliance, and Component Manufacturing**

335100 - Electric Lighting Equipment Mfg
335200 - Household Appliance Mfg
335310 - Electrical Equipment Mfg
335900 - Other Electrical Equipment & Component Mfg

**Transportation Equipment Manufacturing**

336100 - Motor Vehicle Mfg
336210 - Motor Vehicle Body & Trailer Mfg
336300 - Motor Vehicle Parts Mfg
336410 - Aerospace Product & Parts Mfg
336510 - Railroad Rolling Stock Mfg
336610 - Ship & Boat Building
336990 - Other Transportation Equipment Mfg

**Furniture and Related Product Manufacturing**
337000 - Furniture & Related Product Manufacturing

Miscellaneous Manufacturing
339110 - Medical Equipment & Supplies Mfg
339900 - Other Miscellaneous Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods
423100 - Motor Vehicle & Motor Vehicle Parts & Supplies
423200 - Furniture & Home Furnishings
423300 - Lumber & Other Construction Materials
423400 - Professional & Commercial Equipment & Supplies
423500 - Metal & Mineral (except Petroleum)
423600 - Electrical & Electronic Goods
423700 - Hardware, & Plumbing & Heating Equipment & Supplies
423800 - Machinery, Equipment, & Supplies
423910 - Sporting & Recreational Goods & Supplies
423920 - Toy & Hobby Goods & Supplies
423930 - Recyclable Materials
423940 - Jewelry, Watch, Precious Stone, & Precious Metals
423990 - Other Miscellaneous Durable Goods

Merchant Wholesalers, Nondurable Goods
424100 - Paper & Paper Products
424210 - Drugs & Druggists' Sundries
424300 - Apparel, Piece Goods, & Notions
424400 - Grocery & Related Products
424500 - Farm Product Raw Materials
424600 - Chemical & Allied Products
424700 - Petroleum & Petroleum Products
424800 - Beer, Wine, & Distilled Alcoholic Beverages
424910 - Farm Supplies
424920 - Book, Periodical, & Newspapers
424930 - Flower, Nursery Stock, & Florists' Supplies
424940 - Tobacco & Tobacco Products
424950 - Paint, Varnish, & Supplies
424990 - Other Miscellaneous Nondurable Goods

Wholesale Electronic Markets and Agents and Brokers
425110 - Business to Business Electronic Markets
425120 - Wholesale Trade Agents & Brokers

Retail Trade

Motor Vehicle and Parts Dealers
441110 - New Car Dealers
441120 - Used Car Dealers
441210 - Recreational Vehicle Dealers
441221 - Motorcycle Dealers
441222 - Boat Dealers
441229 - All Other Motor Vehicle Dealers
441300 - Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores
442110 - Furniture Stores
442210 - Floor Covering Stores
442291 - Window Treatment Stores
442299 - All Other Home Furnishings Stores

**Electronics and Appliance Stores**

443111 - Household Appliance Stores
443112 - Radio, Television, & Other Electronics Stores
443120 - Computer & Software Stores
443130 - Camera & Photographic Supplies Stores

**Building Material and Garden Equipment and Supplies Dealers**

444110 - Home Centers
444120 - Paint & Wallpaper Stores
444130 - Hardware Stores
444190 - Other Building Material Dealers
444200 - Lawn & Garden Equipment & Supplies Stores

**Food and Beverage Stores**

445110 - Supermarkets and Other Grocery (except Convenience) Stores
445120 - Convenience Stores
445210 - Meat Markets
445220 - Fish & Seafood Markets
445230 - Fruit & Vegetable Markets
445291 - Baked Goods Stores
445292 - Confectionery & Nut Stores
445299 - All Other Specialty Food Stores
445310 - Beer, Wine, & Liquor Stores

**Health and Personal Care Stores**

446110 - Pharmacies & Drug Stores
446120 - Cosmetics, Beauty Supplies, & Perfume Stores
446130 - Optical Goods Stores
446190 - Other Health & Personal Care Stores

**Gasoline Stations**

447100 - Gasoline Stations (including convenience stores with gas)

**Clothing and Clothing Accessories Stores**

448110 - Men's Clothing Stores
448120 - Women's Clothing Stores
448130 - Children's & Infants' Clothing Stores
448140 - Family Clothing Stores
448150 - Clothing Accessories Stores
448190 - Other Clothing Stores
448210 - Shoe Stores
448310 - Jewelry Stores
448320 - Luggage & Leather Goods Stores

**Sporting Goods, Hobby, Book, and Music Stores**

451110 - Sporting Goods Stores
451120 - Hobby, Toy, & Game Stores
451130 - Sewing, Needlework, & Piece Goods Stores
451140 - Musical Instrument & Supplies Stores
451211 - Book Stores
451212 - News Dealers & Newsstands
451220 - Prerecorded Tape, Compact Disc, & Record Stores

**General Merchandise Stores**

452110 - Department Stores
452900 - Other General Merchandise Stores

**Miscellaneous Store Retailers**

453110 - Florists
453210 - Office Supplies & Stationery Stores
453220 - Gift, Novelty, & Souvenir Stores
453310 - Used Merchandise Stores
453910 - Pet & Pet Supplies Stores
453920 - Art Dealers
453930 - Manufactured (Mobile) Home Dealers
453990 - All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

**Nonstore Retailers**

454110 - Electronic Shopping & Mail-Order Houses
454210 - Vending Machine Operators
454311 - Heating Oil Dealers
454312 - Liquefied Petroleum Gas (Bottled Gas) Dealers
454319 - Other Fuel Dealers
454390 - Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

**Transportation and Warehousing**

**Air, Rail, and Water Transportation**

481000 - Air Transportation
482110 - Rail Transportation
483000 - Water Transportation

**Truck Transportation**

484110 - General Freight Trucking, Local
484120 - General Freight Trucking, Long-distance
484200 - Specialized Freight Trucking

**Transit and Ground Passenger Transportation**

485110 - Urban Transit Systems
485210 - Interurban & Rural Bus Transportation
485310 - Taxi Service
485320 - Limousine Service
485410 - School & Employee Bus Transportation
485510 - Charter Bus Industry
485990 - Other Transit & Ground Passenger Transportation

**Pipeline Transportation**

486000 - Pipeline Transportation

**Scenic & Sightseeing Transportation**
487000 - Scenic & Sightseeing Transportation

Support Activities for Transportation

488100 - Support Activities for Air Transportation
488210 - Support Activities for Rail Transportation
488300 - Support Activities for Water Transportation
488410 - Motor Vehicle Towing
488490 - Other Support Activities for Road Transportation
488510 - Freight Transportation Arrangement
488990 - Other Support Activities for Transportation

Couriers and Messengers

492110 - Couriers
492210 - Local Messengers & Local Delivery

Warehousing and Storage

493100 - Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Information

Publishing Industries (except Internet)

511110 - Newspaper Publishers
511120 - Periodical Publishers
511130 - Book Publishers
511140 - Directory & Mailing List Publishers
511190 - Other Publishers
511210 - Software Publishers

Motion Picture and Sound Recording Industries

512100 - Motion Picture & Video Industries (except video rental)
512200 - Sound Recording Industries

Broadcasting (except Internet)

515100 - Radio & Television Broadcasting
515210 - Cable & Other Subscription Programming

Internet Publishing and Broadcasting

516110 - Internet Publishing & Broadcasting

Telecommunications

517000 - Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications)

Internet Service Providers, Web Search Portals, and Data Processing Services

518111 - Internet Service Providers
518112 - Web Search Portals
518210 - Data Processing, Hosting, & Related Services

Other Information Services
519100 - Other Information Services (including news syndicates & libraries)

Finance and Insurance

Depository Credit Intermediation

522110 - Commercial Banking
522120 - Savings Institutions
522130 - Credit Unions
522190 - Other Depository Credit Intermediation

Nondepository Credit Intermediation

522210 - Credit Card Issuing
522220 - Sales Financing
522291 - Consumer Lending
522292 - Real Estate Credit (including mortgage bankers & originators)
522293 - International Trade Financing
522294 - Secondary Market Financing
522298 - All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

522300 - Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

523110 - Investment Banking & Securities Dealing
523120 - Securities Brokerage
523130 - Commodity Contracts Dealing
523140 - Commodity Contracts Brokerage
523210 - Securities & Commodity Exchanges
523900 - Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

524140 - Direct Life, Health, & Medical Insurance & Reinsurance Carriers
524150 - Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
524210 - Insurance Agencies & Brokerages
524290 - Other Insurance Related Activities (including third-party administration of insurance and pension funds)

Funds, Trusts, and Other Financial Vehicles

525100 - Insurance & Employee Benefit Funds
525910 - Open-End Investment Funds (Form 1120-RIC)
525920 - Trusts, Estates, & Agency Accounts
525930 - Real Estate Investment Trusts (Form 1120-REIT)
525990 - Other Financial Vehicles (including closed-end investment funds)

“Offices of Bank Holding Companies” and “Offices of Other Holding Companies” are located under Management of Companies (Holding Companies) below.

Real Estate and Rental and Leasing

Real Estate
531110 - Lessors of Residential Buildings & Dwellings
531114 - Cooperative Housing
531120 - Lessors of Nonresidential Buildings (except Miniwarehouses)
531130 - Lessors of Miniwarehouses & Self-Storage Units
531190 - Lessors of Other Real Estate Property
531210 - Offices of Real Estate Agents & Brokers
531310 - Real Estate Property Managers
531320 - Offices of Real Estate Appraisers
531390 - Other Activities Related to Real Estate

**Rental and Leasing Services**

532100 - Automotive Equipment Rental & Leasing
532210 - Consumer Electronics & Appliances Rental
532220 - Formal Wear & Costume Rental
532230 - Video Tape & Disc Rental
532290 - Other Consumer Goods Rental
532310 - General Rental Centers
532400 - Commercial & Industrial Machinery & Equipment Rental & Leasing

**Lessors of Nonfinancial Intangible Assets (except copyrighted works)**

533110 - Lessors of Nonfinancial Intangible Assets (except copyrighted works)

**Professional, Scientific, and Technical Services**

**Legal Services**

541110 - Offices of Lawyers
541190 - Other Legal Services

**Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

541211 - Offices of Certified Public Accountants
541213 - Tax Preparation Services
541214 - Payroll Services
541219 - Other Accounting Services

**Architectural, Engineering, and Related Services**

541310 - Architectural Services
541320 - Landscape Architecture Services
541330 - Engineering Services
541340 - Drafting Services
541350 - Building Inspection Services
541360 - Geophysical Surveying & Mapping Services
541370 - Surveying & Mapping (except Geophysical) Services
541380 - Testing Laboratories

**Specialized Design Services**

541400 - Specialized Design Services (including interior, industrial, graphic, & fashion design)

**Computer Systems Design and Related Services**

541511 - Custom Computer Programming Services
541512 - Computer Systems Design Services
541513 - Computer Facilities Management Services
541519 - Other Computer Related Services
Other Professional, Scientific, and Technical Services

541600 - Management, Scientific, & Technical Consulting Services
541700 - Scientific Research & Development Services
541800 - Advertising & Related Services
541910 - Marketing Research & Public Opinion Polling
541920 - Photographic Services
541930 - Translation & Interpretation Services
541940 - Veterinary Services
541990 - All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)

551111 - Offices of Bank Holding Companies
551112 - Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services

561110 - Office Administrative Services
561210 - Facilities Support Services
561300 - Employment Services
561410 - Document Preparation Services
561420 - Telephone Call Centers
561430 - Business Service Centers (including private mail centers & copy shops)
561440 - Collection Agencies
561450 - Credit Bureaus
561490 - Other Business Support Services (including repossession services, court reporting, & stenotype services)
561500 - Travel Arrangement & Reservation Services
561600 - Investigation & Security Services
561710 - Exterminating & Pest Control Services
561720 - Janitorial Services
561730 - Landscaping Services
561740 - Carpet & Upholstery Cleaning Services
561790 - Other Services to Buildings & Dwellings
561900 - Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

562000 - Waste Management & Remediation Services

Educational Services

611000 - Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists

621111 - Offices of Physicians (except mental health specialists)
621112 - Offices of Physicians, Mental Health Specialists
621210 - Offices of Dentists

Offices of Other Health Practitioners

621310 - Offices of Chiropractors
621320 - Offices of Optometrists
621330 - Offices of Mental Health Practitioners (except Physicians)
621340 - Offices of Physical, Occupational & Speech Therapists, & Audiologists
Outpatient Care Centers

621410 - Family Planning Centers
621420 - Outpatient Mental Health & Substance Abuse Centers
621491 - HMO Medical Centers
621492 - Kidney Dialysis Centers
621493 - Freestanding Ambulatory Surgical & Emergency Centers
621498 - All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

621510 - Medical & Diagnostic Laboratories

Home Health Care Services

621610 - Home Health Care Services

Other Ambulatory Health Care Services

621900 - Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

622000 - Hospitals

Nursing and Residential Care Facilities

623000 - Nursing & Residential Care Facilities

Social Assistance

624100 - Individual & Family Services
624200 - Community Food & Housing, & Emergency & Other Relief Services
624310 - Vocational Rehabilitation Services
624410 - Child Day Care Services

Arts, Entertainment, and Recreation

Performing Arts, Spectator Sports, and Related Industries

711100 - Performing Arts Companies
711210 - Spectator Sports (including sports clubs & racetracks)
711300 - Promoters of Performing Arts, Sports, & Similar Events
711410 - Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
711510 - Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 - Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

713100 - Amusement Parks & Arcades
713200 - Gambling Industries
713900 - Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

**Accommodation and Food Services**

**Accommodation**

721110 - Hotels (except Casino Hotels) & Motels
721120 - Casino Hotels
721191 - Bed & Breakfast Inns
721199 - All Other Traveler Accommodation
721210 - RV (Recreational Vehicle) Parks & Recreational Camps
721310 - Rooming & Boarding Houses

**Food Services and Drinking Places**

722110 - Full-Service Restaurants
722210 - Limited-Service Eating Places
722300 - Special Food Services (including food service contractors & caterers)
722410 - Drinking Places (Alcoholic Beverages)

**Other Services**

**Repair and Maintenance**

811110 - Automotive Mechanical & Electrical Repair & Maintenance
811120 - Automotive Body, Paint, Interior, & Glass Repair
811190 - Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210 - Electronic & Precision Equipment Repair & Maintenance
811310 - Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
811410 - Home & Garden Equipment & Appliance Repair & Maintenance
811420 - Reupholstery & Furniture Repair
811430 - Footwear & Leather Goods Repair
811490 - Other Personal & Household Goods Repair & Maintenance

**Personal and Laundry Services**

812111 - Barber Shops
812112 - Beauty Salons
812113 - Nail Salons
812190 - Other Personal Care Services (including diet & weight reducing centers)
812210 - Funeral Homes & Funeral Services
812220 - Cemeteries & Crematories
812310 - Coin-Operated Laundries & Drycleaners
812320 - Drycleaning & Laundry Services (except Coin-Operated)
812330 - Linen & Uniform Supply
812910 - Pet Care (except Veterinary) Services
812920 - Photofinishing
812930 - Parking Lots & Garages
812990 - All Other Personal Services

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**

813000 - Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)