

Principal Business or Professional Activity Codes
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Principal Business or Professional Activity Codes

These codes for the Principal Business or Professional Activity classify sole proprietorships by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the category that best describes your primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity (for example, 531210, the code for offices of real estate agents and brokers) and enter it on Schedule C or C-EZ, line B.

Note. If your principal source of income is from farming activities, you should file Schedule F.

Accommodation, Food Services, & Drinking Places

Accommodation

- 721310 - Rooming & boarding houses
- 721210 - RV (recreational vehicle) parks & recreational camps
- 721100 - Traveler accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places

- 722410 - Drinking places (alcoholic beverages)
- 722110 - Full-service restaurants
- 722210 - Limited-service eating places
- 722300 - Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services

Administrative & Support Services

- 561430 - Business service centers (including private mail centers & copy shops)
- 561740 - Carpet & upholstery cleaning services
- 561440 - Collection agencies
- 561450 - Credit bureaus
- 561410 - Document preparation services
- 561300 - Employment services
- 561710 - Exterminating & pest control services
- 561210 - Facilities support (management) services
- 561600 - Investigation & security services
- 561720 - Janitorial services
- 561730 - Landscaping services
- 561110 - Office administrative services
- 561420 - Telephone call centers (including telephone answering services & telemarketing bureaus)
- 561500 - Travel arrangement & reservation services
- 561490 - Other business support services (including repossession services, court reporting, & stenotype services)
- 561790 - Other services to buildings & dwellings
- 561900 - Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

- 562000 - Waste management & remediation services

Agriculture, Forestry, Hunting, & Fishing

- 112900 - Animal production (including breeding of cats and dogs)
- 114110 - Fishing
- 113000 - Forestry & logging (including forest nurseries & timber tracts)
- 114210 - Hunting & trapping

Support Activities for Agriculture & Forestry

Principal Business or Professional Activity Codes

115210 - Support activities for animal production (including farriers)

115110 - Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)

115310 - Support activities for forestry

Arts, Entertainment, & Recreation

Amusement, Gambling, & Recreation Industries

713100 - Amusement parks & arcades

713200 - Gambling industries

713900 - Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions

712100 - Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

711410 - Agents & managers for artists, athletes, entertainers, & other public figures

711510 - Independent artists, writers, & performers

711100 - Performing arts companies

711300 - Promoters of performing arts, sports, & similar events

711210 - Spectator sports (including professional sports clubs & racetrack operations)

Construction of Buildings

236200 - Nonresidential building construction

236100 - Residential building construction

Heavy and Civil Engineering Construction

237310 - Highway, street, & bridge construction

237210 - Land subdivision

237100 - Utility system construction

237990 - Other heavy & civil engineering construction

Specialty Trade Contractors

238310 - Drywall & insulation contractors

238210 - Electrical contractors

238350 - Finish carpentry contractors

238330 - Flooring contractors

238130 - Framing carpentry contractors

238150 - Glass & glazing contractors

238140 - Masonry contractors

238320 - Painting & wall covering contractors

238220 - Plumbing, heating & air-conditioning contractors

238110 - Poured concrete foundation & structure contractors

238160 - Roofing contractors

238170 - Siding contractors

238910 - Site preparation contractors

238120 - Structural steel & precast concrete construction contractors

238340 - Tile & terrazzo contractors

238290 - Other building equipment contractors

238390 - Other building finishing contractors

238190 - Other foundation, structure, & building exterior contractors

238990 - All other specialty trade contractors

Educational Services

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

Finance & Insurance

Credit Intermediation & Related Activities

522100 - Depository credit intermediation (including commercial banking, savings institutions, & credit unions)

Principal Business or Professional Activity Codes

522200 - Nondepository credit intermediation (including sales financing & consumer lending)

522300 - Activities related to credit intermediation (including loan brokers)

Insurance Agents, Brokers, & Related Activities

524210 - Insurance agencies & brokerages

524290 - Other insurance related activities

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

523140 - Commodity contracts brokers

523130 - Commodity contracts dealers

523110 - Investment bankers & securities dealers

523210 - Securities & commodity exchanges

523120 - Securities brokers

523900 - Other financial investment activities (including investment advice)

Health Care & Social Assistance

Ambulatory Health Care Services

621610 - Home health care services

621510 - Medical & diagnostic laboratories

621310 - Offices of chiropractors

621210 - Offices of dentists

621330 - Offices of mental health practitioners (except physicians)

621320 - Offices of optometrists

621340 - Offices of physical, occupational & speech therapists, & audiologists

621111 - Offices of physicians (except mental health specialists)

621112 - Offices of physicians, mental health specialists

621391 - Offices of podiatrists

621399 - Offices of all other miscellaneous health practitioners

621400 - Outpatient care centers

621900 - Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals

622000 - Hospitals

Nursing & Residential Care Facilities

623000 - Nursing & residential care facilities

Social Assistance

624410 - Child day care services

624200 - Community food & housing, & emergency & other relief services

624100 - Individual & family services

624310 - Vocational rehabilitation services

Information

511000 - Publishing industries (except Internet)

Broadcasting (except Internet) & Telecommunications

515000 - Broadcasting (except Internet)

517000 - Telecommunications & Internet service providers

Data Processing Services

518210 - Data processing, hosting, & related services

519100 - Other information services (including news syndicates & libraries, Internet publishing & broadcasting)

Motion Picture & Sound Recording

512100 - Motion picture & video industries (except video rental)

512200 - Sound recording industries

Manufacturing

Principal Business or Professional Activity Codes

315000 - Apparel mfg.
312000 - Beverage & tobacco product mfg.
334000 - Computer & electronic product mfg.
335000 - Electrical equipment, appliance, & component mfg.
332000 - Fabricated metal product mfg.
337000 - Furniture & related product mfg.
333000 - Machinery mfg.
339110 - Medical equipment & supplies mfg.
322000 - Paper mfg.
324100 - Petroleum & coal products mfg.
326000 - Plastics & rubber products mfg.
331000 - Primary metal mfg.
323100 - Printing & related support activities
313000 - Textile mills
314000 - Textile product mills
336000 - Transportation equipment mfg.
321000 - Wood product mfg.
339900 - Other miscellaneous mfg.

Chemical Manufacturing

325100 - Basic chemical mfg.
325500 - Paint, coating, & adhesive mfg.
325300 - Pesticide, fertilizer, & other agricultural chemical mfg.
325410 - Pharmaceutical & medicine mfg.
325200 - Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.
325600 - Soap, cleaning compound, & toilet preparation mfg.
325900 - Other chemical product & preparation mfg.

Food Manufacturing

311110 - Animal food mfg.
311800 - Bakeries & tortilla mfg.
311500 - Dairy product mfg.
311400 - Fruit & vegetable preserving & speciality food mfg.

311200 - Grain & oilseed milling
311610 - Animal slaughtering & processing
311710 - Seafood product preparation & packaging
311300 - Sugar & confectionery product mfg.
311900 - Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing

316210 - Footwear mfg. (including leather, rubber, & plastics)
316110 - Leather & hide tanning & finishing
316990 - Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing

327300 - Cement & concrete product mfg.
327100 - Clay product & refractory mfg.
327210 - Glass & glass product mfg.
327400 - Lime & gypsum product mfg.
327900 - Other nonmetallic mineral product mfg.

Mining

212110 - Coal mining
212200 - Metal ore mining
212300 - Nonmetallic mineral mining & quarrying
211110 - Oil & gas extraction
213110 - Support activities for mining

Other Services

Personal & Laundry Services

812111 - Barber shops
812112 - Beauty salons
812220 - Cemeteries & crematories
812310 - Coin-operated laundries & drycleaners
812320 - Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning dropoff & pickup sites)

Principal Business or Professional Activity Codes

812210 - Funeral homes & funeral services
812330 - Linen & uniform supply
812113 - Nail salons
812930 - Parking lots & garages
812910 - Pet care (except veterinary) services
812920 - Photofinishing
812190 - Other personal care services (including diet & weight reducing centers)
812990 - All other personal services

Repair & Maintenance

811120 - Automotive body, paint, interior, & glass repair
811110 - Automotive mechanical & electrical repair & maintenance
811190 - Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811310 - Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 - Electronic & precision equipment repair & maintenance
811430 - Footwear & leather goods repair
811410 - Home & garden equipment & appliance repair & maintenance
811420 - Reupholstery & furniture repair
811490 - Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

541100 - Legal services
541211 - Offices of certified public accountants
541214 - Payroll services
541213 - Tax preparation services
541219 - Other accounting services

Architectural, Engineering, & Related Services

541310 - Architectural services
541350 - Building inspection services

541340 - Drafting services
541330 - Engineering services
541360 - Geophysical surveying & mapping services
541320 - Landscape architecture services
541370 - Surveying & mapping (except geophysical) services
541380 - Testing laboratories

Computer Systems Design & Related Services

541510 - Computer systems design & related services

Specialized Design Services

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

Other Professional, Scientific, & Technical Services

541800 - Advertising & related services
541600 - Management, scientific, & technical consulting services
541910 - Market research & public opinion polling
541920 - Photographic services
541700 - Scientific research & development services
541930 - Translation & interpretation services
541940 - Veterinary services
541990 - All other professional, scientific, & technical services

Real Estate & Rental & Leasing

Real Estate

531100 - Lessors of real estate (including miniwarehouses & self-storage units)
531210 - Offices of real estate agents & brokers
531320 - Offices of real estate appraisers
531310 - Real estate property managers
531390 - Other activities related to real estate

Rental & Leasing Services

Principal Business or Professional Activity Codes

- 532100 - Automotive equipment rental & leasing
- 532400 - Commercial & industrial machinery & equipment rental & leasing
- 532210 - Consumer electronics & appliances rental
- 532220 - Formal wear & costume rental
- 532310 - General rental centers
- 532230 - Video tape & disc rental
- 532290 - Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations

- 813000 - Religious, grantmaking, civic, professional, & similar organizations

Retail Trade

Building Material & Garden Equipment & Supplies Dealers

- 444130 - Hardware stores
- 444110 - Home centers
- 444200 - Lawn & garden equipment & supplies stores
- 444120 - Paint & wallpaper stores
- 444190 - Other building materials dealers

Clothing & Accessories Stores

- 448130 - Children's & infants' clothing stores
- 448150 - Clothing accessories stores
- 448140 - Family clothing stores
- 448310 - Jewelry stores
- 448320 - Luggage & leather goods stores
- 448110 - Men's clothing stores
- 448210 - Shoe stores
- 448120 - Women's clothing stores
- 448190 - Other clothing stores

Electronic & Appliance Stores

- 443130 - Camera & photographic supplies stores
- 443120 - Computer & software stores
- 443111 - Household appliance stores
- 443112 - Radio, television, & other electronics stores

Food & Beverage Stores

- 445310 - Beer, wine, & liquor stores
- 445220 - Fish & seafood markets
- 445230 - Fruit & vegetable markets
- 445100 - Grocery stores (including supermarkets & convenience stores without gas)
- 445210 - Meat markets
- 445290 - Other specialty food stores

Furniture & Home Furnishing Stores

- 442110 - Furniture stores
- 442200 - Home furnishings stores

Gasoline Stations

- 447100 - Gasoline stations (including convenience stores with gas)

General Merchandise Stores

- 452000 - General merchandise stores

Health & Personal Care Stores

- 446120 - Cosmetics, beauty supplies, & perfume stores
- 446130 - Optical goods stores
- 446110 - Pharmacies & drug stores
- 446190 - Other health & personal care stores

Motor Vehicle & Parts Dealers

- 441300 - Automotive parts, accessories, & tire stores
- 441222 - Boat dealers

Principal Business or Professional Activity Codes

- 441221 - Motorcycle dealers
- 441110 - New car dealers
- 441210 - Recreational vehicle dealers (including motor home & travel trailer dealers)
- 441120 - Used car dealers
- 441229 - All other motor vehicle dealers

Sporting Goods, Hobby, Book, & Music Stores

- 451211 - Book stores
- 451120 - Hobby, toy, & game stores
- 451140 - Musical instrument & supplies stores
- 451212 - News dealers & newsstands
- 451220 - Prerecorded tape, compact disc, & record stores
- 451130 - Sewing, needlework, & piece goods stores
- 451110 - Sporting goods stores

Miscellaneous Store Retailers

- 453920 - Art dealers
- 453110 - Florists
- 453220 - Gift, novelty, & souvenir stores
- 453930 - Manufactured (mobile) home dealers
- 453210 - Office supplies & stationery stores
- 453910 - Pet & pet supplies stores
- 453310 - Used merchandise stores
- 453990 - All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454112 - Electronic auctions
- 454111 - Electronic shopping
- 454310 - Fuel dealers
- 454113 - Mail-order houses
- 454210 - Vending machine operators
- 454390 - Other direct selling establishments (including door-to-door

retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing

- 481000 - Air transportation
- 485510 - Charter bus industry
- 484110 - General freight trucking, local
- 484120 - General freight trucking, long distance
- 485210 - Interurban & rural bus transportation
- 486000 - Pipeline transportation
- 482110 - Rail transportation
- 487000 - Scenic & sightseeing transportation
- 485410 - School & employee bus transportation
- 484200 - Specialized freight trucking (including household moving vans)
- 485300 - Taxi & limousine service
- 485110 - Urban transit systems
- 483000 - Water transportation
- 485990 - Other transit & ground passenger transportation
- 488000 - Support activities for transportation (including motor vehicle towing)

Couriers & Messengers

- 492000 - Couriers & messengers

Warehousing & Storage Facilities

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

Utilities

- 221000 - Utilities

Wholesale Trade

Merchant Wholesalers, Durable Goods

Principal Business or Professional Activity Codes

- 423600 - Electrical & electronic goods
- 423200 - Furniture & home furnishing
- 423700 - Hardware, & plumbing & heating equipment & supplies
- 423940 - Jewelry, watch, precious stone, & precious metals
- 423300 - Lumber & other construction materials
- 423800 - Machinery, equipment, & supplies
- 423500 - Metal & mineral (except petroleum)
- 423100 - Motor vehicle & motor vehicle parts & supplies
- 423400 - Professional & commercial equipment & supplies
- 423930 - Recyclable materials
- 423910 - Sporting & recreational goods & supplies
- 423920 - Toy & hobby goods & supplies
- 423990 - Other miscellaneous durable goods

999999 - Unclassified establishments (unable to classify)

Merchant Wholesalers, Nondurable Goods

- 424300 - Apparel, piece goods, & notions
- 424800 - Beer, wine, & distilled alcoholic beverage
- 424920 - Books, periodicals, & newspapers
- 424600 - Chemical & allied products
- 424210 - Drugs & druggists' sundries
- 424500 - Farm product raw materials
- 424910 - Farm supplies
- 424930 - Flower, nursery stock, & florists' supplies
- 424400 - Grocery & related products
- 424950 - Paint, varnish, & supplies
- 424100 - Paper & paper products
- 424700 - Petroleum & petroleum products
- 424940 - Tobacco & tobacco products
- 424990 - Other miscellaneous nondurable goods

Wholesale Electronic Markets and Agents & Brokers

- 425110 - Business to business electronic markets
- 425120 - Wholesale trade agents & brokers