

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, line B. Note. If your principal source of income is from farming activities, you should file Schedule F. | |
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| Accommodation, Food Services, & Drinking Places Accommodation 721310 Rooming & boarding houses, dormitories, & workers' camps 721210 RV (recreational vehicle) parks & recreational camps 721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns) Food Services & Drinking Places 722514 Cafeterias, grill buffets, & buffets 722410 Drinking places (alcoholic beverages) 722511 Full-service restaurants 722513 Limited-service restaurants 722515 Snack & non-alcoholic beverage bars 722300 Special food services (including food service contractors & caterers) | 113000 Forestry & logging (including forest nurseries & timber tracts) 114210 Hunting & trapping Support Activities for Agriculture & Forestry 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 | 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 | 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 Childcare services 624200 Community food & housing, & emergency & other relief services 624100 Individual & family services 624310 Vocational rehabilitation services | | |
| 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 | 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) | 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) 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 523160 Commodity contracts intermediation 523150 Investment banking & securities intermediation 523210 Securities & commodity exchanges 523900 Other financial investment activities (including investment advice) | Information Publishing Industries 513000 Publishing industries Broadcasting & Content Providers & Telecommunications 516000 Broadcasting & content providers 517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet service providers) Data Processing, Web Search Portals, & Other Information Services 518210 Computing infrastructure providers, data processing, web hosting, & related services 519200 Web search portals, libraries, archives, & other info. services Motion Picture & Sound Recording 512100 Motion picture & video industries (except video rental) 512200 Sound recording industries | | |
| Agriculture, Forestry, Hunting, & Fishing 112900 Animal production (including breeding of cats and dogs) 114110 Fishing | 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 | 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 | Manufacturing 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. | | |

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| 325300 Pesticide, fertilizer, & other agricultural chemical mfg. | 811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes) | 532282 Video tape & disc rental | 459410 Office supplies & stationary retailers |
| 325410 Pharmaceutical & medicine mfg. | 811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance | 532289 Other consumer goods rental | 459910 Pet & pet supplies retailers |
| 325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg. | 811210 Electronic & precision equipment repair & maintenance | Religious, Grantmaking, Civic, Professional, & Similar Organizations | 459510 Used merchandise retailers |
| 325600 Soap, cleaning compound, & toilet preparation mfg. | 811430 Footwear & leather goods repair | 813000 Religious, grantmaking, civic, professional, & similar organizations | 459990 All other miscellaneous retailers (including tobacco, candle, & trophy retailers) |
| 325900 Other chemical product & preparation mfg. | 811410 Home & garden equipment & appliance repair & maintenance | Retail Trade | Nonstore Retailers |
| Food Manufacturing | 811420 Reupholstery & furniture repair | Building Material & Garden Equipment & Supplies Dealers | Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. |
| 311110 Animal food mfg. | 811490 Other personal & household goods repair & maintenance | 444140 Hardware retailers | For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 |
| 311800 Bakeries, tortilla, & dry pasta mfg. | Professional, Scientific, & Technical Services | 444110 Home centers | <i>Pharmacies & Drug Retailers.</i> |
| 311500 Dairy product mfg. | 541100 Legal services | 444200 Lawn & garden equipment & supplies retailers | |
| 311400 Fruit & vegetable preserving & speciality food mfg. | 541211 Offices of certified public accountants | 444120 Paint & wallpaper retailers | |
| 311200 Grain & oilseed milling | 541212 Payroll services | 444180 Other building materials dealers | |
| 311610 Animal slaughtering & processing | 541213 Tax preparation services | Clothing & Accessories Retailers | |
| 311710 Seafood product preparation & packaging | 541219 Other accounting services | 458110 Clothing & clothing accessories retailers | |
| 311300 Sugar & confectionery product mfg. | Architectural, Engineering, & Related Services | 458310 Jewelry retailers | |
| 311900 Other food mfg. (including coffee, tea, flavorings, & seasonings) | 541310 Architectural services | 458320 Luggage & leather goods retailers | |
| Leather & Allied Product Manufacturing | 541350 Building inspection services | 458210 Shoe retailers | |
| 316210 Footwear mfg. (including leather, rubber, & plastics) | 541340 Drafting services | Electronic & Appliance Retailers | |
| 316110 Leather & hide tanning & finishing | 541330 Engineering services | 449210 Electronics & appliance retailers (including computers) | |
| 316990 Other leather & allied product mfg. | 541360 Geophysical surveying & mapping services | Food & Beverage Retailers | |
| Nonmetallic Mineral Product Manufacturing | 541320 Landscape architecture services | 445320 Beer, wine, & liquor retailers | |
| 327300 Cement & concrete product mfg. | 541370 Surveying & mapping (except geophysical) services | 445250 Fish & seafood retailers | |
| 327100 Clay product & refractory mfg. | 541380 Testing laboratories & services | 445230 Fruit & vegetable retailers | |
| 327210 Glass & glass product mfg. | Computer Systems Design & Related Services | 445100 Grocery & convenience retailers | |
| 327400 Lime & gypsum product mfg. | 541510 Computer systems design & related services | 445240 Meat retailers | |
| 327900 Other nonmetallic mineral product mfg. | Specialized Design Services | 445290 Other specialty food retailers | |
| Mining | 541400 Specialized design services (including interior, industrial, graphic, & fashion design) | 445132 Vending machine operators | |
| 212110 Coal mining | Other Professional, Scientific, & Technical Services | Furniture & Home Furnishings Retailers | |
| 211120 Crude petroleum extraction | 541800 Advertising, public relations, & related services | 449110 Furniture retailers | |
| 212200 Metal ore mining | 541600 Management, scientific, & technical consulting services | 449120 Home furnishings retailers | |
| 211130 Natural gas extraction | 541910 Market research & public opinion polling | Gasoline Stations & Fuel Dealers | |
| 212300 Nonmetallic mineral mining & quarrying | 541920 Photographic services | 457100 Gasoline stations (including convenience stores with gas) | |
| 213110 Support activities for mining | 541700 Scientific research & development services | 457210 Fuel dealers (including heating oil & liquefied petroleum) | |
| Other Services | 541930 Translation & interpretation services | General Merchandise Retailers | |
| Personal & Laundry Services | 541940 Veterinary services | 455000 General merchandise retailers | |
| 812111 Barber shops | 541990 All other professional, scientific, & technical services | Health & Personal Care Retailers | |
| 812112 Beauty salons | Real Estate & Rental & Leasing | 456120 Cosmetics, beauty supplies, & perfume retailers | |
| 812220 Cemeteries & crematories | Real Estate | 456130 Optical goods retailers | |
| 812310 Coin-operated laundries & drycleaners | 531100 Lessors of real estate (including miniwarehouses & self-storage units) | 456110 Pharmacies & drug retailers | |
| 812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites) | 531210 Offices of real estate agents & brokers | 456190 Other health & personal care retailers | |
| 812210 Funeral homes & funeral services | 531320 Offices of real estate appraisers | Motor Vehicle & Parts Dealers | |
| 812330 Linen & uniform supply | 531310 Real estate property managers | 441300 Automotive parts, accessories, & tire retailers | |
| 812113 Nail salons | 531390 Other activities related to real estate | 441222 Boat dealers | |
| 812930 Parking lots & garages | Rental & Leasing Services | 441227 Motorcycle, ATV, & all other motor vehicle dealers | |
| 812910 Pet care (except veterinary) services | 532100 Automotive equipment rental & leasing | 441110 New car dealers | |
| 812920 Photofinishing | 532400 Commercial & industrial machinery & equipment rental & leasing | 441210 Recreational vehicle dealers (including motor home & travel trailer dealers) | |
| 812190 Other personal care services (including diet & weight reducing centers) | 532210 Consumer electronics & appliances rental | 441120 Used car dealers | |
| 812990 All other personal services | 532281 Formal wear & costume rental | Sporting Goods, Hobby, Book, Musical Instrument & Miscellaneous Retailers | |
| Repair & Maintenance | 532310 General rental centers | 459210 Book retailers & news dealers (including newsstands) | |
| 811120 Automotive body, paint, interior, & glass repair | 532283 Home health equipment rental | 459120 Hobby, toy, & game retailers | |
| 811110 Automotive mechanical & electrical repair & maintenance | 532284 Recreational goods rental | 459140 Musical instrument & supplies retailers | |
| | | 459130 Sewing, needlework, & piece goods retailers | |
| | | 459110 Sporting goods retailers | |
| | | 459920 Art dealers | |
| | | 459310 Florists | |
| | | 459420 Gift, novelty, & souvenir retailers | |
| | | 459930 Manufactured (mobile) home dealers | |

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| 424800 | Beer, wine, & distilled alcoholic beverages | 424910 | Farm supplies | 424700 | Petroleum & petroleum products | Wholesale Trade Agents & Brokers | |
| 424920 | Books, periodicals, & newspapers | 424930 | Flower, nursery stock, & florists' supplies | 424940 | Tobacco products & electronic cigarettes | | 425120 |
| 424600 | Chemical & allied products | 424400 | Grocery & related products | 424990 | Other miscellaneous nondurable goods | 999000 | Unclassified establishments (unable to classify) |
| 424210 | Drugs & druggists' sundries | 424950 | Paint, varnish, & supplies | | | | |
| 424500 | Farm product raw materials | 424100 | Paper & paper products | | | | |