

# Principal Business or Professional Activity Codes—Schedules C and F

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 IRC. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the category that best describes the primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of 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 line B, Schedule C (Form 1040).

**Note:** If principal source of income is from farming activities, file Schedule F (Form 1040), and enter code on line B, Schedule F (Form 1040).

## 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)

## 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**
- 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)

## Farming

### Crop Production

- 111100 Oilseed and grain farming
- 112100 Vegetable and melon farming
- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

### Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

### Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)
- 113110 Timber tract operations
- 113210 Forest nurseries and gathering of forest products
- 113310 Logging

## 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)

## 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 Childcare services
- 624200 Community food & housing, & emergency & other relief services
- 624100 Individual & family services
- 624310 Vocational rehabilitation services

*continued on next page*

**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

**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.

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, & dry pasta 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

211120 Crude petroleum extraction

212200 Metal ore mining

211130 Natural gas extraction

212300 Nonmetallic mineral mining & quarrying

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 drop-off & pickup sites)

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 &amp; related services

**Specialized Design Services**

541400 Specialized design services (including interior, industrial, graphic, &amp; 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**

532100 Automotive equipment rental & leasing

532400 Commercial & industrial machinery & equipment rental & leasing

532210 Consumer electronics & appliances rental

532281 Formal wear & costume rental

532310 General rental centers

532283 Home health equipment rental

532284 Recreational goods rental

532282 Video tape and disc rental

532289 Other consumer goods rental

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

813000 Religious, grantmaking, civic, professional, &amp; similar organizations

**Retail Trade****Building Material & Garden Equipment & Supplies Dealers**

444140 Hardware retailers

444110 Home centers

444200 Lawn & garden equipment & supplies retailers

444120 Paint & wallpaper retailers

444180 Other building materials dealers

**Clothing & Accessories Retailers**

458110 Clothing & clothing accessories retailers

458310 Jewelry retailers

458320 Luggage & leather goods retailers

458210 Shoe retailers

**Electronic & Appliance Retailers**

449210 Electronics &amp; appliance retailers (including computers)

**Food & Beverage Retailers**

445320 Beer, wine, & liquor retailers

445250 Fish & seafood retailers

445230 Fruit & vegetable retailers

445100 Grocer & convenience retailers

445240 Meat retailers

445290 Other specialty food retailers

445132 Vending machine operators

**Furniture & Home Furnishing Retailers**

449110 Furniture retailers

449120 Home furnishing retailers

**Gasoline Stations & Fuel Dealers**

447100 Gasoline stations (including convenience stores with gas)

457210 Fuel dealers (including heating oil & liquified petroleum)

**General Merchandise Retailers**

455000 General merchandise retailers

**Health & Personal Care Retailers**

456120 Cosmetics, beauty supplies, & perfume retailers

456130 Optical goods retailers

456110 Pharmacies & drug retailers

456190 Other health & personal care retailers

**Motor Vehicle & Parts Dealers**

441300 Automotive parts, accessories, & tire retailers

441222 Boat dealers

441227 Motorcycle, ATV, & all other motor vehicle dealers

441110 New car dealers

441210 Recreational vehicle dealers (including motor home & travel trailer dealers)

441120 Used car dealers

*continued on next page*

**Sporting Goods, Hobby, Book, Musical Instrument & Miscellaneous Retailers**

459210	Book retailers & news dealers (including newsstands)
459120	Hobby, toy, & game retailers
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
459410	Office supplies & stationery retailers
459910	Pet & pet supplies retailers
459510	Used merchandise retailers
459990	All other miscellaneous retailers (including tobacco, candle, & trophy retailers)

**Nonstore Retailers**

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. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code *456110 Pharmacies & Drug Retailers*.

**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, & ridesharing 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**

423200	Furniture & home furnishing
423700	Hardware, & plumbing & heating equipment & supplies
423600	Household appliances & electrical & electronic goods
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

**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 products & electronic cigarettes
424990	Other miscellaneous nondurable goods

**Wholesale Trade Agents & Brokers**

425120	Wholesale trade agents & brokers
--------	----------------------------------

**999999 Unclassified establishments (unable to classify)**