

# Principal Business or Professional Activity Codes

<b>North American Industry Classification System (NAICS).</b>		six-digit codes are based on the North American Industry Classification System (NAICS).	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.	
<p>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</p>		<p>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</p>		
<p><b>Accommodation, Food Services, &amp; Drinking Places</b></p> <p><b>Accommodation</b></p> <p>721310 Rooming &amp; boarding houses, dormitories, &amp; workers' camps</p> <p>721210 RV (recreational vehicle) parks &amp; recreational camps</p> <p>721100 Traveler accommodation (including hotels, motels, &amp; bed &amp; breakfast inns)</p> <p><b>Food Services &amp; Drinking Places</b></p> <p>722514 Cafeterias, grill buffets, &amp; buffets</p> <p>722410 Drinking places (alcoholic beverages)</p> <p>722511 Full-service restaurants</p> <p>722513 Limited-service restaurants</p> <p>722515 Snack &amp; non-alcoholic beverage bars</p> <p>722300 Special food services (including food service contractors &amp; caterers)</p>		<p>113000 Forestry &amp; logging (including forest nurseries &amp; timber tracts)</p> <p>114210 Hunting &amp; trapping</p> <p><b>Support Activities for Agriculture &amp; Forestry</b></p> <p>115210 Support activities for animal production (including farriers)</p> <p>115110 Support activities for crop production (including cotton ginning, soil preparation, planting, &amp; cultivating)</p> <p>115310 Support activities for forestry</p>	<p>238170 Siding contractors</p> <p>238910 Site preparation contractors</p> <p>238120 Structural steel &amp; precast concrete construction contractors</p> <p>238340 Tile &amp; terrazzo contractors</p> <p>238290 Other building equipment contractors</p> <p>238390 Other building finishing contractors</p> <p>238190 Other foundation, structure, &amp; building exterior contractors</p> <p>238990 All other specialty trade contractors</p>	<p>621400 Outpatient care centers</p> <p>621900 Other ambulatory health care services (including ambulance services, blood, &amp; organ banks)</p> <p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing &amp; Residential Care Facilities</b></p> <p>623000 Nursing &amp; residential care facilities</p> <p><b>Social Assistance</b></p> <p>624410 Childcare services</p> <p>624200 Community food &amp; housing, &amp; emergency &amp; other relief services</p> <p>624100 Individual &amp; family services</p> <p>624310 Vocational rehabilitation services</p>
<p><b>Administrative &amp; Support and Waste Management &amp; Remediation Services</b></p> <p><b>Administrative &amp; Support Services</b></p> <p>561430 Business service centers (including private mail centers &amp; copy shops)</p> <p>561740 Carpet &amp; upholstery cleaning services</p> <p>561440 Collection agencies</p> <p>561450 Credit bureaus</p> <p>561410 Document preparation services</p> <p>561300 Employment services</p> <p>561710 Exterminating &amp; pest control services</p> <p>561210 Facilities support (management) services</p> <p>561600 Investigation &amp; security services</p> <p>561720 Janitorial services</p> <p>561730 Landscaping services</p> <p>561110 Office administrative services</p> <p>561420 Telephone call centers (including telephone answering services &amp; telemarketing bureaus)</p> <p>561500 Travel arrangement &amp; reservation services</p> <p>561490 Other business support services (including repossession services, court reporting, &amp; stenotype services)</p> <p>561790 Other services to buildings &amp; dwellings</p> <p>561900 Other support services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management &amp; Remediation Services</b></p> <p>562000 Waste management &amp; remediation services</p>		<p><b>Arts, Entertainment, &amp; Recreation</b></p> <p><b>Amusement, Gambling, &amp; Recreation Industries</b></p> <p>713100 Amusement parks &amp; arcades</p> <p>713200 Gambling industries</p> <p>713900 Other amusement &amp; recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)</p> <p><b>Museums, Historical Sites, &amp; Similar Institutions</b></p> <p>712100 Museums, historical sites, &amp; similar institutions</p> <p><b>Performing Arts, Spectator Sports, &amp; Related Industries</b></p> <p>711410 Agents &amp; managers for artists, athletes, entertainers, &amp; other public figures</p> <p>711510 Independent artists, writers, &amp; performers</p> <p>711100 Performing arts companies</p> <p>711300 Promoters of performing arts, sports, &amp; similar events</p> <p>711210 Spectator sports (including professional sports clubs &amp; racetrack operations)</p>	<p><b>Educational Services</b></p> <p>611000 Educational services (including schools, colleges, &amp; universities)</p> <p><b>Finance &amp; Insurance</b></p> <p><b>Credit Intermediation &amp; Related Activities</b></p> <p>522100 Depository credit intermediation (including commercial banking, savings institutions, &amp; credit unions)</p> <p>522200 Nondepository credit intermediation (including sales financing &amp; consumer lending)</p> <p>522300 Activities related to credit intermediation (including loan brokers)</p> <p><b>Insurance Agents, Brokers, &amp; Related Activities</b></p> <p>524210 Insurance agencies &amp; brokerages</p> <p>524290 Other insurance related activities</p> <p><b>Securities, Commodity Contracts, &amp; Other Financial Investments &amp; Related Activities</b></p> <p>523160 Commodity contracts intermediation</p> <p>523150 Investment banking &amp; securities intermediation</p> <p>523210 Securities &amp; commodity exchanges</p> <p>523900 Other financial investment activities (including investment advice)</p>	<p><b>Information</b></p> <p><b>Publishing Industries</b></p> <p>513000 Publishing industries</p> <p><b>Broadcasting &amp; Content Providers &amp; Telecommunications</b></p> <p>516000 Broadcasting &amp; content providers</p> <p>517000 Telecommunications (including Wired, Wireless, Satellite, Cable &amp; Other Program Distribution, Resellers, Agents, Other Telecommunications, &amp; Internet service providers)</p> <p><b>Data Processing, Web Search Portals, &amp; Other Information Services</b></p> <p>518210 Computing infrastructure providers, data processing, web hosting, &amp; related services</p> <p>519200 Web search portals, libraries, archives, &amp; other info. services</p> <p><b>Motion Picture &amp; Sound Recording</b></p> <p>512100 Motion picture &amp; video industries (except video rental)</p> <p>512200 Sound recording industries</p>
<p><b>Agriculture, Forestry, Hunting, &amp; Fishing</b></p> <p>112900 Animal production (including breeding of cats and dogs)</p> <p>114110 Fishing</p>		<p><b>Construction of Buildings</b></p> <p>236200 Nonresidential building construction</p> <p>236100 Residential building construction</p> <p><b>Heavy and Civil Engineering Construction</b></p> <p>237310 Highway, street, &amp; bridge construction</p> <p>237210 Land subdivision</p> <p>237100 Utility system construction</p> <p>237990 Other heavy &amp; civil engineering construction</p> <p><b>Specialty Trade Contractors</b></p> <p>238310 Drywall &amp; insulation contractors</p> <p>238210 Electrical contractors</p> <p>238350 Finish carpentry contractors</p> <p>238330 Flooring contractors</p> <p>238130 Framing carpentry contractors</p> <p>238150 Glass &amp; glazing contractors</p> <p>238140 Masonry contractors</p> <p>238320 Painting &amp; wall covering contractors</p> <p>238220 Plumbing, heating &amp; air-conditioning contractors</p> <p>238110 Poured concrete foundation &amp; structure contractors</p> <p>238160 Roofing contractors</p>	<p><b>Health Care &amp; Social Assistance</b></p> <p><b>Ambulatory Health Care Services</b></p> <p>621610 Home health care services</p> <p>621510 Medical &amp; diagnostic laboratories</p> <p>621310 Offices of chiropractors</p> <p>621210 Offices of dentists</p> <p>621330 Offices of mental health practitioners (except physicians)</p> <p>621320 Offices of optometrists</p> <p>621340 Offices of physical, occupational &amp; speech therapists, &amp; audiologists</p> <p>621111 Offices of physicians (except mental health specialists)</p> <p>621112 Offices of physicians, mental health specialists</p> <p>621391 Offices of podiatrists</p> <p>621399 Offices of all other miscellaneous health practitioners</p>	<p><b>Manufacturing</b></p> <p>315000 Apparel mfg.</p> <p>312000 Beverage &amp; tobacco product mfg.</p> <p>334000 Computer &amp; electronic product mfg.</p> <p>335000 Electrical equipment, appliance, &amp; component mfg.</p> <p>332000 Fabricated metal product mfg.</p> <p>337000 Furniture &amp; related product mfg.</p> <p>333000 Machinery mfg.</p> <p>339110 Medical equipment &amp; supplies mfg.</p> <p>322000 Paper mfg.</p> <p>324100 Petroleum &amp; coal products mfg.</p> <p>326000 Plastics &amp; rubber products mfg.</p> <p>331000 Primary metal mfg.</p> <p>323100 Printing &amp; related support activities</p> <p>313000 Textile mills</p> <p>314000 Textile product mills</p> <p>336000 Transportation equipment mfg.</p> <p>321000 Wood product mfg.</p> <p>339900 Other miscellaneous mfg.</p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic chemical mfg.</p>

North American Industry Classification System (NAICS). (Continued)

325500 Paint, coating, & adhesive mfg.	811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)	532282 Video tape & disc rental	459410 Office supplies & stationery retailers
325300 Pesticide, fertilizer, & other agricultural chemical mfg.		532289 Other consumer goods rental	459910 Pet & pet supplies retailers
325410 Pharmaceutical & medicine mfg.	811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance	<b>Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations</b>	459510 Used merchandise retailers
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.	811210 Electronic & precision equipment repair & maintenance	813000 Religious, grantmaking, civic, professional, & similar organizations	459990 All other miscellaneous retailers (including tobacco, candle, & trophy retailers)
325600 Soap, cleaning compound, & toilet preparation mfg.	811430 Footwear & leather goods repair	<b>Retail Trade</b>	<b>Nonstore Retailers</b>
325900 Other chemical product & preparation mfg.	811410 Home & garden equipment & appliance repair & maintenance	<b>Building Material &amp; Garden Equipment &amp; Supplies Dealers</b>	xx 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.
<b>Food Manufacturing</b>	811420 Reupholstery & furniture repair	444140 Hardware retailers	xx For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 <i>Pharmacies &amp; Drug Retailers.</i>
311110 Animal food mfg.	811490 Other personal & household goods repair & maintenance	444110 Home centers	
311800 Bakeries, tortilla, & dry pasta mfg.	<b>Professional, Scientific, &amp; Technical Services</b>	444200 Lawn & garden equipment & supplies retailers	
311500 Dairy product mfg.	541100 Legal services	444120 Paint & wallpaper retailers	
311400 Fruit & vegetable preserving & speciality food mfg.	541211 Offices of certified public accountants	444180 Other building materials dealers	
311200 Grain & oilseed milling	541214 Payroll services	<b>Clothing &amp; Accessories Retailers</b>	
311610 Animal slaughtering & processing	541213 Tax preparation services	458110 Clothing & clothing accessories retailers	
311710 Seafood product preparation & packaging	541219 Other accounting services	458310 Jewelry retailers	
311300 Sugar & confectionery product mfg.	<b>Architectural, Engineering, &amp; Related Services</b>	458320 Luggage & leather goods retailers	
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)	541310 Architectural services	458210 Shoe retailers	
<b>Leather &amp; Allied Product Manufacturing</b>	541350 Building inspection services	<b>Electronic &amp; Appliance Retailers</b>	
316210 Footwear mfg. (including leather, rubber, & plastics)	541340 Drafting services	449210 Electronics & appliance retailers (including computers)	
316110 Leather & hide tanning & finishing	541330 Engineering services	<b>Food &amp; Beverage Retailers</b>	
316990 Other leather & allied product mfg.	541360 Geophysical surveying & mapping services	445320 Beer, wine, & liquor retailers	
<b>Nonmetallic Mineral Product Manufacturing</b>	541320 Landscape architecture services	445250 Fish & seafood retailers	
327300 Cement & concrete product mfg.	541370 Surveying & mapping (except geophysical) services	445230 Fruit & vegetable retailers	
327100 Clay product & refractory mfg.	541380 Testing laboratories & services	445100 Grocery & convenience retailers	
327210 Glass & glass product mfg.	<b>Computer Systems Design &amp; Related Services</b>	445240 Meat retailers	
327400 Lime & gypsum product mfg.	541510 Computer systems design & related services	445290 Other specialty food retailers	
327900 Other nonmetallic mineral product mfg.	<b>Specialized Design Services</b>	445132 Vending machine operators	
<b>Mining</b>	541400 Specialized design services (including interior, industrial, graphic, & fashion design)	<b>Furniture &amp; Home Furnishings Retailers</b>	
212110 Coal mining	<b>Other Professional, Scientific, &amp; Technical Services</b>	449110 Furniture retailers	
211120 Crude petroleum extraction	541800 Advertising, public relations, & related services	449120 Home furnishings retailers	
212200 Metal ore mining	541600 Management, scientific, & technical consulting services	<b>Gasoline Stations &amp; Fuel Dealers</b>	
211130 Natural gas extraction	541910 Market research & public opinion polling	457100 Gasoline stations (including convenience stores with gas)	
212300 Nonmetallic mineral mining & quarrying	541920 Photographic services	457210 Fuel dealers (including heating oil & liquefied petroleum)	
213110 Support activities for mining	541700 Scientific research & development services	<b>General Merchandise Retailers</b>	
<b>Other Services</b>	541930 Translation & interpretation services	455000 General merchandise retailers	
<b>Personal &amp; Laundry Services</b>	541940 Veterinary services	<b>Health &amp; Personal Care Retailers</b>	
812111 Barber shops	541990 All other professional, scientific, & technical services	456120 Cosmetics, beauty supplies, & perfume retailers	
812112 Beauty salons	<b>Real Estate &amp; Rental &amp; Leasing</b>	456130 Optical goods retailers	
812220 Cemeteries & crematories	<b>Real Estate</b>	456110 Pharmacies & drug retailers	
812310 Coin-operated laundries & drycleaners	531100 Lessors of real estate (including miniwarehouses & self-storage units)	456190 Other health & personal care retailers	
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)	531210 Offices of real estate agents & brokers	<b>Motor Vehicle &amp; Parts Dealers</b>	
812210 Funeral homes & funeral services	531320 Offices of real estate appraisers	441300 Automotive parts, accessories, & tire retailers	
812330 Linen & uniform supply	531310 Real estate property managers	441222 Boat dealers	
812113 Nail salons	531390 Other activities related to real estate	441227 Motorcycle, ATV, & all other motor vehicle dealers	
812930 Parking lots & garages	<b>Rental &amp; Leasing Services</b>	441110 New car dealers	
812910 Pet care (except veterinary) services	532100 Automotive equipment rental & leasing	441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	
812920 Photofinishing	532400 Commercial & industrial machinery & equipment rental & leasing	441120 Used car dealers	
812190 Other personal care services (including diet & weight reducing centers)	532210 Consumer electronics & appliances rental	<b>Sporting Goods, Hobby, Book, Musical Instrument &amp; Miscellaneous Retailers</b>	
812990 All other personal services	532281 Formal wear & costume rental	459210 Book retailers & news dealers (including newsstands)	
<b>Repair &amp; Maintenance</b>	532310 General rental centers	459120 Hobby, toy, & game retailers	
811120 Automotive body, paint, interior, & glass repair	532283 Home health equipment rental	459140 Musical instrument & supplies retailers	
811110 Automotive mechanical & electrical repair & maintenance	532284 Recreational goods rental	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	
			<b>Couriers &amp; Messengers</b>
			492000 Couriers & messengers
			<b>Warehousing &amp; Storage Facilities</b>
			493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)
			<b>Utilities</b>
			221000 Utilities
			<b>Wholesale Trade</b>
			<b>Merchant Wholesalers, Durable Goods</b>
			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
			<b>Merchant Wholesalers, Nondurable Goods</b>
			424300 Apparel, piece goods, & notions

**North American Industry Classification System (NAICS). (Continued)**

424800	Beer, wine, & distilled alcoholic beverages	424910	Farm supplies	424700	Petroleum & petroleum products	<b>Wholesale Trade Agents &amp; Brokers</b>	
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	<b>999000</b>	<b>Unclassified establishments (unable to classify)</b>
424210	Drugs & druggists' sundries	424950	Paint, varnish, & supplies				
424500	Farm product raw materials	424100	Paper & paper products				