

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.

<p>Accommodation, Food Services, & Drinking Places Accommodation</p> <p>721310 Rooming & boarding houses 721210 RV (recreational vehicle) parks & recreational camps 721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns)</p> <p>Food Services & Drinking Places</p> <p>722410 Drinking places (alcoholic beverages) 722110 Full-service restaurants 722210 Limited-service eating places 722300 Special food services (including food service contractors & caterers)</p>	<p>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)</p>	<p>561900 Other support services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management & Remediation Services</p> <p>562000 Waste management & remediation services</p> <p>Agriculture, Forestry, Hunting, & Fishing</p> <p>112900 Animal production (including breeding of cats and dogs) 114110 Fishing 113000 Forestry & logging (including forest nurseries & timber tracts) 114210 Hunting & trapping</p>	<p>115310 Support activities for forestry</p> <p>Arts, Entertainment, & Recreation Amusement, Gambling, & Recreation Industries</p> <p>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)</p> <p>Museums, Historical Sites, & Similar Institutions</p> <p>712100 Museums, historical sites, & similar institutions</p>
<p>Administrative & Support and Waste Management & Remediation Services Administrative & Support Services</p> <p>561430 Business service centers (including private mail centers & copy shops) 561740 Carpet & upholstery cleaning services</p>	<p>561500 Travel arrangement & reservation services 561490 Other business support services (including repossession services, court reporting, & stenotype services) 561790 Other services to buildings & dwellings</p>	<p>Support Activities for Agriculture & Forestry</p> <p>115210 Support activities for animal production (including farriers) 115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)</p>	<p>Performing Arts, Spectator Sports, & Related Industries</p> <p>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</p>

Principal Business or Professional Activity Codes (continued)

711210 Spectator sports (including professional sports clubs & racetrack operations)	523900 Other financial investment activities (including investment advice)	324100 Petroleum & coal products mfg.	812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning dropoff & pickup sites)
Construction of Buildings	Health Care & Social Assistance	326000 Plastics & rubber products mfg.	812210 Funeral homes & funeral services
236200 Nonresidential building construction	Ambulatory Health Care Services	331000 Primary metal mfg.	812330 Linen & uniform supply
236100 Residential building construction	621610 Home health care services	323100 Printing & related support activities	812113 Nail salons
Heavy and Civil Engineering Construction	621510 Medical & diagnostic laboratories	313000 Textile mills	812930 Parking lots & garages
237310 Highway, street, & bridge construction	621310 Offices of chiropractors	314000 Textile product mills	812910 Pet care (except veterinary) services
237210 Land subdivision	621210 Offices of dentists	336000 Transportation equipment mfg.	812920 Photofinishing
237100 Utility system construction	621330 Offices of mental health practitioners (except physicians)	321000 Wood product mfg.	812190 Other personal care services (including diet & weight reducing centers)
237990 Other heavy & civil engineering construction	621320 Offices of optometrists	339900 Other miscellaneous mfg.	812990 All other personal services
Specialty Trade Contractors	621340 Offices of physical, occupational & speech therapists, & audiologists	Chemical Manufacturing	Repair & Maintenance
238310 Drywall & insulation contractors	621111 Offices of physicians (except mental health specialists)	325100 Basic chemical mfg.	811120 Automotive body, paint, interior, & glass repair
238210 Electrical contractors	621112 Offices of physicians, mental health specialists	325500 Paint, coating, & adhesive mfg.	811110 Automotive mechanical & electrical repair & maintenance
238350 Finish carpentry contractors	621391 Offices of podiatrists	325300 Pesticide, fertilizer, & other agricultural chemical mfg.	811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
238330 Flooring contractors	621399 Offices of all other miscellaneous health practitioners	325410 Pharmaceutical & medicine mfg.	811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
238130 Framing carpentry contractors	621400 Outpatient care centers	325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.	811430 Footwear & leather goods repair
238150 Glass & glazing contractors	621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)	325600 Soap, cleaning compound, & toilet preparation mfg.	811410 Home & garden equipment & appliance repair & maintenance
238140 Masonry contractors	Hospitals	325900 Other chemical product & preparation mfg.	811420 Reupholstery & furniture repair
238320 Painting & wall covering contractors	622000 Hospitals	Food Manufacturing	811490 Other personal & household goods repair & maintenance
238220 Plumbing, heating & air-conditioning contractors	Nursing & Residential Care Facilities	311110 Animal food mfg.	
238110 Poured concrete foundation & structure contractors	623000 Nursing & residential care facilities	311800 Bakeries & tortilla mfg.	
238160 Roofing contractors	Social Assistance	311500 Dairy product mfg.	
238170 Siding contractors	624410 Child day care services	311400 Fruit & vegetable preserving & specialty food mfg.	
238910 Site preparation contractors	624200 Community food & housing, & emergency & other relief services	311200 Grain & oilseed milling	
238120 Structural steel & precast concrete construction contractors	624100 Individual & family services	311610 Animal slaughtering & processing	
238340 Tile & terrazzo contractors	624310 Vocational rehabilitation services	311710 Seafood product preparation & packaging	
238290 Other building equipment contractors		311300 Sugar & confectionery product mfg.	
238390 Other building finishing contractors		311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)	
238190 Other foundation, structure, & building exterior contractors		Leather & Allied Product Manufacturing	
238990 All other specialty trade contractors		316210 Footwear mfg. (including leather, rubber, & plastics)	
Educational Services	Information	316110 Leather & hide tanning & finishing	
611000 Educational services (including schools, colleges, & universities)	511000 Publishing industries (except Internet)	316990 Other leather & allied product mfg.	
Finance & Insurance	Broadcasting (except Internet) & Telecommunications	Nonmetallic Mineral Product Manufacturing	
Credit Intermediation & Related Activities	515000 Broadcasting (except Internet)	327300 Cement & concrete product mfg.	
522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)	517000 Telecommunications & Internet service providers	327100 Clay product & refractory mfg.	
522200 Nondepository credit intermediation (including sales financing & consumer lending)	Data Processing Services	327210 Glass & glass product mfg.	
522300 Activities related to credit intermediation (including loan brokers)	518210 Data processing, hosting, & related services	327400 Lime & gypsum product mfg.	
Insurance Agents, Brokers, & Related Activities	519100 Other information services (including news syndicates & libraries, Internet publishing & broadcasting)	327900 Other nonmetallic mineral product mfg.	
524210 Insurance agencies & brokerages	Motion Picture & Sound Recording	Mining	
524290 Other insurance related activities	512100 Motion picture & video industries (except video rental)	212110 Coal mining	
Securities, Commodity Contracts, & Other Financial Investments & Related Activities	512200 Sound recording industries	212200 Metal ore mining	
523140 Commodity contracts brokers	Manufacturing	212300 Nonmetallic mineral mining & quarrying	
523130 Commodity contracts dealers	315000 Apparel mfg.	211110 Oil & gas extraction	
523110 Investment bankers & securities dealers	312000 Beverage & tobacco product mfg.	213110 Support activities for mining	
523210 Securities & commodity exchanges	334000 Computer & electronic product mfg.	Other Services	
523120 Securities brokers	335000 Electrical equipment, appliance, & component mfg.	Personal & Laundry Services	
	332000 Fabricated metal product mfg.	812111 Barber shops	
	337000 Furniture & related product mfg.	812112 Beauty salons	
	333000 Machinery mfg.	812220 Cemeteries & crematories	
	339110 Medical equipment & supplies mfg.	812310 Coin-operated laundries & drycleaners	
	322000 Paper mfg.		
			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

Principal Business or Professional Activity Codes (continued)

541700 Scientific research & development services	448120 Women's clothing stores	453220 Gift, novelty, & souvenir stores	Wholesale Trade Merchant Wholesalers, Durable Goods 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
541930 Translation & interpretation services	448190 Other clothing stores	453930 Manufactured (mobile) home dealers	
541940 Veterinary services	Electronic & Appliance Stores	453210 Office supplies & stationery stores	
541990 All other professional, scientific, & technical services	443130 Camera & photographic supplies stores	453910 Pet & pet supplies stores	
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 532220 Formal wear & costume rental 532310 General rental centers 532230 Video tape & disc rental 532290 Other consumer goods rental	443120 Computer & software stores	453310 Used merchandise stores	
	443111 Household appliance stores	453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)	
	443112 Radio, television, & other electronics stores	Nonstore Retailers	
	Food & Beverage Stores	454112 Electronic auctions	
	445310 Beer, wine, & liquor stores	454111 Electronic shopping	
	445220 Fish & seafood markets	454310 Fuel dealers	
	445230 Fruit & vegetable markets	454113 Mail-order houses	
	445100 Grocery stores (including supermarkets & convenience stores without gas)	454210 Vending machine operators	
	445210 Meat markets	454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	
	445290 Other specialty food stores	Transportation & Warehousing	
Furniture & Home Furnishing Stores	481000 Air transportation		
442110 Furniture stores	485510 Charter bus industry		
442200 Home furnishings stores	484110 General freight trucking, local		
Gasoline Stations	484120 General freight trucking, long distance		
447100 Gasoline stations (including convenience stores with gas)	485210 Interurban & rural bus transportation		
General Merchandise Stores	486000 Pipeline transportation		
452000 General merchandise stores	482110 Rail transportation		
Health & Personal Care Stores	487000 Scenic & sightseeing transportation		
446120 Cosmetics, beauty supplies, & perfume stores	485410 School & employee bus transportation		
446130 Optical goods stores	484200 Specialized freight trucking (including household moving vans)		
446110 Pharmacies & drug stores	485300 Taxi & limousine service		
446190 Other health & personal care stores	485110 Urban transit systems		
Motor Vehicle & Parts Dealers	483000 Water transportation		
441300 Automotive parts, accessories, & tire stores	485990 Other transit & ground passenger transportation		
441222 Boat dealers	488000 Support activities for transportation (including motor vehicle towing)		
441221 Motorcycle dealers	Couriers & Messengers		
441110 New car dealers	492000 Couriers & messengers		
441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	Warehousing & Storage Facilities		
441120 Used car dealers	493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)		
441229 All other motor vehicle dealers	Utilities		
Sporting Goods, Hobby, Book, & Music Stores	221000 Utilities		
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			
		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	
		999999 Unclassified establishments (unable to classify)	