Codes for Unrelated Business Activity

(If engaged in more than one unrelated business activity, select up to two codes for the principal activities. List first the largest in terms of unrelated income, then the next largest.)

AGRICULTURE, FORESTRY, HUNTING, AND FISHING

Code
110000 Agricultural, forestry, hunting, and fishing
111000 Crop production

MINING

Code
211110 Oil and gas extraction
212000 Mining (except oil and gas)

UTILITIES

Code
221000 Utilities

CONSTRUCTION

Code
230000 Construction
233000 Building, developing, and general contracting

MANUFACTURING

Code
311000 Food manufacturing
312100 Beverage manufacturing
312200 Tobacco manufacturing
313000 Textile mills
315000 Apparel manufacturing
316000 Leather and allied product manufacturing
321000 Wood product manufacturing, except furniture
322000 Paper manufacturing
323100 Printing and related support activities
323117 Book printing
323119 Other commercial printing
324110 Petroleum refineries
325000 Chemical manufacturing
325200 Resin, synthetic rubber, artificial and synthetic fiber and filament manufacturing
327000 Nonmetallic mineral product manufacturing
331000 Primary metal manufacturing
332000 Fabricated metal product manufacturing
333000 Machinery manufacturing
334000 Computer and electronic product manufacturing
335000 Electrical equipment, appliance, and component manufacturing
336000 Transportation equipment manufacturing
337000 Furniture and related product manufacturing
339000 Miscellaneous manufacturing
339110 Medical equipment and supplies manufacturing

WHOLESALE TRADE

Code
412000 Wholesale trade, durable goods
422000 Wholesale trade, nondurable goods

RETAIL TRADE

Code
441100 Automobile dealers
442000 Furniture and home furnishings stores
443120 Computer and software stores
444100 Building materials and supplies dealers
445100 Grocery stores
445110 Supermarkets and other grocery stores
445200 Specialty food stores
445291 Baked goods stores
446110 Pharmacies and drug stores
446130 Optical goods stores
447100 Gasoline stations
448000 Clothing and clothing accessories stores
451110 Sporting goods stores
451211 Book stores
451212 News dealers and newsstands
452000 General merchandise stores
453000 Miscellaneous store retailers
453110 Florists
453220 Gift, novelty, and souvenir stores
453310 Used merchandise stores
454110 Electronic shopping and mail-order houses

TRANSPORTATION AND WAREHOUSING

Code
481000 Air transportation
482110 Rail transportation
483000 Water transportation
484000 Truck transportation
485000 Transit and ground passenger transportation
485110 Charter bus industry
487000 Scenic and sightseeing transportation
493000 Warehousing and storage

INFORMATION

Code
511110 Newspaper publishers
511120 Periodical publishers
511130 Book publishers
511190 Other publishers
512000 Motion picture and sound recording industries
513110 Radio and television broadcasting
513300 Telecommunications
514000 Information services and data processing services

FINANCE AND INSURANCE

Code
522110 Commercial banking
522120 Savings institutions
522130 Credit unions
522190 Other depository credit intermediation
522191 Credit card issuing
522290 Other non-depository credit intermediation
523100 Securities, commodity contracts, and other intermediation and brokerage
524113 Direct life insurance carriers
524114 Direct health and medical insurance carriers
524121 Property and casualty insurance carriers
524126 Direct property and casualty insurance carriers
524130 Reinsurance carriers
524292 Third party administration for insurance and pension funds
524296 All other insurance related activities
525100 Insurance and employee benefit funds
525920 Trusts, estates, and agency accounts
525990 Other financial vehicles

REAL ESTATE AND RENTAL AND LEASING

Code
531110 Lessors of residential buildings and dwellings
531120 Lessors of nonresidential buildings, except миниwarehouses
531190 Lessors of other real estate property
531210 Offices of real estate agents and brokers
531310 Real estate property managers
531390 Other activities related to real estate
532000 Rental and leasing services
532291 Home health equipment rental
532420 Office machinery and equipment rental and leasing
533110 Lessors of nonfinancial intangible assets (except copyrighted works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

Code
541100 Legal services
541200 Accounting, tax preparation, bookkeeping, and payroll services
541300 Architectural, engineering, and related services
541380 Testing laboratories
541500 Computer systems design and related services
541511 Custom computer programming services
541610 Management consulting services
541700 Scientific research and development services
541800 Advertising and related services
541860 Direct mail advertising
541900 Other professional, scientific, and technical services

MANAGEMENT OF COMPANIES AND ENTERPRISES

Code
551111 Offices of bank holding companies
551112 Offices of other holding companies

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

Code
561000 Administrative and support services
561300 Employment services
561439 Other business service centers (including copy shops)

EDUCATIONAL SERVICES

Code
611110 Elementary and secondary schools
611310 Colleges, universities, and professional schools
611510 Technical and trade schools
611600 Other schools and instruction

HEALTHCARE AND SOCIAL ASSISTANCE

Code
621000 Ambulatory health care services
621110 Offices of physicians
621210 Offices of dentists
621300 Offices of other health practitioners
621400 Outpatient care centers
621410 Family planning centers
621500 Medical and diagnostic laboratories
621610 Home health care services
621910 Ambulance services
621990 All other ambulatory health care services
621991 Blood and organ banks
622000 Hospitals
623000 Nursing and residential care facilities
623990 Other residential care facilities
624000 Social assistance
624100 Individual and family services
624200 Community food and housing, and emergency and other relief services
624310 Vocational rehabilitation services
624410 Child day care services

ARTS, ENTERTAINMENT, AND RECREATION

Code
711110 Theater companies and dinner theaters
711120 Dance companies
711310 Musical groups and artists
71190 Other performing arts companies
711210 Spectator sports (including sports clubs and racetracks)
711300 Promoters of performing arts, sports, and similar events
712100 Museums, historical sites, and similar institutions
713110 Amusement and theme parks
713200 Gambling industries
713900 Other amusement and recreation industries (including golf courses, skiing facilities, marinas, fitness centers, and bowling centers)

ACCOMMODATION AND FOOD SERVICES

Code
721000 Accommodation
721110 Hotels (except casino hotels) and motels
721210 RV (recreational vehicle) parks and recreational camps
721310 Rooming and boarding houses
722100 Full-service restaurants
722210 Limited-service eating places
722320 Caterers
722410 Drinking places (alcoholic beverages)

OTHER SERVICES

Code
811000 Repair and maintenance
812300 Drycleaning and laundry services
812900 Other personal services
812930 Parking lots and garages

OTHER

Code
900000 Unrelated debt-financed activities other than rental of real estate
900001 Investment activities by section 501(c)(7), (9), or (17) organizations
900002 Rental of personal property
900003 Passive income activities with controlled organizations
900004 Exploited exempt activities