

Business Activity Codes

The codes listed in this section are a selection from the North American Industry Classification System (NAICS) that should be used in completing Form 990, Part VIII, lines 2 and 11. If you don't see

a code for the activity you are trying to categorize, select the appropriate code from the NAICS website at www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2017. The codes listed in Other

(beginning with 90) are not part of the NAIC system and are not listed on the NAICS website. Select the most specific 6-digit code available that describes the activity producing the income being

reported. Note that most codes describe more than one type of activity. Avoid using codes that describe the organization rather than the income-producing activity.

Principal Business Activity Codes		activities. List first the largest in terms of gross unrelated income, then the next largest. When classifying your unrelated activities for example, code income from advertising in publications as 541800, Advertising and		related services, rather than selecting a code describing a printing or publishing activity.)	
(If engaged in more than one unrelated business activity, select up to two codes for the principal activity.)					
Agriculture, Forestry, Hunting and Fishing	511130 Book publishers (except Internet)	533110 Lessors of nonfinancial intangible assets (except copyrighted works)	621500 Medical and diagnostic laboratories		
Code	511140 Directory and mailing list publishers (except Internet)		621610 Home health care services		
110000 Agriculture, forestry, hunting and fishing	511190 Other publishers (except Internet)	Professional, Scientific, and Technical Services	621910 Ambulance services		
111000 Crop production	512000 Motion picture and sound recording industries	Code	621990 All other ambulatory health care services		
Mining	515100 Radio and television broadcasting (except Internet)	541100 Legal services	623000 Nursing and residential care facilities		
Code	517000 Telecommunications (including paging, cellular, satellite, cable, other telecommunications, and Internet service providers)	541990 Consumer credit counseling services	623990 Other residential care facilities		
211110 Oil and gas extraction	519100 Other information services (including news syndicates and libraries)	541200 Accounting, tax preparation, bookkeeping, and payroll services	624100 Individual and family services		
211120 Crude petroleum extraction	519130 Internet Publishing and Broadcast	541300 Architectural, engineering, and related services	624110 Community centers (except rec. only), youth Adoption agencies		
211130 Natural gas extraction		541380 Testing laboratories	624200 Community food and housing, and emergency and other relief services		
212000 Mining (except oil and gas)	Data Processing Services	541511 Custom computer programming services	624210 Meal delivery programs, Soup kitchens, or Food banks		
Utilities	Code	541519 Other computer-related services	624310 Vocational rehabilitation services		
Code	518210 Data Processing, Hosting, and Related Services	541610 Management consulting services	624410 Child day care services		
221000 Utilities	Finance and Insurance	541700 Scientific research and development services	Arts, Entertainment, and Recreation		
Construction	Code	541800 Advertising and related services	code		
Code	522100 Depository credit intermediation (including commercial banking, savings institutions, and credit unions)	541860 Direct mail advertising	711110 Theater companies and dinner theaters		
230000 Construction	522200 Nondepository credit intermediation (including credit card issuing and sales financing)	541900 Other professional, scientific, and technical services	711120 Dance companies		
236000 Construction of buildings	522110 Credit card issuing	Management of Companies and Enterprises	711130 Musical groups and artists		
Manufacturing	522220 Sales Financing	Code	711190 Other performing art companies		
Code	522291 Consumer lending	551111 Offices of bank holding companies	711210 Spectator sports (including sports clubs and racetracks)		
310000 Manufacturing	522292 Real estate credit	551112 Offices of other holding companies	711300 Promoters of performing arts, sports and similar events		
323100 Printing and related support activities	522298 Other nondepository credit intermediation	Administrative and Support Services	713110 Amusement and theme parks		
339110 Medical equipment and supplies manufacturing	523000 Securities, commodity contracts, and other financial investments and related activities	Code	713200 Gambling industries		
Wholesale Trade	523920 Portfolio management	561000 Administrative and support services	713910 Golf courses and country clubs		
Code	523930 Investment advice	561300 Employment services	713940 Fitness and recreational sports centers		
423000 Merchant wholesalers, durable goods	524113 Direct life insurance carriers	561439 Other business service centers	713990 All other amusement and recreation industries (including skiing facilities, marinas, and bowling centers)		
424000 Merchant wholesalers, nondurable goods	524114 Direct health and medical insurance carriers	561499 All other business support services	Accommodation and Food Services		
Retail Trade	524126 Direct property and casualty insurance carriers	561500 Travel arrangement and reservation services	Code		
Code	524130 Reinsurance carriers	561520 Tour operators	721000 Accommodation		
441100 Automobile dealers	524292 Third-party administration of insurance and pension funds	561700 Services to buildings and dwellings	721110 Hotels (except casino hotels) and motels		
442000 Furniture and home furnishings stores	524298 All other insurance-related activities	Waste Management and Remediation Services	721210 RV (recreational vehicle) parks and recreational camps		
444100 Building materials and supplies dealers	525100 Insurance and employee benefit funds	Code	721310 Rooming and boarding houses, dormitories, and workers' camps		
445100 Grocery stores	525920 Trusts, estates, and agency accounts	562000 Waste management and remediation services (sanitary services)	722320 Caterers		
445200 Specialty food stores	525990 Other Financial vehicles (including mortgage REITs)	Educational Services	722440 Drinking places (alcoholic beverages)		
446110 Pharmacies and drug stores	Real Estate and Rental Leasing	Code	722511 Full-service restaurants		
446199 All other health and personal care stores	Code	611420 Computer training	722513 Limited-service restaurants		
448000 Clothing and clothing accessories stores	531110 Lessors of residential buildings and dwellings (including equity REITs)	611430 Professional and management development training	722514 Cafeterias and buffets		
451110 Sporting goods stores	531120 Lessors of nonresidential buildings (except minwarehouses) (including equity REITs)	611600 Other schools and instruction (other than elementary and secondary schools or colleges and universities, which should select a code to describe their unrelated activities)	722515 Snack and non-alcoholic beverage bars		
451211 Book stores	531190 Lessors of other real estate property (including equity REITs)	611710 Educational support services	Other Services		
452000 General merchandise stores	531310 Real estate property managers	Healthcare and Social Assistance	Code		
453000 Miscellaneous store retailers	531390 Other activities related to real estate	Code	811000 Repair and maintenance		
453220 Gift, novelty, and souvenir stores	532000 Rental and leasing services	621110 Offices of physicians	812300 Drycleaning and laundry services		
453310 Used merchandise stores	532420 Office machinery and equipment rental and leasing	621300 Offices of other health practitioners	812900 Other personal services		
454110 Electronic shopping and mail-order houses		621400 Outpatient care centers	812930 Parking lots and garages		
Transportation and Warehousing			Other		
Code			Code		
480000 Transportation			900001 Investment activities of section 501(c)(7), (9), or (17) organizations		
485000 Transit and ground passenger transportation			900002 Rental of personal property		
493000 Warehousing and storage			900003 Passive income activities with controlled organizations		
Information					
Code					
511110 Newspaper publishers (except Internet)					
511120 Periodical publishers (except Internet)					