## 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.) 485000 Transit and ground passenger transportation 561450 Credit bureaus AGRICULTURE, FORESTRY, HUNTING, 485510 Charter bus Industry 561499 All other business support services AND FISHING 487000 Scenic and sightseeing transportation 561500 Travel arrangement and reservation services Code 561520 Tour operators 493000 Warehousing and storage 110000 Agricultural, forestry, hunting, and fishing 561700 Services to buildings and dwellings 111000 Crop production INFORMATION 562000 Waste management and remediation services Code MINING 511110 Newspaper publishers EDUCATIONAL SERVICES Code 511120 Periodical publishers Code 211110 Oil and gas extraction 511130 Book publishers 611110 Elementary and secondary schools 212000 Mining (except oil and gas) 511190 Other publishers 611310 Colleges, universities, and professional schools UTILITIES 512000 Motion picture and sound recording industries 611510 Technical and trade schools 513100 Radio and television broadcasting 611600 Other schools and instruction Code 221000 Utilities 513300 Telecommunications HEALTHCARE AND SOCIAL ASSISTANCE 514000 Information services and data processing CONSTRUCTION services Code 621000 Ambulatory health care services Code FINANCE AND INSURANCE 621110 Offices of physicians 230000 Construction Code 621210 Offices of dentists 233000 Building, developing, and general contracting 522110 Commercial banking 621300 Offices of other health practitioners 522120 Savings institutions MANUFACTURING 621400 Outpatient care centers 522130 Credit unions Code 621410 Family planning centers 522190 Other depository credit intermediation 311000 Food manufacturing 621500 Medical and diagnostic laboratories 522210 Credit card issuing 312100 Beverage manufacturing 621610 Home health care services 522290 Other non-depository credit intermediation 621910 Ambulance services 312200 Tobacco manufacturing 523100 Securities, commodity contracts, and other 313000 Textile mills 621990 All other ambulatory health care services intermediation and brokerage 315000 Apparel manufacturing 621991 Blood and organ banks 524113 Direct life insurance carriers 316000 Leather and allied product manufacturing 622000 Hospitals 524114 Direct health and medical insurance carriers 321000 Wood product manufacturing, except furniture 623000 Nursing and residential care facilities 524121 Property and casualty insurance carriers 322000 Paper manufacturing 623990 Other residential care facilities 524126 Direct property and casualty insurance carriers 323100 Printing and related support activities 624000 Social assistance 524130 Reinsurance carriers 323117 Book printing 624100 Individual and family services 524292 Third party administration for insurance 323119 Other commercial printing 624200 Community food and housing, and emergency and pension funds 324110 Petroleum refineries and other relief services 524298 All other insurance related activities 624310 Vocational rehabilitation services 325000 Chemical manufacturing 525100 Insurance and employee benefit funds 624410 Child day care services 325200 Resin, synthetic rubber, artificial and synthetic fiber and filament manufacturing 525920 Trusts, estates, and agency accounts 525990 Other financial vehicles ARTS, ENTERTAINMENT, AND 327000 Nonmetallic mineral product manufacturing 331000 Primary metal manufacturing RECREATION REAL ESTATE AND RENTAL AND LEASING 332000 Fabricated metal product manufacturing Code Code 333000 Machinery manufacturing 711110 Theater companies and dinner theaters 531110 Lessors of residential buildings and dwellings 334000 Computer and electronic product 711120 Dance companies 531120 Lessors of nonresidential buildings, except manufacturing 711130 Musical groups and artists miniwarehouses 335000 Electrical equipment, appliance, and 711190 Other performing arts companies 531190 Lessors of other real estate property component manufacturing 336000 Transportation equipment manufacturing 711210 Spectator sports (including sports clubs and 531210 Offices of real estate agents and brokers racetracks) 531310 Real estate property managers 337000 Furniture and related product manufacturing 711300 Promoters of performing arts, sports, and similar events 531390 Other activities related to real estate 339000 Miscellaneous manufacturing 532000 Rental and leasing services 339110 Medical equipment and supplies manufacturing 712100 Museums, historical sites, and similar 532291 Home health equipment rental institutions 532420 Office machinery and equipment rental and WHOLESALE TRADE 713110 Amusement and theme parks leasing Code 713200 Gambling industries 533110 Lessors of nonfinancial intangible assets (except copyrighted works) 421000 Wholesale trade, durable goods 713900 Other amusement and recreation industries (including golf courses, skiing facilities, marinas, fitness centers, and bowling centers) 422000 Wholesale trade, nondurable goods PROFESSIONAL, SCIENTIFIC, AND **RETAIL TRADE TECHNICAL SERVICES** ACCOMMODATION AND FOOD SERVICES Code Code

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 453100 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

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441100 Automobile dealers

- 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 (sqoda

721000 Accomodation

camps

722320 Caterers

Code

Code

900001

721110 Hotels (except casino hotels) and motels

721310 Rooming and boarding houses

722210 Limited-service eating places

722410 Drinking places (alcoholic beverages)

812300 Drycleaning and laundry services

722100 Full-service restaurants

811000 Repair and maintenance

812900 Other personal services

812930 Parking lots and garages

rental of real estate

(17) organizations 900002 Rental of personal property

900004 Exploited exempt activities

organizations

721210 RV (recreational vehicle) parks and recreational

**OTHER SERVICES** 

OTHER

900000 Unrelated debt-financed activities other than

900003 Passive income activities with controlled

Investment activities by section 501(c)(7), (9), or

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