

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					
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)	Professional, Scientific, and Technical Services	621610 Home health care services	
110000 Agriculture, forestry, hunting and fishing	511190 Other publishers (except Internet)	512000 Motion picture and sound recording industries		621910 Ambulance services	
111000 Crop production	515100 Radio and television broadcasting (except Internet)	517000 Telecommunications (including paging, cellular, satellite, cable, other telecommunications, and Internet service providers)	Code	621990 All other ambulatory health care services	
Mining		519100 Other information services (including news syndicates and libraries)	541100 Legal services	623000 Nursing and residential care facilities	
Code		519130 Internet Publishing and Broadcast	541990 Consumer credit counseling services	623990 Other residential care facilities	
211110 Oil and gas extraction	Data Processing Services		541200 Accounting, tax preparation, bookkeeping, and payroll services	624100 Individual and family services	
211120 Crude petroleum extraction	518210 Data Processing, Hosting, and Related Services	Code		624110 Community centers (except rec. only), youth Adoption agencies	
211130 Natural gas extraction	Finance and Insurance		541300 Architectural, engineering, and related services	624200 Community food and housing, and emergency and other relief services	
212000 Mining (except oil and gas)	522100 Depository credit intermediation (including commercial banking, savings institutions, and credit unions)	Code		624210 Meal delivery programs, Soup kitchens, or Food banks	
Utilities		522200 Nondepository credit intermediation (including credit card issuing and sales financing)	541380 Testing laboratories	624310 Vocational rehabilitation services	
Code		522210 Credit card issuing	541511 Custom computer programming services	624410 Child day care services	
221000 Utilities	522220 Sales Financing		541519 Other computer-related services	Arts, Entertainment, and Recreation	
Construction		522291 Consumer lending	541610 Management consulting services	code	
Code		522292 Real estate credit	541700 Scientific research and development services	711110 Theater companies and dinner theaters	
230000 Construction	522298 Other nondepository credit intermediation		541800 Advertising and related services	711120 Dance companies	
236000 Construction of buildings	523000 Securities, commodity contracts, and other financial investments and related activities		541860 Direct mail advertising	711130 Musical groups and artists	
Manufacturing		523920 Portfolio management	541900 Other professional, scientific, and technical services	711190 Other performing art companies	
Code		523930 Investment advice	Management of Companies and Enterprises		
310000 Manufacturing	524113 Direct life insurance carriers		Code	711210 Spectator sports (including sports clubs and racetracks)	
323100 Printing and related support activities	524114 Direct health and medical insurance carriers		551111 Offices of bank holding companies	711300 Promoters of performing arts, sports and similar events	
339110 Medical equipment and supplies manufacturing	524126 Direct property and casualty insurance carriers		551112 Offices of other holding companies	713110 Amusement and theme parks	
Wholesale Trade		524130 Reinsurance carriers	Administrative and Support Services		
Code		524292 Third-party administration of insurance and pension funds	Code	713200 Gambling industries	
423000 Merchant wholesalers, durable goods	524298 All other insurance-related activities		561000 Administrative and support services	713910 Golf courses and country clubs	
424000 Merchant wholesalers, nondurable goods	525100 Insurance and employee benefit funds		561300 Employment services	713940 Fitness and recreational sports centers	
Retail Trade		525920 Trusts, estates, and agency accounts	561439 All other business service centers	713990 All other amusement and recreation industries (including skiing facilities, marinas, and bowling centers)	
Code		525990 Other Financial vehicles (including mortgage REITs)	561499 All other business support services	Accommodation and Food Services	
441100 Automobile dealers	Real Estate and Rental Leasing		561500 Travel arrangement and reservation services	Code	
442000 Furniture and home furnishings stores	531110 Lessors of residential buildings and dwellings (including equity REITs)	Code		721000 Accommodation	
444100 Building materials and supplies dealers	531120 Lessors of nonresidential buildings (except minwarehouses) (including equity REITs)	611420 Computer training		721110 Hotels (except casino hotels) and motels	
445100 Grocery stores	531190 Lessors of other real estate property (including equity REITs)	611430 Professional and management development training		721210 RV (recreational vehicle) parks and recreational camps	
445200 Specialty food stores	531310 Real estate property managers	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)		721310 Rooming and boarding houses, dormitories, and workers' camps	
446110 Pharmacies and drug stores	531390 Other activities related to real estate	611710 Educational support services		722320 Caterers	
446199 All other health and personal care stores	532000 Rental and leasing services	Waste Management and Remediation Services		722440 Drinking places (alcoholic beverages)	
448000 Clothing and clothing accessories stores	532420 Office machinery and equipment rental and leasing	Code		722511 Full-service restaurants	
451110 Sporting goods stores	Healthcare and Social Assistance		562000 Waste management and remediation services (sanitary services)	722513 Limited-service restaurants	
451211 Book stores	Code		Code		
452000 General merchandise stores	621110 Offices of physicians		722514 Cafeterias and buffets		
453000 Miscellaneous store retailers	621300 Offices of other health practitioners		722515 Snack and non-alcoholic beverage bars		
453220 Gift, novelty, and souvenir stores	621400 Outpatient care centers		Other Services		
453310 Used merchandise stores	Information		Code		
454110 Electronic shopping and mail-order houses	Code		811000 Repair and maintenance		
Transportation and Warehousing		511110 Newspaper publishers (except Internet)		812300 Drycleaning and laundry services	
Code		511120 Periodical publishers (except Internet)		812900 Other personal services	
480000 Transportation	Information		812930 Parking lots and garages		
485000 Transit and ground passenger transportation	Code		Other		
493000 Warehousing and storage	511110 Newspaper publishers (except Internet)		Code		
Information		511120 Periodical publishers (except Internet)		900001 Investment activities of section 501(c)(7), (9), or (17) organizations	
Code		511120 Periodical publishers (except Internet)		900002 Rental of personal property	
511110 Newspaper publishers (except Internet)	Other		900003 Passive income activities with controlled organizations		
511120 Periodical publishers (except Internet)	Code				