

**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><b>Accommodation, Food Services, &amp; Drinking Places</b></p> <p><b>Accommodation</b></p> <p>721310 Rooming &amp; boarding houses</p> <p>721210 RV (recreational vehicle) parks &amp; recreational camps</p> <p>721100 Traveler accommodation (including hotels, motels, &amp; bed &amp; breakfast inns)</p> <p><b>Food Services &amp; Drinking Places</b></p> <p>722514 Cafeterias &amp; buffets</p> <p>722410 Drinking places (alcoholic beverages)</p> <p>722511 Full-service restaurants</p> <p>722513 Limited-service restaurants</p> <p>722515 Snack &amp; non-alcoholic beverage bars</p> <p>722300 Special food services (including food service contractors &amp; caterers)</p>	<p>115310 Support activities for forestry</p> <p><b>Arts, Entertainment, &amp; Recreation</b></p> <p><b>Amusement, Gambling, &amp; Recreation Industries</b></p> <p>713100 Amusement parks &amp; arcades</p> <p>713200 Gambling industries</p> <p>713900 Other amusement &amp; recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)</p> <p><b>Museums, Historical Sites, &amp; Similar Institutions</b></p> <p>712100 Museums, historical sites, &amp; similar institutions</p> <p><b>Performing Arts, Spectator Sports, &amp; Related Industries</b></p> <p>711410 Agents &amp; managers for artists, athletes, entertainers, &amp; other public figures</p> <p>711510 Independent artists, writers, &amp; performers</p> <p>711100 Performing arts companies</p> <p>711300 Promoters of performing arts, sports, &amp; similar events</p> <p>711210 Spectator sports (including professional sports clubs &amp; racetrack operations)</p>	<p><b>Finance &amp; Insurance</b></p> <p><b>Credit Intermediation &amp; Related Activities</b></p> <p>522100 Depository credit intermediation (including commercial banking, savings institutions, &amp; credit unions)</p> <p>522200 Nondepository credit intermediation (including sales financing &amp; consumer lending)</p> <p>522300 Activities related to credit intermediation (including loan brokers)</p> <p><b>Insurance Agents, Brokers, &amp; Related Activities</b></p> <p>524210 Insurance agencies &amp; brokerages</p> <p>524290 Other insurance related activities</p> <p><b>Securities, Commodity Contracts, &amp; Other Financial Investments &amp; Related Activities</b></p> <p>523140 Commodity contracts brokers</p> <p>523130 Commodity contracts dealers</p> <p>523110 Investment bankers &amp; securities dealers</p> <p>523210 Securities &amp; commodity exchanges</p> <p>523120 Securities brokers</p> <p>523900 Other financial investment activities (including investment advice)</p>	<p>517000 Telecommunications &amp; Internet service providers</p> <p><b>Data Processing Services</b></p> <p>518210 Data processing, hosting, &amp; related services</p> <p>519100 Other information services (including news syndicates &amp; libraries, Internet publishing &amp; broadcasting)</p> <p><b>Motion Picture &amp; Sound Recording</b></p> <p>512100 Motion picture &amp; video industries (except video rental)</p> <p>512200 Sound recording industries</p>
<p><b>Administrative &amp; Support and Waste Management &amp; Remediation Services</b></p> <p><b>Administrative &amp; Support Services</b></p> <p>561430 Business service centers (including private mail centers &amp; copy shops)</p> <p>561740 Carpet &amp; upholstery cleaning services</p> <p>561440 Collection agencies</p> <p>561450 Credit bureaus</p> <p>561410 Document preparation services</p> <p>561300 Employment services</p> <p>561710 Exterminating &amp; pest control services</p> <p>561210 Facilities support (management) services</p> <p>561600 Investigation &amp; security services</p> <p>561720 Janitorial services</p> <p>561730 Landscaping services</p> <p>561110 Office administrative services</p> <p>561420 Telephone call centers (including telephone answering services &amp; telemarketing bureaus)</p> <p>561500 Travel arrangement &amp; reservation services</p> <p>561490 Other business support services (including repossession services, court reporting, &amp; stenotype services)</p> <p>561790 Other services to buildings &amp; dwellings</p> <p>561900 Other support services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management &amp; Remediation Services</b></p> <p>562000 Waste management &amp; remediation services</p>	<p><b>Construction of Buildings</b></p> <p>236200 Nonresidential building construction</p> <p>236100 Residential building construction</p> <p><b>Heavy and Civil Engineering Construction</b></p> <p>237310 Highway, street, &amp; bridge construction</p> <p>237210 Land subdivision</p> <p>237100 Utility system construction</p> <p>237990 Other heavy &amp; civil engineering construction</p> <p><b>Specialty Trade Contractors</b></p> <p>238310 Drywall &amp; insulation contractors</p> <p>238210 Electrical contractors</p> <p>238350 Finish carpentry contractors</p> <p>238330 Flooring contractors</p> <p>238130 Framing carpentry contractors</p> <p>238150 Glass &amp; glazing contractors</p> <p>238140 Masonry contractors</p> <p>238320 Painting &amp; wall covering contractors</p> <p>238220 Plumbing, heating &amp; air-conditioning contractors</p> <p>238110 Poured concrete foundation &amp; structure contractors</p> <p>238160 Roofing contractors</p> <p>238170 Siding contractors</p> <p>238910 Site preparation contractors</p> <p>238120 Structural steel &amp; precast concrete construction contractors</p> <p>238340 Tile &amp; terrazzo contractors</p> <p>238290 Other building equipment contractors</p> <p>238390 Other building finishing contractors</p> <p>238190 Other foundation, structure, &amp; building exterior contractors</p> <p>238990 All other specialty trade contractors</p>	<p><b>Health Care &amp; Social Assistance</b></p> <p><b>Ambulatory Health Care Services</b></p> <p>621610 Home health care services</p> <p>621510 Medical &amp; diagnostic laboratories</p> <p>621310 Offices of chiropractors</p> <p>621210 Offices of dentists</p> <p>621330 Offices of mental health practitioners (except physicians)</p> <p>621320 Offices of optometrists</p> <p>621340 Offices of physical, occupational &amp; speech therapists, &amp; audiologists</p> <p>621111 Offices of physicians (except mental health specialists)</p> <p>621112 Offices of physicians, mental health specialists</p> <p>621391 Offices of podiatrists</p> <p>621399 Offices of all other miscellaneous health practitioners</p> <p>621400 Outpatient care centers</p> <p>621900 Other ambulatory health care services (including ambulance services, blood, &amp; organ banks)</p> <p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing &amp; Residential Care Facilities</b></p> <p>623000 Nursing &amp; residential care facilities</p> <p><b>Social Assistance</b></p> <p>624410 Child day care services</p> <p>624200 Community food &amp; housing, &amp; emergency &amp; other relief services</p> <p>624100 Individual &amp; family services</p> <p>624310 Vocational rehabilitation services</p>	<p><b>Manufacturing</b></p> <p>315000 Apparel mfg.</p> <p>312000 Beverage &amp; tobacco product mfg.</p> <p>334000 Computer &amp; electronic product mfg.</p> <p>335000 Electrical equipment, appliance, &amp; component mfg.</p> <p>332000 Fabricated metal product mfg.</p> <p>337000 Furniture &amp; related product mfg.</p> <p>333000 Machinery mfg.</p> <p>339110 Medical equipment &amp; supplies mfg.</p> <p>322000 Paper mfg.</p> <p>324100 Petroleum &amp; coal products mfg.</p> <p>326000 Plastics &amp; rubber products mfg.</p> <p>331000 Primary metal mfg.</p> <p>323100 Printing &amp; related support activities</p> <p>313000 Textile mills</p> <p>314000 Textile product mills</p> <p>336000 Transportation equipment mfg.</p> <p>321000 Wood product mfg.</p> <p>339900 Other miscellaneous mfg.</p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic chemical mfg.</p> <p>325500 Paint, coating, &amp; adhesive mfg.</p> <p>325300 Pesticide, fertilizer, &amp; other agricultural chemical mfg.</p> <p>325410 Pharmaceutical &amp; medicine mfg.</p> <p>325200 Resin, synthetic rubber, &amp; artificial &amp; synthetic fibers &amp; filaments mfg.</p> <p>325600 Soap, cleaning compound, &amp; toilet preparation mfg.</p> <p>325900 Other chemical product &amp; preparation mfg.</p> <p><b>Food Manufacturing</b></p> <p>311110 Animal food mfg.</p> <p>311800 Bakeries, tortilla, &amp; dry pasta mfg.</p> <p>311500 Dairy product mfg.</p> <p>311400 Fruit &amp; vegetable preserving &amp; speciality food mfg.</p> <p>311200 Grain &amp; oilseed milling</p> <p>311610 Animal slaughtering &amp; processing</p> <p>311710 Seafood product preparation &amp; packaging</p> <p>311300 Sugar &amp; confectionery product mfg.</p> <p>311900 Other food mfg. (including coffee, tea, flavorings, &amp; seasonings)</p> <p><b>Leather &amp; Allied Product Manufacturing</b></p> <p>316210 Footwear mfg. (including leather, rubber, &amp; plastics)</p> <p>316110 Leather &amp; hide tanning &amp; finishing</p> <p>316990 Other leather &amp; allied product mfg.</p>
<p><b>Agriculture, Forestry, Hunting, &amp; Fishing</b></p> <p>112900 Animal production (including breeding of cats and dogs)</p> <p>114110 Fishing</p> <p>113000 Forestry &amp; logging (including forest nurseries &amp; timber tracts)</p> <p>114210 Hunting &amp; trapping</p> <p><b>Support Activities for Agriculture &amp; Forestry</b></p> <p>115210 Support activities for animal production (including farriers)</p> <p>115110 Support activities for crop production (including cotton ginning, soil preparation, planting, &amp; cultivating)</p>	<p><b>Educational Services</b></p> <p>611000 Educational services (including schools, colleges, &amp; universities)</p>	<p><b>Information</b></p> <p>511000 Publishing industries (except Internet)</p> <p><b>Broadcasting (except Internet) &amp; Telecommunications</b></p> <p>515000 Broadcasting (except Internet)</p>	

**Principal Business or Professional Activity Codes (Continued)**

<p><b>Nonmetallic Mineral Product Manufacturing</b></p> <p>327300 Cement &amp; concrete product mfg.</p> <p>327100 Clay product &amp; refractory mfg.</p> <p>327210 Glass &amp; glass product mfg.</p> <p>327400 Lime &amp; gypsum product mfg.</p> <p>327900 Other nonmetallic mineral product mfg.</p>	<p>541380 Testing laboratories</p> <p><b>Computer Systems Design &amp; Related Services</b></p> <p>541510 Computer systems design &amp; related services</p> <p><b>Specialized Design Services</b></p> <p>541400 Specialized design services (including interior, industrial, graphic, &amp; fashion design)</p>	<p><b>Food &amp; Beverage Stores</b></p> <p>445310 Beer, wine, &amp; liquor stores</p> <p>445220 Fish &amp; seafood markets</p> <p>445230 Fruit &amp; vegetable markets</p> <p>445100 Grocery stores (including supermarkets &amp; convenience stores without gas)</p> <p>445210 Meat markets</p> <p>445290 Other specialty food stores</p> <p><b>Furniture &amp; Home Furnishing Stores</b></p> <p>442110 Furniture stores</p> <p>442200 Home furnishings stores</p> <p><b>Gasoline Stations</b></p> <p>447100 Gasoline stations (including convenience stores with gas)</p> <p><b>General Merchandise Stores</b></p> <p>452000 General merchandise stores</p> <p><b>Health &amp; Personal Care Stores</b></p> <p>446120 Cosmetics, beauty supplies, &amp; perfume stores</p> <p>446130 Optical goods stores</p> <p>446110 Pharmacies &amp; drug stores</p> <p>446190 Other health &amp; personal care stores</p> <p><b>Motor Vehicle &amp; Parts Dealers</b></p> <p>441300 Automotive parts, accessories, &amp; tire stores</p> <p>441222 Boat dealers</p> <p>441228 Motorcycle, ATV, &amp; all other motor vehicle dealers</p> <p>441110 New car dealers</p> <p>441210 Recreational vehicle dealers (including motor home &amp; travel trailer dealers)</p> <p>441120 Used car dealers</p> <p><b>Sporting Goods, Hobby, Book, &amp; Music Stores</b></p> <p>451211 Book stores</p> <p>451120 Hobby, toy, &amp; game stores</p> <p>451140 Musical instrument &amp; supplies stores</p> <p>451212 News dealers &amp; newsstands</p> <p>451130 Sewing, needlework, &amp; piece goods stores</p> <p>451110 Sporting goods stores</p> <p><b>Miscellaneous Store Retailers</b></p> <p>453920 Art dealers</p> <p>453110 Florists</p> <p>453220 Gift, novelty, &amp; souvenir stores</p> <p>453930 Manufactured (mobile) home dealers</p> <p>453210 Office supplies &amp; stationery stores</p> <p>453910 Pet &amp; pet supplies stores</p> <p>453310 Used merchandise stores</p> <p>453990 All other miscellaneous store retailers (including tobacco, candle, &amp; trophy shops)</p> <p><b>Nonstore Retailers</b></p> <p>454112 Electronic auctions</p> <p>454111 Electronic shopping</p> <p>454310 Fuel dealers (including heating oil &amp; liquefied petroleum)</p> <p>454113 Mail-order houses</p> <p>454210 Vending machine operators</p> <p>454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, &amp; coffee-break service providers)</p> <p><b>Transportation &amp; Warehousing</b></p> <p>481000 Air transportation</p> <p>485510 Charter bus industry</p> <p>484110 General freight trucking, local</p> <p>484120 General freight trucking, long distance</p> <p>485210 Interurban &amp; rural bus transportation</p>	<p>486000 Pipeline transportation</p> <p>482110 Rail transportation</p> <p>487000 Scenic &amp; sightseeing transportation</p> <p>485410 School &amp; employee bus transportation</p> <p>484200 Specialized freight trucking (including household moving vans)</p> <p>485300 Taxi &amp; limousine service</p> <p>485110 Urban transit systems</p> <p>483000 Water transportation</p> <p>485990 Other transit &amp; ground passenger transportation</p> <p>488000 Support activities for transportation (including motor vehicle towing)</p> <p><b>Couriers &amp; Messengers</b></p> <p>492000 Couriers &amp; messengers</p> <p><b>Warehousing &amp; Storage Facilities</b></p> <p>493100 Warehousing &amp; storage (except leases of miniwarehouses &amp; self-storage units)</p> <p><b>Utilities</b></p> <p>221000 Utilities</p> <p><b>Wholesale Trade</b></p> <p><b>Merchant Wholesalers, Durable Goods</b></p> <p>423200 Furniture &amp; home furnishing</p> <p>423700 Hardware, &amp; plumbing &amp; heating equipment &amp; supplies</p> <p>423600 Household appliances &amp; electrical &amp; electronic goods</p> <p>423940 Jewelry, watch, precious stone, &amp; precious metals</p> <p>423300 Lumber &amp; other construction materials</p> <p>423800 Machinery, equipment, &amp; supplies</p> <p>423500 Metal &amp; mineral (except petroleum)</p> <p>423100 Motor vehicle &amp; motor vehicle parts &amp; supplies</p> <p>423400 Professional &amp; commercial equipment &amp; supplies</p> <p>423930 Recyclable materials</p> <p>423910 Sporting &amp; recreational goods &amp; supplies</p> <p>423920 Toy &amp; hobby goods &amp; supplies</p> <p>423990 Other miscellaneous durable goods</p> <p><b>Merchant Wholesalers, Nondurable Goods</b></p> <p>424300 Apparel, piece goods, &amp; notions</p> <p>424800 Beer, wine, &amp; distilled alcoholic beverage</p> <p>424920 Books, periodicals, &amp; newspapers</p> <p>424600 Chemical &amp; allied products</p> <p>424210 Drugs &amp; druggists' sundries</p> <p>424500 Farm product raw materials</p> <p>424910 Farm supplies</p> <p>424930 Flower, nursery stock, &amp; florists' supplies</p> <p>424400 Grocery &amp; related products</p> <p>424950 Paint, varnish, &amp; supplies</p> <p>424100 Paper &amp; paper products</p> <p>424700 Petroleum &amp; petroleum products</p> <p>424940 Tobacco &amp; tobacco products</p> <p>424990 Other miscellaneous nondurable goods</p> <p><b>Wholesale Electronic Markets and Agents &amp; Brokers</b></p> <p>425110 Business to business electronic markets</p> <p>425120 Wholesale trade agents &amp; brokers</p> <p><b>999999 Unclassified establishments (unable to classify)</b></p>
<p><b>Mining</b></p> <p>212110 Coal mining</p> <p>212200 Metal ore mining</p> <p>212300 Nonmetallic mineral mining &amp; quarrying</p> <p>211110 Oil &amp; gas extraction</p> <p>213110 Support activities for mining</p> <p><b>Other Services</b></p> <p><b>Personal &amp; Laundry Services</b></p> <p>812111 Barber shops</p> <p>812112 Beauty salons</p> <p>812220 Cemeteries &amp; crematories</p> <p>812310 Coin-operated laundries &amp; drycleaners</p> <p>812320 Drycleaning &amp; laundry services (except coin-operated) (including laundry &amp; drycleaning drop-off &amp; pickup sites)</p> <p>812210 Funeral homes &amp; funeral services</p> <p>812330 Linen &amp; uniform supply</p> <p>812113 Nail salons</p> <p>812930 Parking lots &amp; garages</p> <p>812910 Pet care (except veterinary) services</p> <p>812920 Photofinishing</p> <p>812190 Other personal care services (including diet &amp; weight reducing centers)</p> <p>812990 All other personal services</p> <p><b>Repair &amp; Maintenance</b></p> <p>811120 Automotive body, paint, interior, &amp; glass repair</p> <p>811110 Automotive mechanical &amp; electrical repair &amp; maintenance</p> <p>811190 Other automotive repair &amp; maintenance (including oil change &amp; lubrication shops &amp; car washes)</p> <p>811310 Commercial &amp; industrial machinery &amp; equipment (except automotive &amp; electronic) repair &amp; maintenance</p> <p>811210 Electronic &amp; precision equipment repair &amp; maintenance</p> <p>811430 Footwear &amp; leather goods repair</p> <p>811410 Home &amp; garden equipment &amp; appliance repair &amp; maintenance</p> <p>811420 Reupholstery &amp; furniture repair</p> <p>811490 Other personal &amp; household goods repair &amp; maintenance</p> <p><b>Professional, Scientific, &amp; Technical Services</b></p> <p>541100 Legal services</p> <p>541211 Offices of certified public accountants</p> <p>541214 Payroll services</p> <p>541213 Tax preparation services</p> <p>541219 Other accounting services</p> <p><b>Architectural, Engineering, &amp; Related Services</b></p> <p>541310 Architectural services</p> <p>541350 Building inspection services</p> <p>541340 Drafting services</p> <p>541330 Engineering services</p> <p>541360 Geophysical surveying &amp; mapping services</p> <p>541320 Landscape architecture services</p> <p>541370 Surveying &amp; mapping (except geophysical) services</p>	<p><b>Other Professional, Scientific, &amp; Technical Services</b></p> <p>541800 Advertising &amp; related services</p> <p>541600 Management, scientific, &amp; technical consulting services</p> <p>541910 Market research &amp; public opinion polling</p> <p>541920 Photographic services</p> <p>541700 Scientific research &amp; development services</p> <p>541930 Translation &amp; interpretation services</p> <p>541940 Veterinary services</p> <p>541990 All other professional, scientific, &amp; technical services</p> <p><b>Real Estate &amp; Rental &amp; Leasing</b></p> <p><b>Real Estate</b></p> <p>531100 Lessors of real estate (including miniwarehouses &amp; self-storage units)</p> <p>531210 Offices of real estate agents &amp; brokers</p> <p>531320 Offices of real estate appraisers</p> <p>531310 Real estate property managers</p> <p>531390 Other activities related to real estate</p> <p><b>Rental &amp; Leasing Services</b></p> <p>532100 Automotive equipment rental &amp; leasing</p> <p>532400 Commercial &amp; industrial machinery &amp; equipment rental &amp; leasing</p> <p>532210 Consumer electronics &amp; appliances rental</p> <p>532220 Formal wear &amp; costume rental</p> <p>532310 General rental centers</p> <p>532230 Video tape &amp; disc rental</p> <p>532290 Other consumer goods rental</p> <p><b>Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations</b></p> <p>813000 Religious, grantmaking, civic, professional, &amp; similar organizations</p> <p><b>Retail Trade</b></p> <p><b>Building Material &amp; Garden Equipment &amp; Supplies Dealers</b></p> <p>444130 Hardware stores</p> <p>444110 Home centers</p> <p>444200 Lawn &amp; garden equipment &amp; supplies stores</p> <p>444120 Paint &amp; wallpaper stores</p> <p>444190 Other building materials dealers</p> <p><b>Clothing &amp; Accessories Stores</b></p> <p>448130 Children's &amp; infants' clothing stores</p> <p>448150 Clothing accessories stores</p> <p>448140 Family clothing stores</p> <p>448310 Jewelry stores</p> <p>448320 Luggage &amp; leather goods stores</p> <p>448110 Men's clothing stores</p> <p>448210 Shoe stores</p> <p>448120 Women's clothing stores</p> <p>448190 Other clothing stores</p> <p><b>Electronic &amp; Appliance Stores</b></p> <p>443142 Electronics stores (including audio, video, computer, &amp; camera stores)</p> <p>443141 Household appliance stores</p>		