

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, line B.

Note. If your principal source of income is from farming activities, you should file Schedule F.

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

Principal Business or Professional Activity Codes (Continued)

311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)	Architectural, Engineering, & Related Services	448320 Luggage & leather goods stores	485510 Charter bus industry
Leather & Allied Product Manufacturing	541310 Architectural services	448110 Men's clothing stores	484110 General freight trucking, local
316210 Footwear mfg. (including leather, rubber, & plastics)	541350 Building inspection services	448210 Shoe stores	484120 General freight trucking, long distance
316110 Leather & hide tanning & finishing	541340 Drafting services	448120 Women's clothing stores	485210 Interurban & rural bus transportation
316990 Other leather & allied product mfg.	541330 Engineering services	448190 Other clothing stores	486000 Pipeline transportation
Nonmetallic Mineral Product Manufacturing	541360 Geophysical surveying & mapping services	Electronic & Appliance Stores	482110 Rail transportation
327300 Cement & concrete product mfg.	541320 Landscape architecture services	443142 Electronics stores (including audio, video, computer, & camera stores)	487000 Scenic & sightseeing transportation
327100 Clay product & refractory mfg.	541370 Surveying & mapping (except geophysical) services	443141 Household appliance stores	485410 School & employee bus transportation
327210 Glass & glass product mfg.	541380 Testing laboratories	Food & Beverage Stores	484200 Specialized freight trucking (including household moving vans)
327400 Lime & gypsum product mfg.	Computer Systems Design & Related Services	445310 Beer, wine, & liquor stores	485300 Taxi, limousine, & ridesharing service
327900 Other nonmetallic mineral product mfg.	541510 Computer systems design & related services	445220 Fish & seafood markets	485110 Urban transit systems
Mining	Specialized Design Services	445230 Fruit & vegetable markets	483000 Water transportation
212110 Coal mining	541400 Specialized design services (including interior, industrial, graphic, & fashion design)	445100 Grocery stores (including supermarkets & convenience stores without gas)	485990 Other transit & ground passenger transportation
211120 Crude petroleum extraction	Other Professional, Scientific, & Technical Services	445210 Meat markets	488000 Support activities for transportation (including motor vehicle towing)
212200 Metal ore mining	541800 Advertising & related services	445290 Other specialty food stores	Couriers & Messengers
211130 Natural gas extraction	541600 Management, scientific, & technical consulting services	Furniture & Home Furnishing Stores	492000 Couriers & messengers
212300 Nonmetallic mineral mining & quarrying	541910 Market research & public opinion polling	442110 Furniture stores	Warehousing & Storage Facilities
213110 Support activities for mining	541920 Photographic services	442200 Home furnishings stores	493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)
Other Services	541700 Scientific research & development services	Gasoline Stations	Utilities
Personal & Laundry Services	541930 Translation & interpretation services	447100 Gasoline stations (including convenience stores with gas)	221000 Utilities
812111 Barber shops	541940 Veterinary services	General Merchandise Stores	Wholesale Trade
812112 Beauty salons	541990 All other professional, scientific, & technical services	452000 General merchandise stores	Merchant Wholesalers, Durable Goods
812220 Cemeteries & crematories	Real Estate & Rental & Leasing	Health & Personal Care Stores	423200 Furniture & home furnishing
812310 Coin-operated laundries & drycleaners	Real Estate	446120 Cosmetics, beauty supplies, & perfume stores	423700 Hardware, & plumbing & heating equipment & supplies
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)	531100 Lessors of real estate (including miniwarehouses & self-storage units)	446130 Optical goods stores	423600 Household appliances & electrical & electronic goods
812210 Funeral homes & funeral services	531210 Offices of real estate agents & brokers	446110 Pharmacies & drug stores	423940 Jewelry, watch, precious stone, & precious metals
812330 Linen & uniform supply	531320 Offices of real estate appraisers	446190 Other health & personal care stores	423300 Lumber & other construction materials
812113 Nail salons	531310 Real estate property managers	Motor Vehicle & Parts Dealers	423800 Machinery, equipment, & supplies
812930 Parking lots & garages	531390 Other activities related to real estate	441300 Automotive parts, accessories, & tire stores	423500 Metal & mineral (except petroleum)
812910 Pet care (except veterinary) services	Rental & Leasing Services	441222 Boat dealers	423100 Motor vehicle & motor vehicle parts & supplies
812920 Photofinishing	532100 Automotive equipment rental & leasing	441228 Motorcycle, ATV, & all other motor vehicle dealers	423400 Professional & commercial equipment & supplies
812190 Other personal care services (including diet & weight reducing centers)	532400 Commercial & industrial machinery & equipment rental & leasing	441110 New car dealers	423930 Recyclable materials
812990 All other personal services	532210 Consumer electronics & appliances rental	441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	423910 Sporting & recreational goods & supplies
Repair & Maintenance	532281 Formal wear & costume rental	441120 Used car dealers	423920 Toy & hobby goods & supplies
811120 Automotive body, paint, interior, & glass repair	532310 General rental centers	Sporting Goods, Hobby, Book, & Music Stores	423990 Other miscellaneous durable goods
811110 Automotive mechanical & electrical repair & maintenance	532283 Home health equipment rental	451211 Book stores	Merchant Wholesalers, Nondurable Goods
811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)	532284 Recreational goods rental	451120 Hobby, toy, & game stores	424300 Apparel, piece goods, & notions
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance	532282 Video tape & disc rental	451140 Musical instrument & supplies stores	424800 Beer, wine, & distilled alcoholic beverage
811210 Electronic & precision equipment repair & maintenance	532289 Other consumer goods rental	451212 News dealers & newsstands	424920 Books, periodicals, & newspapers
811430 Footwear & leather goods repair	Religious, Grantmaking, Civic, Professional, & Similar Organizations	451130 Sewing, needlework, & piece goods stores	424600 Chemical & allied products
811410 Home & garden equipment & appliance repair & maintenance	813000 Religious, grantmaking, civic, professional, & similar organizations	451110 Sporting goods stores	424210 Drugs & druggists' sundries
811420 Reupholstery & furniture repair	Retail Trade	Miscellaneous Store Retailers	424500 Farm product raw materials
811490 Other personal & household goods repair & maintenance	Building Material & Garden Equipment & Supplies Dealers	453220 Art dealers	424910 Farm supplies
Professional, Scientific, & Technical Services	444130 Hardware stores	453110 Florists	424930 Flower, nursery stock, & florists' supplies
541100 Legal services	444110 Home centers	453220 Gift, novelty, & souvenir stores	424400 Grocery & related products
541211 Offices of certified public accountants	444200 Lawn & garden equipment & supplies stores	453930 Manufactured (mobile) home dealers	424950 Paint, varnish, & supplies
541214 Payroll services	444120 Paint & wallpaper stores	453210 Office supplies & stationery stores	424100 Paper & paper products
541213 Tax preparation services	444190 Other building materials dealers	453910 Pet & pet supplies stores	424700 Petroleum & petroleum products
541219 Other accounting services	Clothing & Accessories Stores	453310 Used merchandise stores	424940 Tobacco & tobacco products
	448130 Children's & infants' clothing stores	453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)	424990 Other miscellaneous nondurable goods
	448150 Clothing accessories stores	Nonstore Retailers	Wholesale Electronic Markets and Agents & Brokers
	448140 Family clothing stores	454110 Electronic shopping and mail-order houses	425110 Business to business electronic markets
	448310 Jewelry stores	454310 Fuel dealers (including heating oil & liquefied petroleum)	
		454210 Vending machine operators	
		454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	
		Transportation & Warehousing	
		481000 Air transportation	

Principal Business or Professional Activity Codes *(Continued)*

425120 Wholesale trade agents & brokers	999999 Unclassified establishments (unable to classify)
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