

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.

Accommodation, Food Services, & Drinking Places

Accommodation

- 721310 - Rooming & boarding houses
- 721210 - RV (recreational vehicle) parks & recreational camps
- 721100 - Traveler accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places

- 722514 - Cafeterias & buffets
- 722410 - Drinking places (alcoholic beverages)
- 722511 - Full-service restaurants
- 722513 - Limited-service restaurants
- 722515 - Snack & non-alcoholic beverage bars
- 722300 - Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services

Administrative & Support Services

- 561430 - Business service centers (including private mail centers & copy shops)
- 561740 - Carpet & upholstery cleaning services
- 561440 - Collection agencies
- 561450 - Credit bureaus
- 561410 - Document preparation services
- 561300 - Employment services
- 561710 - Exterminating & pest control services
- 561210 - Facilities support (management) services
- 561600 - Investigation & security services
- 561720 - Janitorial services
- 561730 - Landscaping services
- 561110 - Office administrative services
- 561420 - Telephone call centers (including telephone answering services & telemarketing bureaus)
- 561500 - Travel arrangement & reservation services
- 561490 - Other business support services (including repossession services, court reporting, & stenotype services)
- 561790 - Other services to buildings & dwellings
- 561900 - Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

- 562000 - Waste management & remediation services

Agriculture, Forestry, Hunting, & Fishing

112900 - Animal production (including breeding of cats and dogs)
114110 - Fishing
113000 - Forestry & logging (including forest nurseries & timber tracts)
114210 - Hunting & trapping

Arts, Entertainment, & Recreation

Amusement, Gambling, & Recreation Industries

713100 - Amusement parks & arcades
713200 - Gambling industries
713900 - Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions

712100 - Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

711410 - Agents & managers for artists, athletes, entertainers, & other public figures
711510 - Independent artists, writers, & performers
711100 - Performing arts companies
711300 - Promoters of performing arts, sports, & similar events
711210 - Spectator sports (including professional sports clubs & racetrack operations)

Construction of Buildings

236200 - Nonresidential building construction
236100 - Residential building construction

Heavy and Civil Engineering Construction

237310 - Highway, street, & bridge construction
237210 - Land subdivision
237100 - Utility system construction
237990 - Other heavy & civil engineering construction

Specialty Trade Contractors

238310 - Drywall & insulation contractors
238210 - Electrical contractors
238350 - Finish carpentry contractors
238330 - Flooring contractors
238130 - Framing carpentry contractors
238150 - Glass & glazing contractors
238140 - Masonry contractors
238320 - Painting & wall covering contractors
238220 - Plumbing, heating & air- conditioning contractors
238110 - Poured concrete foundation & structure contractors
238160 - Roofing contractors
238170 - Siding contractors
238910 - Site preparation contractors
238120 - Structural steel & precast concrete construction contractors

238340 - Tile & terrazzo contractors
238290 - Other building equipment contractors
238390 - Other building finishing contractors
238190 - Other foundation, structure, & building exterior contractors
238990 - All other specialty trade contractors

Educational Services

611000 - Educational services (including schools, colleges, & universities)

Finance & Insurance

Insurance Agents, Brokers, & Related Activities

524210 - Insurance agencies & brokerages
524290 - Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523140 - Commodity contracts brokers
523130 - Commodity contracts dealers
523110 - Investment bankers & securities dealers
523210 - Securities & commodity exchanges
523120 - Securities brokers
523900 - Other financial investment activities (including investment advice)

Health Care & Social Assistance

Ambulatory Health Care Services

621610 - Home health care services
621510 - Medical & diagnostic laboratories
621310 - Offices of chiropractors
621210 - Offices of dentists
621330 - Offices of mental health practitioners (except physicians)
621320 - Offices of optometrists
621340 - Offices of physical, occupational & speech therapists, & audiologists
621111 - Offices of physicians (except mental health specialists)
621112 - Offices of physicians, mental health specialists
621391 - Offices of podiatrists
621399 - Offices of all other miscellaneous health practitioners
621400 - Outpatient care centers
621900 - Other ambulatory health care services (including ambulance services, blood, & organ banks)

Nursing & Residential Care Facilities

623000 - Nursing & residential care facilities

Social Assistance

624410 - Child day care services
624200 - Community food & housing, & emergency & other relief services
624100 - Individual & family services
624310 - Vocational rehabilitation services

Information

511000 - Publishing industries (except Internet)

Broadcasting (except Internet) & Telecommunications

515000 - Broadcasting (except Internet)

517000 - Telecommunications & Internet service providers

Data Processing Services

518210 - Data processing, hosting, & related services

519100 - Other information services (including news syndicates & libraries, Internet publishing & broadcasting)

Motion Picture & Sound Recording

512100 - Motion picture & video industries (except video rental)

512200 - Sound recording industries

Manufacturing

315000 - Apparel mfg.

312000 - Beverage & tobacco product mfg.

334000 - Computer & electronic product mfg.

335000 - Electrical equipment, appliance, & component mfg.

332000 - Fabricated metal product mfg.

337000 - Furniture & related product mfg.

333000 - Machinery mfg.

339110 - Medical equipment & supplies mfg.

322000 - Paper mfg.

324100 - Petroleum & coal products mfg.

326000 - Plastics & rubber products mfg.

331000 - Primary metal mfg.

323100 - Printing & related support activities

313000 - Textile mills

314000 - Textile product mills

336000 - Transportation equipment mfg.

321000 - Wood product mfg.

339900 - Other miscellaneous mfg.

Food Manufacturing

311110 - Animal food mfg.

311800 - Bakeries, tortilla, & dry pasta mfg.

311500 - Dairy product mfg.

311400 - Fruit & vegetable preserving & speciality food mfg.

311200 - Grain & oilseed milling

311610 - Animal slaughtering & processing

311710 - Seafood product preparation & packaging

311300 - Sugar & confectionery product mfg.

311900 - Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing

316210 - Footwear mfg. (including leather, rubber, & plastics)

316110 - Leather & hide tanning & finishing

316990 - Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing

327300 - Cement & concrete product mfg.
327100 - Clay product & refractory mfg.
327210 - Glass & glass product mfg.
327400 - Lime & gypsum product mfg.
327900 - Other nonmetallic mineral product mfg.

Mining

212110 - Coal mining
212200 - Metal ore mining
212300 - Nonmetallic mineral mining & quarrying
211110 - Oil & gas extraction
213110 - Support activities for mining

Other Services

Personal & Laundry Services

812111 - Barber shops
812112 - Beauty salons
812220 - Cemeteries & crematories
812310 - Coin-operated laundries & drycleaners
812320 - Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)
812210 - Funeral homes & funeral services
812330 - Linen & uniform supply
812113 - Nail salons
812930 - Parking lots & garages
812910 - Pet care (except veterinary) services
812920 - Photofinishing
812190 - Other personal care services (including diet & weight reducing centers)
812990 - All other personal services

Repair & Maintenance

811120 - Automotive body, paint, interior, & glass repair
811110 - Automotive mechanical & electrical repair & maintenance
811190 - Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811310 - Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 - Electronic & precision equipment repair & maintenance
811430 - Footwear & leather goods repair
811410 - Home & garden equipment & appliance repair & maintenance
811420 - Reupholstery & furniture repair
811490 - Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

541100 - Legal services
541211 - Offices of certified public accountants
541214 - Payroll services
541213 - Tax preparation services
541219 - Other accounting services

Architectural, Engineering, & Related Services

541310 - Architectural services
541350 - Building inspection services
541340 - Drafting services
541330 - Engineering services
541360 - Geophysical surveying & mapping services
541320 - Landscape architecture services
541370 - Surveying & mapping (except geophysical) services
541380 - Testing laboratories

Computer Systems Design & Related Services

541510 - Computer systems design & related services

Specialized Design Services

541400 - Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services

541800 - Advertising & related services
541600 - Management, scientific, & technical consulting services
541910 - Market research & public opinion polling
541920 - Photographic services
541700 - Scientific research & development services
541930 - Translation & interpretation services
541940 - Veterinary services
541990 - All other professional, scientific, & technical services

Real Estate & Rental & Leasing

Real Estate

531100 - Lessors of real estate (including miniwarehouses & self-storage units)
531210 - Offices of real estate agents & brokers
531320 - Offices of real estate appraisers
531310 - Real estate property managers
531390 - Other activities related to real estate

Rental & Leasing Services

532100 - Automotive equipment rental & leasing
532400 - Commercial & industrial machinery & equipment rental & leasing
532210 - Consumer electronics & appliances rental
532220 - Formal wear & costume rental
532310 - General rental centers
532230 - Video tape & disc rental
532290 - Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations

813000 - Religious, grantmaking, civic, professional, & similar organizations

Retail Trade

Building Material & Garden Equipment & Supplies Dealers

444130 - Hardware stores
444110 - Home centers
444200 - Lawn & garden equipment & supplies stores
444120 - Paint & wallpaper stores
444190 - Other building materials dealers

Clothing & Accessories Stores

448130 - Children's & infants' clothing stores
448150 - Clothing accessories stores
448140 - Family clothing stores
448310 - Jewelry stores
448320 - Luggage & leather goods stores
448110 - Men's clothing stores
448210 - Shoe stores
448120 - Women's clothing stores
448190 - Other clothing stores

Electronic & Appliance Stores

443142 - Electronics stores (including audio, video, computer, & camera stores)
443141 - Household appliance stores

Food & Beverage Stores

445310 - Beer, wine, & liquor stores
445220 - Fish & seafood markets
445230 - Fruit & vegetable markets
445100 - Grocery stores (including supermarkets & convenience stores without gas)
445210 - Meat markets
445290 - Other specialty food stores

Furniture & Home Furnishing Stores

442110 - Furniture stores
442200 - Home furnishings stores

Gasoline Stations

447100 - Gasoline stations (including convenience stores with gas)

General Merchandise Stores

452000 - General merchandise stores

Health & Personal Care Stores

446120 - Cosmetics, beauty supplies, & perfume stores
446130 - Optical goods stores
446110 - Pharmacies & drug stores
446190 - Other health & personal care stores

Motor Vehicle & Parts Dealers

441300 - Automotive parts, accessories, & tire stores
441222 - Boat dealers
441228 - Motorcycle, ATV, & all other motor vehicle dealers
441110 - New car dealers
441210 - Recreational vehicle dealers (including motor home & travel trailer dealers)
441120 - Used car dealers

Sporting Goods, Hobby, Book, & Music Stores

451211 - Book stores
451120 - Hobby, toy, & game stores
451140 - Musical instrument & supplies stores
451212 - News dealers & newsstands
451130 - Sewing, needlework, & piece goods stores
451110 - Sporting goods stores

Miscellaneous Store Retailers

453920 - Art dealers
453110 - Florists
453220 - Gift, novelty, & souvenir stores
453930 - Manufactured (mobile) home dealers
453210 - Office supplies & stationery stores
453910 - Pet & pet supplies stores
453310 - Used merchandise stores
453990 - All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

454112 - Electronic auctions
454111 - Electronic shopping
454310 - Fuel dealers (including heating oil & liquefied petroleum)
454113 - Mail-order houses
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
485510 - Charter bus industry
484110 - General freight trucking, local
484120 - General freight trucking, long distance
485210 - Interurban & rural bus transportation
486000 - Pipeline transportation
482110 - Rail transportation
487000 - Scenic & sightseeing transportation
485410 - School & employee bus transportation
484200 - Specialized freight trucking (including household moving vans)
485300 - Taxi & limousine service
485110 - Urban transit systems
483000 - Water transportation
485990 - Other transit & ground passenger transportation
488000 - Support activities for transportation (including motor vehicle towing)

Couriers & Messengers

492000 - Couriers & messengers

Warehousing & Storage Facilities

493100 - Warehousing & storage (except leases of miniwarehouses & self-storage units)

Utilities

221000 - Utilities

Wholesale Trade

Merchant Wholesalers, Durable Goods

423200 - Furniture & home furnishing
423700 - Hardware, & plumbing & heating equipment & supplies
423600 - Household appliances & electrical & electronic goods
423940 - Jewelry, watch, precious stone, & precious metals
423300 - Lumber & other construction materials
423800 - Machinery, equipment, & supplies
423500 - Metal & mineral (except petroleum)
423100 - Motor vehicle & motor vehicle parts & supplies
423400 - Professional & commercial equipment & supplies
423930 - Recyclable materials
423910 - Sporting & recreational goods & supplies
423920 - Toy & hobby goods & supplies
423990 - Other miscellaneous durable goods

Merchant Wholesalers, Nondurable Goods

424300 - Apparel, piece goods, & notions
424800 - Beer, wine, & distilled alcoholic beverage
424920 - Books, periodicals, & newspapers
424600 - Chemical & allied products
424210 - Drugs & druggists' sundries
424500 - Farm product raw materials
424910 - Farm supplies
424930 - Flower, nursery stock, & florists' supplies
424400 - Grocery & related products
424950 - Paint, varnish, & supplies
424100 - Paper & paper products
424700 - Petroleum & petroleum products
424940 - Tobacco & tobacco products
424990 - Other miscellaneous nondurable goods

Wholesale Electronic Markets and Agents & Brokers

425110 - Business to business electronic markets
425120 - Wholesale trade agents & brokers
999999 - Unclassified establishments (unable to classify)