

Form 1120 Principal Business Activity Codes—2023 Returns

Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the company derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (page 1, line 1a) plus all other income (page 1, lines 4 through 10). If the company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is

considered a manufacturer and must use one of the manufacturing codes (311110–339900).

Once the principal business activity is determined, entries must be made on Form 1120, Schedule K, lines 2a, 2b, and 2c. On line 2a, enter the six-digit code selected from the list below. On line 2b, enter the company's business activity. On line 2c, enter a brief description of the principal product or service of the company.

<p>Agriculture, Forestry, Fishing, and Hunting</p> <p>Crop Production</p> <p>111100 Oilseed & Grain Farming</p> <p>111210 Vegetable & Melon Farming (including potatoes & yams)</p> <p>111300 Fruit & Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, & Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)</p> <p>Animal Production</p> <p>112111 Beef Cattle Ranching & Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle & Milk Production</p> <p>112210 Hog & Pig Farming</p> <p>112300 Poultry & Egg Production</p> <p>112400 Sheep & Goat Farming</p> <p>112510 Aquaculture (including shellfish & finfish farms & hatcheries)</p> <p>112900 Other Animal Production</p> <p>Forestry and Logging</p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries & Gathering of Forest Products</p> <p>113310 Logging</p> <p>Fishing, Hunting, and Trapping</p> <p>114110 Fishing</p> <p>114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry</p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)</p> <p>115210 Support Activities for Animal Production (including farriers)</p> <p>115310 Support Activities for Forestry</p> <p>Mining</p> <p>211120 Crude Petroleum Extraction</p> <p>211130 Natural Gas Extraction</p> <p>212110 Coal Mining</p> <p>212200 Metal Ore Mining</p> <p>212310 Stone Mining & Quarrying</p> <p>212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying</p> <p>212390 Other Nonmetallic Mineral Mining & Quarrying</p> <p>213110 Support Activities for Mining</p> <p>Utilities</p> <p>221100 Electric Power Generation, Transmission & Distribution</p> <p>221210 Natural Gas Distribution</p> <p>221300 Water, Sewage & Other Systems</p> <p>221500 Combination Gas & Electric</p> <p>Construction</p> <p>Construction of Buildings</p> <p>236110 Residential Building Construction</p> <p>236200 Nonresidential Building Construction</p> <p>Heavy and Civil Engineering Construction</p> <p>237100 Utility System Construction</p> <p>237210 Land Subdivision</p> <p>237310 Highway, Street, & Bridge Construction</p> <p>237990 Other Heavy & Civil Engineering Construction</p> <p>Specialty Trade Contractors</p> <p>238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, & Air-Conditioning Contractors</p>	<p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finished carpentry)</p> <p>238900 Other Specialty Trade Contractors (including site preparation)</p> <p>Manufacturing</p> <p>Food Manufacturing</p> <p>311110 Animal Food Mfg</p> <p>311200 Grain & Oilseed Milling</p> <p>311300 Sugar & Confectionery Product Mfg</p> <p>311400 Fruit & Vegetable Preserving & Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering & Processing</p> <p>311710 Seafood Product Preparation & Packaging</p> <p>311800 Bakeries, Tortilla & Dry Pasta Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing</p> <p>312110 Soft Drink & Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills</p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p>Apparel Manufacturing</p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut & Sew Apparel Contractors</p> <p>315250 Cut & Sew Apparel Mfg (except Contractors)</p> <p>315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p>	<p>Plastics and Rubber Products Manufacturing</p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing</p> <p>327100 Clay Product & Refractory Mfg</p> <p>327210 Glass & Glass Product Mfg</p> <p>327300 Cement & Concrete Product Mfg</p> <p>327400 Lime & Gypsum Product Mfg</p> <p>327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing</p> <p>331110 Iron & Steel Mills & Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina & Aluminum Production & Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production & Processing</p> <p>331500 Foundries</p> <p>Fabricated Metal Product Manufacturing</p> <p>332110 Forging & Stamping</p> <p>332210 Cutlery & Handtool Mfg</p> <p>332300 Architectural & Structural Metals Mfg</p> <p>332400 Boiler, Tank, & Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring & Wire Product Mfg</p> <p>332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, & Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing</p> <p>333100 Agriculture, Construction, & Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial & Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine & Power Transmission Equipment Mfg</p> <p>333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p>	<p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg</p> <p>339900 Other Miscellaneous Manufacturing</p> <p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods</p> <p>423100 Motor Vehicle & Motor Vehicle Parts & Supplies</p> <p>423200 Furniture & Home Furnishings</p> <p>423300 Lumber & Other Construction Materials</p> <p>423400 Professional & Commercial Equipment & Supplies</p> <p>423500 Metal & Mineral (except Petroleum)</p> <p>423600 Household Appliances & Electrical & Electronic Goods</p> <p>423700 Hardware, Plumbing, & Heating Equipment & Supplies</p> <p>423800 Machinery, Equipment, & Supplies</p> <p>423910 Sporting & Recreational Goods & Supplies</p> <p>423920 Toy & Hobby Goods & Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watch, Precious Stone, & Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods</p> <p>424100 Paper & Paper Products</p> <p>424210 Drugs & Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, & Notions</p> <p>424400 Grocery & Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical & Allied Products</p> <p>424700 Petroleum & Petroleum Products</p> <p>424800 Beer, Wine, & Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, & Newspapers</p> <p>424930 Flower, Nursery Stock, & Florists' Supplies</p> <p>424940 Tobacco Products & Electronic Cigarettes</p> <p>424950 Paint, Varnish, & Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Trade Agents and Brokers</p> <p>425120 Wholesale Trade Agents & Brokers</p> <p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Retailers</p> <p>Furniture and Home Furnishings Retailers</p> <p>449110 Furniture Retailers</p> <p>449121 Floor Covering Retailers</p> <p>449122 Window Treatment Retailers</p> <p>449129 All Other Home Furnishings Retailers</p> <p>Electronics and Appliance Retailers</p> <p>449210 Electronics & Appliance Retailers (including Computers)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Retailers</p> <p>444140 Hardware Retailers</p>
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Form 1120 Principal Business Activity Codes—2023 Returns (Continued)

Principal Business Activity Codes (Continued)

444180 Other Building Material Dealers	485410 School & Employee Bus Transportation	523210 Securities & Commodity Exchanges	541380 Testing Laboratories & Services
444200 Lawn & Garden Equipment & Supplies Retailers	485510 Charter Bus Industry	523900 Other Financial Investment Activities (including portfolio management & investment advice)	Specialized Design Services
Food and Beverage Retailers	485990 Other Transit & Ground Passenger Transportation	Insurance Carriers and Related Activities	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445110 Supermarkets & Other Grocery Retailers (except Convenience)	Pipeline Transportation	524110 Direct Life, Health, & Medical Insurance Carriers	Computer Systems Design and Related Services
445131 Convenience Retailers	486000 Pipeline Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	541511 Custom Computer Programming Services
445132 Vending Machine Operators	Scenic & Sightseeing Transportation	524210 Insurance Agencies & Brokerages	541512 Computer Systems Design Services
445230 Fruit & Vegetable Retailers	487000 Scenic & Sightseeing Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)	541513 Computer Facilities Management Services
445240 Meat Retailers	Support Activities for Transportation	Funds, Trusts, and Other Financial Vehicles	541519 Other Computer Related Services
445250 Fish & Seafood Retailers	488100 Support Activities for Air Transportation	525100 Insurance & Employee Benefit Funds	Other Professional, Scientific, and Technical Services
445291 Baked Goods Retailers	488210 Support Activities for Rail Transportation	525910 Open-End Investment Funds (Form 1120-RIC)	541600 Management, Scientific, & Technical Consulting Services
445292 Confectionery & Nut Retailers	488300 Support Activities for Water Transportation	525920 Trusts, Estates, & Agency Accounts	541700 Scientific Research & Development Services
445298 All Other Specialty Food Retailers	488410 Motor Vehicle Towing	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541800 Advertising, Public Relations, & Related Services
445320 Beer, Wine, & Liquor Retailers	488490 Other Support Activities for Road Transportation	Real Estate and Rental and Leasing	541910 Marketing Research & Public Opinion Polling
Health and Personal Care Retailers	488510 Freight Transportation Arrangement	Real Estate	541920 Photographic Services
456110 Pharmacies & Drug Retailers	488890 Other Support Activities for Transportation	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	541930 Translation & Interpretation Services
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	Couriers and Messengers	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	541940 Veterinary Services
456130 Optical Goods Retailers	492110 Couriers & Express Delivery Services	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	541990 All Other Professional, Scientific, & Technical Services
456190 Other Health & Personal Care Retailers	492210 Local Messengers & Local Delivery	531190 Lessors of Other Real Estate Property (including equity REITs)	Management of Companies (Holding Companies)
Gasoline Stations & Fuel Dealers	Warehousing and Storage	531210 Offices of Real Estate Agents & Brokers	551111 Offices of Bank Holding Companies
457100 Gasoline Stations (including convenience stores with gas)	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531210 Offices of Real Estate Agents & Brokers	551112 Offices of Other Holding Companies
457210 Fuel Dealers (including Heating Oil & Liquefied Petroleum)	Information	531310 Real Estate Property Managers	Administrative and Support and Waste Management and Remediation Services
Clothing and Accessories Retailers	Motion Picture and Sound Recording Industries	531320 Offices of Real Estate Appraisers	Administrative and Support Services
458110 Clothing & Clothing Accessories Retailers	512100 Motion Picture & Video Industries (except video rental)	531390 Other Activities Related to Real Estate	561110 Office Administrative Services
458210 Shoe Retailers	512200 Sound Recording Industries	Rental and Leasing Services	561210 Facilities Support Services
458310 Jewelry Retailers	Publishing Industries	532100 Automotive Equipment Rental & Leasing	561300 Employment Services
458320 Luggage & Leather Goods Retailers	513110 Newspaper Publishers	532210 Consumer Electronics & Appliances Rental	561410 Document Preparation Services
Sporting Goods, Hobby, Book, Musical Instrument and Miscellaneous Retailers	513120 Periodical Publishers	532281 Formal Wear & Costume Rental	561420 Telephone Call Centers
459110 Sporting Goods Retailers	513130 Book Publishers	532282 Video Tape & Disc Rental	561430 Business Service Centers (including private mail centers & copy shops)
459120 Hobby, Toy, & Game Retailers	513140 Directory & Mailing List Publishers	532283 Home Health Equipment Rental	561440 Collection Agencies
459130 Sewing, Needlework, & Piece Goods Retailers	513190 Other Publishers	532284 Recreational Goods Rental	561450 Credit Bureaus
459140 Musical Instrument & Supplies Retailers	513210 Software Publishers	532289 All Other Consumer Goods Rental	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
459210 Book Retailers & News Dealers (including newsstands)	Broadcasting, Content Providers, and Telecommunications	532310 General Rental Centers	561500 Travel Arrangement & Reservation Services
459310 Florists	516100 Radio & Television Broadcasting Stations	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561600 Investigation & Security Services
459410 Office Supplies & Stationery Retailers	516210 Media Streaming, Social Networks, & Other Content Providers	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561710 Exterminating & Pest Control Services
459420 Gift, Novelty, & Souvenir Retailers	517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561720 Janitorial Services
459510 Used Merchandise Retailers	Data Processing, Web Search Portals, & Other Information Services	Professional, Scientific, and Technical Services	561730 Landscaping Services
459910 Pet & Pet Supplies Retailers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	Legal Services	561740 Carpet & Upholstery Cleaning Services
459920 Art Dealers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	541110 Offices of Lawyers	561790 Other Services to Buildings & Dwellings
459930 Manufactured (Mobile) Home Dealers	Finance and Insurance	541190 Other Legal Services	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	Depository Credit Intermediation	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	Waste Management and Remediation Services
General Merchandise Retailers	522110 Commercial Banking	541211 Offices of Certified Public Accountants	562000 Waste Management & Remediation Services
455110 Department Stores	522130 Credit Unions	541213 Tax Preparation Services	Educational Services
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	522180 Savings Institutions & Other Depository Credit Intermediation	541214 Payroll Services	611000 Educational Services (including schools, colleges, & universities)
Nonstore Retailers	Nondepository Credit Intermediation	541219 Other Accounting Services	Health Care and Social Assistance
Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 Pharmacies & Drug Retailers	522210 Credit Card Issuing	Architectural, Engineering, and Related Services	Offices of Physicians and Dentists
Transportation and Warehousing	522220 Sales Financing	541310 Architectural Services	621111 Offices of Physicians (except mental health specialists)
Air, Rail, and Water Transportation	522291 Consumer Lending	541320 Landscape Architecture Services	621112 Offices of Physicians, Mental Health Specialists
481000 Air Transportation	522292 Real Estate Credit (including mortgage bankers & originators)	541330 Engineering Services	621210 Offices of Dentists
482110 Rail Transportation	522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation	541340 Drafting Services	Offices of Other Health Practitioners
483000 Water Transportation	Activities Related to Credit Intermediation	541350 Building Inspection Services	621310 Offices of Chiropractors
Truck Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541360 Geophysical Surveying & Mapping Services	621320 Offices of Optometrists
484110 General Freight Trucking, Local	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	541370 Surveying & Mapping (except Geophysical) Services	621330 Offices of Mental Health Practitioners (except Physicians)
484120 General Freight Trucking, Long-distance	523150 Investment Banking & Securities Intermediation		
484200 Specialized Freight Trucking	523160 Commodity Contracts Intermediation		
Transit and Ground Passenger Transportation			
485110 Urban Transit Systems			
485210 Interurban & Rural Bus Transportation			
485310 Taxi & Ridesharing Services			
485320 Limousine Service			

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Form 1120 Principal Business Activity Codes—2023 Returns (Continued)

Principal Business Activity Codes (Continued)

621340	Offices of Physical, Occupational & Speech Therapists, & Audiologists	624310	Vocational Rehabilitation Services	721120	Casino Hotels	811410	Home & Garden Equipment & Appliance Repair & Maintenance		
621391	Offices of Podiatrists	624410	Childcare Services	721191	Bed & Breakfast Inns	811420	Reupholstery & Furniture Repair		
621399	Offices of All Other Miscellaneous Health Practitioners		Arts, Entertainment, and Recreation	721199	All Other Traveler Accommodation	811430	Footwear & Leather Goods Repair		
	Outpatient Care Centers		Performing Arts, Spectator Sports, and Related Industries	721210	RV (Recreational Vehicle) Parks & Recreational Camps	811490	Other Personal & Household Goods Repair & Maintenance		
621410	Family Planning Centers	711100	Performing Arts Companies	721310	Rooming & Boarding Houses, Dormitories, & Workers' Camps		Personal and Laundry Services		
621420	Outpatient Mental Health & Substance Abuse Centers	711210	Spectator Sports (including sports clubs & racetracks)		Food Services and Drinking Places	812111	Barber Shops		
621491	HMO Medical Centers	711300	Promoters of Performing Arts, Sports, & Similar Events	722300	Special Food Services (including food service contractors & caterers)	812112	Beauty Salons		
621492	Kidney Dialysis Centers	711410	Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	722410	Drinking Places (Alcoholic Beverages)	812113	Nail Salons		
621493	Freestanding Ambulatory Surgical & Emergency Centers	711510	Independent Artists, Writers, & Performers	722511	Full-Service Restaurants	812190	Other Personal Care Services (including diet & weight reducing centers)		
621498	All Other Outpatient Care Centers		Museums, Historical Sites, and Similar Institutions	722513	Limited-Service Restaurants	812210	Funeral Homes & Funeral Services		
	Medical and Diagnostic Laboratories		Amusement, Gambling, and Recreation Industries	722514	Cafeterias, Grill Buffets, & Buffets	812220	Cemeteries & Crematories		
621510	Medical & Diagnostic Laboratories	712100	Museums, Historical Sites, & Similar Institutions	722515	Snack & Non-alcoholic Beverage Bars	812310	Coin-Operated Laundries & Drycleaners		
	Home Health Care Services				Other Services	812320	Drycleaning & Laundry Services (except Coin-Operated)		
621610	Home Health Care Services				Repair and Maintenance	812330	Linen & Uniform Supply		
	Other Ambulatory Health Care Services				811110	Automotive Mechanical & Electrical Repair & Maintenance	812910	Pet Care (except Veterinary Services)	
621900	Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	713100	Amusement Parks & Arcades	811120	Automotive Body, Paint, Interior, & Glass Repair	811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	812920	Photofinishing
	Hospitals	713200	Gambling Industries	811210	Electronic & Precision Equipment Repair & Maintenance	811210	Electronic & Precision Equipment Repair & Maintenance	812930	Parking Lots & Garages
622000	Hospitals	713900	Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	811310	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance	812990	All Other Personal Services	812990	All Other Personal Services
	Nursing and Residential Care Facilities						Religious, Grantmaking, Civic, Professional, and Similar Organizations	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)
623000	Nursing & Residential Care Facilities		Accommodation and Food Services				Other		
	Social Assistance		Accommodation						
624100	Individual & Family Services	721110	Hotels (except Casino Hotels) & Motels					999000	Unclassified Establishments (unable to classify)
624200	Community Food & Housing, & Emergency & Other Relief Services								