

## Form 1065 Principal Business Activity Codes—2022 Returns

**Codes for Principal Business****Activity and Principal Product or Service**

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 business derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (page 1, line 1a); all other income (page 1, lines 4 through 7); income reported on Schedule K, lines 3a, 5, 6a, and 7; income or net gain reported on Schedule K, lines 8, 9a, 10, and 11; and income or net gain reported on Form 8825, lines 2, 19, and 20a. If the business purchases raw materials and supplies

them to a subcontractor to produce the finished product, but retains title to the product, the business is considered a manufacturer and must use one of the manufacturing codes (311110–339900).

Once the Principal Business Activity is determined, enter the six-digit code from the list below on page 1, item C. Also enter the business activity in item A and a brief description of the principal product or service of the business in item B.

<b>Agriculture, Forestry, Fishing and Hunting</b>					
<b>Crop Production</b>					
111100	Oilseed & Grain Farming				
111210	Vegetable & Melon Farming (including potatoes & yams)				
111300	Fruit & Tree Nut Farming				
111400	Greenhouse, Nursery, & Floriculture Production				
111900	Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)				
<b>Animal Production</b>					
112111	Beef Cattle Ranching & Farming				
112112	Cattle Feedlots				
112120	Dairy Cattle & Milk Production				
112210	Hog & Pig Farming				
112300	Poultry & Egg Production				
112400	Sheep & Goat Farming				
112510	Aquaculture (including shellfish & finfish farms & hatcheries)				
112900	Other Animal Production				
<b>Forestry and Logging</b>					
113110	Timber Tract Operations				
113210	Forest Nurseries & Gathering of Forest Products				
113310	Logging				
<b>Fishing, Hunting and Trapping</b>					
114110	Fishing				
114210	Hunting & Trapping				
<b>Support Activities for Agriculture and Forestry</b>					
115110	Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)				
115210	Support Activities for Animal Production (including farriers)				
115310	Support Activities For Forestry				
<b>Mining</b>					
211120	Crude Petroleum Extraction				
211130	Natural Gas Extraction				
212110	Coal Mining				
212200	Metal Ore Mining				
212310	Stone Mining & Quarrying				
212320	Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying				
212390	Other Nonmetallic Mineral Mining & Quarrying				
213110	Support Activities for Mining				
<b>Utilities</b>					
221100	Electric Power Generation, Transmission, & Distribution				
221210	Natural Gas Distribution				
221300	Water, Sewage & Other Systems				
221500	Combination Gas & Electric				
<b>Construction</b>					
<b>Construction of Buildings</b>					
236110	Residential Building Construction				
236200	Nonresidential Building Construction				
<b>Heavy and Civil Engineering Construction</b>					
237100	Utility System Construction				
237210	Land Subdivision				
237310	Highway, Street, & Bridge Construction				
237990	Other Heavy & Civil Engineering Construction				
<b>Specialty Trade Contractors</b>					
238100	Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)				
238210	Electrical Contractors				
238220	Plumbing, Heating, & Air-Conditioning Contractors				
238290	Other Building Equipment Contractors				
238300	Building Finishing Contractors (including drywall, insulation,				

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Codes for Principal Business Activity and Principal Product or Service (Continued)

456130 Optical Goods Retailers	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531190 Lessors of Other Real Estate Property (including equity REITs)	561420 Telephone Call Centers
456190 Other Health & Personal Care Retailers		531210 Offices of Real Estate Agents & Brokers	561430 Business Service Centers (including private mail centers & copy shops)
<b>Gasoline Stations and Fuel Dealers</b>	<b>Information</b>	531310 Real Estate Property Managers	561440 Collection Agencies
457100 Gasoline Stations (including convenience stores with gas)	<b>Motion Picture and Sound Recording Industries</b>	531320 Offices of Real Estate Appraisers	561450 Credit Bureaus
457210 Fuel Dealers (including Heating oil & Liquefied Petroleum)	512100 Motion Picture & Video Industries (except video rental)	531390 Other Activities Related to Real Estate	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
<b>Clothing and Accessories Retailers</b>	512200 Sound Recording Industries	<b>Rental and Leasing Services</b>	561500 Travel Arrangement & Reservation Services
458110 Clothing & Clothing Accessories Retailers	<b>Publishing Industries</b>	532210 Consumer Electronics & Appliances Rental	561600 Investigation & Security Services
458210 Shoe Retailers	513110 Newspaper Publishers	532281 Formal Wear & Costume Rental	561710 Exterminating & Pest Control Services
458310 Jewelry Retailers	513120 Periodical Publishers	532282 Video Tape & Disc Rental	561720 Janitorial Services
458320 Luggage & Leather Goods Retailers	513130 Book Publishers	532283 Home Health Equipment Rental	561730 Landscaping Services
<b>Sporting, Hobby, Book, Musical Instruments, &amp; Miscellaneous Retailers</b>	513140 Directory & Mailing List Publishers	532284 Recreational Goods Rental	561740 Carpet & Upholstery Cleaning Services
459110 Sporting Goods Retailers	513190 Other Publishers	532289 All Other Consumer Goods Rental	561790 Other Services to Buildings & Dwellings
459120 Hobby, Toy, & Game Retailers	513210 Software Publishers	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
459130 Sewing, Needlework, & Piece Goods Retailers	<b>Broadcasting &amp; Content Providers &amp; Telecommunications</b>	<b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>	<b>Waste Management and Remediation Services</b>
459140 Musical Instrument & Supplies Retailers	516100 Radio & Television Broadcasting Stations	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	562000 Waste Management & Remediation Services
459210 Book Retailers & News Dealers (including newsstands)	516210 Media Streaming, Social Networks, & Other Content Providers	<b>Professional, Scientific, and Technical Services</b>	<b>Educational Services</b>
459310 Florists	517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	<b>Legal Services</b>	611000 Educational Services (including schools, colleges, & universities)
459410 Office Supplies & Stationery Retailers	<b>Data Processing, Web Search Portals, &amp; Other Information Services</b>	541110 Offices of Lawyers	<b>Health Care and Social Assistance</b>
459420 Gift, Novelty, & Souvenir Retailers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	541190 Other Legal Services	<b>Offices of Physicians and Dentists</b>
459510 Used Merchandise Retailers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	621111 Offices of Physicians (except mental health specialists)
459910 Pet & Pet Supplies Retailers	<b>Finance and Insurance</b>	541211 Offices of Certified Public Accountants	621112 Offices of Physicians, Mental Health Specialists
459920 Art Dealers	<b>Depository Credit Intermediation</b>	541213 Tax Preparation Services	621210 Offices of Dentists
459930 Manufactured (Mobile) Home Dealers	522110 Commercial Banking	541214 Payroll Services	<b>Offices of Other Health Practitioners</b>
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	522130 Credit Unions	541219 Other Accounting Services	621310 Offices of Chiropractors
<b>Nonstore Retailers</b>	522180 Savings Institutions & Other Depository Credit Intermediation	<b>Architectural, Engineering, and Related Services</b>	621320 Offices of Optometrists
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.	<b>Nondepository Credit Intermediation</b>	541310 Architectural Services	621330 Offices of Mental Health Practitioners (except Physicians)
	522210 Credit Card Issuing	541320 Landscape Architecture Services	621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
	522220 Sales Financing	541330 Engineering Services	621391 Offices of Podiatrists
	522291 Consumer Lending	541340 Drafting Services	621399 Offices of All Other Miscellaneous Health Practitioners
	522292 Real Estate Credit (including mortgage bankers & originators)	541350 Building Inspection Services	<b>Outpatient Care Centers</b>
	522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation	541360 Geophysical Surveying & Mapping Services	621410 Family Planning Centers
<b>Transportation and Warehousing</b>	<b>Activities Related to Credit Intermediation</b>	541370 Surveying & Mapping (except Geophysical) Services	621420 Outpatient Mental Health & Substance Abuse Centers
<b>Air, Rail, and Water Transportation</b>	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541380 Testing Laboratories & Services	621491 HMO Medical Centers
481000 Air Transportation	<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>	<b>Specialized Design Services</b>	621492 Kidney Dialysis Centers
482110 Rail Transportation	523150 Investment Banking & Securities Intermediation	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)	621493 Freestanding Ambulatory Surgical & Emergency Centers
483000 Water Transportation	523160 Commodity Contracts Intermediation	<b>Computer Systems Design and Related Services</b>	621498 All Other Outpatient Care Centers
<b>Truck Transportation</b>	523210 Securities & Commodity Exchanges	541511 Custom Computer Programming Services	<b>Medical and Diagnostic Laboratories</b>
484110 General Freight Trucking, Local	523900 Other Financial Investment Activities (including portfolio management & investment advice)	541512 Computer Systems Design Services	621510 Medical & Diagnostic Laboratories
484120 General Freight Trucking, Long-distance	<b>Insurance Carriers and Related Activities</b>	541513 Computer Facilities Management Services	<b>Home Health Care Services</b>
484200 Specialized Freight Trucking	524110 Direct Life, Health, & Medical Insurance Carriers	541519 Other Computer Related Services	621610 Home Health Care Services
<b>Transit and Ground Passenger Transportation</b>	524120 Direct Insurance (except Life, Health, & Medical) Carriers	<b>Other Professional, Scientific, and Technical Services</b>	<b>Other Ambulatory Health Care Services</b>
485110 Urban Transit Systems	524210 Insurance Agencies & Brokerages	541600 Management, Scientific, & Technical Consulting Services	621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)
485210 Interurban & Rural Bus Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)	541700 Scientific Research & Development Services	<b>Hospitals</b>
485310 Taxi and Ridesharing Services	<b>Funds, Trusts, and Other Financial Vehicles</b>	541800 Advertising, Public Relations, & Related Services	622000 Hospitals
485320 Limousine Service	525100 Insurance & Employee Benefit Funds	541910 Marketing Research & Public Opinion Polling	<b>Nursing and Residential Care Facilities</b>
485410 School & Employee Bus Transportation	525910 Open-End Investment Funds (Form 1120-RIC)	541920 Photographic Services	623000 Nursing & Residential Care Facilities
485510 Charter Bus Industry	525920 Trusts, Estates, & Agency Accounts	541930 Translation & Interpretation Services	<b>Social Assistance</b>
485990 Other Transit & Ground Passenger Transportation	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541940 Veterinary Services	624100 Individual & Family Services
<b>Pipeline Transportation</b>	<b>Real Estate and Rental and Leasing</b>	541990 All Other Professional, Scientific, & Technical Services	624200 Community Food & Housing, & Emergency & Other Relief Services
486000 Pipeline Transportation	<b>Real Estate</b>	<b>Management of Companies (Holding Companies)</b>	624310 Vocational Rehabilitation Services
<b>Scenic &amp; Sightseeing Transportation</b>	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	551111 Offices of Bank Holding Companies	624410 Childcare Services
487000 Scenic & Sightseeing Transportation	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	551112 Offices of Other Holding Companies	<b>Arts, Entertainment, and Recreation</b>
<b>Support Activities for Transportation</b>	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	<b>Administrative and Support and Waste Management and Remediation Services</b>	<b>Performing Arts, Spectator Sports, and Related Industries</b>
488100 Support Activities for Air Transportation		<b>Administrative and Support Services</b>	711100 Performing Arts Companies
488210 Support Activities for Rail Transportation		561110 Office Administrative Services	711210 Spectator Sports (including sports clubs & racetracks)
488300 Support Activities for Water Transportation		561210 Facilities Support Services	711300 Promoters of Performing Arts, Sports, & Similar Events
488410 Motor Vehicle Towing		561300 Employment Services	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
488490 Other Support Activities for Road Transportation		561410 Document Preparation Services	711510 Independent Artists, Writers, & Performers
488510 Freight Transportation Arrangement			
488990 Other Support Activities for Transportation			
<b>Couriers and Messengers</b>			
492110 Couriers & Express Delivery Services			
492210 Local Messengers & Local Delivery			

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Codes for Principal Business Activity and Principal Product or Service (Continued)

<b>Museums, Historical Sites, and Similar Institutions</b> 712100 Museums, Historical Sites, & Similar Institutions  <b>Amusement, Gambling, and Recreation Industries</b> 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps  <b>Food Services and Drinking Places</b> 722300 Special Food Services (including food service contractors & caterers)  722410 Drinking Places (Alcoholic Beverages) 722511 Full-Service Restaurants 722513 Limited Service Restaurants 722514 Cafeterias, Grill Buffets, & Buffets 722515 Snack & Non-alcoholic Beverage Bars	811210 Electronic & Precision Equipment Repair & Maintenance  811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance  811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance  <b>Personal and Laundry Services</b> 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners	812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services  <b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b> 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)
	<b>Accommodation and Food Services</b>  <b>Accommodation</b> 721110 Hotels (except Casino Hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps	<b>Other Services</b>  <b>Repair and Maintenance</b> 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	<b>Other</b>  999000 Unclassified Establishments (unable to classify)