

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.

Agriculture, Forestry, Fishing and Hunting		painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation)	327900 Other Nonmetallic Mineral Product Mfg	423500 Metal & Mineral (except Petroleum)
Crop Production		331110 Primary Metal Manufacturing	423600 Household Appliances & Electrical & Electronic Goods	
111100 Oilseed & Grain Farming	331200 Steel Product Mfg from Purchased Steel	423700 Hardware, & Plumbing & Heating Equipment & Supplies		
111210 Vegetable & Melon Farming (including potatoes & yams)	331310 Alumina & Aluminum Production & Processing	423800 Machinery, Equipment, & Supplies		
111300 Fruit & Tree Nut Farming	331400 Nonferrous Metal (except Aluminum) Production & Processing	423910 Sporting & Recreational Goods & Supplies		
111400 Greenhouse, Nursery, & Floriculture Production	331500 Foundries	423920 Toy & Hobby Goods & Supplies		
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	331610 Forging & Stamping	423930 Recyclable Materials		
Animal Production	331710 Seafood Product Preparation & Packaging	423940 Jewelry, Watch, Precious Stone, & Precious Metals		
112111 Beef Cattle Ranching & Farming	331800 Bakeries, Tortilla & Dry Pasta Mfg	423990 Other Miscellaneous Durable Goods		
112112 Cattle Feedlots	331900 Other Food Mfg (including coffee, tea, flavorings & seasonings)	Merchant Wholesalers, Nondurable Goods		
112120 Dairy Cattle & Milk Production	332110 Animal Slaughtering & Processing	424100 Paper & Paper Products		
112210 Hog & Pig Farming	332210 Seafood Product Preparation & Packaging	424210 Drugs & Druggists' Sundries		
112300 Poultry & Egg Production	332300 Architectural & Structural Metals Mfg	424300 Apparel, Piece Goods, & Notions		
112400 Sheep & Goat Farming	332400 Boiler, Tank, & Shipping Container Mfg	424400 Grocery & Related Products		
112510 Aquaculture (including shellfish & finfish farms & hatcheries)	332510 Hardware Mfg	424500 Farm Product Raw Materials		
112900 Other Animal Production	332610 Spring & Wire Product Mfg	424600 Chemical & Allied Products		
Forestry and Logging	332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	424700 Petroleum & Petroleum Products		
113110 Timber Tract Operations	332810 Coating, Engraving, Heat Treating, & Allied Activities	424800 Beer, Wine, & Distilled Alcoholic Beverages		
113210 Forest Nurseries & Gathering of Forest Products	332900 Other Fabricated Metal Product Mfg	424910 Farm Supplies		
113310 Logging	333100 Machinery Manufacturing	424920 Book, Periodical, & Newspapers		
Fishing, Hunting and Trapping	333200 Textile Mills	424930 Flower, Nursery Stock, & Florists' Supplies		
114110 Fishing	334000 Textile Product Mills	424940 Tobacco Products & Electronic Cigarettes		
114210 Hunting & Trapping	335110 Apparel Manufacturing	424950 Paint, Varnish, & Supplies		
Support Activities for Agriculture and Forestry	335120 Apparel Knitting Mills	424990 Other Miscellaneous Nondurable Goods		
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)	335125 Cut & Sew Apparel Contractors	Wholesale Trade Agents & Brokers		
115210 Support Activities for Animal Production (including farriers)	335150 Cut & Sew Apparel Mfg (except Contractors)	425120 Wholesale Trade Agents & Brokers		
115310 Support Activities For Forestry	335990 Apparel Accessories & Other Apparel Mfg	Retail Trade		
Mining	336110 Leather and Allied Product Manufacturing	Motor Vehicle and Parts Dealers		
211120 Crude Petroleum Extraction	336120 Leather & Hide Tanning & Finishing	441110 New Car Dealers		
211130 Natural Gas Extraction	336210 Footwear Mfg (including rubber & plastics)	441120 Used Car Dealers		
212110 Coal Mining	336990 Other Leather & Allied Product Mfg	441210 Recreational Vehicle Dealers		
212200 Metal Ore Mining	337000 Wood Product Manufacturing	441220 Boat Dealers		
212310 Stone Mining & Quarrying	337110 Sawmills & Wood Preservation	441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers		
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying	337120 Veneer, Plywood, & Engineered Wood Product Mfg	441300 Automotive Parts, Accessories, & Tire Retailers		
212390 Other Nonmetallic Mineral Mining & Quarrying	337190 Other Wood Product Mfg	Building Material and Garden Equipment and Supplies Dealers		
213110 Support Activities for Mining	337200 Pulp, Paper, & Paperboard Mills	444110 Home Centers		
Utilities	337220 Converted Paper Product Mfg	444120 Paint & Wallpaper Retailers		
221100 Electric Power Generation, Transmission, & Distribution	337300 Printing and Related Support Activities	444140 Hardware Retailers		
221210 Natural Gas Distribution	337310 Printing & Related Support Activities	444180 Other Building Material Dealers		
221300 Water, Sewage & Other Systems	337400 Petroleum and Coal Products Manufacturing	444200 Lawn & Garden Equipment & Supplies Retailers		
221500 Combination Gas & Electric	337410 Petroleum Refineries (including integrated)	Food and Beverage Retailers		
Construction	337420 Asphalt Paving, Roofing, & Saturated Materials Mfg	445110 Supermarkets & Other Grocery Retailers (except Convenience)		
Construction of Buildings	337430 Other Petroleum & Coal Products Mfg	445131 Convenience Retailers		
236110 Residential Building Construction	337500 Chemical Manufacturing	445132 Vending Machine Operators		
236200 Nonresidential Building Construction	337510 Basic Chemical Mfg	445230 Fruit & Vegetable Retailers		
Heavy and Civil Engineering Construction	337520 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	445240 Meat Retailers		
237100 Utility System Construction	337530 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	445250 Fish & Seafood Retailers		
237210 Land Subdivision	337540 Pharmaceutical & Medicine Mfg	445291 Baked Goods Retailers		
237310 Highway, Street, & Bridge Construction	337550 Paint, Coating, & Adhesive Mfg	445292 Confectionery & Nut Retailers		
237990 Other Heavy & Civil Engineering Construction	337560 Soap, Cleaning Compound, & Toilet Preparation Mfg	445298 All Other Specialty Food Retailers		
Specialty Trade Contractors	337570 Other Chemical Product & Preparation Mfg	445320 Beer, Wine, & Liquor Retailers		
238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)	337600 Plastics and Rubber Products Manufacturing	Furniture and Home Furnishings Retailers		
238210 Electrical Contractors	337610 Plastics Product Mfg	449110 Furniture Retailers		
238220 Plumbing, Heating, & Air-Conditioning Contractors	337620 Rubber Product Mfg	449121 Floor Covering Retailers		
238290 Other Building Equipment Contractors	337630 Nonmetallic Mineral Product Manufacturing	449122 Window Treatment Retailers		
238300 Building Finishing Contractors (including drywall, insulation,	337640 Clay Product & Refractory Mfg	449129 All Other Home Furnishings Retailers		
	337650 Glass & Glass Product Mfg	Electronics and Appliance Retailers		
	337660 Cement & Concrete Product Mfg	449210 Electronics & Appliance Retailers (including computers)		
	337670 Lime & Gypsum Product Mfg	General Merchandise Retailers		
	337680 Motor Vehicle & Motor Vehicle Parts & Supplies	455110 Department Stores		
	337690 Furniture & Home Furnishings	455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers		
	337700 Lumber & Other Construction Materials	Health and Personal Care Retailers		
	337710 Professional & Commercial Equipment & Supplies	456110 Pharmacies & Drug Retailers		
		456120 Cosmetics, Beauty Supplies, & Perfume Retailers		

Table continued on the next page

Form 1065 Principal Business Activity Codes—2022 Returns (Continued)

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

456130	Optical Goods Retailers	Warehousing and Storage	531190	Lessors of Other Real Estate Property (including equity REITs)	561420	Telephone Call Centers	
456190	Other Health & Personal Care Retailers	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531210	Offices of Real Estate Agents & Brokers	561430	Business Service Centers (including private mail centers & copy shops)
Gasoline Stations & Fuel Dealers			531310	Real Estate Property Managers	561440	Collection Agencies	
457100	Gasoline Stations (including convenience stores with gas)		531320	Offices of Real Estate Appraisers	561450	Credit Bureaus	
457210	Fuel Dealers (including Heating oil & Liquefied Petroleum)		531390	Other Activities Related to Real Estate	561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)	
Clothing and Accessories Retailers			532100	Automotive Equipment Rental & Leasing	561500	Travel Arrangement & Reservation Services	
458110	Clothing & Clothing Accessories Retailers		532210	Consumer Electronics & Appliances Rental	561600	Investigation & Security Services	
458210	Shoe Retailers		532281	Formal Wear & Costume Rental	561710	Exterminating & Pest Control Services	
458310	Jewelry Retailers		532282	Video Tape & Disc Rental	561720	Janitorial Services	
458320	Luggage & Leather Goods Retailers		532283	Home Health Equipment Rental	561730	Landscaping Services	
Sporting, Hobby, Book, Musical Instruments, & Miscellaneous Retailers			532284	Recreational Goods Rental	561740	Carpet & Upholstery Cleaning Services	
459110	Sporting Goods Retailers		532289	All Other Consumer Goods Rental	561790	Other Services to Buildings & Dwellings	
459120	Hobby, Toy, & Game Retailers		532310	General Rental Centers	561900	Other Support Services (including packaging & labeling services, & convention & trade show organizers)	
459130	Sewing, Needlework, & Piece Goods Retailers		532400	Commercial & Industrial Machinery & Equipment Rental & Leasing			
459140	Musical Instrument & Supplies Retailers		533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)			
459210	Book Retailers & News Dealers (including newsstands)		533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)			
459310	Florists						
459410	Office Supplies & Stationery Retailers						
459420	Gift, Novelty, & Souvenir Retailers						
459510	Used Merchandise Retailers						
459910	Pet & Pet Supplies Retailers						
459920	Art Dealers						
459930	Manufactured (Mobile) Home Dealers						
459990	All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)						
Nonstore Retailers							
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 <i>Pharmacies & Drug Retailers</i> .							
Transportation and Warehousing							
Air, Rail, and Water Transportation							
481000	Air Transportation						
482110	Rail Transportation						
483000	Water Transportation						
Truck Transportation							
484110	General Freight Trucking, Local						
484120	General Freight Trucking, Long-distance						
484200	Specialized Freight Trucking						
Transit and Ground Passenger Transportation							
485110	Urban Transit Systems						
485210	Interurban & Rural Bus Transportation						
485310	Taxi and Ridesharing Services						
485320	Limousine Service						
485410	School & Employee Bus Transportation						
485510	Charter Bus Industry						
485990	Other Transit & Ground Passenger Transportation						
Pipeline Transportation							
486000	Pipeline Transportation						
Scenic & Sightseeing Transportation							
487000	Scenic & Sightseeing Transportation						
Support Activities for Transportation							
488100	Support Activities for Air Transportation						
488210	Support Activities for Rail Transportation						
488300	Support Activities for Water Transportation						
488410	Motor Vehicle Towing						
488490	Other Support Activities for Road Transportation						
488510	Freight Transportation Arrangement						
488990	Other Support Activities for Transportation						
Couriers and Messengers							
492110	Couriers & Express Delivery Services						
492210	Local Messengers & Local Delivery						
Warehousing and Storage							
493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)						
Information							
Motion Picture and Sound Recording Industries							
512100	Motion Picture & Video Industries (except video rental)						
512200	Sound Recording Industries						
Publishing Industries							
513110	Newspaper Publishers						
513120	Periodical Publishers						
513130	Book Publishers						
513140	Directory & Mailing List Publishers						
513190	Other Publishers						
513210	Software Publishers						
Broadcasting & Content Providers & Telecommunications							
516100	Radio & Television Broadcasting Stations						
516210	Media Streaming, Social Networks, & Other Content Providers						
517000	Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)						
Data Processing, Web Search Portals, & Other Information Services							
518210	Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services						
519200	Web Search Portals, Libraries, Archives, & Other Info. Services						
Finance and Insurance							
Depository Credit Intermediation							
522110	Commercial Banking						
522130	Credit Unions						
522180	Savings Institutions & Other Depository Credit Intermediation						
Nondepository Credit Intermediation							
522210	Credit Card Issuing						
522280	Sales Financing						
522291	Consumer Lending						
522292	Real Estate Credit (including mortgage bankers & originators)						
522299	Intl, Secondary Market, & Other Nondepos. Credit Intermediation						
Activities Related to Credit Intermediation							
522300	Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)						
Securities, Commodity Contracts, and Other Financial Investments and Related Activities							
523150	Investment Banking & Securities Intermediation						
523160	Commodity Contracts Intermediation						
523210	Securities & Commodity Exchanges						
523900	Other Financial Investment Activities (including portfolio management & investment advice)						
Insurance Carriers and Related Activities							
524110	Direct Life, Health, & Medical Insurance Carriers						
524120	Direct Insurance (except Life, Health, & Medical) Carriers						
524210	Insurance Agencies & Brokerages						
524290	Other Insurance Related Activities (including third-party administration of insurance & pension funds)						
Funds, Trusts, and Other Financial Vehicles							
525100	Insurance & Employee Benefit Funds						
525910	Open-End Investment Funds (Form 1120-RIC)						
525920	Trusts, Estates, & Agency Accounts						
525990	Other Financial Vehicles (including mortgage REITs & closed-end investment funds)						
Real Estate and Rental and Leasing							
Real Estate							
531110	Lessors of Residential Buildings & Dwellings (including equity REITs)						
531120	Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)						
531130	Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)						
Management of Companies (Holding Companies)							
551111	Offices of Bank Holding Companies						
551112	Offices of Other Holding Companies						
Administrative and Support and Waste Management and Remediation Services							
Administrative and Support Services							
561110	Office Administrative Services						
561210	Facilities Support Services						
561300	Employment Services						
561410	Document Preparation Services						
Arts, Entertainment, and Recreation							
Performing Arts, Spectator Sports, and Related Industries							
711100	Performing Arts Companies						
711210	Spectator Sports (including sports clubs & racetracks)						
711300	Promoters of Performing Arts, Sports, & Similar Events						
711410	Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures						
711510	Independent Artists, Writers, & Performers						

Table continued on the next page

Form 1065 Principal Business Activity Codes—2022 Returns (Continued)

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

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