

Form 1065 Principal Business Activity Codes—2024 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's 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	238290 Other Building Equipment Contractors	Plastics and Rubber Products Manufacturing	Furniture and Related Product Manufacturing
Crop Production	238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)	326100 Plastics Product Mfg	337000 Furniture & Related Product Manufacturing
111100 Oilseed & Grain Farming	238900 Other Specialty Trade Contractors (including site preparation)	326200 Rubber Product Mfg	Miscellaneous Manufacturing
111210 Vegetable & Melon Farming (including potatoes & yams)		Nonmetallic Mineral Product Manufacturing	339110 Medical Equipment & Supplies Mfg
111300 Fruit & Tree Nut Farming		327100 Clay Product & Refractory Mfg	339900 Other Miscellaneous Manufacturing
111400 Greenhouse, Nursery, & Floriculture Production		327210 Glass & Glass Product Mfg	
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)		327300 Cement & Concrete Product Mfg	Wholesale Trade
Animal Production		327400 Lime & Gypsum Product Mfg	Merchant Wholesalers, Durable Goods
112111 Beef Cattle Ranching & Farming		327900 Other Nonmetallic Mineral Product Mfg	423100 Motor Vehicle & Motor Vehicle Parts & Supplies
112112 Cattle Feedlots		Primary Metal Manufacturing	423200 Furniture & Home Furnishings
112120 Dairy Cattle & Milk Production		331110 Iron & Steel Mills & Ferroalloy Mfg	423300 Lumber & Other Construction Materials
112210 Hog & Pig Farming		331200 Steel Product Mfg from Purchased Steel	423400 Professional & Commercial Equipment & Supplies
112300 Poultry & Egg Production		331310 Alumina & Aluminum Production & Processing	423500 Metal & Mineral (except Petroleum)
112400 Sheep & Goat Farming		331400 Nonferrous Metal (except Aluminum) Production & Processing	423600 Household Appliances & Electrical & Electronic Goods
112510 Aquaculture (including shellfish & finfish farms & hatcheries)		331500 Foundries	423700 Hardware, Plumbing & Heating Equipment & Supplies
112900 Other Animal Production		332110 Forging & Stamping	423800 Machinery, Equipment, & Supplies
Forestry and Logging		332210 Cutlery & Handtool Mfg	423910 Sporting & Recreational Goods & Supplies
113110 Timber Tract Operations		332300 Architectural & Structural Metals Mfg	423920 Toy & Hobby Goods & Supplies
113210 Forest Nurseries & Gathering of Forest Products		332400 Boiler, Tank, & Shipping Container Mfg	423930 Recyclable Materials
113310 Logging		332510 Hardware Mfg	423940 Jewelry, Watch, Precious Stone, & Precious Metals
Fishing, Hunting and Trapping		332610 Spring & Wire Product Mfg	423990 Other Miscellaneous Durable Goods
114110 Fishing		332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	Merchant Wholesalers, Nondurable Goods
114210 Hunting & Trapping		332810 Coating, Engraving, Heat Treating, & Allied Activities	424100 Paper & Paper Products
Support Activities for Agriculture and Forestry		332900 Other Fabricated Metal Product Mfg	424210 Drugs & Druggists' Sundries
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)		Machinery Manufacturing	424300 Apparel, Piece Goods, & Notions
115210 Support Activities for Animal Production (including farriers)		333100 Agriculture, Construction, & Mining Machinery Mfg	424400 Grocery & Related Products
115310 Support Activities For Forestry		333200 Industrial Machinery Mfg	424500 Farm Product Raw Materials
Mining		333310 Commercial & Service Industry Machinery Mfg	424600 Chemical & Allied Products
211120 Crude Petroleum Extraction		333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg	424700 Petroleum & Petroleum Products
211130 Natural Gas Extraction		333510 Metalworking Machinery Mfg	424800 Beer, Wine, & Distilled Alcoholic Beverages
212110 Coal Mining		333610 Engine, Turbine & Power Transmission Equipment Mfg	424910 Farm Supplies
212200 Metal Ore Mining		333900 Other General Purpose Machinery Mfg	424920 Book, Periodical, & Newspapers
212310 Stone Mining & Quarrying		Computer and Electronic Product Manufacturing	424930 Flower, Nursery Stock, & Florists' Supplies
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying		334110 Computer & Peripheral Equipment Mfg	424940 Tobacco Products & Electronic Cigarettes
212390 Other Nonmetallic Mineral Mining & Quarrying		334200 Communications Equipment Mfg	424950 Paint, Varnish, & Supplies
213110 Support Activities for Mining		334310 Audio & Video Equipment Mfg	424990 Other Miscellaneous Nondurable Goods
Utilities		334410 Semiconductor & Other Electronic Component Mfg	Wholesale Trade Agents & Brokers
221100 Electric Power Generation, Transmission, & Distribution		334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg	425120 Wholesale Trade Agents & Brokers
221210 Natural Gas Distribution		334610 Manufacturing & Reproducing Magnetic & Optical Media	Retail Trade
221300 Water, Sewage & Other Systems		Motor Vehicle and Parts Dealers	
221500 Combination Gas & Electric		335100 Electric Lighting Equipment Mfg	441110 New Car Dealers
Construction		335200 Household Appliance Mfg	441120 Used Car Dealers
Construction of Buildings		335310 Electrical Equipment Mfg	441210 Recreational Vehicle Dealers
236110 Residential Building Construction		335900 Other Electrical Equipment & Component Mfg	441222 Boat Dealers
236200 Nonresidential Building Construction		Electrical Equipment, Appliance, and Component Manufacturing	441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers
Heavy and Civil Engineering Construction		336100 Motor Vehicle Mfg	441300 Automotive Parts, Accessories, & Tire Retailers
237100 Utility System Construction		336210 Motor Vehicle Body & Trailer Mfg	Building Material and Garden Equipment and Supplies Dealers
237210 Land Subdivision		336300 Motor Vehicle Parts Mfg	444110 Home Centers
237310 Highway, Street, & Bridge Construction		336410 Aerospace Product & Parts Mfg	444120 Paint & Wallpaper Retailers
237990 Other Heavy & Civil Engineering Construction		336510 Railroad Rolling Stock Mfg	444140 Hardware Retailers
Specialty Trade Contractors		336610 Ship & Boat Building	444180 Other Building Material Dealers
238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)		336990 Other Transportation Equipment Mfg	444200 Lawn & Garden Equipment & Supplies Retailers
238210 Electrical Contractors	325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg		Food and Beverage Retailers
238220 Plumbing, Heating, & Air-Conditioning Contractors	325410 Pharmaceutical & Medicine Mfg	445110 Supermarkets & Other Grocery Retailers (except Convenience)	
	325500 Paint, Coating, & Adhesive Mfg	445131 Convenience Retailers	
	325600 Soap, Cleaning Compound, & Toilet Preparation Mfg	445132 Vending Machine Operators	
	325900 Other Chemical Product & Preparation Mfg	445230 Fruit & Vegetable Retailers	

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

445240 Meat Retailers	485320 Limousine Service	523160 Commodity Contracts Intermediation	541370 Surveying & Mapping (except Geophysical) Services
445250 Fish & Seafood Retailers	485410 School & Employee Bus Transportation	523210 Securities & Commodity Exchanges	541380 Testing Laboratories & Services
445291 Baked Goods Retailers	485510 Charter Bus Industry	523900 Other Financial Investment Activities (including portfolio management & investment advice)	Specialized Design Services
445292 Confectionery & Nut Retailers	485990 Other Transit & Ground Passenger Transportation		541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445298 All Other Specialty Food Retailers			
445320 Beer, Wine, & Liquor Retailers	Pipeline Transportation		
Furniture and Home Furnishings Retailers	486000 Pipeline Transportation		
449110 Furniture Retailers	Scenic & Sightseeing Transportation		
449121 Floor Covering Retailers	487000 Scenic & Sightseeing Transportation		
449122 Window Treatment Retailers		Insurance Carriers and Related Activities	
449129 All Other Home Furnishings Retailers		524110 Direct Life, Health, & Medical Insurance Carriers	
Electronics and Appliance Retailers		524120 Direct Insurance (except Life, Health, & Medical) Carriers	
449210 Electronics & Appliance Retailers (including computers)		524210 Insurance Agencies & Brokerages	
General Merchandise Retailers		524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)	
455110 Department Stores			
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	Funds, Trusts, and Other Financial Vehicles		
Health and Personal Care Retailers	525100 Insurance & Employee Benefit Funds		
456110 Pharmacies & Drug Retailers	525910 Open-End Investment Funds (Form 1120-RIC)		
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	525920 Trusts, Estates, & Agency Accounts		
456130 Optical Goods Retailers	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)		
456190 Other Health & Personal Care Retailers			
Gasoline Stations & Fuel Dealers		Real Estate and Rental and Leasing	
457100 Gasoline Stations (including convenience stores with gas)		Real Estate	
457210 Fuel Dealers (including Heating oil & Liquefied Petroleum)	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	
Clothing and Accessories Retailers		531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	
458110 Clothing & Clothing Accessories Retailers		531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	
458210 Shoe Retailers		531190 Lessors of Other Real Estate Property (including equity REITs)	
458310 Jewelry Retailers		531210 Offices of Real Estate Agents & Brokers	
458320 Luggage & Leather Goods Retailers		531310 Real Estate Property Managers	
Sporting, Hobby, Book, Musical Instruments & Miscellaneous Retailers		531320 Offices of Real Estate Appraisers	
459110 Sporting Goods Retailers		531390 Other Activities Related to Real Estate	
459120 Hobby, Toy, & Game Retailers		Rental and Leasing Services	
459130 Sewing, Needlework, & Piece Goods Retailers		532100 Automotive Equipment Rental & Leasing	
459140 Musical Instrument & Supplies Retailers		532210 Consumer Electronics & Appliances Rental	
459210 Book Retailers & News Dealers (including newsstands)		532281 Formal Wear & Costume Rental	
459310 Florists		532282 Video Tape & Disc Rental	
459410 Office Supplies & Stationery Retailers		532283 Home Health Equipment Rental	
459420 Gift, Novelty, & Souvenir Retailers		532284 Recreational Goods Rental	
459510 Used Merchandise Retailers		532285 All Other Consumer Goods Rental	
459910 Pet & Pet Supplies Retailers		532310 General Rental Centers	
459920 Art Dealers		532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	
459930 Manufactured (Mobile) Home Dealers			
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)		Lessors of Nonfinancial Intangible Assets (except copyrighted works)	
Nonstore Retailers		533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	
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		Professional, Scientific, and Technical Services	
482110 Rail Transportation		Legal Services	
483000 Water Transportation		541110 Offices of Lawyers	
Truck Transportation		541190 Other Legal Services	
484110 General Freight Trucking, Local		Accounting, Tax Preparation, Bookkeeping, and Payroll Services	
484120 General Freight Trucking, Long-distance		542111 Offices of Certified Public Accountants	
484200 Specialized Freight Trucking		542123 Tax Preparation Services	
Transit and Ground Passenger Transportation		542124 Payroll Services	
485110 Urban Transit Systems		542129 Other Accounting Services	
485210 Interurban & Rural Bus Transportation		Architectural, Engineering, and Related Services	
485310 Taxi and Ridesharing Services		541310 Architectural Services	
		541320 Landscape Architecture Services	
		541330 Engineering Services	
		541340 Drafting Services	
		541350 Building Inspection Services	
		541360 Geophysical Surveying & Mapping Services	

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

621330	Offices of Mental Health Practitioners (except Physicians)	624310	Vocational Rehabilitation Services	721191	Bed & Breakfast Inns	811430	Footwear & Leather Goods Repair	
621340	Offices of Physical, Occupational & Speech Therapists, & Audiologists	624410	Childcare Services	721199	All Other Traveler Accommodation	811490	Other Personal & Household Goods Repair & Maintenance	
621391	Offices of Podiatrists			721210	RV (Recreational Vehicle) Parks & Recreational Camps		Personal and Laundry Services	
621399	Offices of All Other Miscellaneous Health Practitioners			721310	Rooming & Boarding Houses, Dormitories, & Workers' Camps	812111	Barber Shops	
	Outpatient Care Centers				Food Services and Drinking Places	812112	Beauty Salons	
621410	Family Planning Centers	711100	Performing Arts Companies	722300	Special Food Services (including food service contractors & caterers)	812113	Nail Salons	
621420	Outpatient Mental Health & Substance Abuse Centers	711210	Spectator Sports (including sports clubs & racetracks)	722410	Drinking Places (Alcoholic Beverages)	812190	Other Personal Care Services (including diet & weight reducing centers)	
621491	HMO Medical Centers	711300	Promoters of Performing Arts, Sports, & Similar Events	722511	Full-Service Restaurants	812210	Funeral Homes & Funeral Services	
621492	Kidney Dialysis Centers	711410	Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	722513	Limited Service Restaurants	812220	Cemeteries & Crematories	
621493	Freestanding Ambulatory Surgical & Emergency Centers	711510	Independent Artists, Writers, & Performers	722514	Cafeterias, Grill Buffets, & Buffets	812310	Coin-Operated Laundries & Drycleaners	
621498	All Other Outpatient Care Centers			722515	Snack & Non-alcoholic Beverage Bars	812320	Drycleaning & Laundry Services (except Coin-Operated)	
	Medical and Diagnostic Laboratories					812330	Linen & Uniform Supply	
621510	Medical & Diagnostic Laboratories	712100	Museums, Historical Sites, & Similar Institutions			812910	Pet Care (except Veterinary) Services	
	Home Health Care Services				Other Services	812920	Photofinishing	
621610	Home Health Care Services				Repair and Maintenance	812930	Parking Lots & Garages	
	Other Ambulatory Health Care Services				811110	Automotive Mechanical & Electrical Repair & Maintenance	812990	All Other Personal Services
621900	Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	713100	Amusement Parks & Arcades	811120	Automotive Body, Paint, Interior, & Glass Repair		Religious, Grantmaking, Civic, Professional, and Similar Organizations	
	Hospitals	713200	Gambling Industries	811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)	
622000	Hospitals	713900	Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	811210	Electronic & Precision Equipment Repair & Maintenance		Other	
	Nursing and Residential Care Facilities			811310	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance	999000	Unclassified Establishments (unable to classify)	
623000	Nursing & Residential Care Facilities			811410	Home & Garden Equipment & Appliance Repair & Maintenance			
	Social Assistance	721110	Hotels (except Casino Hotels) & Motels	811420	Reupholstery & Furniture Repair			
624100	Individual & Family Services	721120	Casino Hotels					
624200	Community Food & Housing, & Emergency & Other Relief Services							