

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 Crop Production 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) Animal Production 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 Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting & Trapping Support Activities for Agriculture and Forestry 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	238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation)	Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg Nonmetallic Mineral Product Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336900 Other Transportation Equipment Mfg	Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing
Mining 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 Utilities 221100 Electric Power Generation, Transmission, & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems 221500 Combination Gas & Electric Construction Construction of Buildings 236110 Residential Building Construction 236200 Nonresidential Building Construction Heavy and Civil Engineering Construction 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction Specialty Trade Contractors 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors	Manufacturing Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering & Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries, Tortilla & Dry Pasta Mfg 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings) Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315250 Cut & Sew Apparel Mfg (except Contractors) 315990 Apparel Accessories & Other Apparel Mfg Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg Printing and Related Support Activities 323100 Printing & Related Support Activities Petroleum and Coal Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg	Wholesale Trade Merchant Wholesalers, Durable Goods 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metal & Mineral (except Petroleum) 423600 Household Appliances & Electrical & Electronic Goods 423700 Hardware, & Plumbing & Heating Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423910 Sporting & Recreational Goods & Supplies 423920 Toy & Hobby Goods & Supplies 423930 Recyclable Materials 423940 Jewelry, Watch, Precious Stone, & Precious Metals 423990 Other Miscellaneous Durable Goods Merchant Wholesalers, Nondurable Goods 424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Product Raw Materials 424600 Chemical & Allied Products 424700 Petroleum & Petroleum Products 424800 Beer, Wine, & Distilled Alcoholic Beverages 424910 Farm Supplies 424920 Book, Periodical, & Newspapers 424930 Flower, Nursery Stock, & Florists' Supplies 424940 Tobacco Products & Electronic Cigarettes 424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous Nondurable Goods Wholesale Trade Agents & Brokers 425120 Wholesale Trade Agents & Brokers	Retail Trade Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441222 Boat Dealers 441227 Motorcycle, ATV, & All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Retailers Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Retailers 444140 Hardware Retailers 444180 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Retailers Food and Beverage Retailers 445110 Supermarkets & Other Grocery Retailers (except Convenience) 445131 Convenience Retailers 445132 Vending Machine Operators 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	Insurance Carriers and Related Activities	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445298 All Other Specialty Food Retailers	Pipeline Transportation	524110 Direct Life, Health, & Medical Insurance Carriers	Computer Systems Design and Related Services
445320 Beer, Wine, & Liquor Retailers	486000 Pipeline Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	541511 Custom Computer Programming Services
Furniture and Home Furnishings Retailers	Scenic & Sightseeing Transportation	524210 Insurance Agencies & Brokerages	541512 Computer Systems Design Services
449110 Furniture Retailers	487000 Scenic & Sightseeing Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)	541513 Computer Facilities Management Services
449121 Floor Covering Retailers	Support Activities for Transportation	Funds, Trusts, and Other Financial Vehicles	541519 Other Computer Related Services
449122 Window Treatment Retailers	488100 Support Activities for Air Transportation	525100 Insurance & Employee Benefit Funds	Other Professional, Scientific, and Technical Services
449129 All Other Home Furnishings Retailers	488210 Support Activities for Rail Transportation	525910 Open-End Investment Funds (Form 1120-RIC)	541600 Management, Scientific, & Technical Consulting Services
Electronics and Appliance Retailers	488300 Support Activities for Water Transportation	525920 Trusts, Estates, & Agency Accounts	541700 Scientific Research & Development Services
449210 Electronics & Appliance Retailers (including computers)	488410 Motor Vehicle Towing	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541800 Advertising, Public Relations, & Related Services
General Merchandise Retailers	488490 Other Support Activities for Road Transportation	Real Estate and Rental and Leasing	541910 Marketing Research & Public Opinion Polling
455110 Department Stores	488510 Freight Transportation Arrangement	Real Estate	541920 Photographic Services
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	488990 Other Support Activities for Transportation	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	541930 Translation & Interpretation Services
Health and Personal Care Retailers	Couriers and Messengers	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	541940 Veterinary Services
456110 Pharmacies & Drug Retailers	492110 Couriers & Express Delivery Services	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	541990 All Other Professional, Scientific, & Technical Services
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	492210 Local Messengers & Local Delivery	531190 Lessors of Other Real Estate Property (including equity REITs)	Management of Companies (Holding Companies)
456130 Optical Goods Retailers	Warehousing and Storage	531210 Offices of Real Estate Agents & Brokers	551111 Offices of Bank Holding Companies
456190 Other Health & Personal Care Retailers	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531310 Real Estate Property Managers	551112 Offices of Other Holding Companies
Gasoline Stations & Fuel Dealers	Information	531320 Offices of Real Estate Appraisers	Administrative and Support and Waste Management and Remediation Services
457100 Gasoline Stations (including convenience stores with gas)	Motion Picture and Sound Recording Industries	531390 Other Activities Related to Real Estate	Administrative and Support Services
457210 Fuel Dealers (including Heating oil & Liquefied Petroleum)	512100 Motion Picture & Video Industries (except video rental)	Rental and Leasing Services	561110 Office Administrative Services
Clothing and Accessories Retailers	512200 Sound Recording Industries	532100 Automotive Equipment Rental & Leasing	561210 Facilities Support Services
458110 Clothing & Clothing Accessories Retailers	Publishing Industries	532210 Consumer Electronics & Appliances Rental	561300 Employment Services
458210 Shoe Retailers	513110 Newspaper Publishers	532281 Formal Wear & Costume Rental	561410 Document Preparation Services
458310 Jewelry Retailers	513120 Periodical Publishers	532282 Video Tape & Disc Rental	561420 Telephone Call Centers
458320 Luggage & Leather Goods Retailers	513130 Book Publishers	532283 Home Health Equipment Rental	561430 Business Service Centers (including private mail centers & copy shops)
Sporting, Hobby, Book, Musical Instruments, & Miscellaneous Retailers	513140 Directory & Mailing List Publishers	532284 Recreational Goods Rental	561440 Collection Agencies
459110 Sporting Goods Retailers	513190 Other Publishers	532289 All Other Consumer Goods Rental	561450 Credit Bureaus
459120 Hobby, Toy, & Game Retailers	513210 Software Publishers	532310 General Rental Centers	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
459130 Sewing, Needlework, & Piece Goods Retailers	Broadcasting & Content Providers & Telecommunications	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561500 Travel Arrangement & Reservation Services
459140 Musical Instrument & Supplies Retailers	516100 Radio & Television Broadcasting Stations	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561600 Investigation & Security Services
459210 Book Retailers & News Dealers (including newsstands)	516210 Media Streaming, Social Networks, & Other Content Providers	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561710 Exterminating & Pest Control Services
459310 Florists	517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	Professional, Scientific, and Technical Services	561720 Janitorial Services
459410 Office Supplies & Stationery Retailers	Data Processing, Web Search Portals, & Other Information Services	Legal Services	561730 Landscaping Services
459420 Gift, Novelty, & Souvenir Retailers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	541110 Offices of Lawyers	561740 Carpet & Upholstery Cleaning Services
459510 Used Merchandise Retailers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	541190 Other Legal Services	561790 Other Services to Buildings & Dwellings
459910 Pet & Pet Supplies Retailers	Finance and Insurance	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
459920 Art Dealers	Depository Credit Intermediation	541211 Offices of Certified Public Accountants	Waste Management and Remediation Services
459930 Manufactured (Mobile) Home Dealers	522110 Commercial Banking	541212 Tax Preparation Services	562000 Waste Management & Remediation Services
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	522130 Credit Unions	541219 Other Accounting Services	Educational Services
Nonstore Retailers	522180 Savings Institutions & Other Depository Credit Intermediation	Architectural, Engineering, and Related Services	611000 Educational Services (including schools, colleges, & universities)
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.	Nondepository Credit Intermediation	541310 Architectural Services	Health Care and Social Assistance
Transportation and Warehousing	522210 Credit Card Issuing	541320 Landscape Architecture Services	Offices of Physicians and Dentists
Air, Rail, and Water Transportation	522220 Sales Financing	541330 Engineering Services	621111 Offices of Physicians (except mental health specialists)
481000 Air Transportation	522291 Consumer Lending	541340 Drafting Services	621112 Offices of Physicians, Mental Health Specialists
482110 Rail Transportation	522292 Real Estate Credit (including mortgage bankers & originators)	541350 Building Inspection Services	621210 Offices of Dentists
483000 Water Transportation	522299 Intl. Secondary Market, & Other Nondepos. Credit Intermediation	541360 Geophysical Surveying & Mapping Services	Offices of Other Health Practitioners
Truck Transportation	Activities Related to Credit Intermediation		621310 Offices of Chiropractors
484110 General Freight Trucking, Local	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)		621320 Offices of Optometrists
484120 General Freight Trucking, Long-distance	Securities, Commodity Contracts, and Other Financial Investments and Related Activities		
484200 Specialized Freight Trucking	523150 Investment Banking & Securities Intermediation		
Transit and Ground Passenger Transportation			
485110 Urban Transit Systems			
485210 Interurban & Rural Bus Transportation			
485310 Taxi and Ridesharing 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	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 Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	721210 RV (Recreational Vehicle) Parks & Recreational Camps	Personal and Laundry Services 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 Services 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)
621399 Offices of All Other Miscellaneous Health Practitioners		721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps	
Outpatient Care Centers		Food Services and Drinking Places 722300 Special Food Services (including food service contractors & caterers)	
621410 Family Planning Centers		722410 Drinking Places (Alcoholic Beverages)	
621420 Outpatient Mental Health & Substance Abuse Centers		722511 Full-Service Restaurants	
621491 HMO Medical Centers		722513 Limited Service Restaurants	
621492 Kidney Dialysis Centers		722514 Cafeterias, Grill Buffets, & Buffets	
621493 Freestanding Ambulatory Surgical & Emergency Centers		722515 Snack & Non-alcoholic Beverage Bars	
621498 All Other Outpatient Care Centers		Other Services	
Medical and Diagnostic Laboratories		Repair and Maintenance	
621510 Medical & Diagnostic Laboratories	Accommodation and Food Services Accommodation 721110 Hotels (except Casino Hotels) & Motels 721120 Casino Hotels	811110 Automotive Mechanical & Electrical Repair & Maintenance	Other 999000 Unclassified Establishments (unable to classify)
Home Health Care Services		811120 Automotive Body, Paint, Interior, & Glass Repair	
621610 Home Health Care Services		811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	
Other Ambulatory Health Care Services		811210 Electronic & Precision Equipment Repair & Maintenance	
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)		811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance	
Hospitals		811410 Home & Garden Equipment & Appliance Repair & Maintenance	
622000 Hospitals		811420 Reupholstery & Furniture Repair	
Nursing and Residential Care Facilities			
623000 Nursing & Residential Care Facilities			
Social Assistance			
624100 Individual & Family Services			
624200 Community Food & Housing, & Emergency & Other Relief Services			