

Form 1120 Principal Business Activity Codes—2022 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).

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.

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

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Principal Business Activity Codes (Continued)

444180 Other Building Material Dealers	485320 Limousine Service	523160 Commodity Contracts Intermediation	541340 Drafting Services
444200 Lawn & Garden Equipment & Supplies Retailers	485410 School & Employee Bus Transportation	523210 Securities & Commodity Exchanges	541350 Building Inspection Services
Food and Beverage Retailers	485510 Charter Bus Industry	523900 Other Financial Investment Activities (including portfolio management & investment advice)	541360 Geophysical Surveying & Mapping Services
445110 Supermarkets and Other Grocery Retailers (except Convenience)	485990 Other Transit & Ground Passenger Transportation	Insurance Carriers and Related Activities	541370 Surveying & Mapping (except Geophysical) Services
445131 Convenience Retailers	Pipeline Transportation	524110 Direct Life, Health, & Medical Insurance Carriers	541380 Testing Laboratories & Services
445132 Vending Machine Operators	486000 Pipeline Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	Specialized Design Services
445230 Fruit & Vegetable Markets	Scenic & Sightseeing Transportation	524210 Insurance Agencies & Brokerages	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445240 Meat Retailers	487000 Scenic & Sightseeing Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)	Computer Systems Design and Related Services
445250 Fish & Seafood Retailers	Support Activities for Transportation	Funds, Trusts, and Other Financial Vehicles	541511 Custom Computer Programming Services
445291 Baked Goods Retailers	488100 Support Activities for Air Transportation	525100 Insurance & Employee Benefit Funds	541512 Computer Systems Design Services
445292 Confectionery & Nut Retailers	488210 Support Activities for Rail Transportation	525910 Open-End Investment Funds (Form 1120-RIC)	541513 Computer Facilities Management Services
445298 All Other Specialty Food Retailers	488300 Support Activities for Water Transportation	525920 Trusts, Estates, & Agency Accounts	541519 Other Computer Related Services
445320 Beer, Wine, & Liquor Retailers	488410 Motor Vehicle Towing	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	Other Professional, Scientific, and Technical Services
Health and Personal Care Retailers	488490 Other Support Activities for Road Transportation	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) , later.	541600 Management, Scientific, & Technical Consulting Services
456110 Pharmacies & Drug Retailers	488510 Freight Transportation		541700 Scientific Research & Development Services
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	488990 Other Support Activities for Transportation		541800 Advertising, Public Relations, & Related Services
456130 Optical Goods Retailers	Couriers and Messengers		541910 Marketing Research & Public Opinion Polling
456190 Other Health & Personal Care Retailers	492110 Couriers & Express Delivery Services		541920 Photographic Services
Gasoline Stations & Fuel Dealers	492210 Local Messengers & Local Delivery		541930 Translation & Interpretation Services
457100 Gasoline Stations (including convenience stores with gas)	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)		541940 Veterinary Services
457210 Fuel Dealers (including Heating Oil and Liquefied Petroleum)			541990 All Other Professional, Scientific, & Technical Services
Clothing and Accessories Retailers			
458110 Clothing and Clothing Accessories Retailers		Real Estate and Rental and Leasing	Management of Companies (Holding Companies)
458210 Shoe Retailers		Real Estate	551111 Offices of Bank Holding Companies
458310 Jewelry Retailers		531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	551112 Offices of Other Holding Companies
458320 Luggage & Leather Goods Retailers		531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	
Sporting Goods, Hobby, Book, Musical Instrument and Miscellaneous Retailers		531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	
459110 Sporting Goods Retailers		531190 Lessors of Other Real Estate Property (including equity REITs)	
459120 Hobby, Toy, & Game Retailers		531210 Offices of Real Estate Agents & Brokers	
459130 Sewing, Needlework, & Piece Goods Retailers		531310 Real Estate Property Managers	
459140 Musical Instrument & Supplies Retailers		531320 Offices of Real Estate Appraisers	
459210 Book Retailers & News Dealers (including newsstands)		531390 Other Activities Related to Real Estate	
459310 Florists		Rental and Leasing Services	
459410 Office Supplies & Stationery Retailers		532110 Automotive Equipment Rental & Leasing	
459420 Gift, Novelty, & Souvenir Retailers		532210 Consumer Electronics & Appliances Rental	
459510 Used Merchandise Retailers		532281 Formal Wear & Costume Rental	
459910 Pet & Pet Supplies Retailers		532282 Video Tape & Disc Rental	
459920 Art Dealers		532283 Home Health Equipment Rental	
459930 Manufactured (Mobile) Home Dealers		532284 Recreational Goods Rental	
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)		532289 All Other Consumer Goods Rental	
General Merchandise Retailers		532310 General Rental Centers	
455110 Department Stores		532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	
455210 Warehouse Clubs, Supercenters, & Other General Merch. 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 Pharmacies & Drug Retailers		Professional, Scientific, and Technical Services	
Transportation and Warehousing		Legal Services	
Air, Rail, and Water Transportation		541110 Offices of Lawyers	
481000 Air Transportation		541190 Other Legal Services	
482110 Rail Transportation		Accounting, Tax Preparation, Bookkeeping, and Payroll Services	
483000 Water Transportation		541211 Offices of Certified Public Accountants	
Truck Transportation		541213 Tax Preparation Services	
484110 General Freight Trucking, Local		541214 Payroll Services	
484120 General Freight Trucking, Long-distance		541219 Other Accounting Services	
484200 Specialized Freight Trucking		Architectural, Engineering, and Related Services	
Transit and Ground Passenger Transportation		541310 Architectural Services	
485110 Urban Transit Systems		541320 Landscape Architecture Services	
485210 Interurban & Rural Bus Transportation		541330 Engineering Services	
485310 Taxi and Ridesharing Services			

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Principal Business Activity Codes (Continued)

Offices of Other Health Practitioners	624200 Community Food & Housing, & Emergency & Other Relief Services	721120 Casino Hotels	811420 Reupholstery & Furniture Repair
621310 Offices of Chiropractors	721191 Bed & Breakfast Inns	811430 Footwear & Leather Goods Repair	
621320 Offices of Optometrists	721199 All Other Traveler Accommodation	811490 Other Personal & Household Goods Repair & Maintenance	
621330 Offices of Mental Health Practitioners (except Physicians)	721210 RV (Recreational Vehicle) Parks & Recreational Camps	Personal and Laundry Services	
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists	721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps	812111 Barber Shops	
621391 Offices of Podiatrists	722300 Special Food Services (including food service contractors & caterers)	812112 Beauty Salons	
621399 Offices of All Other Miscellaneous Health Practitioners	722410 Drinking Places (Alcoholic Beverages)	812113 Nail Salons	
Outpatient Care Centers	722511 Full-Service Restaurants	812190 Other Personal Care Services (including diet & weight reducing centers)	
621410 Family Planning Centers	722513 Limited-Service Restaurants	812210 Funeral Homes & Funeral Services	
621420 Outpatient Mental Health & Substance Abuse Centers	722514 Cafeterias, Grill Buffets, and Buffets	812220 Cemeteries & Crematories	
621491 HMO Medical Centers	722515 Snack and Non-alcoholic Beverage Bars	812310 Coin-Operated Laundries & Drycleaners	
621492 Kidney Dialysis Centers	Museums, Historical Sites, and Similar Institutions	812320 Drycleaning & Laundry Services (except Coin-Operated)	
621493 Freestanding Ambulatory Surgical & Emergency Centers	711100 Performing Arts Companies	812330 Linen & Uniform Supply	
621498 All Other Outpatient Care Centers	711210 Spectator Sports (including sports clubs & racetracks)	812910 Pet Care (except Veterinary) Services	
Medical and Diagnostic Laboratories	711300 Promoters of Performing Arts, Sports, & Similar Events	812920 Photofinishing	
621510 Medical & Diagnostic Laboratories	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	812930 Parking Lots & Garages	
Home Health Care Services	711510 Independent Artists, Writers, & Performers	812990 All Other Personal Services	
621610 Home Health Care Services	Amusement, Gambling, and Recreation Industries	Religious, Grantmaking, Civic, Professional, and Similar Organizations	
Other Ambulatory Health Care Services	713100 Amusement Parks & Arcades	813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)	
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	713200 Gambling Industries	Other	
Hospitals	713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	999000 Unclassified Establishments (unable to classify)	
622000 Hospitals	Accommodation and Food Services		
Nursing and Residential Care Facilities	Accommodation		
623000 Nursing & Residential Care Facilities	721110 Hotels (except Casino Hotels) & Motels		
Social Assistance			
624100 Individual & Family Services			