

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).

Once the principal business activity is determined, entries must be made on Form 1120, Schedule K, lines

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**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

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
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)

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 and 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

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
336990 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

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 and 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 and 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

Furniture and Home Furnishings Retailers

- 449110 Furniture Retailers
449121 Floor Covering Retailers
449122 Window Treatment Retailers
449129 All Other Home Furnishings Retailers

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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Form 1120 Principal Business Activity Codes—2022 Returns (Continued)

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		541370 Surveying & Mapping (except Geophysical) Services
445131 Convenience Retailers	Pipeline Transportation	Insurance Carriers and Related Activities	541380 Testing Laboratories & Services
445132 Vending Machine Operators	486000 Pipeline Transportation	524110 Direct Life, Health, & Medical Insurance Carriers	Specialized Design Services
445230 Fruit & Vegetable Markets	Scenic & Sightseeing Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445240 Meat Retailers	487000 Scenic & Sightseeing Transportation	524210 Insurance Agencies & Brokerages	Computer Systems Design and Related Services
445250 Fish & Seafood Retailers	Support Activities for Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)	541511 Custom Computer Programming Services
445291 Baked Goods Retailers	488100 Support Activities for Air Transportation		541512 Computer Systems Design Services
445292 Confectionery & Nut Retailers	488210 Support Activities for Rail Transportation	Funds, Trusts, and Other Financial Vehicles	541513 Computer Facilities Management Services
445298 All Other Specialty Food Retailers	488300 Support Activities for Water Transportation	525100 Insurance & Employee Benefit Funds	541519 Other Computer Related Services
445320 Beer, Wine, & Liquor Retailers	488410 Motor Vehicle Towing	525910 Open-End Investment Funds (Form 1120-RIC)	Other Professional, Scientific, and Technical Services
Health and Personal Care Retailers	488490 Other Support Activities for Road Transportation	525920 Trusts, Estates, & Agency Accounts	541600 Management, Scientific, & Technical Consulting Services
456110 Pharmacies & Drug Retailers	488510 Freight Transportation Arrangement	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541700 Scientific Research & Development Services
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	488990 Other Support Activities for Transportation	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) , later.	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	Real Estate and Rental and Leasing	541920 Photographic Services
Gasoline Stations & Fuel Dealers	492210 Local Messengers & Local Delivery	Real Estate	541930 Translation & Interpretation Services
457100 Gasoline Stations (including convenience stores with gas)	Warehousing and Storage	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	541940 Veterinary Services
457210 Fuel Dealers (including Heating Oil and Liquefied Petroleum)	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	541990 All Other Professional, Scientific, & Technical Services
Clothing and Accessories Retailers	Information	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	Management of Companies (Holding Companies)
458110 Clothing and Clothing Accessories Retailers	Motion Picture and Sound Recording Industries	531190 Lessors of Other Real Estate Property (including equity REITs)	551111 Offices of Bank Holding Companies
458210 Shoe Retailers	512100 Motion Picture & Video Industries (except video rental)	531210 Offices of Real Estate Agents & Brokers	551112 Offices of Other Holding Companies
458310 Jewelry Retailers	512200 Sound Recording Industries	531310 Real Estate Property Managers	Administrative and Support and Waste Management and Remediation Services
458320 Luggage & Leather Goods Retailers	Publishing Industries	531320 Offices of Real Estate Appraisers	Administrative and Support Services
Sporting Goods, Hobby, Book, Musical Instrument and Miscellaneous Retailers	513100 Newspaper Publishers	531390 Other Activities Related to Real Estate	561110 Office Administrative Services
459110 Sporting Goods Retailers	513120 Periodical Publishers	Rental and Leasing Services	561210 Facilities Support Services
459120 Hobby, Toy, & Game Retailers	513130 Book Publishers	532100 Automotive Equipment Rental & Leasing	561300 Employment Services
459130 Sewing, Needlework, & Piece Goods Retailers	513140 Directory & Mailing List Publishers	532210 Consumer Electronics & Appliances Rental	561410 Document Preparation Services
459140 Musical Instrument & Supplies Retailers	513190 Other Publishers	532281 Formal Wear & Costume Rental	561420 Telephone Call Centers
459210 Book Retailers & News Dealers (including newsstands)	513210 Software Publishers	532282 Video Tape & Disc Rental	561430 Business Service Centers (including private mail centers & copy shops)
459310 Florists	Broadcasting, Content Providers, and Telecommunications	532283 Home Health Equipment Rental	561440 Collection Agencies
459410 Office Supplies & Stationery Retailers	516100 Radio & Television Broadcasting Stations	532284 Recreational Goods Rental	561450 Credit Bureaus
459420 Gift, Novelty, & Souvenir Retailers	516210 Media Streaming, Social Networks, & Other Content Providers	532289 All Other Consumer Goods Rental	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
459510 Used Merchandise Retailers	517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	532310 General Rental Centers	561500 Travel Arrangement & Reservation Services
459910 Pet & Pet Supplies Retailers	Data Processing, Web Search Portals, & Other Information Services	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561600 Investigation & Security Services
459920 Art Dealers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561710 Exterminating & Pest Control Services
459930 Manufactured (Mobile) Home Dealers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561720 Janitorial Services
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	Finance and Insurance	Professional, Scientific, and Technical Services	561730 Landscaping Services
General Merchandise Retailers	Depository Credit Intermediation	Legal Services	561740 Carpet & Upholstery Cleaning Services
455110 Department Stores	522110 Commercial Banking	541110 Offices of Lawyers	561790 Other Services to Buildings & Dwellings
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	522130 Credit Unions	541190 Other Legal Services	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
Nonstore Retailers	522180 Savings Institutions & Other Depository Credit Intermediation	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	Waste Management and Remediation Services
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	541211 Offices of Certified Public Accountants	562000 Waste Management & Remediation Services
Transportation and Warehousing	522210 Credit Card Issuing	541213 Tax Preparation Services	Educational Services
Air, Rail, and Water Transportation	522220 Sales Financing	541214 Payroll Services	611000 Educational Services (including schools, colleges, & universities)
481000 Air Transportation	522291 Consumer Lending	541219 Other Accounting Services	Health Care and Social Assistance
482110 Rail Transportation	522292 Real Estate Credit (including mortgage bankers & originators)	Architectural, Engineering, and Related Services	Offices of Physicians and Dentists
483000 Water Transportation	522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation	541310 Architectural Services	621111 Offices of Physicians (except mental health specialists)
Truck Transportation	Activities Related to Credit Intermediation	541320 Landscape Architecture Services	621112 Offices of Physicians, Mental Health Specialists
484110 General Freight Trucking, Local	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541330 Engineering Services	621210 Offices of Dentists
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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Principal Business Activity Codes (Continued)

Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories Home Health Care Services 621610 Home Health Care Services Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks) Hospitals 622000 Hospitals Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities Social Assistance 624100 Individual & Family Services	624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Childcare Services	721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps Food Services and Drinking Places 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, and Buffets 722515 Snack and Non-alcoholic Beverage Bars	811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance 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 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 and homeowners associations) Other 999000 Unclassified Establishments (unable to classify)
	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)	Other Services Repair and Maintenance 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) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance	
	Accommodation and Food Services Accommodation 721110 Hotels (except Casino Hotels) & Motels		