

Form 1120 Principal Business Activity Codes—2024 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 (31110-339900).

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, & finished 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 & 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 & 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

Table continued on the next page

Form 1120 Principal Business Activity Codes—2024 Returns (Continued)

Principal Business Activity Codes (Continued)

444180 Other Building Material Dealers	485410 School & Employee Bus Transportation	523210 Securities & Commodity Exchanges	541380 Testing Laboratories & Services
444200 Lawn & Garden Equipment & Supplies Retailers	485510 Charter Bus Industry	523900 Other Financial Investment Activities (including portfolio management & investment advice)	Specialized Design Services
Food and Beverage Retailers	485990 Other Transit & Ground Passenger Transportation	Insurance Carriers and Related Activities	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445110 Supermarkets & Other Grocery Retailers (except Convenience)	Pipeline Transportation	524110 Direct Life, Health, & Medical Insurance Carriers	Computer Systems Design and Related Services
445131 Convenience Retailers	486000 Pipeline Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	541511 Custom Computer Programming Services
445132 Vending Machine Operators	Scenic & Sightseeing Transportation	524210 Insurance Agencies & Brokerages	541512 Computer Systems Design Services
445230 Fruit & Vegetable Retailers	487000 Scenic & Sightseeing Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)	541513 Computer Facilities Management Services
445240 Meat Retailers	Support Activities for Transportation	Funds, Trusts, and Other Financial Vehicles	541519 Other Computer Related Services
445250 Fish & Seafood Retailers	488100 Support Activities for Air Transportation	525100 Insurance & Employee Benefit Funds	Other Professional, Scientific, and Technical Services
445291 Baked Goods Retailers	488210 Support Activities for Rail Transportation	525910 Open-End Investment Funds (Form 1120-RIC)	541600 Management, Scientific, & Technical Consulting Services
445292 Confectionery & Nut Retailers	488300 Support Activities for Water Transportation	525920 Trusts, Estates, & Agency Accounts	541700 Scientific Research & Development Services
445298 All Other Specialty Food Retailers	488410 Motor Vehicle Towing	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541800 Advertising, Public Relations, & Related Services
445320 Beer, Wine, & Liquor Retailers	488490 Other Support Activities for Road Transportation	Real Estate and Rental and Leasing	541910 Marketing Research & Public Opinion Polling
Health and Personal Care Retailers	488510 Freight Transportation Arrangement	Real Estate	541920 Photographic Services
456110 Pharmacies & Drug Retailers	488990 Other Support Activities for Transportation	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	541930 Translation & Interpretation Services
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	Couriers and Messengers	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	541940 Veterinary Services
456130 Optical Goods Retailers	492110 Couriers & Express Delivery Services	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	541990 All Other Professional, Scientific, & Technical Services
456190 Other Health & Personal Care Retailers	492210 Local Messengers & Local Delivery	531190 Lessors of Other Real Estate Property (including equity REITs)	Management of Companies (Holding Companies)
Gasoline Stations & Fuel Dealers	Warehousing and Storage	531210 Offices of Real Estate Agents & Brokers	551111 Offices of Bank Holding Companies
457100 Gasoline Stations (including convenience stores with gas)	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531310 Real Estate Property Managers	551112 Offices of Other Holding Companies
457210 Fuel Dealers (including Heating Oil & Liquefied Petroleum)	Information	531320 Offices of Real Estate Appraisers	Administrative and Support and Waste Management and Remediation Services
Clothing and Accessories Retailers	Motion Picture and Sound Recording Industries	531390 Other Activities Related to Real Estate	Administrative and Support Services
458110 Clothing & Clothing Accessories Retailers	512100 Motion Picture & Video Industries (except video rental)	Rental and Leasing Services	561110 Office Administrative Services
458210 Shoe Retailers	512200 Sound Recording Industries	532100 Automotive Equipment Rental & Leasing	561210 Facilities Support Services
458310 Jewelry Retailers	Publishing Industries	532210 Consumer Electronics & Appliances Rental	561300 Employment Services
458320 Luggage & Leather Goods Retailers	513110 Newspaper Publishers	532281 Formal Wear & Costume Rental	561410 Document Preparation Services
Sporting Goods, Hobby, Book, Musical Instrument and Miscellaneous Retailers	513120 Periodical Publishers	532282 Video Tape & Disc Rental	561420 Telephone Call Centers
459110 Sporting Goods Retailers	513130 Book Publishers	532283 Home Health Equipment Rental	561430 Business Service Centers (including private mail centers & copy shops)
459120 Hobby, Toy, & Game Retailers	513140 Directory & Mailing List Publishers	532284 Recreational Goods Rental	561440 Collection Agencies
459130 Sewing, Needlework, & Piece Goods Retailers	513190 Other Publishers	532289 All Other Consumer Goods Rental	561450 Credit Bureaus
459140 Musical Instrument & Supplies Retailers	513210 Software Publishers	532310 General Rental Centers	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
459210 Book Retailers & News Dealers (including newsstands)	Broadcasting, Content Providers, and Telecommunications	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561500 Travel Arrangement & Reservation Services
459310 Florists	516100 Radio & Television Broadcasting Stations	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561600 Investigation & Security Services
459410 Office Supplies & Stationery Retailers	516210 Media Streaming, Social Networks, & Other Content Providers	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561710 Exterminating & Pest Control Services
459420 Gift, Novelty, & Souvenir Retailers	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
459510 Used Merchandise Retailers	Data Processing, Web Search Portals, & Other Information Services	Legal Services	561730 Landscaping Services
459910 Pet & Pet Supplies Retailers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	541110 Offices of Lawyers	561740 Carpet & Upholstery Cleaning Services
459920 Art Dealers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	541190 Other Legal Services	561790 Other Services to Buildings & Dwellings
459930 Manufactured (Mobile) Home Dealers	Finance and Insurance	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	Depository Credit Intermediation	541211 Offices of Certified Public Accountants	Waste Management and Remediation Services
General Merchandise Retailers	522110 Commercial Banking	541213 Tax Preparation Services	562000 Waste Management & Remediation Services
455110 Department Stores	522130 Credit Unions	541214 Payroll Services	Educational Services
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	522180 Savings Institutions & Other Depository Credit Intermediation	541219 Other Accounting Services	611000 Educational Services (including schools, colleges, & universities)
Nonstore Retailers	Nondepository Credit Intermediation	Architectural, Engineering, and Related Services	Health Care and Social Assistance
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	522210 Credit Card Issuing	541310 Architectural Services	Offices of Physicians and Dentists
Transportation and Warehousing	522220 Sales Financing	541320 Landscape Architecture Services	621111 Offices of Physicians (except mental health specialists)
Air, Rail, and Water Transportation	522291 Consumer Lending	541330 Engineering Services	621112 Offices of Physicians, Mental Health Specialists
481000 Air Transportation	522292 Real Estate Credit (including mortgage bankers & originators)	541340 Drafting Services	621210 Offices of Dentists
482110 Rail Transportation	522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation	541350 Building Inspection Services	Offices of Other Health Practitioners
483000 Water Transportation	Activities Related to Credit Intermediation	541360 Geophysical Surveying & Mapping Services	621310 Offices of Chiropractors
Truck Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541370 Surveying & Mapping (except Geophysical) Services	621320 Offices of Optometrists
484110 General Freight Trucking, Local	Securities, Commodity Contracts, and Other Financial Investments and Related Activities		621330 Offices of Mental Health Practitioners (except Physicians)
484120 General Freight Trucking, Long-distance	523150 Investment Banking & Securities Intermediation		
484200 Specialized Freight Trucking	523160 Commodity Contracts Intermediation		
Transit and Ground Passenger Transportation			
485110 Urban Transit Systems			
485210 Interurban & Rural Bus Transportation			
485310 Taxi & Ridesharing Services			
485320 Limousine Service			

Table continued on the next page

Form 1120 Principal Business Activity Codes—2024 Returns (Continued)

Principal Business Activity Codes (Continued)

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