

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 (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.

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<p>Agriculture, Forestry, Fishing, and Hunting</p> <p>Crop Production</p> <p>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)</p> <p>Animal Production</p> <p>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</p> <p>Forestry and Logging</p> <p>113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging</p> <p>Fishing, Hunting, and Trapping</p> <p>114110 Fishing 114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry</p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production (including farmers) 115310 Support Activities for Forestry</p> <p>Mining</p> <p>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</p> <p>Utilities</p> <p>221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems 221500 Combination Gas & Electric</p> <p>Construction</p> <p>Construction of Buildings</p> <p>236110 Residential Building Construction 236200 Nonresidential Building Construction</p> <p>Heavy and Civil Engineering Construction</p> <p>237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction</p> <p>Specialty Trade Contractors</p> <p>238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors</p>			
<p>Plastics and Rubber Products Manufacturing</p> <p>326100 Plastics Product Mfg 326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing</p> <p>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</p> <p>Primary Metal Manufacturing</p> <p>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</p> <p>Fabricated Metal Product Manufacturing</p> <p>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</p> <p>Machinery Manufacturing</p> <p>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</p> <p>Computer and Electronic Product Manufacturing</p> <p>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</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>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</p>			
<p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing</p> <p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods</p> <p>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</p> <p>Merchant Wholesalers, Nondurable Goods</p> <p>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</p> <p>Wholesale Trade Agents and Brokers</p> <p>425120 Wholesale Trade Agents & Brokers</p> <p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>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</p> <p>Furniture and Home Furnishings Retailers</p> <p>449110 Furniture Retailers 449121 Floor Covering Retailers 449122 Window Treatment Retailers 449129 All Other Home Furnishings Retailers</p> <p>Electronics and Appliance Retailers</p> <p>449210 Electronics & Appliance Retailers (including Computers)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers 444120 Paint & Wallpaper Retailers 444140 Hardware Retailers</p>			

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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)	541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)				
Food and Beverage Retailers											
445110	Supermarkets & Other Grocery Retailers (except Convenience)	485990	Other Transit & Ground Passenger Transportation	Insurance Carriers and Related Activities		Computer Systems Design and Related Services					
445131	Convenience Retailers	486000	Pipeline Transportation	524110	Direct Life, Health, & Medical Insurance Carriers	541511	Custom Computer Programming Services				
445132	Vending Machine Operators	487000	Scenic & Sightseeing Transportation	524120	Direct Insurance (except Life, Health, & Medical) Carriers	541512	Computer Systems Design Services				
445230	Fruit & Vegetable Retailers	488300	Scenic & Sightseeing Transportation	524210	Insurance Agencies & Brokerages	541513	Computer Facilities Management Services				
445240	Meat Retailers	488410	Support Activities for Transportation	524290	Other Insurance Related Activities (including third-party administration of insurance & pension funds)	541519	Other Computer Related Services				
445250	Fish & Seafood Retailers	488490	Support Activities for Air Transportation	Funds, Trusts, and Other Financial Vehicles		Other Professional, Scientific, and Technical Services					
445291	Baked Goods Retailers	488810	Support Activities for Rail Transportation	525100	Insurance & Employee Benefit Funds	541600	Management, Scientific, & Technical Consulting Services				
445292	Confectionery & Nut Retailers	488830	Support Activities for Water Transportation	525910	Open-End Investment Funds (Form 1120-RIC)	541700	Scientific Research & Development Services				
445298	All Other Specialty Food Retailers	488840	Motor Vehicle Towing	525920	Trusts, Estates, & Agency Accounts	541800	Advertising, Public Relations, & Related Services				
445320	Beer, Wine, & Liquor Retailers	488850	Other Support Activities for Road Transportation	525990	Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541910	Marketing Research & Public Opinion Polling				
Health and Personal Care Retailers											
456110	Pharmacies & Drug Retailers	492110	Couriers & Express Delivery Services	Real Estate and Rental and Leasing		541920	Photographic Services				
456120	Cosmetics, Beauty Supplies, & Perfume Retailers	492210	Local Messengers & Local Delivery	531110	Lessors of Residential Buildings & Dwellings (including equity REITs)	541930	Translation & Interpretation Services				
456130	Optical Goods Retailers	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531120	Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	541940	Veterinary Services				
456190	Other Health & Personal Care Retailers	Information		531130	Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	541990	All Other Professional, Scientific, & Technical Services				
Gasoline Stations & Fuel Dealers				531190	Lessors of Other Real Estate Property (including equity REITs)	Management of Companies (Holding Companies)					
457100	Gasoline Stations (including convenience stores with gas)	Motion Picture and Sound Recording Industries		531210	Offices of Real Estate Agents & Brokers	551111	Offices of Bank Holding Companies				
457210	Fuel Dealers (including Heating Oil & Liquefied Petroleum)	512100	Motion Picture & Video Industries (except video rental)	531310	Real Estate Property Managers	551112	Offices of Other Holding Companies				
Clothing and Accessories Retailers		512200	Sound Recording Industries	531320	Offices of Real Estate Appraisers	Administrative and Support and Waste Management and Remediation Services					
458110	Clothing & Clothing Accessories Retailers	513110	Newspaper Publishers	531390	Other Activities Related to Real Estate	Administrative and Support Services					
458210	Shoe Retailers	513120	Periodical Publishers	532100	Automotive Equipment Rental & Leasing	561110	Office Administrative Services				
458310	Jewelry Retailers	513130	Book Publishers	532210	Consumer Electronics & Appliances Rental	561210	Facilities Support Services				
458320	Luggage & Leather Goods Retailers	513140	Directory & Mailing List Publishers	532281	Formal Wear & Costume Rental	561300	Employment Services				
Sporting Goods, Hobby, Book, Musical Instrument and Miscellaneous Retailers		513190	Other Publishers	532282	Video Tape & Disc Rental	561410	Document Preparation Services				
459110	Sporting Goods Retailers	513210	Software Publishers	532283	Home Health Equipment Rental	561420	Telephone Call Centers				
459120	Hobby, Toy, & Game Retailers	Broadcasting, Content Providers, and Telecommunications		532284	Recreational Goods Rental	561430	Business Service Centers (including private mail centers & copy shops)				
459130	Sewing, Needlework, & Piece Goods Retailers	516100	Radio & Television Broadcasting Stations	532289	All Other Consumer Goods Rental	561440	Collection Agencies				
459140	Musical Instrument & Supplies Retailers	516210	Media Streaming, Social Networks, & Other Content Providers	532310	General Rental Centers	561450	Credit Bureaus				
459210	Book Retailers & News Dealers (including newsstands)	517000	Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	532400	Commercial & Industrial Machinery & Equipment Rental & Leasing	561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)				
459310	Florists	Data Processing, Web Search Portals, & Other Information Services		Lessors of Nonfinancial Intangible Assets (except copyrighted works)		561500	Travel Arrangement & Reservation Services				
459410	Office Supplies & Stationery Retailers	518210	Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561600	Investigation & Security Services				
459420	Gift, Novelty, & Souvenir Retailers	519200	Web Search Portals, Libraries, Archives, & Other Info. Services	Professional, Scientific, and Technical Services		561610	Exterminating & Pest Control Services				
459510	Used Merchandise Retailers	Finance and Insurance		Legal Services		561720	Janitorial Services				
459910	Pet & Pet Supplies Retailers	Depository Credit Intermediation		541110	Offices of Lawyers	561730	Landscaping Services				
459920	Art Dealers	522110	Commercial Banking	541190	Other Legal Services	561740	Carpet & Upholstery Cleaning Services				
459930	Manufactured (Mobile) Home Dealers	522130	Credit Unions	Accounting, Tax Preparation, Bookkeeping, and Payroll Services		561790	Other Services to Buildings & Dwellings				
459990	All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	522180	Savings Institutions & Other Depository Credit Intermediation	541211	Offices of Certified Public Accountants	561900	Other Support Services (including packaging & labeling services, & convention & trade show organizers)				
General Merchandise Retailers		522210	Credit Card Issuing	541213	Tax Preparation Services	Waste Management and Remediation Services					
455110	Department Stores	522220	Sales Financing	541214	Payroll Services	562000	Waste Management & Remediation Services				
455210	Warehouse Clubs, Supercenters, & Other General Merch. Retailers	522291	Consumer Lending	541219	Other Accounting Services	Educational Services					
Nonstore Retailers		522292	Real Estate Credit (including mortgage bankers & originators)	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		522299	Intl, Secondary Market, & Other Nondepos. Credit Intermediation	541310	Architectural Services	Health Care and Social Assistance					
Pharmacies & Drug Retailers		Activities Related to Credit Intermediation		541320	Landscape Architecture Services	Offices of Physicians and Dentists					
		522300	Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541330	Engineering Services	621111	Offices of Physicians (except mental health specialists)				
		Securities, Commodity Contracts, and Other Financial Investments and Related Activities		541340	Drafting Services	621112	Offices of Physicians, Mental Health Specialists				
		523150	Investment Banking & Securities Intermediation	541350	Building Inspection Services	621210	Offices of Dentists				
		523160	Commodity Contracts Intermediation	541360	Geophysical Surveying & Mapping Services	Offices of Other Health Practitioners					
				541370	Surveying & Mapping (except Geophysical) Services	621310	Offices of Chiropractors				
						621320	Offices of Optometrists				
						621330	Offices of Mental Health Practitioners (except Physicians)				
Transportation and Warehousing											
Air, Rail, and Water Transportation											
481000	Air Transportation	Transportation and Warehousing		Table continued on the next page							
482110	Rail Transportation										
483000	Water Transportation										
Truck Transportation											
484110	General Freight Trucking, Local										
484120	General Freight Trucking, Long-distance										
484200	Specialized Freight Trucking										
Transit and Ground Passenger Transportation											
485110	Urban Transit Systems										
485210	Interurban & Rural Bus Transportation										
485310	Taxi & Ridesharing Services										
485320	Limousine Service										

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

Principal Business Activity Codes (Continued)