

Form 1120-S Principal Business Activity Codes—2022 Returns

Principal Business Activity Codes			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 and 5); income reported on Schedule K, lines 4, 5a, and 6; income or net gain reported on Schedule K, lines 7, 8a, 9, and 10; and income or net gain reported on Form 8825, lines 2, 19, and 20a. 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, enter the six-digit code from the list below on page 1, item B. Also enter the business activity on page 2, Schedule B, line 2(a) and a brief description of the principal product or service of the business on line 2(b).			
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								
Agriculture, Forestry, Fishing and Hunting			238290	Other Building Equipment Contractors	325900	Other Chemical Product & Preparation Mfg	336990	Other Transportation Equipment Mfg
Crop Production			238300	Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)	Plastics and Rubber Products Manufacturing		Furniture and Related Product Manufacturing	
111100	Oilseed & Grain Farming				326100	Plastics Product Mfg	337000	Furniture & Related Product Manufacturing
111210	Vegetable & Melon Farming (including potatoes & yams)		238900	Other Specialty Trade Contractors (including site preparation)	326200	Rubber Product Mfg	Miscellaneous Manufacturing	
111300	Fruit & Tree Nut Farming				Nonmetallic Mineral Product Manufacturing		339110	Medical Equipment & Supplies Mfg
111400	Greenhouse, Nursery, & Floriculture Production				327100	Clay Product & Refractory Mfg	339900	Other Miscellaneous Manufacturing
111900	Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)		Manufacturing		327210	Glass & Glass Product Mfg		
Animal Production			Food Manufacturing		327300	Cement & Concrete Product Mfg		
112111	Beef Cattle Ranching & Farming		311110	Animal Food Mfg	327400	Lime & Gypsum Product Mfg		
112112	Cattle Feedlots		311200	Grain & Oilseed Milling	327900	Other Nonmetallic Mineral Product Mfg		
112120	Dairy Cattle & Milk Production		311300	Sugar & Confectionery Product Mfg	Primary Metal Manufacturing			
112210	Hog & Pig Farming		311400	Fruit & Vegetable Preserving & Specialty Food Mfg	331110	Iron & Steel Mills & Ferroalloy Mfg		
112300	Poultry & Egg Production		311500	Dairy Product Mfg	331200	Steel Product Mfg from Purchased Steel		
112400	Sheep & Goat Farming		311610	Animal Slaughtering & Processing	331310	Alumina & Aluminum Production & Processing		
112510	Aquaculture (including shellfish & finfish farms & hatcheries)		311710	Seafood Product Preparation & Packaging	331400	Nonferrous Metal (except Aluminum) Production & Processing		
112900	Other Animal Production		311800	Bakeries, Tortilla, & Dry Pasta Mfg	331500	Foundries		
Forestry and Logging			311900	Other Food Mfg (including coffee, tea, flavorings & seasonings)	Fabricated Metal Product Manufacturing			
113110	Timber Tract Operations		Beverage and Tobacco Product Manufacturing		332110	Forging & Stamping		
113210	Forest Nurseries & Gathering of Forest Products		312110	Soft Drink & Ice Mfg	332210	Cutlery & Handtool Mfg		
113310	Logging		312120	Breweries	332300	Architectural & Structural Metals Mfg		
Fishing, Hunting and Trapping			312130	Wineries	332400	Boiler, Tank, & Shipping Container Mfg		
114110	Fishing		312140	Distilleries	332510	Hardware Mfg		
114210	Hunting & Trapping		312200	Tobacco Manufacturing	332610	Spring & Wire Product Mfg		
Support Activities for Agriculture and Forestry			Textile Mills and Textile Product Mills		332700	Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg		
115110	Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)		313000	Textile Mills	332810	Coating, Engraving, Heat Treating, & Allied Activities		
115210	Support Activities for Animal Production (including farriers)		314000	Textile Product Mills	332900	Other Fabricated Metal Product Mfg		
115310	Support Activities For Forestry		Apparel Manufacturing		Machinery Manufacturing			
Mining			315100	Apparel Knitting Mills	333100	Agriculture, Construction, & Mining Machinery Mfg		
211120	Crude Petroleum Extraction		315210	Cut & Sew Apparel Contractors	333200	Industrial Machinery Mfg		
211130	Natural Gas Extraction		315250	Cut & Sew Apparel Mfg (except Contractors)	333310	Commercial & Service Industry Machinery Mfg		
212110	Coal Mining		315990	Apparel Accessories & Other Apparel Mfg	333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg		
212200	Metal Ore Mining		Leather and Allied Product Manufacturing		333510	Metalworking Machinery Mfg		
212310	Stone Mining & Quarrying		316110	Leather & Hide Tanning & Finishing	333610	Engine, Turbine & Power Transmission Equipment Mfg		
212320	Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying		316210	Footwear Mfg (including rubber & plastics)	333900	Other General Purpose Machinery Mfg		
212390	Other Nonmetallic Mineral Mining & Quarrying		316990	Other Leather & Allied Product Mfg	Computer and Electronic Product Manufacturing			
213110	Support Activities for Mining		Wood Product Manufacturing		334110	Computer & Peripheral Equipment Mfg		
Utilities			321110	Sawmills & Wood Preservation	334200	Communications Equipment Mfg		
221100	Electric Power Generation, Transmission & Distribution		321210	Veneer, Plywood, & Engineered Wood Product Mfg	334310	Audio & Video Equipment Mfg		
221210	Natural Gas Distribution		321900	Other Wood Product Mfg	334410	Semiconductor & Other Electronic Component Mfg		
221300	Water, Sewage & Other Systems		Paper Manufacturing		334500	Navigational, Measuring, Electromedical, & Control Instruments Mfg		
221500	Combination Gas & Electric		322100	Pulp, Paper, & Paperboard Mills	334610	Manufacturing & Reproducing Magnetic & Optical Media		
Construction			322200	Converted Paper Product Mfg	Electrical Equipment, Appliance, and Component Manufacturing			
Construction of Buildings			Printing and Related Support Activities		335100	Electric Lighting Equipment Mfg		
236110	Residential Building Construction		323100	Printing & Related Support Activities	335200	Household Appliance Mfg		
236200	Nonresidential Building Construction		Petroleum and Coal Products Manufacturing		335310	Electrical Equipment Mfg		
Heavy and Civil Engineering Construction			324110	Petroleum Refineries (including integrated)	335900	Other Electrical Equipment & Component Mfg		
237100	Utility System Construction		324120	Asphalt Paving, Roofing, & Saturated Materials Mfg	Transportation Equipment Manufacturing			
237210	Land Subdivision		324190	Other Petroleum & Coal Products Mfg	336100	Motor Vehicle Mfg		
237310	Highway, Street, & Bridge Construction		Chemical Manufacturing		336210	Motor Vehicle Body & Trailer Mfg		
237990	Other Heavy & Civil Engineering Construction		325100	Basic Chemical Mfg	336300	Motor Vehicle Parts Mfg		
Specialty Trade Contractors			325200	Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	336410	Aerospace Product & Parts Mfg		
238100	Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)		325300	Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	336510	Railroad Rolling Stock Mfg		
238210	Electrical Contractors		325410	Pharmaceutical & Medicine Mfg	336610	Ship & Boat Building		
238220	Plumbing, Heating, & Air-Conditioning Contractors		325500	Paint, Coating, & Adhesive Mfg				
			325600	Soap, Cleaning Compound, & Toilet Preparation Mfg				

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

Principal Business Activity Codes (Continued)

445132 Vending Machine Operators	485210 Interurban & Rural Bus Transportation	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	541340 Drafting Services
445230 Fruit & Vegetable Retailers	485310 Taxi & Ridesharing Services	523150 Investment Banking & Securities Intermediation	541350 Building Inspection Services
445240 Meat Retailers	485320 Limousine Service	523160 Commodity Contracts Intermediation	541360 Geophysical Surveying & Mapping Services
445250 Fish & Seafood Retailers	485410 School & Employee Bus Transportation	523210 Securities & Commodity Exchanges	541370 Surveying & Mapping (except Geophysical) Services
445291 Baked Goods Retailers	485510 Charter Bus Industry	523900 Other Financial Investment Activities (including portfolio management & investment advice)	541380 Testing Laboratories & Services
445292 Confectionery & Nut Retailers	485990 Other Transit & Ground Passenger Transportation	Insurance Carriers and Related Activities	Specialized Design Services
445298 All Other Specialty Food Retailers	Pipeline Transportation	524110 Direct Life, Health, & Medical Insurance Carriers	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445320 Beer, Wine, & Liquor Retailers	486000 Pipeline Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	Computer Systems Design and Related Services
Furniture and Home Furnishings Retailers	Scenic & Sightseeing Transportation	524210 Insurance Agencies & Brokerages	541511 Custom Computer Programming Services
449110 Furniture Retailers	487000 Scenic & Sightseeing Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)	541512 Computer Systems Design Services
449121 Floor Covering Retailers	Support Activities for Transportation	Funds, Trusts, and Other Financial Vehicles	541513 Computer Facilities Management Services
449122 Window Treatment Retailers	488100 Support Activities for Air Transportation	525100 Insurance & Employee Benefit Funds	541519 Other Computer Related Services
449129 All Other Home Furnishings Retailers	488210 Support Activities for Rail Transportation	525910 Open-End Investment Funds (Form 1120-RIC)	Other Professional, Scientific, and Technical Services
Electronics and Appliance Retailers	488300 Support Activities for Water Transportation	525920 Trusts, Estates, & Agency Accounts	541600 Management, Scientific, & Technical Consulting Services
449210 Electronics & Appliance Retailers (including computers)	488410 Motor Vehicle Towing	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541700 Scientific Research & Development Services
General Merchandise Retailers	488490 Other Support Activities for Road Transportation	Real Estate and Rental and Leasing	541800 Advertising, Public Relations, & Related Services
455110 Department Stores	488510 Freight Transportation Arrangement	Real Estate	541910 Marketing Research & Public Opinion Polling
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	488990 Other Support Activities for Transportation	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	541920 Photographic Services
Health and Personal Care Retailers	Couriers and Messengers	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	541930 Translation & Interpretation Services
456110 Pharmacies & Drug Retailers	492110 Couriers & Express Delivery Services	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	541940 Veterinary Services
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	492210 Local Messengers & Local Delivery	531190 Lessors of Other Real Estate Property (including equity REITs)	541990 All Other Professional, Scientific, & Technical Services
456130 Optical Goods Retailers	Warehousing and Storage	531210 Offices of Real Estate Agents & Brokers	Management of Companies (Holding Companies)
456190 Other Health & Personal Care Retailers	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	531310 Real Estate Property Managers	551111 Offices of Bank Holding Companies
Gasoline Stations & Fuel Dealers	Information	531320 Offices of Real Estate Appraisers	551112 Offices of Other Holding Companies
457100 Gasoline Stations (including convenience stores with gas)	Motion Picture and Sound Recording Industries	531390 Other Activities Related to Real Estate	Administrative and Support and Waste Management and Remediation Services
457210 Fuel Dealers (including heating oil & liquefied petroleum)	512100 Motion Picture & Video Industries (except video rental)	Rental and Leasing Services	Administrative and Support Services
Clothing and Accessories Retailers	512200 Sound Recording Industries	532100 Automotive Equipment Rental & Leasing	561110 Office Administrative Services
458110 Clothing & Clothing Accessories Retailers	Publishing Industries	532210 Consumer Electronics & Appliances Rental	561210 Facilities Support Services
458210 Shoe Retailers	513110 Newspaper Publishers	532281 Formal Wear & Costume Rental	561300 Employment Services
458310 Jewelry Retailers	513120 Periodical Publishers	532282 Video Tape & Disc Rental	561410 Document Preparation Services
458320 Luggage & Leather Goods Retailers	513130 Book Publishers	532283 Home Health Equipment Rental	561420 Telephone Call Centers
Sporting, Hobby, Book, Musical Instrument, & Miscellaneous Retailers	513140 Directory & Mailing List Publishers	532284 Recreational Goods Rental	561430 Business Service Centers (including private mail centers & copy shops)
459110 Sporting Goods Retailers	513190 Other Publishers	532289 All Other Consumer Goods Rental	561440 Collection Agencies
459120 Hobby, Toy, & Game Retailers	513210 Software Publishers	532310 General Rental Centers	561450 Credit Bureaus
459130 Sewing, Needlework, & Piece Goods Retailers	Broadcasting & Content Providers & Telecommunications	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
459140 Musical Instrument & Supplies Retailers	516100 Radio & Television Broadcasting Stations	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561500 Travel Arrangement & Reservation 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)	561600 Investigation & Security 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	561710 Exterminating & Pest Control Services
459410 Office Supplies & Stationery Retailers	Data Processing, Web Search Portals, & Other Information Services	Legal Services	561720 Janitorial Services
459420 Gift, Novelty, & Souvenir Retailers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	541110 Offices of Lawyers	561730 Landscaping Services
459510 Used Merchandise Retailers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	541190 Other Legal Services	561740 Carpet & Upholstery Cleaning Services
459910 Pet & Pet Supplies Retailers	Finance and Insurance	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	561790 Other Services to Buildings & Dwellings
459920 Art Dealers	Depository Credit Intermediation	541211 Offices of Certified Public Accountants	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
459930 Manufactured (Mobile) Home Dealers	522110 Commercial Banking	541213 Tax Preparation Services	Waste Management and Remediation Services
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	522130 Credit Unions	541214 Payroll Services	562000 Waste Management & Remediation Services
Nonstore Retailers	522180 Savings Institutions & Other Depository Credit Intermediation	Architectural, Engineering, and Related Services	Educational 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 <i>Pharmacies & Drug Retailers</i> .	Nondepository Credit Intermediation	541310 Architectural Services	611000 Educational Services (including schools, colleges, & universities)
Transportation and Warehousing	522210 Credit Card Issuing	541320 Landscape Architecture Services	Health Care and Social Assistance
Air, Rail, and Water Transportation	522220 Sales Financing	541330 Engineering Services	Offices of Physicians and Dentists
481000 Air Transportation	522291 Consumer Lending		621111 Offices of Physicians (except mental health specialists)
482110 Rail Transportation	522292 Real Estate Credit (including mortgage bankers & originators)		621112 Offices of Physicians, Mental Health Specialists
483000 Water Transportation	522299 Intl. Secondary Market, & Other Nondepos. Credit Intermediation		
Truck Transportation	Activities Related to Credit Intermediation		
484110 General Freight Trucking, Local	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)		
484120 General Freight Trucking, Long-Distance			
484200 Specialized Freight Trucking			
Transit and Ground Passenger Transportation			
485110 Urban Transit Systems			

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

Principal Business Activity Codes (Continued)

621210 Offices of Dentists	624200 Community Food & Housing, & Emergency & Other Relief Services	721120 Casino Hotels	811430 Footwear & Leather Goods Repair
Offices of Other Health Practitioners		721191 Bed & Breakfast Inns	811490 Other Personal & Household Goods Repair & Maintenance
621310 Offices of Chiropractors	624310 Vocational Rehabilitation Services	721199 All Other Traveler Accommodation	Personal and Laundry Services
621320 Offices of Optometrists	624410 Childcare Services	721210 RV (Recreational Vehicle) Parks & Recreational Camps	812111 Barber Shops
621330 Offices of Mental Health Practitioners (except Physicians)	Arts, Entertainment, and Recreation	721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps	812112 Beauty Salons
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists	Performing Arts, Spectator Sports, and Related Industries	Food Services and Drinking Places	812113 Nail Salons
621391 Offices of Podiatrists	711100 Performing Arts Companies	722300 Special Food Services (including food service contractors & caterers)	812190 Other Personal Care Services (including diet & weight reducing centers)
621399 Offices of All Other Miscellaneous Health Practitioners	711210 Spectator Sports (including sports clubs & racetracks)	722410 Drinking Places (Alcoholic Beverages)	812210 Funeral Homes & Funeral Services
Outpatient Care Centers	711300 Promoters of Performing Arts, Sports, & Similar Events	722511 Full-Service Restaurants	812220 Cemeteries & Crematories
621410 Family Planning Centers	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	722513 Limited-Service Restaurants	812310 Coin-Operated Laundries & Drycleaners
621420 Outpatient Mental Health & Substance Abuse Centers	711510 Independent Artists, Writers, & Performers	722514 Cafeterias, Grill Buffets, & Buffets	812320 Drycleaning & Laundry Services (except Coin-Operated)
621491 HMO Medical Centers	Museums, Historical Sites, and Similar Institutions	722515 Snack & Non-Alcoholic Beverage Bars	812330 Linen & Uniform Supply
621492 Kidney Dialysis Centers	712100 Museums, Historical Sites, & Similar Institutions	Other Services	812910 Pet Care (except Veterinary) Services
621493 Freestanding Ambulatory Surgical & Emergency Centers	Amusement, Gambling, and Recreation Industries	Repair and Maintenance	812920 Photofinishing
621498 All Other Outpatient Care Centers	713100 Amusement Parks & Arcades	811110 Automotive Mechanical & Electrical Repair & Maintenance	812930 Parking Lots & Garages
Medical and Diagnostic Laboratories	713200 Gambling Industries	811120 Automotive Body, Paint, Interior, & Glass Repair	812990 All Other Personal Services
621510 Medical & Diagnostic Laboratories	713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	Religious, Grantmaking, Civic, Professional, and Similar Organizations
Home Health Care Services	Accommodation and Food Services	811210 Electronic & Precision Equipment Repair & Maintenance	813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)
621610 Home Health Care Services	Accommodation	811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance	Other
Other Ambulatory Health Care Services	721110 Hotels (except Casino Hotels) & Motels	811410 Home & Garden Equipment & Appliance Repair & Maintenance	999000 Unclassified Establishments (unable to classify)
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)		811420 Reupholstery & Furniture Repair	
Hospitals			
622000 Hospitals			
Nursing and Residential Care Facilities			
623000 Nursing & Residential Care Facilities			
Social Assistance			
624100 Individual & Family Services			