

Form 1120-S 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); 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 (311110-339900).

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).

Agriculture, Forestry, Fishing and Hunting <ul style="list-style-type: none"> Crop Production <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging Fishing, Hunting and Trapping <ul style="list-style-type: none"> 114110 Fishing 114210 Hunting & Trapping Support Activities for Agriculture and Forestry <ul style="list-style-type: none"> 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 				Manufacturing <ul style="list-style-type: none"> Food Manufacturing <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing Textile Mills and Textile Product Mills <ul style="list-style-type: none"> 313000 Textile Mills 314000 Textile Product Mills Apparel Manufacturing <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg Wood Product Manufacturing <ul style="list-style-type: none"> 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg Paper Manufacturing <ul style="list-style-type: none"> 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg Printing and Related Support Activities <ul style="list-style-type: none"> 323100 Printing & Related Support Activities Petroleum and Coal Products Manufacturing <ul style="list-style-type: none"> 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg Chemical Manufacturing <ul style="list-style-type: none"> 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 			
Utilities <ul style="list-style-type: none"> 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems 221500 Combination Gas & Electric 				Wholesale Trade <ul style="list-style-type: none"> Merchant Wholesalers, Durable Goods <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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 & Brokers <ul style="list-style-type: none"> 425120 Wholesale Trade Agents & Brokers 			
Construction <ul style="list-style-type: none"> Construction of Buildings <ul style="list-style-type: none"> 236110 Residential Building Construction 236200 Nonresidential Building Construction Heavy and Civil Engineering Construction <ul style="list-style-type: none"> 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction Specialty Trade Contractors <ul style="list-style-type: none"> 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 				Retail Trade <ul style="list-style-type: none"> Motor Vehicle and Parts Dealers <ul style="list-style-type: none"> 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 Building Material and Garden Equipment and Supplies Dealers <ul style="list-style-type: none"> 444110 Home Centers 444120 Paint & Wallpaper Retailers 444140 Hardware Retailers 444180 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Retailers Food and Beverage Retailers <ul style="list-style-type: none"> 445110 Supermarkets & Other Grocery Retailers (except Convenience) 445131 Convenience Retailers 			

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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	541350	Building Inspection Services		
445240	Meat Retailers	485320	Limousine Service	541360	Geophysical Surveying & Mapping Services		
445250	Fish & Seafood Retailers	485410	School & Employee Bus Transportation	541370	Surveying & Mapping (except Geophysical) Services		
445291	Baked Goods Retailers	485510	Charter Bus Industry	541380	Testing Laboratories & Services		
445292	Confectionery & Nut Retailers	485990	Other Transit & Ground Passenger Transportation	Specialized Design Services	541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)	
445298	All Other Specialty Food Retailers	Pipeline Transportation	486000	Pipeline Transportation	Computer Systems Design and Related Services	541511	Custom Computer Programming Services
445320	Beer, Wine, & Liquor Retailers	Scenic & Sightseeing Transportation	487000	Scenic & Sightseeing Transportation	541512	Computer Systems Design Services	
Furniture and Home Furnishings Retailers		Support Activities for Transportation	488100	Support Activities for Air Transportation	541513	Computer Facilities Management Services	
449110	Furniture Retailers	488210	Support Activities for Rail Transportation	541519	Other Computer Related Services		
449121	Floor Covering Retailers	488300	Support Activities for Water Transportation	Other Professional, Scientific, and Technical Services	541600	Management, Scientific, & Technical Consulting Services	
449122	Window Treatment Retailers	488410	Motor Vehicle Towing	541700	Scientific Research & Development Services		
449129	All Other Home Furnishings Retailers	488490	Other Support Activities for Road Transportation	541800	Advertising, Public Relations, & Related Services		
Electronics and Appliance Retailers		488510	Freight Transportation Arrangement	541910	Marketing Research & Public Opinion Polling		
449210	Electronics & Appliance Retailers (including computers)	488990	Other Support Activities for Transportation	541920	Photographic Services		
General Merchandise Retailers		Couriers and Messengers	492110	Couriers & Express Delivery Services	541930	Translation & Interpretation Services	
455110	Department Stores	492210	Local Messengers & Local Delivery	541940	Veterinary Services		
455210	Warehouse Clubs, Supercenters, & Other General Merch. Retailers	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	541990	All Other Professional, Scientific, & Technical Services		
Health and Personal Care Retailers		Information					
456110	Pharmacies & Drug Retailers	Motion Picture and Sound Recording Industries	512100	Motion Picture & Video Industries (except video rental)	Management of Companies (Holding Companies)	551111	Offices of Bank Holding Companies
456120	Cosmetics, Beauty Supplies, & Perfume Retailers	512200	Sound Recording Industries	551112	Offices of Other Holding Companies		
456130	Optical Goods Retailers	Publishing Industries	513110	Newspaper Publishers	Administrative and Support and Waste Management and Remediation Services	561110	Office Administrative Services
456190	Other Health & Personal Care Retailers	513120	Periodical Publishers	561210	Facilities Support Services		
Gasoline Stations & Fuel Dealers		513130	Book Publishers	561300	Employment Services		
457100	Gasoline Stations (including convenience stores with gas)	513140	Directory & Mailing List Publishers	561410	Document Preparation Services		
457210	Fuel Dealers (including heating oil & liquefied petroleum)	513190	Other Publishers	561420	Telephone Call Centers		
Clothing and Accessories Retailers		513210	Software Publishers	561430	Business Service Centers (including private mail centers & copy shops)		
458110	Clothing & Clothing Accessories Retailers	Broadcasting & Content Providers & Telecommunications	516100	Radio & Television Broadcasting Stations	561440	Collection Agencies	
458210	Shoe Retailers	516210	Media Streaming, Social Networks, & Other Content Providers	561450	Credit Bureaus		
458310	Jewelry Retailers	517000	Telecommunications (including wired, wireless, satellite, cable & other program distribution, resellers, agents, other telecommunications, & Internet service providers)	561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)		
458320	Luggage & Leather Goods Retailers	Data Processing, Web Search Portals, & Other Information Services	532281	Formal Wear & Costume Rental	561500	Travel Arrangement & Reservation Services	
Sporting, Hobby, Book, Musical Instrument, & Miscellaneous Retailers		532282	Video Tape & Disc Rental	561600	Investigation & Security Services		
459110	Sporting Goods Retailers	532283	Home Health Equipment Rental	561710	Exterminating & Pest Control Services		
459120	Hobby, Toy, & Game Retailers	532284	Recreational Goods Rental	561720	Janitorial Services		
459130	Sewing, Needwork, & Piece Goods Retailers	532289	All Other Consumer Goods Rental	561730	Landscaping Services		
459140	Musical Instrument & Supplies Retailers	532310	General Rental Centers	561740	Carpet & Upholstery Cleaning Services		
459210	Book Retailers & News Dealers (including newsstands)	532400	Commercial & Industrial Machinery & Equipment Rental & Leasing	561790	Other Services to Buildings & Dwellings		
459310	Florists	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561900	Other Support Services (including packaging & labeling services, & convention & trade show organizers)	
459410	Office Supplies & Stationery Retailers	Finance and Insurance			Waste Management and Remediation Services	562000	Waste Management & Remediation Services
459420	Gift, Novelty, & Souvenir Retailers	Depository Credit Intermediation	522110	Commercial Banking	Educational Services	611000	Educational Services (including schools, colleges, & universities)
459510	Used Merchandise Retailers	522130	Credit Unions		Health Care and Social Assistance		
459910	Pet & Pet Supplies Retailers	522180	Savings Institutions & Other Depository Credit Intermediation		Offices of Physicians and Dentists		
459920	Art Dealers	Nondepository Credit Intermediation	522210	Credit Card Issuing	621111	Offices of Physicians (except mental health specialists)	
459930	Manufactured (Mobile) Home Dealers		522220	Sales Financing	621112	Offices of Physicians, Mental Health Specialists	
459990	All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)		522291	Consumer Lending			
Nonstore Retailers			522292	Real Estate Credit (including mortgage bankers & originators)			
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> .			522299	Intl, Secondary Market, & Other Nondepositary Credit Intermediation			
Transportation and Warehousing		Activities Related to Credit Intermediation	522300	Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)			
Air, Rail, and Water Transportation							
481000	Air Transportation						
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						

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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, & Buffets 722515 Snack & Non-Alcoholic Beverage Bars	Personal and Laundry Services 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance
	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	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, & Buffets 722515 Snack & Non-Alcoholic Beverage Bars	Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Institutions	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)	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)
	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)	811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	Accommodation and Food Services Accommodation 721110 Hotels (except Casino Hotels) & Motels	8111210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair	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)