

## Form 1120-S 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); 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

#### 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

#### 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

### 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

#### Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315250 Cut & Sew Apparel Mfg (except Contractors)

#### Apparel Accessories & Other Apparel Mfg

- 315990 Apparel Accessories & Other Apparel Mfg
- 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

### Plastics and Rubber Products Manufacturing

#### Nonmetallic Mineral Product Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

#### Primary Metal Manufacturing

- 327100 Clay Product & Refractory Mfg

#### Food and Beverage Retailers

#### Miscellaneous Manufacturing

#### Wholesale Trade

#### Merchant Wholesalers, Durable Goods

#### Wholesale Trade Agents & Brokers

#### Retail Trade

#### Motor Vehicle and Parts Dealers

#### Building Material and Garden Equipment and Supplies Dealers

#### Food and Beverage Retailers

#### Table continued on the next page

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

### Principal Business Activity Codes (Continued)

445132 Vending Machine Operators	485210 Interurban & Rural Bus Transportation	<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>	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	<b>Specialized Design Services</b>	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)
445298 All Other Specialty Food Retailers	<b>Pipeline Transportation</b>	<b>Computer Systems Design and Related Services</b>	541511 Custom Computer Programming Services
445320 Beer, Wine, & Liquor Retailers	486000 Pipeline Transportation	541512 Computer Systems Design Services	541513 Computer Facilities Management Services
<b>Furniture and Home Furnishings Retailers</b>	<b>Scenic &amp; Sightseeing Transportation</b>	541519 Other Computer Related Services	<b>Other Professional, Scientific, and Technical Services</b>
449110 Furniture Retailers	487000 Scenic & Sightseeing Transportation	541600 Management, Scientific, & Technical Consulting Services	541700 Scientific Research & Development Services
449121 Floor Covering Retailers	<b>Support Activities for Transportation</b>	541800 Advertising, Public Relations, & Related Services	541910 Marketing Research & Public Opinion Polling
449122 Window Treatment Retailers	488100 Support Activities for Air Transportation	541920 Photographic Services	541930 Translation & Interpretation Services
449129 All Other Home Furnishings Retailers	488210 Support Activities for Rail Transportation	541940 Veterinary Services	541990 All Other Professional, Scientific, & Technical Services
<b>Electronics and Appliance Retailers</b>	488300 Support Activities for Water Transportation	<b>Management of Companies (Holding Companies)</b>	
449210 Electronics & Appliance Retailers (including computers)	488410 Motor Vehicle Towing	551111 Offices of Bank Holding Companies	
<b>General Merchandise Retailers</b>	488490 Other Support Activities for Road Transportation	551112 Offices of Other Holding Companies	<b>Administrative and Support and Waste Management and Remediation Services</b>
455110 Department Stores	488510 Freight Transportation Arrangement	<b>Administrative and Support Services</b>	561110 Office Administrative Services
455210 Warehouse Clubs, Supercenters, & Other General Merch. Retailers	488990 Other Support Activities for Transportation	561210 Facilities Support Services	561310 Employment Services
<b>Health and Personal Care Retailers</b>	<b>Couriers and Messengers</b>	561410 Document Preparation Services	561420 Telephone Call Centers
456110 Pharmacies & Drug Retailers	492110 Couriers & Express Delivery Services	561430 Business Service Centers (including private mail centers & copy shops)	561440 Collection Agencies
456120 Cosmetics, Beauty Supplies, & Perfume Retailers	492210 Local Messengers & Local Delivery	561450 Credit Bureaus	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
456130 Optical Goods Retailers	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	561500 Travel Arrangement & Reservation Services	561600 Investigation & Security Services
456190 Other Health & Personal Care Retailers	<b>Information</b>	561710 Exterminating & Pest Control Services	561720 Janitorial Services
<b>Gasoline Stations &amp; Fuel Dealers</b>	<b>Motion Picture and Sound Recording Industries</b>	561730 Landscaping Services	561740 Carpet & Upholstery Cleaning Services
457100 Gasoline Stations (including convenience stores with gas)	512100 Motion Picture & Video Industries (except video rental)	561790 Other Services to Buildings & Dwellings	561790 Other Services to Buildings & Dwellings
457210 Fuel Dealers (including heating oil & liquefied petroleum)	512200 Sound Recording Industries	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)	<b>Waste Management and Remediation Services</b>
<b>Clothing and Accessories Retailers</b>	<b>Publishing Industries</b>	562000 Waste Management & Remediation Services	<b>Educational Services</b>
458110 Clothing & Clothing Accessories Retailers	513110 Newspaper Publishers	<b>Professional, Scientific, and Technical Services</b>	611000 Educational Services (including schools, colleges, & universities)
458210 Shoe Retailers	513120 Periodical Publishers	<b>Legal Services</b>	
458310 Jewelry Retailers	513130 Book Publishers	541110 Offices of Lawyers	
458320 Luggage & Leather Goods Retailers	513140 Directory & Mailing List Publishers	541190 Other Legal Services	
<b>Sporting, Hobby, Book, Musical Instrument, &amp; Miscellaneous Retailers</b>	513190 Other Publishers	<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	
459110 Sporting Goods Retailers	513210 Software Publishers	541211 Offices of Certified Public Accountants	
459120 Hobby, Toy, & Game Retailers	516100 Radio & Television Broadcasting Stations	541213 Tax Preparation Services	
459130 Sewing, Needlework, & Piece Goods Retailers	516210 Media Streaming, Social Networks, & Other Content Providers	541214 Payroll Services	
459140 Musical Instrument & Supplies Retailers	517000 Telecommunications (including wired, wireless, satellite, cable & other program distribution, resellers, agents, other telecommunications, & Internet service providers)	541219 Other Accounting Services	
459210 Book Retailers & News Dealers (including newsstands)	<b>Data Processing, Web Search Portals, &amp; Other Information Services</b>	<b>Architectural, Engineering, and Related Services</b>	
459310 Florists	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	541310 Architectural Services	
459410 Office Supplies & Stationery Retailers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	541320 Landscape Architecture Services	
459420 Gift, Novelty, & Souvenir Retailers		541330 Engineering Services	
459510 Used Merchandise Retailers	<b>Finance and Insurance</b>		
459910 Pet & Pet Supplies Retailers	<b>Depository Credit Intermediation</b>		
459920 Art Dealers	522110 Commercial Banking		
459930 Manufactured (Mobile) Home Dealers	522130 Credit Unions		
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	522180 Savings Institutions & Other Depository Credit Intermediation		
<b>Nonstore Retailers</b>	<b>Nondepository Credit Intermediation</b>		
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 456710 <i>Pharmacies &amp; Drug Retailers</i> .	522210 Credit Card Issuing		
	522220 Sales Financing		
	522291 Consumer Lending		
	522292 Real Estate Credit (including mortgage bankers & originators)		
	522299 Int'l, Secondary Market, & Other Nondepos. Credit Intermediation		
	<b>Activities Related to Credit Intermediation</b>		
	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)		
<b>Transportation and Warehousing</b>			
<b>Air, Rail, and Water Transportation</b>			
481000 Air Transportation			
482110 Rail Transportation			
483000 Water Transportation			
<b>Truck Transportation</b>			
484110 General Freight Trucking, Local			
484120 General Freight Trucking, Long-Distance			
484200 Specialized Freight Trucking			
<b>Transit and Ground Passenger Transportation</b>			
485110 Urban Transit Systems			

Table continued on the next page

## Form 1120-S Principal Business Activity Codes—2024 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
<b>Offices of Other Health Practitioners</b>		721191 Bed & Breakfast Inns	811490 Other Personal & Household Goods Repair & Maintenance
621310 Offices of Chiropractors	624310 Vocational Rehabilitation Services	721199 All Other Traveler Accommodation	<b>Personal and Laundry Services</b>
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)		721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps	812112 Beauty Salons
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists		<b>Food Services and Drinking Places</b>	812113 Nail Salons
621391 Offices of Podiatrists		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		722410 Drinking Places (Alcoholic Beverages)	812210 Funeral Homes & Funeral Services
<b>Outpatient Care Centers</b>		722511 Full-Service Restaurants	812220 Cemeteries & Crematories
621410 Family Planning Centers		722513 Limited-Service Restaurants	812310 Coin-Operated Laundries & Drycleaners
621420 Outpatient Mental Health & Substance Abuse Centers		722514 Cafeterias, Grill Buffets, & Buffets	812320 Drycleaning & Laundry Services (except Coin-Operated)
621491 HMO Medical Centers		722515 Snack & Non-Alcoholic Beverage Bars	812330 Linen & Uniform Supply
621492 Kidney Dialysis Centers			812910 Pet Care (except Veterinary) Services
621493 Freestanding Ambulatory Surgical & Emergency Centers			812920 Photofinishing
621498 All Other Outpatient Care Centers			812930 Parking Lots & Garages
<b>Medical and Diagnostic Laboratories</b>			812990 All Other Personal Services
621510 Medical & Diagnostic Laboratories			<b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b>
<b>Home Health Care Services</b>			813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)
621610 Home Health Care Services			
<b>Other Ambulatory Health Care Services</b>			<b>Other</b>
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)			999000 Unclassified Establishments (unable to classify)
<b>Hospitals</b>			
622000 Hospitals			
<b>Nursing and Residential Care Facilities</b>			
623000 Nursing & Residential Care Facilities			
<b>Social Assistance</b>			
624100 Individual & Family Services			