

# Principal Business or Professional Activity Codes—Schedule C

These codes for the Principal Business or Professional Activity classify sole proprietorships by the type of activity they are engaged in to facilitate the administration of the IRC. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the category that best describes the primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity (for example, 531210, the code for offices of real estate agents and brokers) and enter it on Schedule C (Form 1040).

**Note:** If principal source of income is from farming activities, file Schedule F (Form 1040), and enter code on line B, Schedule F (Form 1040).

## Accommodation, Food Services, & Drinking Places

### Accommodation

- 721310 Rooming & boarding houses, dormitories, & workers' camps
- 721210 RV (recreational vehicle) parks & recreational camps
- 721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns)

### Food Services & Drinking Places

- 722514 Cafeterias & buffets
- 722410 Drinking places (alcoholic beverages)
- 722511 Full-service restaurants
- 722513 Limited-service restaurants
- 722515 Snack & non-alcoholic beverage bars
- 722300 Special food services (including food service contractors & caterers)

## Administrative & Support and Waste Management & Remediation Services

### Administrative & Support Services

- 561430 Business service centers (including private mail centers & copy shops)
- 561740 Carpet & upholstery cleaning services
- 561440 Collection agencies
- 561450 Credit bureaus
- 561410 Document preparation services
- 561300 Employment services
- 561710 Exterminating & pest control services
- 561210 Facilities support (management) services
- 561600 Investigation & security services
- 561720 Janitorial services
- 561730 Landscaping services
- 561110 Office administrative services
- 561420 Telephone call centers (including telephone answering services & telemarketing bureaus)
- 561500 Travel arrangement & reservation services
- 561490 Other business support services (including repossession services, court reporting, & stenotype services)
- 561790 Other services to buildings & dwellings

- 561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

### Waste Management & Remediation Services

- 562000 Waste management & remediation services

## Agriculture, Forestry, Hunting, & Fishing

- 112900 Animal production (including breeding of cats and dogs)
- 114110 Fishing
- 113000 Forestry & logging (including forest nurseries & timber tracts)
- 114210 Hunting & trapping

### Support Activities for Agriculture & Forestry

- 115210 Support activities for animal production (including farriers)
- 115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)
- 115310 Support activities for forestry

## Arts, Entertainment, & Recreation

### Amusement, Gambling, & Recreation Industries

- 713100 Amusement parks & arcades
- 713200 Gambling industries
- 713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

### Museums, Historical Sites, & Similar Institutions

- 712100 Museums, historical sites, & similar institutions

### Performing Arts, Spectator Sports, & Related Industries

- 711410 Agents & managers for artists, athletes, entertainers, & other public figures
- 711510 Independent artists, writers, & performers
- 711100 Performing arts companies
- 711300 Promoters of performing arts, sports, & similar events
- 711210 Spectator sports (including professional sports clubs & racetrack operations)

## Construction of Buildings

- 236200 Nonresidential building construction
- 236100 Residential building construction

### Heavy and Civil Engineering Construction

- 237310 Highway, street, & bridge construction
- 237210 Land subdivision
- 237100 Utility system construction
- 237990 Other heavy & civil engineering construction

### Specialty Trade Contractors

- 238310 Drywall & insulation contractors
- 238210 Electrical contractors
- 238350 Finish carpentry contractors
- 238330 Flooring contractors
- 238130 Framing carpentry contractors
- 238150 Glass & glazing contractors
- 238140 Masonry contractors
- 238320 Painting & wall covering contractors
- 238220 Plumbing, heating & air conditioning contractors
- 238110 Poured concrete foundation & structure contractors
- 238160 Roofing contractors
- 238170 Siding contractors
- 238910 Site preparation contractors
- 238120 Structural steel & precast concrete construction contractors
- 238340 Tile & terrazzo contractors
- 238290 Other building equipment contractors
- 238390 Other building finishing contractors
- 238190 Other foundation, structure, & building exterior contractors
- 238990 All other specialty trade contractors

## Educational Services

- 611000 Educational services (including schools, colleges, & universities)

## Farming

### Crop Production

- 111100 Oilseed and grain farming
- 112100 Vegetable and melon farming
- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

### Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

### Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

## Finance & Insurance

### Credit Intermediation & Related Activities

- 522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
- 522200 Nondepository credit intermediation (including sales financing & consumer lending)
- 522300 Activities related to credit intermediation (including loan brokers)

### Insurance Agents, Brokers, & Related Activities

- 524210 Insurance agencies & brokerages
- 524290 Other insurance related activities

### Securities, Commodity Contracts, & Other Financial Investments & Related Activities

- 523140 Commodity contracts brokers
- 523130 Commodity contracts dealers
- 523110 Investment bankers & securities dealers
- 523210 Securities & commodity exchanges
- 523120 Securities brokers
- 523900 Other financial investment activities (including investment advice)

## Health Care & Social Assistance

### Ambulatory Health Care Services

- 621610 Home health care services
- 621510 Medical & diagnostic laboratories
- 621310 Offices of chiropractors
- 621210 Offices of dentists
- 621330 Offices of mental health practitioners (except physicians)
- 621320 Offices of optometrists
- 621340 Offices of physical, occupational & speech therapists, & audiologists
- 621111 Offices of physicians (except mental health specialists)
- 621112 Offices of physicians, mental health specialists
- 621391 Offices of podiatrists
- 621399 Offices of all other miscellaneous health practitioners
- 621400 Outpatient care centers
- 621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

### Hospitals

- 622000 Hospitals

### Nursing & Residential Care Facilities

- 623000 Nursing & residential care facilities

### Social Assistance

- 624410 Child day care services
- 624200 Community food & housing, & emergency & other relief services
- 624100 Individual & family services
- 624310 Vocational rehabilitation services

*continued on next page*

**Information**

511000 Publishing industries (except Internet)

**Broadcasting (except Internet) & Telecommunications**515000 Broadcasting (except Internet)  
517000 Telecommunications & Internet service providers**Data Processing Services**518210 Data processing, hosting, & related services  
519100 Other information services (including news syndicates & libraries, Internet publishing & broadcasting)**Motion Picture & Sound Recording**512100 Motion picture & video industries (except video rental)  
512200 Sound recording industries**Manufacturing**315000 Apparel mfg.  
312000 Beverage & tobacco product mfg.  
334000 Computer & electronic product mfg.  
335000 Electrical equipment, appliance, & component mfg.  
332000 Fabricated metal product mfg.  
337000 Furniture & related product mfg.  
333000 Machinery mfg.  
339110 Medical equipment & supplies mfg.  
322000 Paper mfg.  
324100 Petroleum & coal products mfg.  
326000 Plastics & rubber products mfg.  
331000 Primary metal mfg.  
323100 Printing & related support activities  
313000 Textile mills  
314000 Textile product mills  
336000 Transportation equipment mfg.  
321000 Wood product mfg.  
339900 Other miscellaneous mfg.**Chemical Manufacturing**325100 Basic chemical mfg.  
325500 Paint, coating, & adhesive mfg.  
325300 Pesticide, fertilizer, & other agricultural chemical mfg.  
325410 Pharmaceutical & medicine mfg.  
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.  
325600 Soap, cleaning compound, & toilet preparation mfg.  
325900 Other chemical product & preparation mfg.**Food Manufacturing**311110 Animal food mfg.  
311800 Bakeries, tortilla, & dry pasta mfg.  
311500 Dairy product mfg.  
311400 Fruit & vegetable preserving & speciality food mfg.  
311200 Grain & oilseed milling  
311610 Animal slaughtering & processing  
311710 Seafood product preparation & packaging  
311300 Sugar & confectionery product mfg.  
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)**Leather & Allied Product****Manufacturing**316210 Footwear mfg. (including leather, rubber, & plastics)  
316110 Leather & hide tanning & finishing  
316990 Other leather & allied product mfg.**Nonmetallic Mineral Product Manufacturing**327300 Cement & concrete product mfg.  
327100 Clay product & refractory mfg.  
327210 Glass & glass product mfg.  
327400 Lime & gypsum product mfg.  
327900 Other nonmetallic mineral product mfg.**Mining**212110 Coal mining  
211120 Crude petroleum extraction  
212200 Metal ore mining  
211130 Natural gas extraction  
212300 Nonmetallic mineral mining & quarrying  
213110 Support activities for mining**Other Services****Personal & Laundry Services**812111 Barber shops  
812112 Beauty salons  
812220 Cemeteries & crematories  
812310 Coin-operated laundries & drycleaners  
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)  
812210 Funeral homes & funeral services  
812330 Linen & uniform supply  
812113 Nail salons  
812930 Parking lots & garages  
812910 Pet care (except veterinary) services  
812920 Photofinishing  
812190 Other personal care services (including diet & weight reducing centers)  
812990 All other personal services**Repair & Maintenance**811120 Automotive body, paint, interior, & glass repair  
811110 Automotive mechanical & electrical repair & maintenance  
811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)  
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance  
811210 Electronic & precision equipment repair & maintenance  
811430 Footwear & leather goods repair  
811410 Home & garden equipment & appliance repair & maintenance  
811420 Reupholstery & furniture repair  
811490 Other personal & household goods repair & maintenance**Professional, Scientific, & Technical Services**541100 Legal services  
541211 Offices of certified public accountants  
541214 Payroll services  
541213 Tax preparation services  
541219 Other accounting services**Architectural, Engineering, & Related Services**541310 Architectural services  
541350 Building inspection services  
541340 Drafting services  
541330 Engineering services  
541360 Geophysical surveying & mapping services  
541320 Landscape architecture services  
541370 Surveying & mapping (except geophysical) services  
541380 Testing laboratories**Computer Systems Design & Related Services**

541510 Computer systems design &amp; related services

**Specialized Design Services**

541400 Specialized design services (including interior, industrial, graphic, &amp; fashion design)

**Other Professional, Scientific, & Technical Services**541800 Advertising & related services  
541600 Management, scientific, & technical consulting services  
541910 Market research & public opinion polling  
541920 Photographic services  
541700 Scientific research & development services  
541930 Translation & interpretation services  
541940 Veterinary services  
541990 All other professional, scientific, & technical services**Real Estate & Rental & Leasing****Real Estate**531100 Lessors of real estate (including miniwarehouses & self-storage units)  
531210 Offices of real estate agents & brokers  
531320 Offices of real estate appraisers  
531310 Real estate property managers  
531390 Other activities related to real estate**Rental & Leasing Services**532100 Automotive equipment rental & leasing  
532400 Commercial & industrial machinery & equipment rental & leasing  
532210 Consumer electronics & appliances rental  
532281 Formal wear & costume rental  
532310 General rental centers  
532283 Home health equipment rental  
532284 Recreational goods rental  
532282 Video tape and disc rental  
532289 Other consumer goods rental**Religious, Grantmaking, Civic, Professional, & Similar Organizations**

813000 Religious, grantmaking, civic, professional, &amp; similar organizations

**Retail Trade****Building Material & Garden Equipment & Supplies Dealers**444130 Hardware stores  
444110 Home centers  
444200 Lawn & garden equipment & supplies stores  
444120 Paint & wallpaper stores  
444190 Other building materials dealers**Clothing & Accessories Stores**448130 Children's & infants' clothing stores  
448150 Clothing accessories stores  
448140 Family clothing stores  
448310 Jewelry stores  
448320 Luggage & leather goods stores  
448110 Men's clothing stores  
448210 Shoe stores  
448120 Women's clothing stores  
448190 Other clothing stores**Electronic & Appliance Stores**443142 Electronics stores (including audio, video, computer, & camera stores)  
443141 Household appliance stores**Food & Beverage Stores**445310 Beer, wine, & liquor stores  
445220 Fish & seafood markets  
445230 Fruit & vegetable markets  
445100 Grocery stores (including supermarkets & convenience stores without gas)  
445210 Meat markets  
445290 Other specialty food stores**Furniture & Home Furnishing Stores**442110 Furniture stores  
442200 Home furnishings stores**Gasoline Stations**

447100 Gasoline stations (including convenience stores with gas)

**General Merchandise Stores**

452000 General merchandise stores

**Health & Personal Care Stores**446120 Cosmetics, beauty supplies, & perfume stores  
446130 Optical goods stores  
446110 Pharmacies & drug stores  
446190 Other health & personal care stores**Motor Vehicle & Parts Dealers**441300 Automotive parts, accessories, & tire stores  
441222 Boat dealers  
441228 Motorcycle, ATV, & all other motor vehicle dealers  
441110 New car dealers  
441210 Recreational vehicle dealers (including motor home & travel trailer dealers)  
441120 Used car dealers*continued on next page*

**Principal Business or Professional Activity Codes—Schedule C continued**

**Sporting Goods, Hobby, Book, & Music Stores**

- 451211 Book stores
- 451120 Hobby, toy, & game stores
- 451140 Musical instrument & supplies stores
- 451212 News dealers & newsstands
- 451130 Sewing, needlework, & piece goods stores
- 451110 Sporting goods stores

**Miscellaneous Store Retailers**

- 453920 Art dealers
- 453110 Florists
- 453220 Gift, novelty, & souvenir stores
- 453930 Manufactured (mobile) home dealers
- 453210 Office supplies & stationery stores
- 453910 Pet & pet supplies stores
- 453310 Used merchandise stores
- 453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

**Nonstore Retailers**

- 454110 Electronic shopping and mail-order houses
- 454310 Fuel dealers (including heating oil & liquefied petroleum)
- 454210 Vending machine operators
- 454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

**Transportation & Warehousing**

- 481000 Air transportation
- 485510 Charter bus industry
- 484110 General freight trucking, local
- 484120 General freight trucking, long distance
- 485210 Interurban & rural bus transportation
- 486000 Pipeline transportation
- 482110 Rail transportation
- 487000 Scenic & sightseeing transportation
- 485410 School & employee bus transportation
- 484200 Specialized freight trucking (including household moving vans)
- 485300 Taxi, limousine, & ridesharing service
- 485110 Urban transit systems
- 483000 Water transportation
- 485990 Other transit & ground passenger transportation
- 488000 Support activities for transportation (including motor vehicle towing)

**Couriers & Messengers**

- 492000 Couriers & messengers

**Warehousing & Storage Facilities**

- 493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)

**Utilities**

- 221000 Utilities

**Wholesale Trade**

**Merchant Wholesalers, Durable Goods**

- 423200 Furniture & home furnishing
- 423700 Hardware, & plumbing & heating equipment & supplies
- 423600 Household appliances & electrical & electronic goods
- 423940 Jewelry, watch, precious stone, & precious metals
- 423300 Lumber & other construction materials
- 423800 Machinery, equipment, & supplies
- 423500 Metal & mineral (except petroleum)
- 423100 Motor vehicle & motor vehicle parts & supplies
- 423400 Professional & commercial equipment & supplies
- 423930 Recyclable materials
- 423910 Sporting & recreational goods & supplies
- 423920 Toy & hobby goods & supplies
- 423990 Other miscellaneous durable goods

**Merchant Wholesalers, Nondurable Goods**

- 424300 Apparel, piece goods, & notions
- 424800 Beer, wine, & distilled alcoholic beverage
- 424920 Books, periodicals, & newspapers
- 424600 Chemical & allied products
- 424210 Drugs & druggists' sundries
- 424500 Farm product raw materials
- 424910 Farm supplies
- 424930 Flower, nursery stock, & florists' supplies
- 424400 Grocery & related products
- 424950 Paint, varnish, & supplies
- 424100 Paper & paper products
- 424700 Petroleum & petroleum products
- 424940 Tobacco & tobacco products
- 424990 Other miscellaneous nondurable goods

**Wholesale Electronic Markets and Agents & Brokers**

- 425110 Business to business electronic markets
- 425120 Wholesale trade agents & brokers

**999999 Unclassified establishments (unable to classify)**