

Forms 5500 and 5500-EZ

Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These principal activity codes are based on the North American Industry Classification System.

Agriculture, Forestry, Fishing and Hunting <i>Code</i> 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 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 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 115310 Support Activities For Forestry	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 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation) 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 and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla 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 314000 Textile Product Mills Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics)	<i>Code</i> 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 325900 Other Chemical Product & Preparation Mfg Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg Nonmetallic Mineral Product Manufacturing 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 Primary Metal Manufacturing 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 Fabricated Metal Product Manufacturing 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 Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg	<i>Code</i> 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 Computer and Electronic Product Manufacturing 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 Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg Transportation Equipment Manufacturing 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 336990 Other Transportation Equipment Mfg Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing Wholesale Trade Merchant Wholesalers, Durable Goods 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metals & Minerals (except Petroleum) 423600 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, Watches, Precious Stones, & Precious Metals 423990 Other Miscellaneous Durable Goods
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Code	Code	Code	Code
Merchant Wholesalers, Nondurable Goods	Clothing and Clothing Accessories Stores	Support Activities for Transportation	Activities Related to Credit Intermediation
424100 Paper & Paper Products	448110 Men's Clothing Stores	488100 Support Activities for Air Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)
424210 Drugs & Druggists' Sundries	448120 Women's Clothing Stores	488210 Support Activities for Rail Transportation	Securities, Commodity Contracts, and Other Financial Investments and Related Activities
424300 Apparel, Piece Goods, & Notions	448130 Children's & Infants' Clothing Stores	488300 Support Activities for Water Transportation	523110 Investment Banking & Securities Dealing
424400 Grocery & Related Products	448140 Family Clothing Stores	488410 Motor Vehicle Towing	523120 Securities Brokerage
424500 Farm Product Raw Materials	448150 Clothing Accessories Stores	488490 Other Support Activities for Road Transportation	523130 Commodity Contracts Dealing
424600 Chemical & Allied Products	448190 Other Clothing Stores	488510 Freight Transportation Arrangement	523140 Commodity Contracts Brokerage
424700 Petroleum & Petroleum Products	448210 Shoe Stores	488990 Other Support Activities for Transportation	523210 Securities & Commodity Exchanges
424800 Beer, Wine, & Distilled Alcoholic Beverages	448310 Jewelry Stores	Couriers and Messengers	523900 Other Financial Investment Activities (including portfolio management & investment advice)
424910 Farm Supplies	448320 Luggage & Leather Goods Stores	492110 Couriers	Insurance Carriers and Related Activities
424920 Books, Periodicals, & Newspapers	Sporting Goods, Hobby, Book, and Music Stores	492210 Local Messengers & Local Delivery	524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
424930 Flowers, Nursery Stock, & Florists' Supplies	451110 Sporting Goods Stores	Warehousing and Storage	524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
424940 Tobacco & Tobacco Products	451120 Hobby, Toy, & Game Stores	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	524210 Insurance Agencies & Brokerages
424950 Paint, Varnish, & Supplies	451130 Sewing, Needlework, & Piece Goods Stores	Information	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)
424990 Other Miscellaneous Nondurable Goods	451140 Musical Instrument & Supplies Stores	Publishing Industries (except Internet)	Funds, Trusts, and Other Financial Vehicles
Wholesale Electronic Markets and Agents and Brokers	451211 Book Stores	511110 Newspaper Publishers	525100 Insurance & Employee Benefit Funds
425110 Business to Business Electronic Markets	451212 News Dealers & Newsstands	511120 Periodical Publishers	525910 Open-End Investment Funds (Form 1120-RIC)
425120 Wholesale Trade Agents & Brokers	451220 Prerecorded Tape, Compact Disc, & Record Stores	511130 Book Publishers	525920 Trusts, Estates, & Agency Accounts
Retail Trade	General Merchandise Stores	511140 Directory & Mailing, Publishers	525930 Real Estate Investment Trusts (Form 1120-REIT)
Motor Vehicle and Parts Dealers	452110 Department Stores	511190 Other Publishers	525990 Other Financial Vehicles (including closed-end investment funds)
441110 New Car Dealers	452900 Other General Merchandise Stores	511210 Software Publishers	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies)
441120 Used Car Dealers	Miscellaneous Store Retailers	Motion Picture and Sound Recording Industries	Real Estate and Rental and Leasing
441210 Recreational Vehicle Dealers	453110 Florists	512100 Motion Picture & Video Industries (except video rental)	Real Estate
441221 Motorcycle Dealers	453210 Office Supplies & Stationery Stores	Broadcasting (except Internet)	531110 Lessors of Residential Buildings & Dwellings
441222 Boat Dealers	453220 Gift, Novelty, & Souvenir Stores	515100 Radio & Television Broadcasting	531114 Cooperative Housing
441229 All Other Motor Vehicle Dealers	453310 Used Merchandise Stores	515210 Cable & Other Subscription Programming	531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
441300 Automotive Parts, Accessories, & Tire Stores	453910 Pet & Pet Supplies Stores	Internet Publishing and Broadcasting	531130 Lessors of Miniwarehouses & Self-Storage Units
Furniture and Home Furnishings Stores	453920 Art Dealers	516110 Internet Publishing & Broadcasting	531190 Lessors of Other Real Estate Property
442110 Furniture Stores	453930 Manufactured (Mobile) Home Dealers	Telecommunications	531210 Offices of Real Estate Agents & Brokers
442210 Floor Covering Stores	453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers & other telecommunications)	531310 Real Estate Property Managers
442291 Window Treatment Stores	Nonstore Retailers	Internet Service Providers, Web Search Portals, and Data Processing Services	531320 Offices of Real Estate Appraisers
442299 All Other Home Furnishings Stores	454110 Electronic Shopping & Mail-Order Houses	518111 Internet Services Providers	531390 Other Activities Related to Real Estate
Electronics and Appliance Stores	454210 Vending Machine Operators	518112 Web Search Portals	Rental and Leasing Services
443111 Household Appliance Stores	454311 Heating Oil Dealers	518210 Data Processing, Hosting, & Related Services	532100 Automotive Equipment Rental & Leasing
443112 Radio, Television, & Other Electronics Stores	454312 Liquefied Petroleum Gas (Bottled Gas) Dealers	Other Information Services	532210 Consumer Electronics & Appliances Rental
443120 Computer & Software Stores	454319 Other Fuel Dealers	519100 Other Information Services (including news syndicates & libraries)	532220 Formal Wear & Costume Rental
443130 Camera & Photographic Supplies Stores	454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Finance and Insurance	532230 Video Tape & Disc Rental
Building Material and Garden Equipment and Supplies Dealers	Transportation and Warehousing	Depository Credit Intermediation	532290 Other Consumer Goods Rental
444110 Home Centers	Air, Rail, and Water Transportation	522110 Commercial Banking	532310 General Rental Centers
444120 Paint & Wallpaper Stores	481000 Air Transportation	522120 Savings Institutions	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing
444130 Hardware Stores	482110 Rail Transportation	522130 Credit Unions	
444190 Other Building Material Dealers	483000 Water Transportation	522190 Other Depository Credit Intermediation	
444200 Lawn & Garden Equipment & Supplies Stores	Truck Transportation	Nondepository Credit Intermediation	
Food and Beverage Stores	484110 General Freight Trucking, Local	522210 Credit Card Issuing	
445110 Supermarkets and Other Grocery (except Convenience) Stores	484120 General Freight Trucking, Long-distance	522220 Sales Financing	
445120 Convenience Stores	484200 Specialized Freight Trucking	522291 Consumer Lending	
445210 Meat Markets	Transit and Ground Passenger Transportation	522292 Real Estate Credit (including mortgage bankers & originators)	
445220 Fish & Seafood Markets	485110 Urban Transit Systems	522293 International Trade Financing	
445230 Fruit & Vegetable Markets	485210 Interurban & Rural Bus Transportation	522294 Secondary Market Financing	
445291 Baked Goods Stores	485310 Taxi Service	522298 All Other Nondepository Credit Intermediation	
445292 Confectionery & Nut Stores	485320 Limousine Service		
445299 All Other Specialty Food Stores	485410 School & Employee Bus Transportation		
445310 Beer, Wine, & Liquor Stores	485510 Charter Bus Industry		
Health and Personal Care Stores	485990 Other Transit & Ground Passenger Transportation		
446110 Pharmacies & Drug Stores	Pipeline Transportation		
446120 Cosmetics, Beauty Supplies, & Perfume Stores	486000 Pipeline Transportation		
446130 Optical Goods Stores	Scenic & Sightseeing Transportation		
446190 Other Health & Personal Care Stores	487000 Scenic & Sightseeing Transportation		
Gasoline Stations			
447100 Gasoline Stations (including convenience stores with gas)			

Code Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	Code Administrative and Support and Waste Management and Remediation Services Administrative and Support Services 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers) Waste Management and Remediation Services 562000 Waste Management & Remediation Services	Code 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 Child Day Care Services	Code Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)
Professional, Scientific, and Technical Services Legal Services 541110 Offices of Lawyers 541190 Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services	Educational Services 611000 Educational Services (including schools, colleges, & universities)	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 Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Institutions 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)	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) 811210 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 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance Personal and Laundry Services 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations) 813930 Labor Unions and Similar Labor Organizations
Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies	Health Care and Social Assistance Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists 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	Accommodation and Food Services Accommodation 721110 Hotels (except casino hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses	812190 Other Personal & Household Goods Repair & Maintenance 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations) 813930 Labor Unions and Similar Labor Organizations 921000 Governmental Instrumentality or Agency