## Forms 5500, 5500-SF, and 5500-EZ Codes for Principal

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. These principal activity codes are based on the North American Industry Classification System.

**Business Activity** Agriculture, Forestry, Fishing and Hunting **Crop Production** 111100 Oilseed & Grain Farming

Vegetable & Melon Farming 111210 (including potatoes & yams) Fruit & Tree Nut Farming 111300 Greenhouse, Nursery, & 111400 Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

**Animal Production** Beef Cattle Ranching & 112111

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) Other Animal Production 112900

**Forestry and Logging** 

113110 **Timber Tract Operations** Forest Nurseries & Gathering 113210 of Forest Products

113310 Logging Fishing, Hunting and Trapping

114110 Fishing 114210 Hunting & Trapping

Forestry

**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

Mining

211110 Oil & Gas Extraction 212110 Coal Mining Metal Ore Mining 212200 Stone Mining & Quarrying 212310 Sand, Gravel, Clay, & Ceramic & Refractory 212320 Minerals Mining & Quarrying Other Nonmetallic Mineral 212390 Mining & Quarrying Support Activities for Mining 213110

Utilities

221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage, & Other Systems Combination Gas & Electric

Construction

**Construction of Buildings** 236110 Residential Building Construction

236200 Nonresidential Building Construction

Heavy and Civil Engineering Construction

237100 **Utility System Construction** Land Subdivision 237210 237310 Highway, Street, & Bridge Construction

Other Heavy & Civil Engineering Construction 237990

238290

**Specialty Trade Contractors** Foundation, Structure, & 238100 Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & sidina) 238210 **Electrical Contractors** Plumbing, Heating, & Air-Conditioning Contractors 238220

Contractors 238300 **Building Finishing** Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)

Other Building Equipment

Other Specialty Trade 238900 Contractors (including site preparation)

Manufacturing Food Manufacturing

Animal Food Mfg 311110 Grain & Oilseed Milling 311200 Sugar & Confectionery 311300 Product Mfg Fruit & Vegetable Preserving & Specialty Food Mfg 311400 311500 Dairy Product Mfg Animal Slaughtering and 311610 Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla Mfg

Other Food Mfg (including 311900 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 Textile Product Mills 314000 **Apparel Manufacturing** 

315100 Apparel Knitting Mills Cut & Sew Apparel 315210 Contractors

315220 Men's & Boys' Cut & Sew Apparel Mfg 315230

Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg

Apparel Accessories & Other

Apparel Mfg **Leather and Allied Product** Manufacturing

315990

Leather & Hide Tanning & 316110 Finishing Footwear Mfg (including 316210 rubber & plastics) 316990 Other Leather & Allied

Product Mfg Wood Product Manufacturing

Sawmills & Wood 321110 Preservation Veneer, Plywood, & Engineered Wood Product 321210

321900 Other Wood Product Mfg **Paper Manufacturing** Pulp, Paper, & Paperboard 322100

Mills 322200 Converted Paper Product Mfg

Printing and Related Support Activities

323100 Printing & Related Support Activities

Code

**Petroleum and Coal Products** Manufacturing

324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg Other Petroleum & Coal Products Mfg

**Chemical Manufacturing** 

325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg

Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325300 325410 Pharmaceutical & Medicine Mfa 325500 Paint, Coating, & Adhesive

Mfg Soap, Cleaning Compound, & Toilet Preparation Mfg 325600

Other Chemical Product & 325900 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 Lime & Gypsum Product Mfg 327400

327900 Other Nonmetallic Mineral Product Mfg

**Primary Metal Manufacturing** Iron & Steel Mills & Ferroalloy 331110 Mfg Steel Product Mfg from 331200

Purchased Steel Alumina & Aluminum 331310 Production & Processing 331400 Nonferrous Metal (except

Aluminum) Production & Processing

331500 Foundries

**Fabricated Metal Product** Manufacturing

332110 Forging & Stamping Cutlery & Handtool Mfg 332210 332300 Architectural & Structural Metals Mfg Boiler, Tank, & Shipping Container Mfg 332400 332510

Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg

Coating, Engraving, Heat Treating, & Allied Activities 332810 332900 Other Fabricated Metal Product Mfg

**Machinery Manufacturing** 333100 Agriculture, Construction, &

Mining Machinery Mfg Industrial Machinery Mfg 333200 Commercial & Service Industry Machinery Mfg 333310 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration 333410

**Equipment Mfg** 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg

Other General Purpose 333900 Machinery Mfg

Computer and Electronic Product Manufacturing

334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg

Audio & Video Equipment 334310 Mfg

Semiconductor & Other 334410 Electronic Component Mfg Navigational, Measuring, 334500 Electromedical, & Control Instruments Mfg

Manufacturing & Reproducing Magnetic & Optical Media 334610

Electrical Equipment, Appliance, and Component Manufacturing

335100 **Electric Lighting Equipment** Mfg 335200 Household Appliance Mfg

335310 Electrical Equipment Mfg Other Electrical Equipment & 335900 Component Mfg

**Transportation Equipment** Manufacturing

336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg

336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts

Railroad Rolling Stock Mfg 336510 Ship & Boat Building 336610

Other Transportation 336990 Equipment Mfa **Furniture and Related Product** 

Manufacturing Furniture & Related Product 337000 Manufacturing

Miscellaneous Manufacturing

Medical Equipment & 339110 Supplies Mfg Other Miscellaneous 339900 Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods Motor Vehicle & Motor 423100

Vehicle Parts & Supplies Furniture & Home 423200 Furnishings 423300

Lumber & Other Construction Materials Professional & Commercial 423400

Equipment & Supplies Metals & Minerals (except 423500

Petroleum) Electrical & Electronic Goods 423600 Hardware, Plumbing & 423700 Heating Equipment &

Supplies Machinery, Equipment, & 423800 Supplies

Sporting & Recreational Goods & Supplies 423910 Toy & Hobby Goods & 423920 Supplies

423930 Recyclable Materials 423940

Jewelry, Watches, Precious Stones, & Precious Metals Other Miscellaneous Durable 423990 Goods

Merchant Wholesalers, Nondurable Goods

Paper & Paper Products 424100 424210 Drugs & Druggists' Sundries Apparel, Piece Goods, & 424300

424400 Grocery & Related Products Farm Product Raw Materials 424500 424600 Chemical & Allied Products

Forms	Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued)								
Code		Code		Code		Code			
424700	Petroleum & Petroleum Products	448140 448150	Family Clothing Stores Clothing Accessories Stores	<b>Suppor</b> 488100	Activities for Transportation Support Activities for Air	Activitie Intermed	s Related to Credit		
424800	Beer, Wine, & Distilled Alcoholic Beverages		Other Clothing Stores	488210	Transportation Support Activities for Rail		Activities Related to Credit Intermediation (including loan		
424910 424920	Books, Periodicals, &	448310 448320	Jewelry Stores	488300	Transportation Support Activities for Water		brokers, check clearing, & money transmitting)		
424930	Newspapers Flower, Nursery Stock, &		Stores G Goods, Hobby, Book, and	488410	Transportation Motor Vehicle Towing	and Oth	es, Commodity Contracts, er Financial Investments and Activities		
424940	Florists' Supplies Tobacco & Tobacco Products	Music S 451110	tores Sporting Goods Stores	488490	Other Support Activities for Road Transportation		Investment Banking & Securities Dealing		
424950	, , , , , , , , , , , , , , , , , , , ,	1	Hobby, Toy, & Game Stores	488510	Freight Transportation	523120			
424990	Other Miscellaneous Nondurable Goods	451130	Sewing, Needlework, & Piece Goods Stores	488990	Arrangement Other Support Activities for Transportation	523130	Commodity Contracts Dealing		
Agents	ale Electronic Markets and and Brokers	451140	Musical Instrument & Supplies Stores		s and Messengers	523140	Commodity Contracts Brokerage		
425110	Business to Business Electronic Markets	451211 451212	Book Stores News Dealers & Newsstands	492110 492210	Couriers Local Messengers & Local	523210	Securities & Commodity Exchanges		
425120	Wholesale Trade Agents & Brokers	451220		Wareho	Delivery using and Storage	523900	Other Financial Investment Activities (including portfolio		
Retail	Trade	General	Merchandise Stores	493100	Warehousing & Storage (except lessors of		management & investment		
	ehicle and Parts Dealers	1	Department Stores		miniwarehouses &	Incuran	advice)		
441110	New Car Dealers	452900	Other General Merchandise Stores		self-storage units)	Activitie			
_	Used Car Dealers	Miscella	neous Store Retailers	Inform	ation	524140	Direct Life, Health, & Medical		
441210 441221	Recreational Vehicle Dealers Motorcycle Dealers	453110	Florists		ing Industries (except		Insurance & Reinsurance Carriers		
441221	,	453210	Office Supplies & Stationery Stores	Internet	)	524150	Direct Insurance &		
441229	All Other Motor Vehicle Dealers	453220		511110 511120	Newspaper Publishers Periodical Publishers		Reinsurance (except Life, Health & Medical) Carriers		
441300	Automotive Parts, Accessories, & Tire Stores		Used Merchandise Stores	511130 511140	Book Publishers Directory & Mailing List	524210	Insurance Agencies & Brokerages		
Furnitur	e and Home Furnishings	1	Pet & Pet Supplies Stores Art Dealers		Publishers	524290	Other Insurance Related Activities (including		
Stores	C	453930	=	511190	Other Publishers Software Publishers		third-party administration of		
	Furniture Stores Floor Covering Stores		Dealers		Picture and Sound		insurance and pension funds)		
442291	Window Treatment Stores	453990	All Other Miscellaneous Store Retailers (including tobacco,	Recordi	ng Industries	Vehicles	Frusts, and Other Financial		
442299	All Other Home Furnishings		candle, & trophy shops)	512100	Motion Picture & Video Industries (except video	525100	Insurance & Employee		
Flectron	Stores nics and Appliance Stores		e Retailers		rental)	525910	Benefit Funds Open-End Investment Funds		
	Household Appliance Stores	454110	Electronic Shopping & Mail-Order Houses	1	Sound Recording Industries	323310	(Form 1120-RIC)		
443112	Radio, Television, & Other	454210		1	asting (except Internet) Radio & Television	525920	Trusts, Estates, & Agency		
443120	Electronics Stores Computer & Software Stores	454311	Heating Oil Dealers	313100	Broadcasting	525990	Accounts Other Financial Vehicles		
443130	Camera & Photographic Supplies Stores		Liquefied Petroleum Gas (bottled gas) Dealers	515210	Cable & Other Subscription Programming	02000	(including mortgage REITs & closed-end investment funds)		
Building	Material and Garden	454319	Other Fuel Dealers Other Direct Selling	<b>Telecon</b> 517000	nmunications Telecommunications		of Bank Holding Companies"		
	ent and Supplies Dealers Home Centers		Establishments (including door-to-door retailing, frozen	317000	(including paging, cellular,	Compan	ces of Other Holding ies" are located under		
	Paint & Wallpaper Stores		food plan providers, party		satellite, cable & other program distribution,	Manage Compan	ment of Companies (Holding		
	Hardware Stores		plan merchandisers, & coffee-break service		resellers, other	· .	·		
444190	Other Building Material Dealers		providers)	Dete Dr	telecommunications, & internet service providers)	Real E Leasin	state and Rental and		
444200	Lawn & Garden Equipment & Supplies Stores		oortation and		ocessing Services Data Processing, Hosting, &	Real Est	ate		
	d Beverage Stores	l	ousing , and Water Transportation	Other In	Related Services	531110	Lessors of Residential Buildings & Dwellings		
445110	Supermarkets and Other Grocery (except	481000	Air Transportation	519100	Other Information Services	501114	(including equity REITs)		
445400	Convenience) Stores	1	Rail Transportation		(including news syndicates,	531114	Cooperative Housing (including equity REITs)		
445120 445210	Convenience Stores Meat Markets	1	Water Transportation ransportation		libraries, internet publishing & broadcasting)	531120	Lessors of Nonresidential		
445220	Fish & Seafood Markets		General Freight Trucking,	Ein	o and Incurers	-	Buildings (except Miniwarehouses) (including		
445230	S	404400	Local		ce and Insurance ory Credit Intermediation		equity REITs)		
445291 445292		484120	General Freight Trucking, Long-distance		Commercial Banking	531130	Lessors of Miniwarehouses & Self-Storage Units (including		
445292	All Other Specialty Food	484200	Specialized Freight Trucking	522120	Savings Institutions		equity REITs)		
145010	Stores	Transit a	and Ground Passenger ortation	522130 522190	Credit Unions Other Depository Credit	531190	Lessors of Other Real Estate Property (including equity		
1	Beer, Wine, & Liquor Stores and Personal Care Stores		Urban Transit Systems	322 190	Intermediation		REITs)		
1	Pharmacies & Drug Stores	485210	Interurban & Rural Bus		ository Credit Intermediation	531210	Offices of Real Estate Agents & Brokers		
446120	Cosmetics, Beauty Supplies,	485310	Transportation Taxi Service	522210 522220	Credit Card Issuing Sales Financing	531310	Real Estate Property		
446130	& Perfume Stores Optical Goods Stores	l	Limousine Service	522220	Consumer Lending	E01000	Managers		
446190	Other Health & Personal Care Stores	485410	School & Employee Bus Transportation	522292	Real Estate Credit (including mortgage bankers &	531320	Offices of Real Estate Appraisers Other Activities Related to		
Gasolin	e Stations	l	Charter Bus Industry	F00000	originators)	531390	Other Activities Related to Real Estate		
447100	Gasoline Stations (including convenience stores with gas)	485990 Binolina	Passenger Transportation	522293 522294	International Trade Financing Secondary Market Financing	Rental a 532100	nd Leasing Services Automotive Equipment Rental		
Clothing Stores	g and Clothing Accessories		Transportation Pipeline Transportation	522298	All Other Nondepository Credit Intermediation		& Leasing		
1	Men's Clothing Stores	Scenic 8	& Sightseeing Transportation			532210	Consumer Electronics & Appliances Rental		
448120	Women's Clothing Stores	487000	Scenic & Sightseeing Transportation			532220	Formal Wear & Costume		
448130	Children's & Infants' Clothing Stores		anoportation			532230	Rental Video Tape & Disc Rental		
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## Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued)

Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued)									
Code	Code	Code Code							
532290 Other Consumer Goods	Administrative and Support	Medical and Diagnostic Laboratories	Other Services						
Rental	and Waste Management and	621510 Medical & Diagnostic	Repair and Maintenance						
532310 General Rental Centers	Remediation Services	Laboratories	811110 Automotive Mechanical &						
532400 Commercial & Industrial	Administrative and Support Services	Home Health Care Services	Electrical Repair &						
Machinery & Equipment Rental & Leasing	561110 Office Administrative	621610 Home Health Care Services	Maintenance						
Lessors of Nonfinancial Intangible	Services	Other Ambulatory Health Care	811120 Automotive Body, Paint,						
Assets (except copyrighted works)	561210 Facilities Support Services	Services 621900 Other Ambulatory Health	Interior, & Glass Repair 811190 Other Automotive Repair &						
533110 Lessors of Nonfinancial	561300 Employment Services	Care Services (including	Maintenance (including oil						
Intangible Assets (except	561410 Document Preparation Services	ambulance services & blood	change & lubrication shops &						
copyrighted works)	561420 Telephone Call Centers	& organ banks)	car washes) 811210 Electronic & Precision						
Professional, Scientific, and	561430 Business Service Centers	Hospitals 622000 Hospitals	811210 Electronic & Precision Equipment Repair &						
Technical Services	(including private mail centers	Nursing and Residential Care	Maintenance						
Legal Services	& copy shops) 561440 Collection Agencies	Facilities	811310 Commercial & Industrial						
541110 Offices of Lawyers	561450 Credit Bureaus	623000 Nursing & Residential Care	Machinery & Equipment (except Automotive &						
541190 Other Legal Services	561490 Other Business Support	Facilities	Electronic) Repair &						
Accounting, Tax Preparation, Bookkeeping, and Payroll Services	Services (including	Social Assistance	Maintenance						
541211 Offices of Certified Public	repossession services, court	624100 Individual & Family Services 624200 Community Food & Housing,	811410 Home & Garden Equipment & Appliance Repair &						
Accountants	reporting, & stenotype services)	& Emergency & Other Relief	Maintenance						
541213 Tax Preparation Services	561500 Travel Arrangement &	Services	811420 Reupholstery & Furniture						
541214 Payroll Services	Reservation Services	624310 Vocational Rehabilitation Services	Repair						
541219 Other Accounting Services	561600 Investigation & Security Services	624410 Child Day Care Services	811430 Footwear & Leather Goods Repair						
Architectural, Engineering, and Related Services	561710 Exterminating & Pest Control	-	811490 Other Personal & Household						
541310 Architectural Services	Services	Arts, Entertainment, and	Goods Repair & Maintenance						
541320 Landscape Architecture	561720 Janitorial Services	Recreation	Personal and Laundry Services						
Services	561730 Landscaping Services	Performing Arts, Spectator Sports,	812111 Barber Shops						
541330 Engineering Services 541340 Drafting Services	561740 Carpet & Upholstery Cleaning Services	and Related Industries 711100 Performing Arts Companies	812112 Beauty Salons 812113 Nail Salons						
541340 Drafting Services 541350 Building Inspection Services	561790 Other Services to Buildings &	711210 Spectator Sports (including	812113 Nail Salons 812190 Other Personal Care						
541360 Geophysical Surveying &	Dwellings	sports clubs & racetracks)	Services (including diet &						
Mapping Services	561900 Other Support Services	711300 Promoters of Performing Arts,	weight reducing centers)						
541370 Surveying & Mapping (except	(including packaging & labeling services, &	Sports, & Similar Events	812210 Funeral Homes & Funeral						
Geophysical) Services 541380 Testing Laboratories	convention & trade show	711410 Agents & Managers for Artists, Athletes, Entertainers,	Services 812220 Cemeteries & Crematories						
Specialized Design Services	organizers)	& Other Public Figures	812310 Coin-Operated Laundries &						
541400 Specialized Design Services	Waste Management and Remediation Services	711510 Independent Artists, Writers,	Drycleaners						
(including interior, industrial,	562000 Waste Management &	& Performers	812320 Drycleaning & Laundry						
graphic, & fashion design)	Remediation Services	Museums, Historical Sites, and Similar Institutions	Services (except Coin-Operated)						
Computer Systems Design and Related Services	·· · · · · · ·	712100 Museums, Historical Sites, &	812330 Linen & Uniform Supply						
541511 Custom Computer	Educational Services	Similar Institutions	812910 Pet Care (except Veterinary)						
Programming Services	611000 Educational Services (including schools, colleges,	Amusement, Gambling, and	Services						
541512 Computer Systems Design	& universities)	Recreation Industries 713100 Amusement Parks & Arcades	812920 Photofinishing 812930 Parking Lots & Garages						
Services 541513 Computer Facilities		713200 Gambling Industries	812930 Parking Lots & Garages 812990 All Other Personal Services						
Management Services	Health Care and Social	713900 Other Amusement &	Religious, Grantmaking, Civic,						
541519 Other Computer Related	Assistance	Recreation Industries	Professional, and Similar						
Services	Offices of Physicians and Dentists 621111 Offices of Physicians (except	(including golf courses, skiing facilities, marinas, fitness	Organizations						
Other Professional, Scientific, and Technical Services	mental health specialists)	centers, & bowling centers)	813000 Religious, Grantmaking, Civic, Professional, & Similiar						
541600 Management, Scientific, &	621112 Offices of Physicians, Mental		Organizations (including						
Technical Consulting	Health Specialists	Accommodation and Food Services	condominium and homeowners associations)						
Services	621210 Offices of Dentists		813930 Labor Unions and Similar						
541700 Scientific Research & Development Services	Offices of Other Health Practitioners 621310 Offices of Chiropractors	Accommodation 721110 Hotels (except Casino Hotels)	Labor Organizations						
541800 Advertising & Related	621320 Offices of Optometrists	& Motels	20122						
Services	621330 Offices of Mental Health	721120 Casino Hotels	921000 Governmental Instrumentality or Agency						
541910 Marketing Research & Public Opinion Polling	Practitioners (except Physicians)	721191 Bed & Breakfast Inns	or Agency						
541920 Photographic Services	621340 Offices of Physical,	721199 All Other Traveler Accommodation							
541930 Translation & Interpretation	Occupational & Speech	721210 RV (Recreational Vehicle)							
Services	Therapists, & Audiologists	Parks & Recreational Camps							
541940 Veterinary Services	621391 Offices of Podiatrists	721310 Rooming & Boarding Houses							
541990 All Other Professional, Scientific, & Technical	621399 Offices of All Other Miscellaneous Health	Food Services and Drinking Places							
Services	Practitioners	722110 Full-Service Restaurants 722210 Limited-Service Eating							
Management of Occurred	Outpatient Care Centers	Places							
Management of Companies	621410 Family Planning Centers	722300 Special Food Services							
(Holding Companies) 551111 Offices of Bank Holding	621420 Outpatient Mental Health & Substance Abuse Centers	(including food service contractors & caterers)							
Companies	621491 HMO Medical Centers	722410 Drinking Places (Alcoholic							
551112 Offices of Other Holding	621492 Kidney Dialysis Centers	Beverages)							
Companies	621493 Freestanding Ambulatory Surgical & Emergency								
	Centers								
	621498 All Other Outpatient Care								
	Centers								