

Business Activity Codes

The codes listed in this section are a selection from the North American Industry Classification System (NAICS) that should be used in completing Form 990, Part VIII, lines 2 and 11. If you don't see

a code for the activity you are trying to categorize, select the appropriate code from the NAICS website at www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2017. The codes listed in Other

(beginning with 90) are not part of the NAIC system and are not listed on the NAICS website. Select the most specific 6-digit code available that describes the activity producing the income being

reported. Note that most codes describe more than one type of activity. Avoid using codes that describe the organization rather than the income-producing activity.

Principal Business Activity Codes		activities. List first the largest in terms of gross unrelated income, then the next largest. When classifying your unrelated activities for example, code income from advertising in publications as 541800, Advertising and		related services, rather than selecting a code describing a printing or publishing activity.)	
(If engaged in more than one unrelated business activity, select up to two codes for the principal activity.)					
Agriculture, Forestry, Hunting and Fishing	511130 Book publishers (except Internet)	533110 Lessors of nonfinancial intangible assets (except copyrighted works)	621500 Medical and diagnostic laboratories	621610 Home health care services	
Code	511140 Directory and mailing list publishers (except Internet)		621910 Ambulance services	621990 All other ambulatory health care services	
110000 Agriculture, forestry, hunting and fishing	511190 Other publishers (except Internet)	Professional, Scientific, and Technical Services	623000 Nursing and residential care facilities	623990 Other residential care facilities	
111000 Crop production	512000 Motion picture and sound recording industries	Code	624100 Individual and family services	624110 Community centers (except rec. only), youth Adoption agencies	
Mining	515100 Radio and television broadcasting (except Internet)	541100 Legal services	624200 Community food and housing, and emergency and other relief services	624210 Meal delivery programs, Soup kitchens, or Food banks	
Code	517000 Telecommunications (including paging, cellular, satellite, cable, other telecommunications, and Internet service providers)	541990 Consumer credit counseling services	624310 Vocational rehabilitation services	624410 Child day care services	
211110 Oil and gas extraction	519100 Other information services (including news syndicates and libraries)	541200 Accounting, tax preparation, bookkeeping, and payroll services			
211120 Crude petroleum extraction	519130 Internet Publishing and Broadcast	541300 Architectural, engineering, and related services			
211130 Natural gas extraction		541380 Testing laboratories			
212000 Mining (except oil and gas)		541511 Custom computer programming services			
Utilities		541519 Other computer-related services			
Code	Data Processing Services	541610 Management consulting services			
221000 Utilities	Code	541700 Scientific research and development services			
Construction	518210 Data Processing, Hosting, and Related Services	541800 Advertising and related services			
Code		541860 Direct mail advertising			
230000 Construction	Finance and Insurance	541900 Other professional, scientific, and technical services			
236000 Construction of buildings	Code	Management of Companies and Enterprises			
Manufacturing	522100 Depository credit intermediation (including commercial banking, savings institutions, and credit unions)	Code			
Code	522200 Nondepository credit intermediation (including credit card issuing and sales financing)	551111 Offices of bank holding companies	Arts, Entertainment, and Recreation		
310000 Manufacturing	522110 Credit card issuing	551112 Offices of other holding companies	code		
323100 Printing and related support activities	522220 Sales Financing		711120 Theater companies and dinner theaters		
339110 Medical equipment and supplies manufacturing	522291 Consumer lending	Administrative and Support Services	711120 Dance companies		
Wholesale Trade	522292 Real estate credit	Code	711130 Musical groups and artists		
Code	522298 Other nondepository credit intermediation	561000 Administrative and support services	711190 Other performing art companies		
423000 Merchant wholesalers, durable goods	523000 Securities, commodity contracts, and other financial investments and related activities	561439 Other business service centers	711210 Spectator sports (including sports clubs and racetracks)		
424000 Merchant wholesalers, nondurable goods	523920 Portfolio management	561499 All other business support services	711300 Promoters of performing arts, sports and similar events		
Retail Trade	523930 Investment advice	561500 Travel arrangement and reservation services	713110 Amusement and theme parks		
Code	524113 Direct life insurance carriers	561520 Tour operators	713200 Gambling industries		
441100 Automobile dealers	524114 Direct health and medical insurance carriers	561700 Services to buildings and dwellings	713910 Golf courses and country clubs		
442000 Furniture and home furnishings stores	524126 Direct property and casualty insurance carriers		713940 Fitness and recreational sports centers		
444100 Building materials and supplies dealers	524130 Reinsurance carriers	Waste Management and Remediation Services	713990 All other amusement and recreation industries (including skiing facilities, marinas, and bowling centers)		
445100 Grocery stores	524292 Third-party administration of insurance and pension funds	Code			
445200 Specialty food stores	524298 All other insurance-related activities	562000 Waste management and remediation services (sanitary services)	Accommodation and Food Services		
446110 Pharmacies and drug stores	525100 Insurance and employee benefit funds		Code		
446199 All other health and personal care stores	525920 Trusts, estates, and agency accounts	Educational Services	721000 Accommodation		
448000 Clothing and clothing accessories stores	525990 Other Financial vehicles (including mortgage REITs)	Code	721110 Hotels (except casino hotels) and motels		
451110 Sporting goods stores		611420 Computer training	721210 RV (recreational vehicle) parks and recreational camps		
451211 Book stores	Real Estate and Rental Leasing	611430 Professional and management development training	721310 Rooming and boarding houses, dormitories, and workers' camps		
452000 General merchandise stores	Code	611600 Other schools and instruction (other than elementary and secondary schools or colleges and universities, which should select a code to describe their unrelated activities)	722320 Caterers		
453000 Miscellaneous store retailers	531110 Lessors of residential buildings and dwellings (including equity REITs)	611710 Educational support services	722440 Drinking places (alcoholic beverages)		
453220 Gift, novelty, and souvenir stores	531120 Lessors of nonresidential buildings (except minwarehouses) (including equity REITs)		722511 Full-service restaurants		
453310 Used merchandise stores	531190 Lessors of other real estate property (including equity REITs)	Healthcare and Social Assistance	722513 Limited-service restaurants		
454110 Electronic shopping and mail-order houses	531310 Real estate property managers	Code	722514 Cafeterias and buffets		
Transportation and Warehousing	531390 Other activities related to real estate	621110 Offices of physicians	722515 Snack and non-alcoholic beverage bars		
Code	532000 Rental and leasing services	621300 Offices of other health practitioners	Other Services		
480000 Transportation	532420 Office machinery and equipment rental and leasing	621400 Outpatient care centers	Code		
485000 Transit and ground passenger transportation			811000 Repair and maintenance		
493000 Warehousing and storage			812300 Drycleaning and laundry services		
Information			812900 Other personal services		
Code			812930 Parking lots and garages		
511110 Newspaper publishers (except Internet)			Other		
511120 Periodical publishers (except Internet)			Code		
			900001 Investment activities of section 501(c)(7), (9), or (17) organizations		
			900002 Rental of personal property		
			900003 Passive income activities with controlled organizations		