

## Principal Business / Professional Activity (NAICS) Codes

Please use the listing on this and the following page to determine your 6-digit Primary/Principal Business or Professional Activity Code. \*Note: For Contractors, this listing may differ from that used by the IRS.

<p><b>Accommodation, Food Services, &amp; Drinking Places</b></p> <p><b>Accommodation</b></p> <p>721310 Rooming &amp; boarding houses</p> <p>721210 RV (recreational vehicle) parks &amp; recreational camps</p> <p>721100 Traveler Accommodation (including hotels, motels, &amp; bed &amp; breakfast inns)</p> <p><b>Food Services &amp; Drinking Places</b></p> <p>722410 Drinking Places (alcoholic beverages)</p> <p>722110 Full Service restaurants</p> <p>722211 Limited-service eating places</p> <p>722300 Special food services (including food service contractors &amp; caterers)</p>	<p><b>Arts, Entertainment, &amp; Recreation</b></p> <p><b>Amusement, Gambling, &amp; Recreation Industries</b></p> <p>713100 Amusement parks &amp; arcades</p> <p>713200 Gambling industries</p> <p>713900 Other amusement &amp; recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)</p> <p><b>Museums, Historical Sites, &amp; Similar Institutions</b></p> <p>712100 Museums, historical sites, &amp; similar institutions</p> <p><b>Performing Arts, Spectator Sports, &amp; Related Industries</b></p> <p>711410 Agents &amp; managers for artists, athletes, entertainers &amp; other public figures</p> <p>711510 Independent artists, writers, &amp; performers</p> <p>711100 Performing art companies</p> <p>711300 Promoters of performing arts, sports &amp; similar events</p> <p>711210 Spectator sports (including professional sports clubs &amp; racetrack operations)</p>	<p>522200 Nondepository credit intermediation (including sales financing &amp; consumer lending)</p> <p>522300 Activities related to credit intermediation (including loan brokers)</p> <p><b>Insurance Agents, Brokers, &amp; Related Activities</b></p> <p>524210 Insurance agencies &amp; brokerages</p> <p>524290 Other insurance related activities</p> <p><b>Securities, Commodity Contracts, &amp; Other Financial Investments, &amp; Related Activities</b></p> <p>523140 Commodity contracts brokers</p> <p>523130 Commodity contracts dealers</p> <p>523110 Investment bankers &amp; securities dealers</p> <p>523210 Securities &amp; commodity exchanges</p> <p>523120 Securities brokers</p> <p>523900 Other financial investment activities (including investment advice)</p>	<p>518210 Data processing, hosting, &amp; related services</p> <p>518111 Internet service providers</p> <p>518112 Web search portals</p> <p>519100 Other information services (including news syndicates and libraries)</p> <p><b>Motion Picture &amp; Sound Recording</b></p> <p>512100 Motion Picture &amp; video industries (except video rental)</p> <p>512200 Sound recording industries</p>
<p><b>Administration &amp; Support and Waste Management and Remediation Services</b></p> <p><b>Administrative &amp; Support Services</b></p> <p>561430 Business service centers (including private mail centers &amp; copy shops)</p> <p>561740 Carpet &amp; upholstery cleaning services</p> <p>561440 Collections agencies</p> <p>561450 Credit Bureaus</p> <p>561410 Document preparation services</p> <p>561300 Employment services</p> <p>561710 Exterminating &amp; pest control services</p> <p>561210 Facilities support (management) services</p> <p>561600 Investigation &amp; security services</p> <p>561720 Janitorial services</p> <p>561730 Landscaping services</p> <p>561110 Office administrative services</p> <p>561420 Telephone call centers (including telephone answering services &amp; telemarketing bureaus)</p> <p>561500 Travel arrangement &amp; reservation services</p> <p>561490 Other business support services including repossession services &amp; stenotype services)</p> <p>561790 Other services to buildings &amp; dwellings</p> <p>561900 Other support services (including packaging &amp; labeling services, &amp; trade show organizers)</p> <p><b>Waste Management and Remediation Services</b></p> <p>562000 Waste management &amp; remediation services</p>	<p><b>Construction of Buildings</b></p> <p>233210 Single Family Housing Construction</p> <p>233220 Multifamily Housing Construction</p> <p>233310 Manufacturing and Industrial Building Construction</p> <p>233320 Commercial and Institutional Building Construction</p> <p>234110 Highway and Street Construction</p> <p>234120 Bridge and Tunnel Construction</p> <p>234910 Water, Sewer, and Pipeline Construction</p> <p>234920 Power and Communication Transmission Line Construction</p> <p>235110 Plumbing, Heating, Air-Conditioning Contractors</p> <p>235210 Painting and Wall Covering Contractors</p> <p>235310 Electrical Contractors</p> <p>235410 Masonry and Stone Contractors</p> <p>235420 Drywall, Plastering, Acoustical, and Insulation Contractors</p> <p>235510 Carpentry Contractors</p> <p>235520 Floor Laying and Other Floor Contractors</p> <p>235610 Roofing, Siding, and Sheet Metal Contractors</p> <p>235810 Water Well Drilling Contractors</p> <p>235910 Structural Steel Erection Contractors</p> <p>235920 Glass and Glazing Contractors</p> <p>235930 Excavation Contractors</p> <p>561621 Security System Services</p>	<p><b>Health Care &amp; Social Assistance</b></p> <p><b>Ambulatory Health Care Services</b></p> <p>621610 Home health care services</p> <p>621510 Medical &amp; diagnostic laboratories</p> <p>621310 Offices of chiropractors</p> <p>621210 Offices of dentists</p> <p>621330 Offices of mental health practitioners (except physicians)</p> <p>621320 Offices of optometrists</p> <p>621340 Offices of physical, occupational &amp; speech therapists, &amp; audiologists</p> <p>621111 Offices of physicians (except mental health specialists)</p> <p>621112 Offices of physicians, mental health specialists</p> <p>621391 Office of podiatrists</p> <p>621399 Offices of all other miscellaneous health practitioners</p> <p>621400 Outpatient care centers</p> <p>621900 Other ambulatory health care services (including ambulance services, blood &amp; organ banks)</p> <p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing &amp; Residential Care Facilities</b></p> <p>623000 Nursing &amp; residential care facilities</p> <p><b>Social Assistance</b></p> <p>624410 Child day care services</p> <p>624200 Community food &amp; housing, &amp; emergency &amp; other relief services</p> <p>624100 Individual &amp; family services</p> <p>624310 Vocational rehabilitation services</p>	<p><b>Manufacturing</b></p> <p>315000 Apparel mfg.</p> <p>312000 Beverage &amp; tobacco product mfg.</p> <p>334000 Computer &amp; electronic product manufacturing</p> <p>335000 Electrical equipment, appliance &amp; component mfg.</p> <p>332000 Fabricated metal product mfg.</p> <p>337000 Furniture &amp; related product mfg.</p> <p>333000 Machinery mfg.</p> <p>339110 Medical equipment &amp; supplies mfg.</p> <p>322000 Paper mfg.</p> <p>324100 Petroleum &amp; coal products mfg.</p> <p>326000 Plastics &amp; rubber products mfg.</p> <p>331000 Primary metal mfg.</p> <p>323100 Printing &amp; related support activities</p> <p>313000 Textile mills</p> <p>314000 Textile product mills</p> <p>336000 Transportation equipment mfg.</p> <p>321000 Wood product mfg.</p> <p>339900 Other miscellaneous mfg.</p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic chemical mfg.</p> <p>325500 Paint, coating, &amp; adhesive mfg.</p> <p>325300 Pesticide, fertilizer, &amp; other agricultural chemical mfg.</p> <p>325410 Pharmaceutical &amp; medicine mfg.</p> <p>325200 Resin, synthetic rubber, &amp; artificial &amp; synthetic fibers &amp; filaments mfg.</p> <p>325600 Soap, cleaning compound, &amp; toilet preparation mfg.</p> <p>325900 Other chemical product &amp; preparation mfg.</p>
<p><b>Agriculture, Forestry, Hunting, &amp; Fishing</b></p> <p>112900 Animal production (including breeding of cats and dogs)</p> <p>114110 Fishing</p> <p>113000 Forestry &amp; logging (including forest nurseries &amp; timber tracts)</p> <p>114210 Hunting &amp; trapping</p>	<p><b>Educational Services</b></p> <p>611000 Educational services (including schools, colleges, &amp; universities)</p>	<p><b>Hospitals</b></p> <p>622000 Hospitals</p> <p><b>Nursing &amp; Residential Care Facilities</b></p> <p>623000 Nursing &amp; residential care facilities</p> <p><b>Social Assistance</b></p> <p>624410 Child day care services</p> <p>624200 Community food &amp; housing, &amp; emergency &amp; other relief services</p> <p>624100 Individual &amp; family services</p> <p>624310 Vocational rehabilitation services</p>	<p><b>Food Manufacturing</b></p> <p>311110 Animal food mfg.</p> <p>311800 Bakeries &amp; tortilla mfg.</p> <p>311500 Dairy product mfg.</p> <p>311400 Fruit &amp; vegetable preserving &amp; specialty food mfg.</p> <p>311200 Grain &amp; oilseed milling</p> <p>311610 Animal slaughtering &amp; processing</p> <p>311710 Seafood product preparation &amp; packaging</p> <p>311300 Sugar &amp; confectionery product mfg.</p> <p>311900 Other food mfg. (including coffee, tea, flavorings, &amp; seasonings)</p>
<p><b>Support Activities for Agriculture &amp; Forestry</b></p> <p>115210 Support activities for animal production (including farriers)</p> <p>115110 Support activities for crop production (including cotton ginning, soil preparation, planting &amp; cultivating)</p> <p>115310 Support activities for forestry</p>	<p><b>Finance &amp; Insurance</b></p> <p><b>Credit Intermediation &amp; Related Activities</b></p> <p>522100 Depository credit intermediation (including commercial banking, savings institutions, &amp; credit unions)</p>	<p><b>Information</b></p> <p>511000 Publishing industries (except internet)</p> <p><b>Broadcasting (except internet) &amp; Telecommunications</b></p> <p>515000 Broadcasting (except internet)</p> <p>517000 Telecommunications</p> <p><b>Internet Publishing &amp; Broadcasting</b></p> <p>516110 Internet publishing &amp; broadcasting</p> <p><b>Internet Service Providers, Web Search Portals, &amp; Data Processing Services</b></p>	<p><b>Leather &amp; Allied Product Manufacturing</b></p> <p>316210 Footwear mfg. (including leather, rubber &amp; plastics)</p> <p>316110 Leather &amp; hide tanning &amp; finishing</p> <p>316990 Other leather &amp; allied product mfg.</p> <p><b>Nonmetallic Mineral Product Manufacturing</b></p> <p>327300 Cement &amp; concrete product mfg.</p>

**Principal Business or Professional Activity Codes (continued)**

327100 Clay product & refractory mfg.	<b>Computer Systems Design &amp; Related Services</b> 541510 Computer systems design & related services	443112 Radio, television, & other electronics stores	485210 Interurban & rural bus transportation		
327210 Glass & glass product mfg.		<b>Specialized Design Services</b> 541400 Specialized design services (including interior, industrial, graphic, & fashion design)	486000 Pipeline transportation		
327400 Lime & gypsum product mfg.			482110 Rail transportation		
327900 Other nonmetallic mineral product mfg.	<b>Other Professional, Scientific, &amp; Technical Services</b> 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		487000 Scenic & sightseeing transportation		
<b>Mining</b> 212110 Coal mining 212200 Metal ore mining 212300 Nonmetallic mineral mining & quarrying 211110 Oil & gas extraction 213110 Support activities for mining		<b>Real Estate &amp; Rental &amp; Leasing</b> <b>Real Estate</b> 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	445100 Grocery stores (including supermarkets & convenience stores without gas)	485410 School & employee bus transportation	
			<b>Other Services</b> <b>Personal &amp; Laundry Services</b> 812111 Barber shops 812112 Beauty salons 812220 Cemeteries & crematories 812310 Coin-operated laundries & drycleaners 812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning dropoff & 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	<b>Rental &amp; Leasing Services</b> 532100 Automotive equipment rental & leasing 532400 Commercial & industrial machinery & equipment rental & leasing 532210 Consumer electronics & appliances rental 532220 Formal wear & costume rental 532310 General rental centers 532230 Video tape & disc rental 532290 Other consumer goods rental	445210 Meat markets
	<b>Repair &amp; Maintenance</b> 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				<b>Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations</b> 813000 Religious, grantmaking, civic, professional, & similar organizations
<b>Professional, Scientific, &amp; Technical Services</b> 541100 Legal services 541211 Offices of certified public accountants 541214 Payroll services 541213 Tax preparation services 541219 Other accounting services		<b>Retail Trade</b> <b>Building Material &amp; Garden Equipment &amp; Supplies Dealers</b> 444130 Hardware stores 444110 Home centers 444200 Lawn & garden equipment & supplies stores 444120 Paint & wallpaper stores 444190 Other building materials dealers			
			<b>Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations</b> 813000 Religious, grantmaking, civic, professional, & similar organizations	<b>Gasoline Stations</b> 447100 Gasoline stations (including convenience stores with gas)	
	<b>General Merchandise Stores</b> 452000 General merchandise stores				485990 Other transit & ground passenger transportation
<b>Health &amp; Personal Care Stores</b> 446120 Cosmetics, beauty supplies, & perfume stores 446130 Optical goods stores 446110 Pharmacies & drug stores 446190 Other health & personal care stores		488000 Support activities for transportation (including motor vehicle towing)			
		<b>Motor Vehicle &amp; Parts Dealers</b> 441300 Automotive parts, accessories, & tire stores 441222 Boat dealers 441221 Motorcycle dealers 441110 New car dealers 441210 Recreational vehicle dealers (including motor home & travel trailer dealers) 441120 Used car dealers 441229 All other motor vehicle dealers	<b>Couriers &amp; Messengers</b> 492000 Couriers & messengers	<b>Warehousing &amp; Storage Facilities</b> 493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)	
	<b>Sporting Goods, Hobby, Book, &amp; Music Stores</b> 451211 Book stores 451120 Hobby, toy, & game stores 451140 Musical instrument & supplies stores 451212 News dealers & newsstands 451220 Prerecorded tape, compact disc, & record stores 451130 Sewing, needlework, & piece goods stores 451110 Sporting goods stores				<b>Utilities</b> 221000 Utilities
<b>Miscellaneous Store Retailers</b> 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)					
		<b>Nonstore Retailers</b> 454112 Electronic auctions 454111 Electronic shopping 454310 Fuel dealers 454113 Mail-order houses 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)	<b>Merchant Wholesalers, Nondurable Goods</b> 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		
	<b>Transportation &amp; Warehousing</b> 481000 Air transportation 485510 Charter bus industry 484110 General freight trucking, local 484120 General freight trucking, long distance			<b>Wholesale Electronic Markets and Agents &amp; Brokers</b> 425110 Business to business electronic markets 425120 Wholesale trade agents & brokers 999999 Unclassified establishments (unable to classify)	
<b>Electronic &amp; Appliance Stores</b> 443130 Camera & photographic supplies stores 443120 Computer & software stores 443111 Household appliance stores					