

Form 1065 Principal Business Activity Codes—2023 Returns

**Codes for Principal Business Activity and Principal Product or Service**

This list of Principal Business Activities and their associated codes is designed to classify an enterprise by the type of activity in which it's engaged to facilitate the administration of the Internal Revenue Code. These Principal Business Activity Codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the business derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (page 1, line 1a); all other income (page 1, lines 4 through 7); income reported on Schedule K, lines 3a, 5, 6a, and 7; income or net gain reported on Schedule K, lines 8, 9a, 10, and 11; and income or net gain reported on Form 8825, lines 2, 19, and 20a. If the business purchases raw materials and supplies them to a subcontractor to produce the finished product,

but retains title to the product, the business is considered a manufacturer and must use one of the manufacturing codes (31110–33990).

Once the Principal Business Activity is determined, enter the six-digit code from the list below on page 1, item C. Also enter the business activity in item A and a brief description of the principal product or service of the business in item B.

<p><b>Agriculture, Forestry, Fishing and Hunting</b></p>	<p>238900 Other Specialty Trade Contractors (including site preparation)</p>	<p>331200 Steel Product Mfg from Purchased Steel</p>	<p>423800 Machinery, Equipment, &amp; Supplies</p>
<p><b>Crop Production</b></p>	<p><b>Manufacturing</b></p>	<p>331310 Alumina &amp; Aluminum Production &amp; Processing</p>	<p>423910 Sporting &amp; Recreational Goods &amp; Supplies</p>
<p>111100 Oilseed &amp; Grain Farming</p>	<p><b>Food Manufacturing</b></p>	<p>331400 Nonferrous Metal (except Aluminum) Production &amp; Processing</p>	<p>423920 Toy &amp; Hobby Goods &amp; Supplies</p>
<p>112120 Vegetable &amp; Melon Farming (including potatoes &amp; yams)</p>	<p>311110 Animal Food Mfg</p>	<p>331500 Foundries</p>	<p>423930 Recyclable Materials</p>
<p>111300 Fruit &amp; Tree Nut Farming</p>	<p>311200 Grain &amp; Oilseed Milling</p>	<p><b>Fabricated Metal Product Manufacturing</b></p>	<p>423940 Jewelry, Watch, Precious Stone, &amp; Precious Metals</p>
<p>111400 Greenhouse, Nursery, &amp; Floriculture Production</p>	<p>311300 Sugar &amp; Confectionery Product Mfg</p>	<p>332110 Forging &amp; Stamping</p>	<p>423990 Other Miscellaneous Durable Goods</p>
<p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet &amp; all other crop farming)</p>	<p>311400 Fruit &amp; Vegetable Preserving &amp; Specialty Food Mfg</p>	<p>332210 Cutlery &amp; Handtool Mfg</p>	<p><b>Merchant Wholesalers, Nondurable Goods</b></p>
<p><b>Animal Production</b></p>	<p>311500 Dairy Product Mfg</p>	<p>332300 Architectural &amp; Structural Metals Mfg</p>	<p>424100 Paper &amp; Paper Products</p>
<p>112111 Beef Cattle Ranching &amp; Farming</p>	<p>311610 Animal Slaughtering &amp; Processing</p>	<p>332400 Boiler, Tank, &amp; Shipping Container Mfg</p>	<p>424210 Drugs &amp; Druggists' Sundries</p>
<p>112112 Cattle Feedlots</p>	<p>311710 Seafood Product Preparation &amp; Packaging</p>	<p>332510 Hardware Mfg</p>	<p>424300 Apparel, Piece Goods, &amp; Notions</p>
<p>112120 Dairy Cattle &amp; Milk Production</p>	<p>311800 Bakeries, Tortilla &amp; Dry Pasta Mfg</p>	<p>332610 Spring &amp; Wire Product Mfg</p>	<p>424400 Grocery &amp; Related Products</p>
<p>112210 Hog &amp; Pig Farming</p>	<p>311900 Other Food Mfg (including coffee, tea, flavorings &amp; seasonings)</p>	<p>332700 Machine Shops; Turned Product; &amp; Screw, Nut, &amp; Bolt Mfg</p>	<p>424500 Farm Product Raw Materials</p>
<p>112300 Poultry &amp; Egg Production</p>	<p><b>Beverage and Tobacco Product Manufacturing</b></p>	<p>332810 Coating, Engraving, Heat Treating, &amp; Allied Activities</p>	<p>424600 Chemical &amp; Allied Products</p>
<p>112400 Sheep &amp; Goat Farming</p>	<p>312110 Soft Drink &amp; Ice Mfg</p>	<p>332900 Other Fabricated Metal Product Mfg</p>	<p>424700 Petroleum &amp; Petroleum Products</p>
<p>112510 Aquaculture (including shellfish &amp; finfish farms &amp; hatcheries)</p>	<p>312120 Breweries</p>	<p><b>Machinery Manufacturing</b></p>	<p>424800 Beer, Wine, &amp; Distilled Alcoholic Beverages</p>
<p>112900 Other Animal Production</p>	<p>312130 Wineries</p>	<p>333100 Agriculture, Construction, &amp; Mining Machinery Mfg</p>	<p>424910 Farm Supplies</p>
<p><b>Forestry and Logging</b></p>	<p>312140 Distilleries</p>	<p>333200 Industrial Machinery Mfg</p>	<p>424920 Book, Periodical, &amp; Newspapers</p>
<p>113110 Timber Tract Operations</p>	<p>312200 Tobacco Manufacturing</p>	<p>333310 Commercial &amp; Service Industry Machinery Mfg</p>	<p>424930 Flower, Nursery Stock, &amp; Florists' Supplies</p>
<p>113210 Forest Nurseries &amp; Gathering of Forest Products</p>	<p><b>Textile Mills and Textile Product Mills</b></p>	<p>333410 Ventilation, Heating, Air-Conditioning, &amp; Commercial Refrigeration Equipment Mfg</p>	<p>424940 Tobacco Products &amp; Electronic Cigarettes</p>
<p>113310 Logging</p>	<p>313000 Textile Mills</p>	<p>333510 Metalworking Machinery Mfg</p>	<p>424950 Paint, Varnish, &amp; Supplies</p>
<p><b>Fishing, Hunting and Trapping</b></p>	<p>314000 Textile Product Mills</p>	<p>333610 Engine, Turbine &amp; Power Transmission Equipment Mfg</p>	<p>424990 Other Miscellaneous Nondurable Goods</p>
<p>114110 Fishing</p>	<p><b>Apparel Manufacturing</b></p>	<p>333900 Other General Purpose Machinery Mfg</p>	<p><b>Wholesale Trade Agents &amp; Brokers</b></p>
<p>114210 Hunting &amp; Trapping</p>	<p>315100 Apparel Knitting Mills</p>	<p><b>Computer and Electronic Product Manufacturing</b></p>	<p>425120 Wholesale Trade Agents &amp; Brokers</p>
<p><b>Support Activities for Agriculture and Forestry</b></p>	<p>315210 Cut &amp; Sew Apparel Contractors</p>	<p>334110 Computer &amp; Peripheral Equipment Mfg</p>	<p><b>Retail Trade</b></p>
<p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, &amp; cultivating)</p>	<p>315250 Cut &amp; Sew Apparel Mfg (except Contractors)</p>	<p>334210 Communications Equipment Mfg</p>	<p><b>Motor Vehicle and Parts Dealers</b></p>
<p>115210 Support Activities for Animal Production (including farriers)</p>	<p>315990 Apparel Accessories &amp; Other Apparel Mfg</p>	<p>334310 Audio &amp; Video Equipment Mfg</p>	<p>441110 New Car Dealers</p>
<p>115310 Support Activities For Forestry</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p>334410 Semiconductor &amp; Other Electronic Component Mfg</p>	<p>441120 Used Car Dealers</p>
<p><b>Mining</b></p>	<p>316110 Leather &amp; Hide Tanning &amp; Finishing</p>	<p>334500 Navigational, Measuring, Electromedical, &amp; Control Instruments Mfg</p>	<p>441210 Recreational Vehicle Dealers</p>
<p>211120 Crude Petroleum Extraction</p>	<p>316210 Footwear Mfg (including rubber &amp; plastics)</p>	<p>334610 Manufacturing &amp; Reproducing Magnetic &amp; Optical Media</p>	<p>441222 Boat Dealers</p>
<p>211130 Natural Gas Extraction</p>	<p>316990 Other Leather &amp; Allied Product Mfg</p>	<p><b>Electrical Equipment, Appliance, and Component Manufacturing</b></p>	<p>441227 Motorcycle, ATV, &amp; All Other Motor Vehicle Dealers</p>
<p>212110 Coal Mining</p>	<p><b>Wood Product Manufacturing</b></p>	<p>335100 Electric Lighting Equipment Mfg</p>	<p>441300 Automotive Parts, Accessories, &amp; Tire Retailers</p>
<p>212200 Metal Ore Mining</p>	<p>321110 Sawmills &amp; Wood Preservation</p>	<p>335200 Household Appliance Mfg</p>	<p><b>Building Material and Garden Equipment and Supplies Dealers</b></p>
<p>212310 Stone Mining &amp; Quarrying</p>	<p>321210 Veneer, Plywood, &amp; Engineered Wood Product Mfg</p>	<p>335310 Electrical Equipment Mfg</p>	<p>444110 Home Centers</p>
<p>212320 Sand, Gravel, Clay, &amp; Ceramic &amp; Refractory Minerals Mining &amp; Quarrying</p>	<p>321900 Other Wood Product Mfg</p>	<p>335900 Other Electrical Equipment &amp; Component Mfg</p>	<p>444120 Paint &amp; Wallpaper Retailers</p>
<p>212390 Other Nonmetallic Mineral Mining &amp; Quarrying</p>	<p><b>Paper Manufacturing</b></p>	<p><b>Transportation Equipment Manufacturing</b></p>	<p>444140 Hardware Retailers</p>
<p>213110 Support Activities for Mining</p>	<p>322100 Pulp, Paper, &amp; Paperboard Mills</p>	<p>336100 Motor Vehicle Body &amp; Trailer Mfg</p>	<p>444180 Other Building Material Dealers</p>
<p><b>Utilities</b></p>	<p>322200 Converted Paper Product Mfg</p>	<p>336300 Motor Vehicle Parts Mfg</p>	<p>444200 Lawn &amp; Garden Equipment &amp; Supplies Retailers</p>
<p>221100 Electric Power Generation, Transmission, &amp; Distribution</p>	<p><b>Printing and Related Support Activities</b></p>	<p>336410 Aerospace Product &amp; Parts Mfg</p>	<p><b>Food and Beverage Retailers</b></p>
<p>221210 Natural Gas Distribution</p>	<p>323100 Printing &amp; Related Support Activities</p>	<p>336510 Railroad Rolling Stock Mfg</p>	<p>445110 Supermarkets &amp; Other Grocery Retailers (except Convenience)</p>
<p>221300 Water, Sewage &amp; Other Systems</p>	<p><b>Petroleum and Coal Products Manufacturing</b></p>	<p>336610 Ship &amp; Boat Building</p>	<p>445131 Convenience Retailers</p>
<p>221500 Combination Gas &amp; Electric</p>	<p>324110 Petroleum Refineries (including integrated)</p>	<p>336900 Other Transportation Equipment Mfg</p>	<p>445132 Vending Machine Operators</p>
<p><b>Construction</b></p>	<p>324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg</p>	<p><b>Furniture and Related Product Manufacturing</b></p>	<p>445230 Fruit &amp; Vegetable Retailers</p>
<p><b>Construction of Buildings</b></p>	<p>324190 Other Petroleum &amp; Coal Products Mfg</p>	<p>337000 Furniture &amp; Related Product Manufacturing</p>	<p>445240 Meat Retailers</p>
<p>236110 Residential Building Construction</p>	<p><b>Chemical Manufacturing</b></p>	<p><b>Miscellaneous Manufacturing</b></p>	<p>445250 Fish &amp; Seafood Retailers</p>
<p>236200 Nonresidential Building Construction</p>	<p>325100 Basic Chemical Mfg</p>	<p>339110 Medical Equipment &amp; Supplies Mfg</p>	<p>445291 Baked Goods Retailers</p>
<p><b>Heavy and Civil Engineering Construction</b></p>	<p>325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg</p>	<p>339900 Other Miscellaneous Manufacturing</p>	<p>445292 Confectionery &amp; Nut Retailers</p>
<p>237100 Utility System Construction</p>	<p>325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg</p>	<p><b>Wholesale Trade</b></p>	<p>445298 All Other Specialty Food Retailers</p>
<p>237210 Land Subdivision</p>	<p>325410 Pharmaceutical &amp; Medicine Mfg</p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>	<p>445320 Beer, Wine, &amp; Liquor Retailers</p>
<p>237310 Highway, Street, &amp; Bridge Construction</p>	<p>325500 Paint, Coating, &amp; Adhesive Mfg</p>	<p>423100 Motor Vehicle &amp; Motor Vehicle Parts &amp; Supplies</p>	<p><b>Furniture and Home Furnishings Retailers</b></p>
<p>237990 Other Heavy &amp; Civil Engineering Construction</p>	<p>325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg</p>	<p>423200 Furniture &amp; Home Furnishings</p>	<p>449110 Furniture Retailers</p>
<p><b>Specialty Trade Contractors</b></p>	<p>325900 Other Chemical Product &amp; Preparation Mfg</p>	<p>423300 Lumber &amp; Other Construction Materials</p>	<p>449121 Floor Covering Retailers</p>
<p>238100 Foundation, Structure, &amp; Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, &amp; siding)</p>	<p><b>Plastics and Rubber Products Manufacturing</b></p>	<p>423400 Professional &amp; Commercial Equipment &amp; Supplies</p>	<p>449122 Window Treatment Retailers</p>
<p>238210 Electrical Contractors</p>	<p>326100 Plastics Product Mfg</p>	<p><b>Miscellaneous Manufacturing</b></p>	<p>449129 All Other Home Furnishings Retailers</p>
<p>238220 Plumbing, Heating, &amp; Air-Conditioning Contractors</p>	<p>326200 Rubber Product Mfg</p>	<p>339110 Medical Equipment &amp; Supplies Mfg</p>	<p><b>Electronics and Appliance Retailers</b></p>
<p>238290 Other Building Equipment Contractors</p>	<p><b>Nonmetallic Mineral Product Manufacturing</b></p>	<p>339900 Other Miscellaneous Manufacturing</p>	<p>449210 Electronics &amp; Appliance Retailers (including computers)</p>
<p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, &amp; finish carpentry)</p>	<p>327100 Clay Product &amp; Refractory Mfg</p>	<p><b>Wholesale Trade</b></p>	<p><b>General Merchandise Retailers</b></p>
	<p>327210 Glass &amp; Glass Product Mfg</p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>	<p>455110 Department Stores</p>
	<p>327300 Cement &amp; Concrete Product Mfg</p>	<p>423100 Motor Vehicle &amp; Motor Vehicle Parts &amp; Supplies</p>	<p>455210 Warehouse Clubs, Supercenters, &amp; Other General Merch. Retailers</p>
	<p>327400 Lime &amp; Gypsum Product Mfg</p>	<p>423200 Furniture &amp; Home Furnishings</p>	<p><b>Health and Personal Care Retailers</b></p>
	<p>327900 Other Nonmetallic Mineral Product Mfg</p>	<p>423300 Lumber &amp; Other Construction Materials</p>	<p>456110 Pharmacies &amp; Drug Retailers</p>
	<p><b>Primary Metal Manufacturing</b></p>	<p>423400 Professional &amp; Commercial Equipment &amp; Supplies</p>	<p>456120 Cosmetics, Beauty Supplies, &amp; Perfume Retailers</p>
	<p>331110 Iron &amp; Steel Mills &amp; Ferroalloy Mfg</p>	<p>423500 Metal &amp; Mineral (except Petroleum)</p>	<p>456130 Optical Goods Retailers</p>
		<p>423600 Household Appliances &amp; Electrical &amp; Electronic Goods</p>	<p>456190 Other Health &amp; Personal Care Retailers</p>
		<p>423700 Hardware, &amp; Plumbing &amp; Heating Equipment &amp; Supplies</p>	<p><b>Gasoline Stations &amp; Fuel Dealers</b></p>
			<p>457100 Gasoline Stations (including convenience stores with gas)</p>

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Form 1065 Principal Business Activity Codes—2023 Returns (Continued)

Codes for Principal Business Activity and Principal Product or Service (Continued)

457210 Fuel Dealers (including Heating oil & Liquefied Petroleum)	<b>Information</b>	531310 Real Estate Property Managers	561440 Collection Agencies
<b>Clothing and Accessories Retailers</b>	<b>Motion Picture and Sound Recording Industries</b>	531320 Offices of Real Estate Appraisers	561450 Credit Bureaus
458110 Clothing & Clothing Accessories Retailers	512100 Motion Picture & Video Industries (except video rental)	531390 Other Activities Related to Real Estate	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
458210 Shoe Retailers	512200 Sound Recording Industries	<b>Rental and Leasing Services</b>	561500 Travel Arrangement & Reservation Services
458310 Jewelry Retailers	<b>Publishing Industries</b>	532100 Automotive Equipment Rental & Leasing	561600 Investigation & Security Services
458320 Luggage & Leather Goods Retailers	513110 Newspaper Publishers	532210 Consumer Electronics & Appliances Rental	561710 Exterminating & Pest Control Services
<b>Sporting, Hobby, Book, Musical Instruments, &amp; Miscellaneous Retailers</b>	513120 Periodical Publishers	532281 Formal Wear & Costume Rental	561720 Janitorial Services
459110 Sporting Goods Retailers	513130 Book Publishers	532282 Video Tape & Disc Rental	561730 Landscaping Services
459120 Hobby, Toy, & Game Retailers	513140 Directory & Mailing List Publishers	532283 Home Health Equipment Rental	561740 Carpet & Upholstery Cleaning Services
459130 Sewing, Needlework, & Piece Goods Retailers	513190 Other Publishers	532284 Recreational Goods Rental	561790 Other Services to Buildings & Dwellings
459140 Musical Instrument & Supplies Retailers	513210 Software Publishers	532289 All Other Consumer Goods Rental	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
459210 Book Retailers & News Dealers (including newsstands)	<b>Broadcasting &amp; Content Providers &amp; Telecommunications</b>	532310 General Rental Centers	<b>Waste Management and Remediation Services</b>
459310 Florists	516100 Radio & Television Broadcasting Stations	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	562000 Waste Management & Remediation Services
459410 Office Supplies & Stationery Retailers	516210 Media Streaming, Social Networks, & Other Content Providers	<b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>	<b>Educational Services</b>
459420 Gift, Novelty, & Souvenir Retailers	517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet Service Providers)	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	611000 Educational Services (including schools, colleges, & universities)
459510 Used Merchandise Retailers	<b>Data Processing, Web Search Portals, &amp; Other Information Services</b>	<b>Professional, Scientific, and Technical Services</b>	<b>Health Care and Social Assistance</b>
459910 Pet & Pet Supplies Retailers	518210 Computing Infrastructure Providers, Data Processing, Web Hosting, & Related Services	<b>Legal Services</b>	<b>Offices of Physicians and Dentists</b>
459920 Art Dealers	519200 Web Search Portals, Libraries, Archives, & Other Info. Services	541110 Offices of Lawyers	621111 Offices of Physicians (except mental health specialists)
459930 Manufactured (Mobile) Home Dealers	<b>Finance and Insurance</b>	541190 Other Legal Services	621112 Offices of Physicians, Mental Health Specialists
459990 All Other Miscellaneous Retailers (including tobacco, candle, & trophy retailers)	<b>Depository Credit Intermediation</b>	<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	621210 Offices of Dentists
<b>Nonstore Retailers</b>	522110 Commercial Banking	541211 Offices of Certified Public Accountants	<b>Offices of Other Health Practitioners</b>
Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold. For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 Pharmacies & Drug Retailers.	522130 Credit Unions	541212 Tax Preparation Services	621310 Offices of Chiropractors
<b>Transportation and Warehousing</b>	522180 Savings Institutions & Other Depository Credit Intermediation	541219 Other Accounting Services	621320 Offices of Optometrists
<b>Air, Rail, and Water Transportation</b>	<b>Nondepository Credit Intermediation</b>	<b>Architectural, Engineering, and Related Services</b>	621330 Offices of Mental Health Practitioners (except Physicians)
481000 Air Transportation	522210 Credit Card Issuing	541310 Architectural Services	621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
482110 Rail Transportation	522220 Sales Financing	541320 Landscape Architecture Services	621391 Offices of Podiatrists
483000 Water Transportation	522291 Consumer Lending	541330 Engineering Services	621399 Offices of All Other Miscellaneous Health Practitioners
<b>Truck Transportation</b>	522292 Real Estate Credit (including mortgage bankers & originators)	541340 Drafting Services	<b>Outpatient Care Centers</b>
484110 General Freight Trucking, Local	522299 Intl, Secondary Market, & Other Nondepos. Credit Intermediation	541350 Building Inspection Services	621410 Family Planning Centers
484120 General Freight Trucking, Long-distance	<b>Activities Related to Credit Intermediation</b>	541360 Geophysical Surveying & Mapping Services	621420 Outpatient Mental Health & Substance Abuse Centers
484200 Specialized Freight Trucking	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541370 Surveying & Mapping (except Geophysical) Services	621491 HMO Medical Centers
<b>Transit and Ground Passenger Transportation</b>	<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>	541380 Testing Laboratories & Services	621492 Kidney Dialysis Centers
485110 Urban Transit Systems	523150 Investment Banking & Securities Intermediation	<b>Specialized Design Services</b>	621493 Freestanding Ambulatory Surgical & Emergency Centers
485210 Interurban & Rural Bus Transportation	523160 Commodity Contracts Intermediation	541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)	621498 All Other Outpatient Care Centers
485310 Taxi and Ridesharing Services	523210 Securities & Commodity Exchanges	<b>Computer Systems Design and Related Services</b>	<b>Medical and Diagnostic Laboratories</b>
485320 Limousine Service	523900 Other Financial Investment Activities (including portfolio management & investment advice)	541511 Custom Computer Programming Services	621510 Medical & Diagnostic Laboratories
485410 School & Employee Bus Transportation	<b>Insurance Carriers and Related Activities</b>	541512 Computer Systems Design Services	<b>Home Health Care Services</b>
485510 Charter Bus Industry	524110 Direct Life, Health, & Medical Insurance Carriers	541513 Computer Facilities Management Services	621610 Home Health Care Services
485990 Other Transit & Ground Passenger Transportation	524120 Direct Insurance (except Life, Health, & Medical) Carriers	541519 Other Computer Related Services	<b>Other Ambulatory Health Care Services</b>
<b>Pipeline Transportation</b>	524210 Insurance Agencies & Brokerages	<b>Other Professional, Scientific, and Technical Services</b>	621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)
486000 Pipeline Transportation	524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)	541600 Management, Scientific, & Technical Consulting Services	<b>Hospitals</b>
<b>Scenic &amp; Sightseeing Transportation</b>	<b>Funds, Trusts, and Other Financial Vehicles</b>	541700 Scientific Research & Development Services	622000 Hospitals
487000 Scenic & Sightseeing Transportation	525100 Insurance & Employee Benefit Funds	541800 Advertising, Public Relations, & Related Services	<b>Nursing and Residential Care Facilities</b>
<b>Support Activities for Transportation</b>	525910 Open-End Investment Funds (Form 1120-RIC)	541910 Marketing Research & Public Opinion Polling	623000 Nursing & Residential Care Facilities
488100 Support Activities for Air Transportation	525920 Trusts, Estates, & Agency Accounts	541920 Photographic Services	<b>Social Assistance</b>
488210 Support Activities for Rail Transportation	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541930 Translation & Interpretation Services	624100 Individual & Family Services
488300 Support Activities for Water Transportation	<b>Real Estate and Rental and Leasing</b>	541940 Veterinary Services	624200 Community Food & Housing, & Emergency & Other Relief Services
488410 Motor Vehicle Towing	<b>Real Estate</b>	541990 All Other Professional, Scientific, & Technical Services	624310 Vocational Rehabilitation Services
488490 Other Support Activities for Road Transportation	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)	<b>Management of Companies (Holding Companies)</b>	624410 Childcare Services
488510 Freight Transportation Arrangement	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)	551111 Offices of Bank Holding Companies	<b>Arts, Entertainment, and Recreation</b>
488990 Other Support Activities for Transportation	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)	551112 Offices of Other Holding Companies	<b>Performing Arts, Spectator Sports, and Related Industries</b>
<b>Couriers and Messengers</b>	531190 Lessors of Other Real Estate Property (including equity REITs)	<b>Administrative and Support and Waste Management and Remediation Services</b>	711100 Performing Arts Companies
492110 Couriers & Express Delivery Services	531210 Offices of Real Estate Agents & Brokers	<b>Administrative and Support Services</b>	711210 Spectator Sports (including sports clubs & racetracks)
492210 Local Messengers & Local Delivery		561110 Office Administrative Services	711300 Promoters of Performing Arts, Sports, & Similar Events
<b>Warehousing and Storage</b>		561210 Facilities Support Services	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)		561300 Employment Services	711510 Independent Artists, Writers, & Performers
		561410 Document Preparation Services	<b>Museums, Historical Sites, and Similar Institutions</b>
		561420 Telephone Call Centers	712100 Museums, Historical Sites, & Similar Institutions
		561430 Business Service Centers (including private mail centers & copy shops)	

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Form 1065 Principal Business Activity Codes—2023 Returns (Continued)

Codes for Principal Business Activity and Principal Product or Service (Continued)

<b>Amusement, Gambling, and Recreation Industries</b> 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	<b>Food Services and Drinking Places</b> 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages) 722511 Full-Service Restaurants 722513 Limited Service Restaurants 722514 Cafeterias, Grill Buffets, & Buffets 722515 Snack & Non-alcoholic Beverage Bars	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	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
<b>Accommodation and Food Services</b> <b>Accommodation</b> 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, Dormitories, & Workers' Camps	<b>Other Services</b> <b>Repair and Maintenance</b> 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)	<b>Personal and Laundry Services</b> 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	<b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b> 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations) <b>Other</b> 999000 Unclassified Establishments (unable to classify)