Forms 5500, 5500-SF, 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 the type of activity in which it is

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

Mfg

Code

Agriculture, F	orestry,	Fishing
and Hunting		
Crop Production		

111100 Oilseed & Grain Farming Vegetable & Melon Farming 111210 (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

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

Timber Tract Operations 113110 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging

Fishing, Hunting and Trapping

114110 Fishing

114210 Hunting & Trapping Support Activities for Agriculture and Forestry

Support Activities for Crop 115110 Production (including cotton ginning, soil preparation, planting, & cultivating) Support Activities for Animal 115210 Production 115310 Support Activities For Forestry

Mining

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

Utilities

Electric Power Generation, Transmission & Distribution 221100 Natural Gas Distribution 221210 221300 Water, Sewage, & Other Systems 221500 Combination Gas and 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 Highway, Street, & Bridge Construction 237310

Other Heavy & Civil Engineering Construction 237990

Code

Specialty Trade Contractors Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors Plumbing, Heating, & Air-Conditioning Contractors 238220 Other Building Equipment 238290 Contractors 238300 **Building Finishing** Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) Other Specialty Trade 238900 Contractors (including site preparation)

Manufacturing

Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling

Sugar & Confectionery Product Mfg 311300 Fruit & Vegetable Preserving & Specialty Food Mfg 311400 311500 Dairy Product Mfg Animal Slaughtering and 311610 Processing Seafood Product Preparation 311710 & Packaging Bakeries & Tortilla Mfg 311800 Other Food Mfg (including coffee, tea, flavorings & 311900

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 Cut & Sew Apparel 315210 Contractors 315220 Men's & Boys' Cut & Sew

Apparel Mfg Women's & Girls' Cut & Sew Apparel Mfg 315230

315290 Other Cut & Sew Apparel Mfg Apparel Accessories & Other 315990 Apparel Mfg

eather and Allied Product Manufacturing

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

316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing 321110

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

321900 Other Wood Product Mfg **Paper Manufacturing**

322100 Pulp, Paper, & Paperboard Mills

322200 Converted Paper Product Mfg **Printing and Related Support**

Activities

Printing & Related Support 323100 Activities

Code

Petroleum and Coal Products Manufacturing

Petroleum Refineries 324110 (including integrated) Asphalt Paving, Roofing, & Saturated Materials Mfg 324120 Other Petroleum & Coal Products Mfg 324190

Chemical Manufacturing

325100 Basic Chemical Mfg Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & 325200 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 327400

Lime & Gypsum Product Mfg Other Nonmetallic Mineral Product Mfg 327900

Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy

Mfg Steel Product Mfg from 331200 Purchased Steel Alumina & Aluminum 331310 Production & Processing Nonferrous Metal (except 331400 Aluminum) Production & Processing

331500 Foundries **Fabricated Metal Product**

Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 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

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

Machinery Manufacturing

Agriculture, Construction, & Mining Machinery Mfg 333100 333200 Industrial Machinery Mfg Commercial & Service 333310 Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg

Metalworking Machinery Mfg 333510 Engine, Turbine & Power Transmission Equipment Mfg 333610 333900 Other General Purpose

Machinery Mfg Computer and Electronic Product Manufacturing

Computer & Peripheral Equipment Mfg 334110

Code

334200 Communications Equipment Mfg 334310 Audio & Video Equipment

Semiconductor & Other 334410 **Electronic Component Mfg** Navigational, Measuring, 334500

Electromedical, & Control Instruments Mfg Manufacturing & Reproducing Magnetic & 334610 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

Motor Vehicle Parts Mfg 336300 336410 Aerospace Product & Parts Mfg

Railroad Rolling Stock Mfg 336510 336610 Ship & Boat Building

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

Manufacturing Furniture & Related Product 337000 Manufacturing

Miscellaneous Manufacturing Medical Equipment & Supplies Mfg 339110

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

Professional & Commercial Equipment & Supplies 423400 Metals & Minerals (except 423500

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

Supplies 423800 Machinery, Equipment, & 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

424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries

Apparel, Piece Goods, & 424300 Notions

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

424600 424700 Petroleum & Petroleum Products

424800 Beer, Wine, & Distilled Alcoholic Beverages 424910 Farm Supplies

Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued)					
Code	Code	Code	Code		
424920 Books, Periodicals, &	Sporting Goods, Hobby, Book, and	488990 Other Support Activities for	523900 Other Financial Investment		
Newspapers 424930 Flower, Nursery Stock, &	Music Stores 451110 Sporting Goods Stores	Transportation Couriers and Messengers	Activities (including portfolio management & investment		
Florists' Supplies	451120 Hobby, Toy, & Game Stores	492110 Couriers	advice)		
424940 Tobacco & Tobacco Products	451130 Sewing, Needlework, & Piece	492210 Local Messengers & Local	Insurance Carriers and Related Activities		
424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous	Goods Stores 451140 Musical Instrument &	Delivery Warehousing and Storage	524140 Direct Life, Health, & Medical		
Nondurable Goods	Supplies Stores	493100 Warehousing & Storage	Insurance & Reinsurance Carriers		
Wholesale Electronic Markets and Agents and Brokers	451211 Book Stores	(except lessors of	524150 Direct Insurance &		
425110 Business to Business	451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact	miniwarehouses & self-storage units)	Reinsurance (except Life,		
Electronic Markets	Disc, & Record Stores	Lefe was all an	Health & Medical) Carriers 524210 Insurance Agencies &		
425120 Wholesale Trade Agents & Brokers	General Merchandise Stores 452110 Department Stores	Information Publishing Industries (except	Brokerages		
	452110 Department Stores 452900 Other General Merchandise	Internet)	524290 Other Insurance Related Activities (including		
Retail Trade	Stores	511110 Newspaper Publishers	third-party administration of		
Motor Vehicle and Parts Dealers 441110 New Car Dealers	Miscellaneous Store Retailers 453110 Florists	511120 Periodical Publishers 511130 Book Publishers	insurance and pension funds) Funds, Trusts, and Other Financial		
441120 Used Car Dealers	453210 Office Supplies & Stationery	511140 Directory & Mailing List	Vehicles		
441210 Recreational Vehicle Dealers	Stores	Publishers	525100 Insurance & Employee Benefit Funds		
441221 Motorcycle Dealers 441222 Boat Dealers	453220 Gift, Novelty, & Souvenir Stores	511190 Other Publishers 511210 Software Publishers	525910 Open-End Investment Funds		
441229 All Other Motor Vehicle	453310 Used Merchandise Stores	Motion Picture and Sound	(Form 1120-RIC)		
Dealers	453910 Pet & Pet Supplies Stores	Recording Industries	525920 Trusts, Estates, & Agency Accounts		
441300 Automotive Parts, Accessories, & Tire Stores	453920 Art Dealers 453930 Manufactured (Mobile) Home	512100 Motion Picture & Video Industries (except video	525990 Other Financial Vehicles		
Furniture and Home Furnishings	Dealers	rental)	(including mortgage REITs & closed-end investment funds)		
Stores 442110 Furniture Stores	453990 All Other Miscellaneous Store Retailers (including tobacco,	512200 Sound Recording Industries Broadcasting (except Internet)	"Offices of Bank Holding Companies"		
442210 Floor Covering Stores	candle, & trophy shops)	515100 Radio & Television	and "Offices of Other Holding Companies" are located under		
442291 Window Treatment Stores	Nonstore Retailers	Broadcasting	Management of Companies (Holding		
442299 All Other Home Furnishings Stores	454110 Electronic Shopping & Mail-Order Houses	515210 Cable & Other Subscription Programming	Companies).		
Electronics and Appliance Stores	454210 Vending Machine Operators	Telecommunications	Real Estate and Rental and		
443111 Household Appliance Stores	454311 Heating Oil Dealers	517000 Telecommunications (including paging, cellular,	Leasing		
443112 Radio, Television, & Other Electronics Stores	454312 Liquefied Petroleum Gas (Bottled Gas) Dealers	satellite, cable & other	Real Estate		
443120 Computer & Software Stores	454319 Other Fuel Dealers	program distribution, resellers, other	531110 Lessors of Residential Buildings & Dwellings		
443130 Camera & Photographic Supplies Stores	454390 Other Direct Selling Establishments (including	telecommunications, &	(including equity REITs)		
Building Material and Garden	door-to-door retailing, frozen	internet service providers) Data Processing Services	531114 Cooperative Housing (including equity REITs)		
Equipment and Supplies Dealers	food plan providers, party plan merchandisers, &	518210 Data Processing, Hosting, &	531120 Lessors of Nonresidential		
444110 Home Centers 444120 Paint & Wallpaper Stores	coffee-break service	Related Services	Buildings (except Miniwarehouses) (including		
444130 Hardware Stores	providers)	Other Information Services 519100 Other Information Services	equity REITs)		
444190 Other Building Material	Transportation and	(including news syndicates,	531130 Lessors of Miniwarehouses & Self-Storage Units (including		
Dealers 444200 Lawn & Garden Equipment &	Warehousing	libraries, internet publishing & broadcasting)	equity REITs)		
Supplies Stores	Air, Rail, and Water Transportation 481000 Air Transportation	3,	531190 Lessors of Other Real Estate Property (including equity		
Food and Beverage Stores	482110 Rail Transportation	Finance and Insurance	REITs)		
445110 Supermarkets and Other Grocery (except	483000 Water Transportation	Depository Credit Intermediation 522110 Commercial Banking	531210 Offices of Real Estate Agents		
Convenience) Stores	Truck Transportation	522120 Savings Institutions	& Brokers 531310 Real Estate Property		
445120 Convenience Stores 445210 Meat Markets	484110 General Freight Trucking, Local	522130 Credit Unions	Managers		
445210 Meat Markets 445220 Fish & Seafood Markets	484120 General Freight Trucking,	522190 Other Depository Credit Intermediation	531320 Offices of Real Estate Appraisers		
445230 Fruit & Vegetable Markets	Long-distance 484200 Specialized Freight Trucking	Nondepository Credit Intermediation	531390 Other Activities Related to		
445291 Baked Goods Stores 445292 Confectionery & Nut Stores	Transit and Ground Passenger	522210 Credit Card Issuing	Real Estate		
445292 Confectionery & Nut Stores 445299 All Other Specialty Food	Transportation	522220 Sales Financing 522291 Consumer Lending	Rental and Leasing Services 532100 Automotive Equipment Rental		
Stores	485110 Urban Transit Systems 485210 Interurban & Rural Bus	522292 Real Estate Credit (including	& Leasing		
445310 Beer, Wine, & Liquor Stores Health and Personal Care Stores	Transportation	mortgage bankers & originators)	532210 Consumer Electronics & Appliances Rental		
446110 Pharmacies & Drug Stores	485310 Taxi Service 485320 Limousine Service	522293 International Trade Financing	532220 Formal Wear & Costume		
446120 Cosmetics, Beauty Supplies,	485410 School & Employee Bus	522294 Secondary Market Financing	Rental		
& Perfume Stores 446130 Optical Goods Stores	Transportation	522298 All Other Nondepository Credit Intermediation	532230 Video Tape & Disc Rental 532290 Other Consumer Goods		
446190 Other Health & Personal	485510 Charter Bus Industry 485990 Other Transit & Ground	Activities Related to Credit	Rental		
Care Stores	Passenger Transportation	Intermediation 522300 Activities Related to Credit	532310 General Rental Centers 532400 Commercial & Industrial		
Gasoline Stations 447100 Gasoline Stations (including	Pipeline Transportation	Intermediation (including loan	Machinery & Equipment		
convenience stores with gas)	486000 Pipeline Transportation Scenic & Sightseeing Transportation	brokers, check clearing, & money transmitting)	Rental & Leasing		
Clothing and Clothing Accessories Stores	487000 Scenic & Sightseeing	Securities, Commodity Contracts,	Lessors of Nonfinancial Intangible Assets (except copyrighted works)		
448110 Men's Clothing Stores	Transportation	and Other Financial Investments and	533110 Lessors of Nonfinancial		
448120 Women's Clothing Stores	Support Activities for Transportation 488100 Support Activities for Air	Related Activities 523110 Investment Banking &	Intangible Assets (except copyrighted works)		
448130 Children's & Infants' Clothing Stores	Transportation	Securities Dealing			
448140 Family Clothing Stores	488210 Support Activities for Rail Transportation	523120 Securities Brokerage 523130 Commodity Contracts	Professional, Scientific, and Technical Services		
448150 Clothing Accessories Stores	488300 Support Activities for Water	Dealing	Legal Services		
448190 Other Clothing Stores 448210 Shoe Stores	Transportation	523140 Commodity Contracts	541110 Offices of Lawyers		
448310 Jewelry Stores	488410 Motor Vehicle Towing 488490 Other Support Activities for	Brokerage 523210 Securities & Commodity	541190 Other Legal Services		
448320 Luggage & Leather Goods	Road Transportation	Exchanges	Accounting, Tax Preparation, Bookkeeping, and Payroll Services		
Stores	488510 Freight Transportation Arrangement		541211 Offices of Certified Public		
	,angomone		Accountants		

Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued)					
Code	Code	Code	Code		
541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services Architectural, Engineering, and	561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court	Home Health Care Services 621610 Home Health Care Services Other Ambulatory Health Care Services	722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)		
Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541340 Drafting 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	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	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 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services Arts, Entertainment, and Recreation	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 &		
Services 541513 Computer Facilities Management Services	562000 Waste Management & Remediation Services	Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies	Appliance Repair & Maintenance 811420 Reupholstery & Furniture		
541519 Other Computer Related Services Other Professional, Scientific, and	Educational Services 611000 Educational Services (including schools, colleges,	711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts,	Repair 811430 Footwear & Leather Goods Repair		
Technical Services 541600 Management, Scientific, &	& universities)	Sports, & Similar Events 711410 Agents & Managers for	811490 Other Personal & Household Goods Repair & Maintenance		
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 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services Management of Companies (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 Optometrists 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists	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)	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 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services		
551111 Offices of Bank Holding Companies	621391 Offices of Podiatrists 621399 Offices of All Other	Accommodation and Food Services	812920 Photofinishing 812930 Parking Lots & Garages		
551112 Offices of Other Holding Companies	Miscellaneous Health Practitioners Outpatient Care Centers 621410 Family Planning Centers	Accommodation 721110 Hotels (except Casino Hotels) & Motels	812990 All Other Personal Services Religious, Grantmaking, Civic, Professional, and Similar		
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)	621420 Outpatient Mental Health & Substance Abuse Centers 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	721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places	Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similiar Organizations (including condominium and homeowners associations) 813930 Labor Unions and Similar Labor Organizations 921000 Governmental Instrumentality or Agency		