

# Principal Business or Professional Activity Codes for C Corporations, S Corporations, and Partnerships

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 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 company derives the largest percentage of its total receipts.

Once the principal business activity is determined, enter the six-digit code from the list below on the appropriate line for Form 1065, 1120, or 1120-S.

## Agriculture, Forestry, Fishing and Hunting

### Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (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

- 112111 Beef Cattle Ranching & 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)
- 112900 Other Animal Production

### Forestry and Logging

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

### Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

### 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 Forestry

## Mining

- 211120 Crude Petroleum Extraction
- 211130 Natural Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

## Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems
- 221500 Combination Gas & Electric

## Construction

### Construction of Buildings

- 236110 Residential Building Construction
- 236200 Nonresidential Building Construction

### Heavy and Civil Engineering Construction

- 237100 Utility System Construction
- 237210 Land Subdivision
- 237310 Highway, Street, & Bridge Construction
- 237990 Other Heavy & Civil Engineering Construction

### Specialty Trade Contractors

- 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
- 238210 Electrical Contractors
- 238220 Plumbing, Heating, & Air-Conditioning Contractors
- 238290 Other Building Equipment Contractors
- 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
- 238900 Other Specialty Trade Contractors (including site preparation)

## Manufacturing

### Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering & Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries, Tortilla & Dry Pasta Mfg
- 311900 Other Food Mfg (including 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
- 314000 Textile Product Mills

### Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315240 Women's, Girls' & Infants' Cut & Sew Apparel Mfg
- 315280 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

### Leather and Allied Product Manufacturing

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

### Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

### Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

### Printing and Related Support Activities

- 323100 Printing & Related Support Activities

### Petroleum and Coal Products Manufacturing

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

### Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & 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
- 327900 Other Nonmetallic Mineral Product Mfg

### Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

### Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

### Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

### Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

### Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Major 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
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

### Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

### Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 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
- 423400 Professional & Commercial Equipment & Supplies
- 423500 Metal & Mineral (except Petroleum)
- 423600 Household Appliances & Electrical & Electronic Goods
- 423700 Hardware, & Plumbing & Heating Equipment & Supplies
- 423800 Machinery, Equipment, & Supplies
- 423910 Sporting & Recreational Goods & Supplies
- 423920 Toy & Hobby Goods & Supplies
- 423930 Recyclable Materials
- 423940 Jewelry, Watch, Precious Stone, & Precious Metals
- 423990 Other Miscellaneous Durable Goods

*continued on next page*

**Principal Business or Professional Activity Codes for C Corporations, S Corporations, and Partnerships continued**

**Merchant Wholesalers, Nondurable Goods**

424100 Paper & Paper Products  
 424210 Drugs & Druggists' Sundries  
 424300 Apparel, Piece Goods, & Notions  
 424400 Grocery & Related Products  
 424500 Farm Product Raw Materials  
 424600 Chemical & Allied Products  
 424700 Petroleum & Petroleum Products  
 424800 Beer, Wine, & Distilled Alcoholic Beverages  
 424910 Farm Supplies  
 424920 Book, Periodical, & Newspapers  
 424930 Flower, Nursery Stock, & Florists' Supplies  
 424940 Tobacco & Tobacco Products  
 424950 Paint, Varnish, & Supplies  
 424990 Other Miscellaneous Nondurable Goods

**Wholesale Electronic Markets and Agents and Brokers**

425110 Business to Business Electronic Markets  
 425120 Wholesale Trade Agents & Brokers

**Retail Trade**

**Motor Vehicle and Parts Dealers**

441110 New Car Dealers  
 441120 Used Car Dealers  
 441210 Recreational Vehicle Dealers  
 441222 Boat Dealers  
 441228 Motorcycle, ATV, & All Other Motor Vehicle Dealers  
 441300 Automotive Parts, Accessories, & Tire Stores

**Furniture and Home Furnishings Stores**

442110 Furniture Stores  
 442210 Floor Covering Stores  
 442291 Window Treatment Stores  
 442299 All Other Home Furnishings Stores

**Electronics and Appliance Stores**

443141 Household Appliance Stores  
 443142 Electronics Stores (including Audio, Video, Computer, & Camera Stores)

**Building Material and Garden Equipment and Supplies Dealers**

444110 Home Centers  
 444120 Paint & Wallpaper Stores  
 444130 Hardware Stores  
 444190 Other Building Material Dealers  
 444200 Lawn & Garden Equipment & Supplies Stores

**Food and Beverage Stores**

445110 Supermarkets & Other Grocery (except Convenience) Stores  
 445120 Convenience Stores  
 445210 Meat Markets  
 445220 Fish & Seafood Markets  
 445230 Fruit & Vegetable Markets  
 445291 Baked Goods Stores  
 445292 Confectionery & Nut Stores  
 445299 All Other Specialty Food Stores  
 445310 Beer, Wine, & Liquor Stores

**Health and Personal Care Stores**

446110 Pharmacies & Drug Stores  
 446120 Cosmetics, Beauty Supplies, & Perfume Stores  
 446130 Optical Goods Stores  
 446190 Other Health & Personal Care Stores

**Gasoline Stations**

447100 Gasoline Stations (including convenience stores with gas)

**Clothing and Clothing Accessories Stores**

448110 Men's Clothing Stores  
 448120 Women's Clothing Stores  
 448130 Children's & Infants' Clothing Stores  
 448140 Family Clothing Stores  
 448150 Clothing Accessories Stores  
 448190 Other Clothing Stores  
 448210 Shoe Stores  
 448310 Jewelry Stores  
 448320 Luggage & Leather Goods Stores

**Sporting Goods, Hobby, Book, and Music Stores**

451110 Sporting Goods Stores  
 451120 Hobby, Toy, & Game Stores  
 451130 Sewing, Needlework, & Piece Goods Stores  
 451140 Musical Instrument & Supplies Stores  
 451211 Book Stores  
 451212 News Dealers & Newsstands

**General Merchandise Stores**

452200 Department Stores  
 452300 General Merchandise Stores, incl. Warehouse Clubs and Supercenters

**Miscellaneous Store Retailers**

453110 Florists  
 453210 Office Supplies & Stationery Stores  
 453220 Gift, Novelty, & Souvenir Stores  
 453310 Used Merchandise Stores  
 453910 Pet & Pet Supplies Stores  
 453920 Art Dealers  
 453930 Manufactured (Mobile) Home Dealers  
 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

**Nonstore Retailers**

454110 Electronic Shopping & Mail-Order Houses  
 454210 Vending Machine Operators  
 454310 Fuel Dealers (including Heating Oil & Liquefied Petroleum)  
 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

**Transportation and Warehousing**

**Air, Rail, and Water Transportation**

481000 Air Transportation  
 482110 Rail Transportation  
 483000 Water Transportation

**Truck Transportation**

484110 General Freight Trucking, Local  
 484120 General Freight Trucking, Long-distance  
 484200 Specialized Freight Trucking

**Transit and Ground Passenger Transportation**

485110 Urban Transit Systems  
 485210 Interurban & Rural Bus Transportation  
 485310 Taxi and Ridesharing Services  
 485320 Limousine Service  
 485410 School & Employee Bus Transportation  
 485510 Charter Bus Industry  
 485990 Other Transit & Ground Passenger Transportation

**Pipeline Transportation**

486000 Pipeline Transportation

**Scenic & Sightseeing Transportation**

487000 Scenic & Sightseeing Transportation

**Support Activities for Transportation**

488100 Support Activities for Air Transportation  
 488210 Support Activities for Rail Transportation  
 488300 Support Activities for Water Transportation  
 488410 Motor Vehicle Towing  
 488490 Other Support Activities for Road Transportation  
 488510 Freight Transportation Arrangement  
 488990 Other Support Activities for Transportation

**Couriers and Messengers**

492110 Couriers  
 492210 Local Messengers & Local Delivery

**Warehousing and Storage**

493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

**Information**

**Publishing Industries (except Internet)**

511110 Newspaper Publishers  
 511120 Periodical Publishers  
 511130 Book Publishers  
 511140 Directory & Mailing List Publishers  
 511190 Other Publishers  
 511210 Software Publishers

**Motion Picture and Sound Recording Industries**

512100 Motion Picture & Video Industries (except video rental)  
 512200 Sound Recording Industries

**Broadcasting (except Internet)**

515100 Radio & Television Broadcasting  
 515210 Cable & Other Subscription Programming

**Telecommunications**

517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & Internet service providers)

**Data Processing Services**

518210 Data Processing, Hosting, & Related Services

**Other Information Services**

519100 Other Information Services (including news syndicates, libraries, Internet publishing, & broadcasting)

**Finance and Insurance**

**Depository Credit Intermediation**

522110 Commercial Banking  
 522120 Savings Institutions  
 522130 Credit Unions  
 522190 Other Depository Credit Intermediation

**Nondepository Credit Intermediation**

522210 Credit Card Issuing  
 522220 Sales Financing  
 522291 Consumer Lending  
 522292 Real Estate Credit (including mortgage bankers & originators)  
 522293 International Trade Financing  
 522294 Secondary Market Financing  
 522298 All Other Nondepository Credit Intermediation

**Activities Related to Credit Intermediation**

522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)

**Securities, Commodity Contracts, and Other Financial Investments and Related Activities**

523110 Investment Banking & Securities Dealing  
 523120 Securities Brokerage  
 523130 Commodity Contracts Dealing  
 523140 Commodity Contracts Brokerage  
 523210 Securities & Commodity Exchanges  
 523900 Other Financial Investment Activities (including portfolio management & investment advice)

**Insurance Carriers and Related Activities**

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers  
 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers  
 524210 Insurance Agencies & Brokerages  
 524290 Other Insurance Related Activities (including third-party administration of insurance & pension funds)

**Funds, Trusts, and Other Financial Vehicles**

525100 Insurance & Employee Benefit Funds  
 525910 Open-End Investment Funds (Form 1120-RIC)  
 525920 Trusts, Estates, & Agency Accounts  
 525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)  
 "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under *Management of Companies (Holding Companies)*, below.

**Real Estate and Rental and Leasing**

**Real Estate**

531110 Lessors of Residential Buildings & Dwellings (including equity REITs)  
 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)  
 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)  
 531190 Lessors of Other Real Estate Property (including equity REITs)  
 531210 Offices of Real Estate Agents & Brokers  
 531310 Real Estate Property Managers  
 531320 Offices of Real Estate Appraisers  
 531390 Other Activities Related to Real Estate

**Rental and Leasing Services**

532100 Automotive Equipment Rental & Leasing  
 532210 Consumer Electronics & Appliances Rental  
 532281 Formal Wear & Costume Rental  
 532282 Video Tape & Disc Rental  
 532283 Home Health Equipment Rental  
 532284 Recreational Goods Rental  
 532289 All Other Consumer Goods Rental  
 532310 General Rental Centers  
 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

**Lessors of Nonfinancial Intangible Assets (except copyrighted works)**

533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

*continued on next page*

**Principal Business or Professional Activity Codes for C Corporations, S Corporations, and Partnerships continued**

**Professional, Scientific, and Technical Services**

**Legal Services**  
541110 Offices of Lawyers  
541190 Other Legal Services

**Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

541211 Offices of Certified Public Accountants  
541213 Tax Preparation Services  
541214 Payroll Services  
541219 Other Accounting Services

**Architectural, Engineering, and Related Services**

541310 Architectural Services  
541320 Landscape Architecture Services  
541330 Engineering 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 Services  
541513 Computer Facilities Management Services  
541519 Other Computer Related Services

**Other Professional, Scientific, and Technical Services**

541600 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  
541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**

551111 Offices of Bank Holding Companies  
551112 Offices of Other Holding Companies

**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)  
561440 Collection Agencies  
561450 Credit Bureaus  
561490 Other Business Support Services (including repossession services, court 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**

562000 Waste Management & Remediation Services

**Educational Services**

611000 Educational Services (including schools, colleges, & universities)

**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 Chiropractors  
621320 Offices of Optometrists  
621330 Offices of Mental Health Practitioners (except Physicians)  
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists  
621391 Offices of Podiatrists  
621399 Offices of All Other Miscellaneous Health Practitioners

**Outpatient Care Centers**

621410 Family Planning Centers  
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

**Home Health Care Services**

621610 Home Health Care Services

**Other Ambulatory Health Care 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

**Social Assistance**

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**

**Performing Arts, Spectator Sports, and Related Industries**

711100 Performing Arts Companies  
711210 Spectator Sports (including sports clubs & racetracks)  
711300 Promoters of Performing Arts, Sports, & Similar Events  
711410 Agents & Managers for 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)

**Accommodation and Food Services**

**Accommodation**

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

**Food Services and Drinking Places**

722300 Special Food Services (including food service contractors & caterers)  
722410 Drinking Places (Alcoholic Beverages)  
722511 Full-Service Restaurants  
722513 Limited Service Restaurants  
722514 Cafeterias & Buffets  
722515 Snack & Non-alcoholic Beverage Bars

**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 & Appliance Repair & Maintenance  
811420 Reupholstery & Furniture Repair  
811430 Footwear & Leather Goods Repair  
811490 Other Personal & Household Goods Repair & Maintenance

**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  
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

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**

813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)