

Codes for Unrelated Business Activity

(If engaged in more than one unrelated business activity, select up to two codes for the principal activities. List first the largest in terms of gross unrelated income, then the next largest. Be sure to classify your unrelated activities, rather than your related activities. For example, code income from advertising in publications as 541800, Advertising and related services, rather than selecting a code describing a printing or publishing activity. Also, if possible, select a code that more specifically describes your unrelated activity, rather than a code for a more general activity.)

AGRICULTURE, FORESTRY, HUNTING, AND FISHING Code 110000 Agriculture, forestry, hunting, and fishing 111000 Crop production	FINANCE AND INSURANCE Code 522100 Depository credit intermediation (including commercial banking, savings institutions, and credit unions) 522200 Nondepository credit intermediation (including credit card issuing and sales financing) 522210 Credit card issuing 522220 Sales financing 522291 Consumer lending 522292 Real estate credit 522298 Other nondepository credit intermediation 523000 Securities, commodity contracts, and other financial investments and related activities 523920 Portfolio management 523930 Investment advice 524113 Direct life insurance carriers 524114 Direct health and medical insurance carriers 524126 Direct property and casualty insurance carriers 524130 Reinsurance carriers 524292 Third-party administration of insurance and pension funds 524298 All other insurance-related activities 525100 Insurance and employee benefit funds 525920 Trusts, estates, and agency accounts 525990 Other financial vehicles (including mortgage REITs)	EDUCATIONAL SERVICES Code 611420 Computer training 611430 Professional and management development training 611600 Other schools and instruction (other than elementary and secondary schools or colleges and universities, which should select a code to describe their unrelated activities) 611710 Educational support services
MINING Code 211110 Oil and gas extraction 212000 Mining (except oil and gas)	REAL ESTATE AND RENTAL AND LEASING Code 531110 Lessors of residential buildings and dwellings (including equity REITs) 531120 Lessors of nonresidential buildings (except miniwarehouses) (including equity REITs) 531190 Lessors of other real estate property (including equity REITs) 531310 Real estate property managers 531390 Other activities related to real estate 532000 Rental and leasing services 532420 Office machinery and equipment rental and leasing 533110 Lessors of nonfinancial intangible assets (except copyrighted works)	HEALTHCARE AND SOCIAL ASSISTANCE Code 621110 Offices of physicians 621300 Offices of other health practitioners 621400 Outpatient care centers 621500 Medical and diagnostic laboratories 621610 Home health care services 621910 Ambulance services 621990 All other ambulatory health care services 623000 Nursing and residential care facilities 623990 Other residential care facilities 624100 Individual and family services 624110 Community centers (except rec. only), youth adoption agencies 624200 Community food and housing, and emergency and other relief services 624210 Meal delivery programs 624210 Soup kitchens 624210 Food banks 624310 Vocational rehabilitation services 624410 Child day care services
UTILITIES Code 221000 Utilities	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES Code 541100 Legal services 541990 Consumer credit counseling services 541200 Accounting, tax preparation, bookkeeping, and payroll services 541300 Architectural, engineering, and related services 541380 Testing laboratories 541511 Custom computer programming services 541519 Other computer-related services 541610 Management consulting services 541700 Scientific research and development services 541800 Advertising and related services 541860 Direct mail advertising 541900 Other professional, scientific, and technical services	ARTS, ENTERTAINMENT, AND RECREATION Code 711110 Theater companies and dinner theaters 711120 Dance companies 711130 Musical groups and artists 711190 Other performing art companies 711210 Spectator sports (including sports clubs and racetracks) 711300 Promoters of performing arts, sports, and similar events 713110 Amusement and theme parks 713200 Gambling industries 713910 Golf courses and country clubs 713940 Fitness and recreational sports centers 713990 All other amusement and recreation industries (including skiing facilities, marinas, and bowling centers)
CONSTRUCTION Code 230000 Construction 236000 Construction of buildings	MANAGEMENT OF COMPANIES AND ENTERPRISES Code 551111 Offices of bank holding companies 551112 Offices of other holding companies	ACCOMMODATION AND FOOD SERVICES Code 721000 Accommodation 721110 Hotels (except casino hotels) and motels 721210 RV (recreational vehicle) parks and recreational camps 721310 Rooming and boarding houses 722320 Caterers 722410 Drinking places (alcoholic beverages) 722511 Full-service restaurants 722513 Limited-service restaurants 722514 Cafeterias and buffets 722515 Snack and non-alcoholic beverage bars
MANUFACTURING Code 310000 Manufacturing 323100 Printing and related support activities 339110 Medical equipment and supplies manufacturing	ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES Administrative and Support Services Code 561000 Administrative and support services 561300 Employment services 561439 Other business service centers (including copy shops) 561499 All other business support services 561500 Travel arrangement and reservation services 561520 Tour operators 561700 Services to buildings and dwellings	OTHER SERVICES Code 811000 Repair and maintenance 812300 Drycleaning and laundry services 812900 Other personal services 812930 Parking lots and garages
WHOLESALE TRADE Code 423000 Merchant wholesalers, durable goods 424000 Merchant wholesalers, nondurable goods	Waste Management and Remediation Services Code 562000 Waste management and remediation services (sanitary services)	OTHER Code 900001 Investment activities of section 501(c)(7), (9), or (17) organizations 900002 Rental of personal property 900003 Passive income activities with controlled organizations 900004 Exploited exempt activities 900099 Other activity
RETAIL TRADE Code 441100 Automobile dealers 442000 Furniture and home furnishings stores 444100 Building materials and supplies dealers 445100 Grocery stores 445200 Specialty food stores 446110 Pharmacies and drug stores 446199 All other health and personal care stores 448000 Clothing and clothing accessories stores 451110 Sporting goods stores 451211 Book stores 452000 General merchandise stores 453000 Miscellaneous store retailers 453220 Gift, novelty, and souvenir stores 453310 Used merchandise stores 454110 Electronic shopping and mail-order houses		
TRANSPORTATION AND WAREHOUSING Code 480000 Transportation 485000 Transit and ground passenger transportation 493000 Warehousing and storage		
INFORMATION Code 511110 Newspaper publishers (except Internet) 511120 Periodical publishers (except Internet) 511130 Book publishers (except Internet) 511140 Directory and mailing list publishers (except Internet) 511190 Other publishers (except Internet) 512000 Motion picture and sound recording industries 515100 Radio and television broadcasting (except Internet) 517000 Telecommunications (including paging, cellular, satellite, cable, other telecommunications, and internet service providers) 519100 Other information services (including news syndicates and libraries) 519130 Internet Publishing and Broadcasting		
DATA PROCESSING SERVICES Code 518210 Data Processing, Hosting, and Related Services		