

| Business Activity Codes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Industry Classification System (NAICS) commonly used by tax-exempt organizations. If you don't see a code for the activity you need to categorize in the list below, refer to full list of NAICS codes on the NAICS website @ <a href="https://www.census.gov/naics/">https://www.census.gov/naics/</a> . |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
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| The codes listed below that begin with the digits 1 through 8 are a selection from the North American                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Agriculture, Forestry, Hunting and Fishing</b><br><b>Code</b><br>110000 Agriculture, forestry, hunting and fishing<br>111000 Crop production                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 511120                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Periodical publishers (except Internet)                                                                                                                                                                                                                                                                   | 532289 Rental of personal property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 511130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Book publishers (except Internet)                                                                                                                                                                                                                                                                         | 532420 Office machinery and equipment rental and leasing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 511140                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Directory and mailing list publishers (except Internet)                                                                                                                                                                                                                                                   | 533110 Lessors of nonfinancial intangible assets (except copyrighted works)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 511190                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Other publishers (except Internet)                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Mining</b><br><b>Code</b><br>211110 Oil and gas extraction<br>211120 Crude petroleum extraction<br>211130 Natural gas extraction<br>212000 Mining (except oil and gas)                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 512000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Motion picture and sound recording industries                                                                                                                                                                                                                                                             | <b>Professional, Scientific, and Technical Services</b><br><b>Code</b><br>541100 Legal services<br>541990 Consumer credit counseling services<br>541200 Accounting, tax preparation, bookkeeping, and payroll services<br>541300 Architectural, engineering, and related services<br>541380 Testing laboratories<br>541511 Custom computer programming services<br>541519 Other computer-related services<br>541610 Management consulting services<br>541700 Scientific research and development services<br>541800 Advertising and related services<br>541860 Direct mail advertising<br>541900 Other professional, scientific, and technical services |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 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)                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Utilities</b><br><b>Code</b><br>221000 Utilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 519130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Internet Publishing and Broadcast                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Data Processing Services</b><br><b>Code</b><br>518210 Data Processing, Hosting, and Related Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Construction</b><br><b>Code</b><br>230000 Construction<br>236000 Construction of buildings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Finance and Insurance</b><br><b>Code</b><br>522100 Depository credit intermediation (including commercial banking, savings institutions, and credit unions)<br>522200 Nondepository credit intermediation (including credit card issuing and sales financing)<br>522110 Credit card issuing<br>522220 Sales Financing<br>522291 Consumer lending<br>522292 Real estate credit<br>522298 Other nondepository credit intermediation<br>523000 Securities, commodity contracts, and other financial investments and related activities<br>523920 Portfolio management<br>523930 Investment advice<br>524113 Direct life insurance carriers<br>524114 Direct health and medical insurance carriers<br>524126 Direct property and casualty insurance carriers<br>524130 Reinsurance carriers<br>524292 Third-party administration of insurance and pension funds<br>524298 All other insurance-related activities<br>525100 Insurance and employee benefit funds<br>525920 Trusts, estates, and agency accounts<br>525990 Other Financial vehicles (including mortgage REITs) |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Real Estate and Rental Leasing</b><br><b>Code</b><br>531110 Lessors of residential buildings and dwellings (including equity REITs)<br>531120 Lessors of nonresidential buildings (except Miniwarehouses)(including equity REITs)<br>531190 Lessors of other real estate property (including equity REITs)<br>531310 Real estate property managers<br>531390 Other activities related to real estate<br>532000 Rental and leasing services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Manufacturing</b><br><b>Code</b><br>310000 Manufacturing<br>323100 Printing and related support activities<br>339110 Medical equipment and supplies manufacturing                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Management of Companies and Enterprises</b><br><b>Code</b><br>551111 Offices of bank holding companies<br>551112 Offices of other holding companies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Administrative and Support Services</b><br><b>Code</b><br>561000 Administrative and support services<br>561300 Employment services<br>561439 Other business service centers<br>561499 All other business support services<br>561500 Travel arrangement and reservation services<br>561520 Tour operators<br>561700 Services to buildings and dwellings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Waste Management and Remediation Services</b><br><b>Code</b><br>562000 Waste management and remediation services (sanitary services)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Educational Services</b><br><b>Code</b><br>611420 Computer training<br>611430 Professional and management development training<br>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)<br>611710 Educational support services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Wholesale Trade</b><br><b>Code</b><br>423000 Merchant wholesalers, durable goods<br>424000 Merchant wholesalers, nondurable goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Healthcare and Social Assistance</b><br><b>Code</b><br>621110 Offices of physicians<br>621300 Offices of other health practitioners<br>621400 Outpatient care centers<br>621500 Medical and diagnostic laboratories<br>621610 Home health care services<br>621910 Ambulance services<br>621990 All other ambulatory health care services<br>623000 Nursing and residential care facilities<br>623990 Other residential care facilities<br>624100 Individual and family services<br>624110 Community centers (except rec. only), youth Adoption agencies<br>624200 Community food and housing, and emergency and other relief services<br>624210 Meal delivery programs, Soup kitchens, or Food banks<br>624310 Vocational rehabilitation services<br>624410 Child day care services                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Arts, Entertainment, and Recreation</b><br><b>Code</b><br>711110 Theater companies and dinner theaters<br>711120 Dance companies<br>711130 Musical groups and artists<br>711190 Other performing art companies<br>711210 Spectator sports (including sports clubs and racetracks)<br>711300 Promoters of performing arts, sports and similar events<br>713110 Amusement and theme parks<br>713200 Gambling industries<br>713910 Golf courses and country clubs<br>713940 Fitness and recreational sports centers<br>713990 All other amusement and recreation industries (including skiing facilities, marinas, and bowling centers)                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Accommodation and Food Services</b><br><b>Code</b><br>721000 Accommodation<br>721110 Hotels (except casino hotels) and motels<br>721210 RV (recreational vehicle) parks and recreational camps<br>721310 Rooming and boarding houses, dormitories, and workers' camps<br>722320 Caterers<br>722440 Drinking places (alcoholic beverages)<br>722511 Full-service restaurants<br>722513 Limited-service restaurants<br>722514 Cafeterias and buffets<br>722515 Snack and non-alcoholic beverage bars                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Other Services</b><br><b>Code</b><br>811000 Repair and maintenance<br>812300 Dry cleaning and laundry services<br>812900 Other personal services<br>812930 Parking lots and garages                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
| <b>Retail Trade</b><br><b>Code</b><br>441100 Automobile dealers<br>442000 Furniture and home furnishings stores<br>444100 Building materials and supplies dealers<br>445100 Grocery stores<br>445200 Specialty food stores<br>446110 Pharmacies and drug stores<br>446199 All other health and personal care stores<br>448000 Clothing and clothing accessories stores<br>451110 Sporting goods stores<br>451211 Book stores<br>452000 General merchandise stores<br>453000 Miscellaneous store retailers<br>453220 Gift, novelty, and souvenir stores<br>453310 Used merchandise stores<br>454110 Electronic shopping and mail-order houses |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
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| <b>Transportation and Warehousing</b><br><b>Code</b><br>480000 Transportation<br>485000 Transit and ground passenger transportation<br>493000 Warehousing and storage                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
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| <b>Information</b><br><b>Code</b><br>511110 Newspaper publishers (except Internet)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
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