

Business Activity Codes

Accommodation, Food Services, & Drinking Places

Accommodation

- 721310 - Rooming & boarding houses
- 721210 - RV (recreational vehicle) parks & recreational camps
- 721100 - Traveler accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places

- 722514 - Cafeterias & buffets
- 722410 - Drinking places (alcoholic beverages)
- 722511 - Full-service restaurants
- 722513 - Limited-service restaurants
- 722515 - Snack & non-alcoholic beverage bars
- 722300 - Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services

Administrative & Support Services

- 561430 - Business service centers (including private mail centers & copy shops)
- 561740 - Carpet & upholstery cleaning services
- 561440 - Collection agencies
- 561450 - Credit bureaus
- 561410 - Document preparation services
- 561300 - Employment services
- 561710 - Exterminating & pest control services
- 561210 - Facilities support (management) services
- 561600 - Investigation & security services
- 561720 - Janitorial services
- 561730 - Landscaping services
- 561110 - Office administrative services
- 561420 - Telephone call centers (including telephone answering services & telemarketing bureaus)
- 561500 - Travel arrangement & reservation services
- 561490 - Other business support services (including repossession services, court reporting, & stenotype services)
- 561790 - Other services to buildings & dwellings
- 561900 - Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

- 562000 - Waste management & remediation services

Agriculture, Forestry, Hunting, & Fishing

- 112900 - Animal production (including breeding of cats and dogs)
- 114110 - Fishing
- 113000 - Forestry & logging (including forest nurseries & timber tracts)
- 114210 - Hunting & trapping

Support Activities for Agriculture & Forestry

115210 - Support activities for animal production (including farriers)
115110 - Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)
115310 - Support activities for forestry

Arts, Entertainment, & Recreation

Amusement, Gambling, & Recreation Industries

713100 - Amusement parks & arcades
713200 - Gambling industries
713900 - Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions

712100 - Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

711410 - Agents & managers for artists, athletes, entertainers, & other public figures
711510 - Independent artists, writers, & performers
711100 - Performing arts companies
711300 - Promoters of performing arts, sports, & similar events
711210 - Spectator sports (including professional sports clubs & racetrack operations)

Construction of Buildings

236200 - Nonresidential building construction
236100 - Residential building construction

Heavy and Civil Engineering Construction

237310 - Highway, street, & bridge construction
237210 - Land subdivision
237100 - Utility system construction
237990 - Other heavy & civil engineering construction

Specialty Trade Contractors

238310 - Drywall & insulation contractors
238210 - Electrical contractors
238350 - Finish carpentry contractors
238330 - Flooring contractors
238130 - Framing carpentry contractors
238150 - Glass & glazing contractors
238140 - Masonry contractors
238320 - Painting & wall covering contractors
238220 - Plumbing, heating & air- conditioning contractors
238110 - Poured concrete foundation & structure contractors
238160 - Roofing contractors
238170 - Siding contractors
238910 - Site preparation contractors
238120 - Structural steel & precast concrete construction contractors
238340 - Tile & terrazzo contractors
238290 - Other building equipment contractors
238390 - Other building finishing contractors

238190 - Other foundation, structure, & building exterior contractors
238990 - All other specialty trade contractors

Educational Services

611000 - Educational services (including schools, colleges, & universities)

Finance & Insurance

Credit Intermediation & Related Activities

522100 - Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
522200 - Nondepository credit intermediation (including sales financing & consumer lending)
522300 - Activities related to credit intermediation (including loan brokers)

Insurance Agents, Brokers, & Related Activities

524210 - Insurance agencies & brokerages
524290 - Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523140 - Commodity contracts brokers
523130 - Commodity contracts dealers
523110 - Investment bankers & securities dealers
523210 - Securities & commodity exchanges
523120 - Securities brokers
523900 - Other financial investment activities (including investment advice)

Health Care & Social Assistance

Ambulatory Health Care Services

621610 - Home health care services
621510 - Medical & diagnostic laboratories
621310 - Offices of chiropractors
621210 - Offices of dentists
621330 - Offices of mental health practitioners (except physicians)
621320 - Offices of optometrists
621340 - Offices of physical, occupational & speech therapists, & audiologists
621111 - Offices of physicians (except mental health specialists)
621112 - Offices of physicians, mental health specialists
621391 - Offices of podiatrists
621399 - Offices of all other miscellaneous health practitioners
621400 - Outpatient care centers
621900 - Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals

622000 - Hospitals

Nursing & Residential Care Facilities

623000 - Nursing & residential care facilities

Social Assistance

624410 - Child day care services
624200 - Community food & housing, & emergency & other relief services
624100 - Individual & family services
624310 - Vocational rehabilitation services

Information

511000 - Publishing industries (except Internet)

Broadcasting (except Internet) & Telecommunications

515000 - Broadcasting (except Internet)
517000 - Telecommunications & Internet service providers

Data Processing Services

518210 - Data processing, hosting, & related services
519100 - Other information services (including news syndicates & libraries, Internet publishing & broadcasting)

Motion Picture & Sound Recording

512100 - Motion picture & video industries (except video rental)
512200 - Sound recording industries

Manufacturing

315000 - Apparel mfg.
312000 - Beverage & tobacco product mfg.
334000 - Computer & electronic product mfg.
335000 - Electrical equipment, appliance, & component mfg.
332000 - Fabricated metal product mfg.
337000 - Furniture & related product mfg.
333000 - Machinery mfg.
339110 - Medical equipment & supplies mfg.
322000 - Paper mfg.
324100 - Petroleum & coal products mfg.
326000 - Plastics & rubber products mfg.
331000 - Primary metal mfg.
323100 - Printing & related support activities
313000 - Textile mills
314000 - Textile product mills
336000 - Transportation equipment mfg.
321000 - Wood product mfg.
339900 - Other miscellaneous mfg.

Chemical Manufacturing

325100 - Basic chemical mfg.
325500 - Paint, coating, & adhesive mfg.
325300 - Pesticide, fertilizer, & other agricultural chemical mfg.
325410 - Pharmaceutical & medicine mfg.
325200 - Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.
325600 - Soap, cleaning compound, & toilet preparation mfg.
325900 - Other chemical product & preparation mfg.

Food Manufacturing

311110 - Animal food mfg.
311800 - Bakeries, tortilla, & dry pasta mfg.
311500 - Dairy product mfg.
311400 - Fruit & vegetable preserving & speciality food mfg.
311200 - Grain & oilseed milling
311610 - Animal slaughtering & processing
311710 - Seafood product preparation & packaging
311300 - Sugar & confectionery product mfg.
311900 - Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing

316210 - Footwear mfg. (including leather, rubber, & plastics)
316110 - Leather & hide tanning & finishing
316990 - Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing

327300 - Cement & concrete product mfg.
327100 - Clay product & refractory mfg.
327210 - Glass & glass product mfg.
327400 - Lime & gypsum product mfg.
327900 - Other nonmetallic mineral product mfg.

Mining

212110 - Coal mining
212200 - Metal ore mining
212300 - Nonmetallic mineral mining & quarrying
211110 - Oil & gas extraction
213110 - Support activities for mining

Other Services

Personal & Laundry Services

812111 - Barber shops
812112 - Beauty salons
812220 - Cemeteries & crematories
812310 - Coin-operated laundries & drycleaners
812320 - Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning dropoff & pickup sites)
812210 - Funeral homes & funeral services
812330 - Linen & uniform supply
812113 - Nail salons
812930 - Parking lots & garages
812910 - Pet care (except veterinary) services
812920 - Photofinishing
812190 - Other personal care services (including diet & weight reducing centers)
812990 - All other personal services

Repair & Maintenance

811120 - Automotive body, paint, interior, & glass repair
811110 - Automotive mechanical & electrical repair & maintenance

811190 - Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811310 - Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 - Electronic & precision equipment repair & maintenance
811430 - Footwear & leather goods repair
811410 - Home & garden equipment & appliance repair & maintenance
811420 - Reupholstery & furniture repair
811490 - Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

541100 - Legal services
541211 - Offices of certified public accountants
541214 - Payroll services
541213 - Tax preparation services
541219 - Other accounting services

Architectural, Engineering, & Related Services

541310 - Architectural services
541350 - Building inspection services
541340 - Drafting services
541330 - Engineering services
541360 - Geophysical surveying & mapping services
541320 - Landscape architecture services
541370 - Surveying & mapping (except geophysical) services
541380 - Testing laboratories

Computer Systems Design & Related Services

541510 - Computer systems design & related services

Specialized Design Services

541400 - Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services

541800 - Advertising & related services
541600 - Management, scientific, & technical consulting services
541910 - Market research & public opinion polling
541920 - Photographic services
541700 - Scientific research & development services
541930 - Translation & interpretation services
541940 - Veterinary services
541990 - All other professional, scientific, & technical services

Real Estate & Rental & Leasing

Real Estate

531100 - Lessors of real estate (including miniwarehouses & self-storage units)
531210 - Offices of real estate agents & brokers
531320 - Offices of real estate appraisers
531310 - Real estate property managers
531390 - Other activities related to real estate

Rental & Leasing Services

532100 - Automotive equipment rental & leasing
532400 - Commercial & industrial machinery & equipment rental & leasing
532210 - Consumer electronics & appliances rental
532220 - Formal wear & costume rental
532310 - General rental centers
532230 - Video tape & disc rental
532290 - Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations

813000 - Religious, grantmaking, civic, professional, & similar organizations

Retail Trade

Building Material & Garden Equipment & Supplies Dealers

444130 - Hardware stores
444110 - Home centers
444200 - Lawn & garden equipment & supplies stores
444120 - Paint & wallpaper stores
444190 - Other building materials dealers

Clothing & Accessories Stores

448130 - Children's & infants' clothing stores
448150 - Clothing accessories stores
448140 - Family clothing stores
448310 - Jewelry stores
448320 - Luggage & leather goods stores
448110 - Men's clothing stores
448210 - Shoe stores
448120 - Women's clothing stores
448190 - Other clothing stores

Electronic & Appliance Stores

443142 - Electronics stores (including audio, video, computer, & camera stores)
443141 - Household appliance stores

Food & Beverage Stores

445310 - Beer, wine, & liquor stores
445220 - Fish & seafood markets
445230 - Fruit & vegetable markets
445100 - Grocery stores (including supermarkets & convenience stores without gas)
445210 - Meat markets
445290 - Other specialty food stores

Furniture & Home Furnishing Stores

442110 - Furniture stores
442200 - Home furnishings stores

Gasoline Stations

447100 - Gasoline stations (including convenience stores with gas)

General Merchandise Stores

452000 - General merchandise stores

Health & Personal Care Stores

446120 - Cosmetics, beauty supplies, & perfume stores

446130 - Optical goods stores

446110 - Pharmacies & drug stores

446190 - Other health & personal care stores

Motor Vehicle & Parts Dealers

441300 - Automotive parts, accessories, & tire stores

441222 - Boat dealers

441228 - Motorcycle, ATV, & all other motor vehicle dealers

441110 - New car dealers

441210 - Recreational vehicle dealers (including motor home & travel trailer dealers)

441120 - Used car dealers

Sporting Goods, Hobby, Book, & Music Stores

451211 - Book stores

451120 - Hobby, toy, & game stores

451140 - Musical instrument & supplies stores

451212 - News dealers & newsstands

451130 - Sewing, needlework, & piece goods stores

451110 - Sporting goods stores

Miscellaneous Store Retailers

453920 - Art dealers

453110 - Florists

453220 - Gift, novelty, & souvenir stores

453930 - Manufactured (mobile) home dealers

453210 - Office supplies & stationery stores

453910 - Pet & pet supplies stores

453310 - Used merchandise stores

453990 - All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

454112 - Electronic auctions

454111 - Electronic shopping

454310 - Fuel dealers (including heating oil & liquefied petroleum)

454113 - Mail-order houses

454210 - Vending machine operators

454390 - Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing

481000 - Air transportation

485510 - Charter bus industry

484110 - General freight trucking, local
484120 - General freight trucking, long distance
485210 - Interurban & rural bus transportation
486000 - Pipeline transportation
482110 - Rail transportation
487000 - Scenic & sightseeing transportation
485410 - School & employee bus transportation
484200 - Specialized freight trucking (including household moving vans)
485300 - Taxi & limousine service
485110 - Urban transit systems
483000 - Water transportation
485990 - Other transit & ground passenger transportation
488000 - Support activities for transportation (including motor vehicle towing)

Couriers & Messengers

492000 - Couriers & messengers

Warehousing & Storage Facilities

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

Utilities

221000 - Utilities

Wholesale Trade

Merchant Wholesalers, Durable Goods

423200 - Furniture & home furnishing
423700 - Hardware, & plumbing & heating equipment & supplies
423600 - Household appliances & electrical & electronic goods
423940 - Jewelry, watch, precious stone, & precious metals
423300 - Lumber & other construction materials
423800 - Machinery, equipment, & supplies
423500 - Metal & mineral (except petroleum)
423100 - Motor vehicle & motor vehicle parts & supplies
423400 - Professional & commercial equipment & supplies
423930 - Recyclable materials
423910 - Sporting & recreational goods & supplies
423920 - Toy & hobby goods & supplies
423990 - Other miscellaneous durable goods

Merchant Wholesalers, Nondurable Goods

424300 - Apparel, piece goods, & notions
424800 - Beer, wine, & distilled alcoholic beverage
424920 - Books, periodicals, & newspapers
424600 - Chemical & allied products
424210 - Drugs & druggists' sundries
424500 - Farm product raw materials
424910 - Farm supplies
424930 - Flower, nursery stock, & florists' supplies
424400 - Grocery & related products
424950 - Paint, varnish, & supplies
424100 - Paper & paper products
424700 - Petroleum & petroleum products

424940 - Tobacco & tobacco products
 424990 - Other miscellaneous nondurable goods

Wholesale Electronic Markets and Agents & Brokers

425110 - Business to business electronic markets
 425120 - Wholesale trade agents & brokers
999999 - Unclassified establishments (unable to classify)

2013 1099R Codes

Guide to Distribution Codes		
Distribution Codes	Explanations	*Used with code ...(if applicable)
1—Early distribution, no known exception.	Use Code 1 only if the employee/taxpayer has not reached age 59½, and you do not know if any of the exceptions under Code 2, 3, or 4 apply. Use Code 1 even if the distribution is made for medical expenses, health insurance premiums, qualified higher education expenses, a first-time home purchase, or a qualified reservist distribution under section 72(t)(2)(B), (D), (E), (F), or (G). Code 1 must also be used even if a taxpayer is 59½ or older and he or she modifies a series of substantially equal periodic payments under section 72(q), (t), or (v) prior to the end of the 5-year period which began with the first payment.	8, B, D, L, or P
2—Early distribution, exception applies.	Use Code 2 only if the employee/taxpayer has not reached age 59½ and you know the distribution is: <ul style="list-style-type: none"> • A Roth IRA conversion (an IRA converted to a Roth IRA). • A distribution made from a qualified retirement plan or IRA because of an IRS levy under section 6331. • A section 457(b) plan distribution that is not subject to the additional 10% tax. But see <i>Section 457(b) plan distributions</i>, earlier, for information on distributions that may be subject to the 10% additional tax. • A distribution from a qualified retirement plan after separation from service in or after the year the taxpayer has reached age 55. • A distribution from a governmental defined benefit plan to a public safety employee after separation from service in or after the year the employee has reached age 50. • A distribution that is part of a series of substantially equal periodic payments as described in section 72(q), (t), (u), or (v). • A distribution that is a permissible withdrawal under an eligible automatic contribution arrangement (EACA). • Any other distribution subject to an exception under section 72(q), (t), (u), or (v) that is not required to be reported using Code 1, 3, or 4. 	8, B, D, or P
3—Disability.	For these purposes, see section 72(m)(7).	D
4—Death.	Use Code 4 regardless of the age of the employee/taxpayer to indicate payment to a decedent's beneficiary, including an estate or trust. Also use it for death benefit payments made by an employer but not made as part of a pension, profit-sharing, or retirement plan.	8, A, B, D, G, H, L, or P
5—Prohibited transaction.	Use Code 5 if there was a prohibited transaction involving the account. Code 5 means the account is no longer an IRA.	None
6—Section 1035 exchange.	Use Code 6 to indicate the tax-free exchange of life insurance, annuity, long-term care insurance, or endowment contracts under section 1035.	W

Country Codes for Form 2350, 2555/2555EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use Country Code "XX" (Other Countries)

Code	Name of Country	Code	Name of Country
AF	Afghanistan	LE	Lebanon
AX	Akrotiri	LT	Lesotho
AL	Albania	LI	Liberia
XA	Alberta	LY	Libya
AG	Algeria	LS	Liechtenstein
AN	Andorra	LH	Lithuania
AO	Angola	LU	Lexembourg
AV	Anguilla	MC	Macau
AY	Antarctica,not valid for Form 2555	MK	Macedonia
AC	Antigua & Barbuda	MA	Madagascar
AR	Argentina	MI	Malawi
AM	Armenia	MY	Malaysia
AA	Aruba	MV	Maldives
AT	Ashmore & Cartier Islands	ML	Mali
AS	Australia	MT	Malta
AU	Austria	IM	Man, Isle of
AJ	Azerbaijan	XM	Manitobe
BF	Bahamas The	MR	Mauritania
BA	Bahrain	MP	Mauritius
FQ	Baker Island	MF	Mayotte
BG	Bangladesh	MX	Mexico
BB	Barbados	FM	Micronesia, Federated States of
BO	Belarus	MQ	Midway Islands
BE	Belgium	MD	Moldova
BH	Belize	MN	Monaco
BN	Benin	MG	Mongolia
BD	Bermuda	MJ	Montenegro
BT	Bhutan	MH	Monsterrat
BL	Bolivia	MO	Morocco
BK	Bosnia & Herzegovina	MZ	Mozambique
BC	Botswana	WA	Namibia
BV	Bouvet Island	NR	Namibia
BR	Brazil	NR	Nauru
XB	British Columbia	NP	Nepal
IO	British Indian Ocean Territory	NL	Netherlands
BX	Brunei	NT	Netherlands Antilles
BU	Bulgaria	XN	New Brunswick
UV	Burkina Faso	XL	Newfoundland and Labrador
BM	Burma	NC	New Caledonia
BY	Burundi	NZ	New Zeland
CB	Cambodia	NU	Nicaragua
CM	Cameroon	NG	Niger
CA	Canada	NI	Nigeria

CV	Cape Verde	NE	Niue
CJ	Cayman Islands	NF	Norfolk Island
CT	Central African Republic	XT	Northwest Territories
CD	Chad	XS	Nova Scotia
CI	Chili	XV	Nunavut
CH	China	NO	Norway
KT	Christmas Islands	MU	Oman
IP	Clipperton Islands	XO	Ontaria
CK	Cocos (Keeling Islands)	PK	Pakistan
CO	Columbia	PS	Palau
CN	Comoros	LQ	Palmayra Atoll
CF	Congo (Brazzaville)	PM	Panama
CG	Congo (Kinshasa)	PP	Papau New Guinea
CW	Cooks Islands	PF	Paracel Islands
CR	Coral Sea Islands	PA	Paraguay
CS	Costa Rica	PE	Peru
IV	Code d'Ivoire	RP	Philippines
HR	Croatia	PC	Pitcairn Islands
CU	Cuba	PL	Poland
CY	Cyprus	PO	Portugal
EZ	Czech Republic	XP	Prince Edward Island
DA	Denmark	QA	Qatar
DX	Dhekelia	XQ	Quebec
DJ	Djibouti	RO	Romania
DO	Dominica	RS	Russia
DR	Dominican Republic	RW	Rwanda
TT	Dem Rep of Timor-Leste	TB	Saint Barthelemy
EC	Ecuador	SH	Saint Helena
EG	Egypt	SC	Saint Kitts & Nevis
ES	Egypt	ST	Saint Lucia
EK	Equatorial Guinea	RN	Saint Martin
ER	Eritrea	SB	Saint Pierre & Miquelon
EN	Estonia	WS	Somoa
ET	Eithiopia	SM	Somoa
FK	Falkland Islands (Islas Malvinas)	TP	Sao Tome and Principe
FO	Faroe Islands	XW	Saskatchewan
FJ	Fiji	SA	Saudi Arabia
FI	Finland	SG	Senegal
FR	France	RI	Serbia
FP	French Polynesia	SE	Seychelles
FS	French Southern & Antartic Lands	SL	Sierra Leone
GB	Gabon	SN	Singapore
GA	Gambia, The	LO	Slovakia
GG	Georgia	SI	Slovenia
GM	Germany	BP	Solomon Islands
GH	Ghana	SO	Somolia
GI	Gibraltar	SF	South Africa
GR	Greece	SX	South Georgia & The South Sandwich Islands
GL	Greenland	SP	Spain
GJ	Grenada	PG	Spratly Islands
GT	Guatamala	CE	Sri Lanka
GK	Guernsey	VC	St. Vincent & Grenadines

GV	Guinea	SU	Sudan
PU	Guinea-Bissau	NS	Suriname
GY	Guyana	SV	Svalbard
HA	Haiti	WZ	Swaziland
HM	Heard Island & McDonald Islands	SW	Sweedden
BK	Herzeggovina & Bosnia	SZ	Switzerland
VT	Holy City	SY	Syria
HO	Honduras	TW	Taiwan
HK	Hong Kong	TI	Tajikistan
HQ	Howland Island	TZ	Tanzania
HU	Hungary	TH	Tailand
IC	Iceland	TO	Togo
IN	India	TL	Tokelau
ID	Indonesia	TN	Tonga
IR	Iran	TD	Trinidad & Tobage
IZ	Iraq	TS	Tunisia
EI	Ireland	TU	Turkey
IS	Isreal	TX	Turks and Caicos Islands
IT	Italy	TV	Tuvalu
JM	Jamaica	UG	Uganda
JN	Jan Mayen	UP	Ukraine
JA	Japan	AE	United Arab Emirates
DQ	Jarvis Island	UK	United Kingdom
JE	Jersey	UY	Uruguay
JQ	Johnston Atoll	UZ	Uzbekistan
JO	Jordan	NH	Vanatu
KZ	Kazakhstan	VE	Venezuel
KE	Kenya	VM	Vietnam
KQ	Kingman Reef	VI	Virgin Island, British
KR	Kiribati	WQ	Wake Island
KN	Korea, North	WF	Wallis & Futuna
KS	Korea, South	WI	Western Sahara
KV	Kosovo	YM	Yemen
KU	Kuwait	ZA	Zambia
KG	Kyrgyzstan	ZI	Zimbabwe
LA	Laos	OC	Other Countries
LG	Latvia	XX	RESERVED for ITIN Processing Only