

# Federal Business Codes

(for use in completing the Withholding Registration, Form AR4ER)

## Agricultural Services, Forestry, Fishing

<b>Code</b>	
1990	Animal services other than breeding
1933	Crop Services
2113	Farm labor & management services
2246	Fishing, commercial
2238	Forestry, except logging
2212	Horticulture & landscaping
2469	Hunting & trapping
1974	Livestock breeding
0836	Logging
1958	Veterinary services, including pets

## Construction

0018	Operative builders (for own account)
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### Building Trade Contractors Including Repairs

0414	Carpentering & Flooring
0455	Concrete work
0273	Electrical work
0299	Masonry, dry wall, stone, & tile
0257	Painting & paper hanging
0232	Plumbing, heating, & air conditioning
0430	Roofing, siding, sheet metal
0885	Other building trade contractors (excavation etc.)

### General Contractors

0075	Highway/street construction
0059	Nonresidential building
0034	Residential building
3889	Other heavy construction (pipe laying, bridges, etc.)
6064	Brokers/dealers of securities commodity
6080	Commodity contracts brokers & dealers; security & commodity exchanges
6148	Credit institutions & mortgage bankers
5702	Insurance agents or brokers
5744	Insurance service (appraisal consulting, inspection, etc.)
6130	Investment advisors & services
5777	Other financial services

## Manufacturing, Including Printing & Publishing

0679	Apparel & other textile products
1115	Electric & electronic equipment
1073	Fabricated metal products
0638	Food products & beverages
0810	Furniture & Fixtures
0695	Leather footwear, handbags
0836	Lumber & other wood products
1099	Machine & machine shops
0877	Paper & allied products
1057	Primary metal industries
0851	Printing & publishing
1032	Stone, clay, & glass products
0653	Textile mill products
1883	Other Manufacturing industry

## Mining & Mineral Extraction

1537	Coal mining
1511	Metal mining
1552	Oil & gas
1719	Quarrying & nonmetallic mining

## Real Estate

5538	Operators & lessors of buildings including residential
5553	Operators & lessors of other real properties
5520	Real estate agents/brokers
5579	Real estate property manager
5710	Subdividers & developers, except cemeteries
6155	Title abstract office

## Services

### Personal, Professional & Business Services

#### Amusement & Recreational Services

9670	Bowling centers
9688	Motion picture & tape distribution/allied Services
9597	Motion picture & video production
9639	Motion Picture theaters
8557	Physical fitness facilities
9696	Professional sports & racing including promoters & managers
9811	Theatrical performers, musicians, agents, producers & related services
9613	Video tape rental
9837	Other amusement & recreation services

#### Automotive Services

8813	Automotive rental or leasing, without driver
8953	Automotive repairs, general & specialized
8839	Parking, except valet
8896	Other automotive services (wash, towing, etc.)

#### Business & Personal Services

7658	Accounting & bookkeeping
7716	Advertising, except direct mail
7682	Architectural services
8318	Barber shop (or barber)
8110	Beauty shop (or beautician)
8714	Child day care
2238	Communication services
7872	Computer programming, process, data preparation & related services
7286	Consulting services
7799	Consumer credit reporting & collection services
8755	Counseling (except health practitioner)
6395	Courier or package delivery
7732	Employment agencies & personnel supply
7518	Engineering services
7773	Equipment rental & leasing (except computer or auto)
8532	Funeral services & crematories
7633	Income tax preparation
7914	Investigative & protective services
7617	Legal services (or lawyer)
7856	Mailing, reproduction, commercial, art, photography, & stenographic services
7245	Management services
8771	Ministers & chaplains
8334	Photographic studios
7260	Public relations
6536	Public warehousing
7708	Surveying services
8730	Teaching or tutoring
6510	Trash collection without own dump
6692	utilities (dumps, snowplowing, road cleaning, etc.)
7880	Other business services
6882	Other personal services

#### Hotels & Other Lodging Places

7237	Camps & camping parks
7096	Hotels, motels, tourist homes
7211	Rooming & boarding houses

#### Laundry & Cleaning Services

7450	Carpet & upholstery cleaning
7419	Coin-operated laundries & dry cleaning
7435	Full-service laundry, dry cleaning & garment service
7476	Janitorial & related service (building, house, & window)

#### Medical & Health Services

9274	Chiropractors
9233	Dentist's office or clinic
9217	Doctor's office or clinic
9456	Medical & dental laboratory
9472	Nursing & personal care facilities
9290	Optometrists

9258	Osteopathic physicians & surgeons
9241	Podiatrists
9415	Registered & practical nurses
9431	Offices & clinics of other health practitioners (dietician, midwives, speech pathologists, etc.)
9886	Other health services

## Miscellaneous Repair, Except Computers

9019	Audio equipment & TV repair
9035	Electrical & electronic equipment repair, except audio & TV
9050	Furniture repair/ reupholstery
2881	Other equipment repair

## Trade, Retail-Selling goods to Individuals & Households

3038	Catalog or mail order
3012	Selling door to door, by telephone or party plan, or from mobile unit
3053	Vending machine selling

## Selling From Showroom, Store, Or Other Fixed Location

### Apparel & Accessories

3921	Accessory & specialty stores furrier for women
3939	Clothing, family
3772	Clothing, men's & boys
3913	Clothing, women's
3756	Shoe stores
3954	Other apparel & accessory stores

### Automotive & Service Station

3558	Gasoline service stations
3319	New car dealers (franchised)
3533	Tires, accessories, & parts
3335	Used car dealers
3517	Other automotive dealers (motorcycle, recreational vehicles, etc.)

### Building, Hardware, & Garden Supply

4416	Building materials dealers
4457	Hardware stores
4473	Nurseries & garden supply store
4432	Paint, glass, & wallpaper stores

### Food & Beverages

0612	Bakeries selling at retail
3086	Catering services
3095	Drinking places (bars, taverns, pubs, saloons, etc.)
3079	Eating stores, meals & snacks
3210	Grocery stores (general line)
3251	Liquor store
3236	Specialized food stores (meat, produce, candy, health food)

### Furniture & General Merchandise

3988	Computer & software stores
3970	Furniture stores
4317	Home furnishings stores (china, floor covering, drapes)
4119	Household appliance stores
4333	Music & record stores
3996	TV, Audio & electronic stores
3715	Variety stores
3731	Other general merchandise stores

### Miscellaneous Retail Stores

4812	Boat dealers
5017	Book store, excluding newsstands
4853	Camera & Photo supply stores
3277	Drug stores
5058	Fabric & needlework stores
4655	Florists
5090	Fuel dealers (except gasoline)
4630	Gift, novelty, & souvenir shops

4838	Hobby, toy, & game shops
4671	Jewelry stores
4895	Luggage & leather goods store
5074	Mobile home dealers
4879	Optical goods stores
4697	Sporting good & bicycle shops
5033	Stationery stores
4614	Used merchandise & antique stores (except motor vehicle parts)
5884	Other retail stores

## Trade, Wholesale-Selling Goods To Other Business, etc.

### Durable Goods, Including Machinery Equipment, Wood, Metal, etc.

2634	Agent or broker for other firms-more than 50% of gross sales on commission
2618	Selling for your own account

### Nondurable Goods, Including Food, Fiber, Chemicals, etc.

2675	Agent or broker for other firms-more than 50% of gross sales on commission
2659	Selling for your own account

## Transportation Services

6619	Air transportation
6312	Bus & limousine transportation
6361	Highway passenger transportation (except Chartered service)
6114	Taxicabs
6635	Travel agents & tour operators
6338	Trucking (except trash collections)
6551	Water transportation
6650	Other transportation services

## Agricultural

F120	Field Crop, including grains and nongrains Such as cotton peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
F160	Vegetables and melons, garden type Vegetables and melons such as sweet corn, tomatoes, squash, etc.
F170	Fruit and tree nuts, including grapes, berries, olives, etc.
F180	Ornamental floriculture and nursery products
F185	Food crops grown under cover, including hydroponics crops
F211	Beefcattle feedlots
F212	Beefcattle, except feedlots
F215	Hogs, sheep, and goats
F240	Dairy
F250	Poultry and eggs, including chickens, ducks, pigeons, quail, etc.
F260	General livestock, not specializing in any one livestock category
F270	Animal specialty, including fur-bearing animals pets, horses, etc.
F280	Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space
F290	Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
F300	Agricultural production, not specified

### 8888 Unable to classify