# 2014

# Instructions for Form 5500-EZ

# Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form 5500-EZ and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form5500ez*.

#### What's New

**EFAST2 Filing System.** A Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, may be filed electronically for one-participant plans and certain foreign plans instead of Form 5500-EZ regardless of whether or not the plan covered more than 100 participants at the beginning of the plan year. A new check box has been added to Form 5500-SF, Part I, A, for certain foreign plans that are submitting Form 5500-SF in place of Form 5500-EZ (on paper) to satisfy the annual return/report filing obligations under the Code.

# Filing Tips

To reduce the possibility of correspondence and penalties, we remind filers:

- Use the online, fillable 2014 Form 5500-EZ on the IRS website. Complete and download the form to your computer to print and sign before mailing.
- Or, use the official printed paper Form 5500-EZ obtained from the IRS. Complete the form by hand using only black or blue ink. Be sure to enter your information in the specific line fields provided, sign, and date the form before mailing.
- Or, use approved software, if available.
- Do not use felt tip pens or other writing instruments that can cause signatures or data to bleed through to the other side of the paper. One-sided documents should have no markings on the blank side.
- Paper should be clean without glue or other sticky substances.
- Do not submit extraneous information such as arrows or notes on the form.
- Mail Form 5500-EZ for plan year 2014 to the IRS office in Ogden, Utah to be processed. See *Where To File* in these instructions.
- A one-participant plan or a foreign plan that is eligible to file Form 5500-SF may elect to file Form 5500-SF electronically with the computerized ERISA Filing Acceptance System (EFAST2) rather than filing a Form 5500-EZ on paper with the IRS. See *EFAST2 Filing System* in these instructions.



# **Phone Help**

If you have questions and need help in completing this form, please call the IRS Help Line at 1-877-829-5500. This toll-free telephone service is available Monday through Friday.

### **How To Get Forms and Publications**

You may order the paper Form 5500-EZ and its instructions by calling 1-800-TAX-FORM (1-800-829-3676). You can also find forms and publications by visiting the IRS Internet website at <a href="https://www.irs.gov/formspubs/">www.irs.gov/formspubs/</a>.

#### Personal computer.

You can access the IRS website 24 hours a day, 7 days a week at IRS.gov to:

- View forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications online by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.

#### Telephone

You can order IRS forms and publications by calling 1-800-TAX-FORM (1-800-829-3676).

# **Photographs of Missing Children**

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

# **General Instructions**

# **Purpose of Form**

Form 5500-EZ is used by one-participant plans and foreign plans that are not subject to the requirements of section 104(a) of the Employee Retirement Income Security Act of 1974 (ERISA) and that do not choose to file Form 5500-SF electronically to satisfy certain annual reporting and filing obligations imposed by the Code.

**Note.** A one-participant plan or a foreign plan (as defined under *Who Must File Form 5500-EZ*) cannot file an annual return on Form 5500, Annual Return/Report of Employee Benefit Plan, regardless of whether the plan was previously required to file an annual return on Form 5500. Therefore, every one-participant plan required to file an annual return must file paper Form 5500-EZ with the IRS

or choose to electronically file Form 5500-SF using the EFAST2 Filing System in place of filing Form 5500-EZ.

# Who Must File Form 5500-EZ

You must file Form 5500-EZ for a retirement plan if the plan is a one-participant plan or a foreign plan that is required to file an annual return and you do not choose to file the annual return electronically on Form 5500-SF.

A one-participant plan means a retirement plan (that is, a defined benefit pension plan or a defined contribution profit-sharing or money purchase pension plan), other than an Employee Stock Ownership Plan (ESOP), which:

- 1. Covers only you (or you and your spouse) and you (or you and your spouse) own the entire business (which may be incorporated or unincorporated); or
- 2. Covers only one or more partners (or partners and their spouses) in a business partnership; and
- 3. Does not provide benefits for anyone except you (or you and your spouse) or one or more partners (or partners and their spouses).

A one-participant plan must file an annual return unless the plan meets the conditions for not filing under Who May Not Have To File Form 5500-EZ below.

A foreign plan means a pension plan that is maintained outside the United States primarily for nonresident aliens.

A foreign plan is required to file an annual return if the employer who maintains the plan is:

- a domestic employer, or
- a foreign employer with income derived from sources within the United States (including foreign subsidiaries of domestic employers) if contributions to the plan are deducted on its U.S. income tax return.



Do not file an annual return for a plan that is a qualified foreign plan within the meaning of CAUTION section 404A(e) that does not qualify for the treatment provided in section 402(d).

Note. If you are not eligible to file the Form 5500-EZ for a plan that is subject to the reporting requirements in section 104 of ERISA, you must electronically file Form 5500 or, if eligible, Form 5500-SF.

# Who Does Not Have To File Form 5500-EZ

You do not have to file Form 5500-EZ for the 2014 plan year for a one-participant plan if the total of the plan's assets and the assets of all other one-participant plans maintained by the employer at the end of the 2014 plan year does not exceed \$250,000, unless 2014 is the final plan year of the plan. For more information on final plan years, see Final Return later.

**Example.** If a plan meets all the requirements for filing Form 5500-EZ and its total assets (either alone or in combination with one or more one-participant plans maintained by the employer) exceed \$250,000 at the end of the 2014 plan year, Form 5500-EZ must be filed for each of the employer's one-participant plans including those with less than \$250,000 in assets for the 2014 plan year.

# **How To File Form 5500-EZ**

Paper forms for filing. The 2014 Form 5500-EZ may be filed on paper. File the official IRS printed Form 5500-EZ or the downloadable form found on the IRS website; or use approved software, if available.

You can complete the online, fillable 2014 Form 5500-EZ found on the IRS website and download it to your computer to print and sign before mailing to the address specified in these instructions. See Where To

You can obtain the official IRS printed 2014 Form 5500-EZ from the IRS to complete by hand with pen or typewriter using blue or black ink. Entries should not exceed the lines provided on the form. Abbreviate if necessary. Paper forms are available from the IRS as discussed earlier in How To Get Forms and Publications.

# **EFAST2 Filing System**

One-participant plans and foreign plans may satisfy their filing obligation under the Code by filing Form 5500-SF electronically under EFAST2 in place of Form 5500-EZ (on paper).

Eligible one-participant plans and foreign plans need complete only the following questions on the Form 5500-SF:

- Part I, lines A, B, and C;
- Part II. lines 1a-5b:
- Part III, lines 7a-c, and lines 8a(1)-8a(3);
- Part IV, line 9a;
- Part V, line 10g; and
- Part VI, lines 11-12e.

Under the computerized ERISA Filing Acceptance System (EFAST2), you must electronically file the 2014 Forms 5500 and 5500-SF using EFAST2's web-based filing system or you may file through an EFAST2-approved vendor. The 2014 Form 5500-EZ will be filed on paper and cannot be filed with this electronic system. For more information, see the EFAST2 website at www.efast.dol.gov. For telephone assistance, call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278). The EFAST2 Help Line is available Monday through Friday.

Note (1). A Form 5500-SF may be filed for one-participant plans and foreign plans instead of Form 5500-EZ regardless of whether or not the plan covered more than 100 participants at the beginning of the plan year or other conditions listed in the Instructions for Form 5500-SF.

Note (2). Information filed on Form 5500-EZ and Form 5500-SF is required to be made available to the public. However, the information for a one-participant plan or a foreign plan electronically filed using a Form 5500-SF with EFAST2 will not be subject to publication on the Internet.

### What To File

Plans required to file an annual return for one-participant (owners and their spouses) retirement plans or foreign plans may file Form 5500-EZ in accordance with its instructions. Filers of Form 5500-EZ are not required to file schedules or attachments related to Form 5500 with the 2014 Form 5500-EZ. However, you must collect and retain for your records completed Schedule MB (Form 5500), Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information, if applicable, and completed and signed Schedule SB (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information, if applicable. Even though you do not have to file the Schedule MB (Form 5500) or Schedule SB (Form 5500) with the 2014 Form 5500-EZ, you are still required to both perform an annual valuation and maintain the funding records associated with plan funding in the same manner as a plan for which the applicable schedule must be filed.

Eligible combined plans. The Pension Protection Act of 2006 established rules for a new type of pension plan, an "eligible combined plan," effective for plan years beginning after December 31, 2009. An eligible combined plan consists of a defined benefit plan and a defined contribution plan that includes a qualified cash or deferred arrangement under section 401(k). The assets of the two plans are held in a single trust, but clearly identified and allocated between plans. The eligible combined plan design is available only to employers that:

- employed an average of at least 2, but no more than 500, employees on business days during the calendar year prior to the establishment of the eligible combined plan, and
- employ at least 2 employees on the first day of the plan year that the plan is established. Because an eligible combined plan includes both a

Because an eligible combined plan includes both a defined benefit plan and a defined contribution plan, the Form 5500-EZ filed for the plan must include all the information that would be required for either a defined benefit plan or a defined contribution plan.

Note. The 2014 Schedule MB (Form 5500) and the 2014 Schedule SB (Form 5500) are available only electronically from the Department of Labor website at <a href="https://www.efast.dol.gov">www.efast.dol.gov</a>. You can complete the schedules online and print them out for your records. If you are a Form 5500-EZ filer, do not attempt to electronically file the Schedule MB or Schedule SB related to your 2014 Form 5500-EZ filing.

# When To File

File the 2014 return for plan years that started in 2014. Form 5500-EZ must be filed by the last day of the 7th calendar month after the end of the plan year that began in 2014 (not to exceed 12 months in length).

**Note.** If the filing due date falls on a Saturday, Sunday, or legal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or legal holiday.

### Where To File

File the Form 5500-EZ at the following address:

Department of the Treasury Internal Revenue Service Ogden, UT 84201-0020 **Private delivery services (PDSs).** You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The private delivery services include only the following:

- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Private delivery services should use the following address:

Internal Revenue Submission Processing Center 1973 North Rulon White Blvd. Ogden, UT 84404

# Who Must Sign

The plan administrator or employer (owner) must sign and date paper Form 5500-EZ for the 2014 filing.

### **Preparer Information (Optional)**

You may optionally enter the preparer's name (including firm's name, if applicable), address, and telephone number in the space provided at the bottom of the second page of Form 5500-EZ. A preparer is any person who prepares an annual return/report for compensation, or who employs one or more persons to prepare for compensation. If the person who prepared the annual return/report is not the employer named in line 2a or the plan administrator named in line 3a, you may name the person on this line. If there are several people who prepare Form 5500-EZ, name the person who is primarily responsible for the preparation of the annual return.

**Note.** Although the preparer's name, address, and phone number are optional, the IRS encourages filers to provide preparer information on these lines. Treasury regulations require all paid tax return preparers to obtain the Paid Preparer Tax Identification Numbers (PTINs) and put the PTIN on all tax forms. However, the Form 5500 series, at this time, is not subject to the PTIN requirements of Regulations section 1.6109-2.

### **Penalties**

The Internal Revenue Code imposes a penalty of \$25 a day (up to \$15,000) for not filing returns in connection with pension, profit-sharing, etc., plans by the required due date.

# **Specific Instructions**

# Part I – Annual Return Identification Information

Enter the calendar or fiscal year beginning and ending dates of the plan year (not to exceed 12 months in length) for which you are reporting information. Express the date in numerical month, day, and year in the following order "MMDDYYYY" (for example, "01/01/2014").

For a plan year of less than 12 months (short plan year), insert the short plan year beginning and ending dates on the line provided at the top of the form. For purposes of this form, the short plan year ends on the date of the change in accounting period or the complete distribution of the plan's assets.

#### First Return

Check **box A(1)** if this is the first filing for this plan. Do not check this box if you have ever filed for this plan, even if it was a different form (for example, Form 5500).

#### **Amended Return**

Check **box A(2)** if you are filing an amended Form 5500-EZ to correct errors and/or omissions in a previously filed annual return for the 2014 plan year. The amended Form 5500-EZ must conform to the requirements under the *How To File* section earlier.

If you are filing an amendment for a "one-participant plan" that filed a Form 5500-SF electronically, you may submit the amendment either electronically using the Form 5500-SF with EFAST2 or on paper using the Form 5500-EZ with the IRS. If you are filing an amended return for a one-participant plan that previously filed on a paper Form 5500-EZ, you must submit the amended return using the paper Form 5500-EZ with the IRS.

#### **Short Plan Year**

Check **box A(4)** if this form is filed for a period of less than 12 months. Show the dates at the top of the form.

For a short plan year, file a return by the last day of the 7th month following the end of the short plan year. Modify the heading of the form to show the beginning and ending dates of your short plan year and check box A(4) for a short plan year. If this is also the first or final return filed for the plan, check the appropriate box (box A(1) or A(3)).

#### **Final Return**

All one-participant plans should file a return for their final plan year indicating that all assets have been distributed.

Check **box A(3)** if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed or transferred to another plan. The final plan year is the year in which distribution of all plan assets is completed.

#### **Extension of Time To File**

Check **box B** if either of the following applies:

- 1. You are filing a Form 5558, Application for Extension of Time To File Certain Employee Plan Returns. (**Do not attach** Form 5558 to your Form 5500-EZ. See below for more information.)
- 2. You are using an extension based on the extended due date of your federal income tax return. (See the *Note* below.)

A one-time extension of time to file Form 5500-EZ (up to  $2^{1/2}$  months) may be obtained by filing Form 5558 on or

before the normal due date (not including any extensions) of the return. You must file Form 5558 with the IRS.

Approved copies of the Form 5558 will not be returned to the filer. A copy of the completed extension request must be retained with the plan's records.

See the instructions for Form 5558 and file it with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0045.

**Note.** Line A of the Form 5558 asks for "Name of filer, plan administrator, or plan sponsor". The name of the plan sponsor is generally the same as the employer name for a one-participant plan.

**Note.** Filers are automatically granted an extension of time to file Form 5500-EZ until the extended due date of the federal income tax return of the employer (and are not required to file Form 5558) if all of the following conditions are met:

- 1. The plan year and the employer's tax year are the same;
- 2. The employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500-EZ; and
- 3. A copy of the application for extension of time to file the federal income tax return is retained with the plan's records.

Be sure to check **box B** at the top of the form. An extension granted by using this exception cannot be extended further by filing a Form 5558 after the normal due date (without extension) of Form 5500-EZ.

#### **Foreign Plan**

Check **box C** if the return is filed by a foreign plan. See *Who Must File Form 5500-EZ*, earlier.

### Part II – Basic Plan Information

Line 1a. Enter the formal name of the plan.

**Line 1b.** Enter the three-digit plan number (PN) that the employer assigned to the plan. Plans should be numbered consecutively starting with 001.

Once a plan number is used for a plan, it must be used as the plan number for all future filings of returns for the plan, and this number may not be used for any other plan even after the plan is terminated.

**Line 1c.** Enter the date the plan first became effective.

**Line 2a.** Each row is designed to contain specific information regarding the employer. Please limit your response to the information required in each row as specified below:

- 1. Enter in the first row the name of the employer.
- 2. Enter in the second row the trade name if different from the name entered in the first row.
  - 3. Enter in the third row the in care of ("C/O") name.
- 4. Enter in the fourth row the street address. A post office box number may be entered if the Post Office does not deliver mail to the employer's street address.

5. Enter in the fifth row the name of the city, the two character abbreviation of the U.S. state or possession and ZIP code.

Note. You can use Form 8822-B, Change of Address or Responsible Party — Business, to notify the IRS if you changed your business mailing address, your business location, or the identity of your responsible party.

Foreign address. For foreign addresses, enter the information in the order of the city or town, state or province, country, and ZIP or foreign postal code. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

Line 2b. Enter the employer's nine-digit employer identification number (EIN). For example, 00-1234567. Do not enter a social security number (SSN).

Employers without an EIN must apply for one as soon as possible. EINs are issued by the IRS. To apply for an EIN:

- Mail or fax Form SS-4, Application for Employer Identification Number, obtained by calling 1-800-TAX-FORM (1-800-829-3676) or at the IRS website at IRS.gov.
- Select the Online EIN Application link at IRS.gov. The EIN is issued immediately once the application information is validated.



The online application process is not yet available for plans with addresses in foreign CAUTION countries. Foreign plans may not apply for an EIN

online but must use one of the other methods to apply. However, foreign plans may call 1-267-941-1099 (not a toll-free number) to apply for an EIN or fax the form to 1-859-669-5760.

Note. Although EINs for a plan's trust or custodial account are generally not required to be furnished on the Form 5500 and its schedules or Form 5500-EZ, the IRS will issue EINs for other reporting purposes. EINs for trusts or custodial accounts associated with plans may be obtained as explained above.

Line 2c. Enter the employer's telephone number including the area code.

Line 2d. Enter the six-digit applicable code that best describes the nature of the plan sponsor's business from the list of principal business activity codes later in these instructions.

Line 3a. Each row is designed to contain specific information regarding the plan administrator. Please limit your response to the information required in each row of boxes as specified below:

- 1. Enter in the first row the name of the plan administrator unless the administrator is the employer identified in line 2a. If this is the case, enter the word "same" on line 3a and leave the remainder of line 3a, and all of lines 3b and 3c blank.
- 2. Enter in the second row any in care of ("C/O") name.
- 3. Enter in the third row the street address. A post office box number may be entered if the Post Office does not deliver mail to the administrator's street address.

4. Enter in the fourth row the name of the city, the two character abbreviation of the U.S. state or possession and ZIP code.

Foreign address. For foreign addresses, enter the information in the order of the city or town, state or province, country, and ZIP or foreign postal code. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

Line 3b. Enter the plan administrator's nine-digit EIN. A plan administrator must have an EIN for Form 5500-EZ reporting purposes. If the plan administrator does not have an EIN, apply for one as explained in the instructions for line 2b.

**Line 3c.** Enter the plan administrator's telephone number including the area code.

Line 4a. (Optional) You may use this line to enter the "Name of trust." If a plan uses more than one trust or custodial account for its fund, you should enter the primary trust or custodial account in which the greatest dollar amount or largest percentage of the plan assets as of the end of the plan year is held on this line. For example, if a plan uses three different trusts, X, Y, and Z, with the percentages of plan assets, 35%, 45%, and 20%, respectively, trust Y that held the 45% of plan assets would be entered on line 6a.

Line 4b. (Optional) You may use this line to enter the "Trust's Employer Identification Number (EIN)" assigned to the employee benefit trust or custodial account, if one has been issued to you. The trust EIN should be used for transactions conducted for the trust. If you do not have a trust EIN, enter the EIN you would use on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., to report distributions from employee benefit plans and on Form 945, Annual Return of Withheld Federal Income Tax, to report withheld amounts of income tax from those payments.

Do not use a social security number in place of an EIN. Form 5500-EZ is open to public inspection. Because of privacy concerns, the inclusion of a social security number may result in the rejection of the filing.

Trust EINs can be obtained from the IRS by applying for one on Form SS-4. See instructions to line 2b (Form 5500-EZ) for applying for an EIN. Also see the IRS EIN application link page for further information.

Note. Although lines 4a and 4b are optional, the IRS encourages filers to provide trust information on these

Line 5. If the employer's name and/or EIN have changed since the last return was filed for this plan, enter the employer's name, EIN, and the plan number as it appeared on the last return filed for this plan.

### Part III – Financial Information

Note. Amounts reported on lines 7a, 7b, and 7c for the beginning of the plan year must be the same as reported for the end of the plan year on the return for the preceding plan year. Use whole dollars only.

Line 7a. "Total plan assets" include rollovers and transfers received from other plans, unrealized gains and losses such as appreciation/depreciation in assets. It also includes specific assets held by the plan at any time during the plan year (for example, partnership/joint venture interests, employer real property, real estate (other than employer real property), employer securities, loans (participant and non-participant loans), and tangible personal property).

Enter the total amount of plan assets at the beginning of the plan year in column (1). Do not include contributions designated for the 2014 plan year in column (1). Enter the total amount of plan assets at the end of the plan year in column (2).

**Line 7b.** Liabilities include but are not limited to benefit claims payable, operating payables, acquisition indebtedness, and other liabilities. Do not include the value of future distributions that will be made to participants.

**Lines 8a and 8b.** Enter the total cash contributions received and/or receivable by the plan from employers and participants during the plan year.

**Line 8c.** Enter the amount of all other contributions including transfers or rollovers received from other plans valued on the date of contribution.

# Part IV - Plan Characteristics

**Line 9.** Enter the two-character plan characteristics from the List of Plan Characteristics Codes found later in these instructions.

**Note.** In the case of an eligible combined plan under section 414(x) and ERISA section 210(e), the codes entered in the boxes on line 9 must include any codes applicable for either the defined benefit pension features or the defined contribution pension features of the plan.

# Part V – Compliance and Funding Questions

**Line 10.** You must check "Yes" if the plan had any participant loans outstanding at any time during the plan year and enter the amount outstanding as of the end of the plan year.

Enter on this line all loans to participants including residential mortgage loans that are subject to section 72(p). Include the sum of the value of the unpaid principal balances, plus accrued but unpaid interest, if any, for participant loans made under an individual account plan with investment experience segregated for each account made in accordance with 29 CFR 2550.408b-1 and which are secured solely by a portion of the participant's vested accrued benefit. When applicable, combine this amount with the current value of any other participant loans. Do not include a participant loan that has been deemed distributed.

**Line 11.** Check "Yes" if this plan is a defined benefit plan subject to the minimum funding standard requirements of section 412.

**Line 11a.** Enter the unpaid minimum required contribution for the current year from line 39 of Schedule SB (Form 5500).

If the plan is a defined benefit plan, the enrolled actuary must complete and sign the 2014 Schedule SB (Form 5500) and forward it no later than the filing due date to the person responsible for filing Form 5500-EZ. The completed Schedule SB is subject to the records retention provisions of the Code. See the 2014 Instructions for Form 5500 for more information about Schedule SB.

**Line 12a.** If a waiver of the minimum funding standard for a prior year is being amortized in the current plan year, enter the month, day, and year (MM/DD/YYYY) the letter ruling was granted.

If a money purchase defined contribution plan (including a target benefit plan) has received a waiver of the minimum funding standard, and the waiver is currently being amortized, complete lines 3, 9, and 10 of Schedule MB (Form 5500). See the Instructions for Schedule MB in the Instructions for Form 5500. **Do not attach** Schedule MB to the Form 5500-EZ. Instead keep the completed Schedule MB in accordance with the applicable records retention requirements.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form is required to be filed under section 6058(a). Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or if you provide false or fraudulent information, you may be subject to penalties. Section 6104(b) makes the information contained in this form publicly available. Therefore, the information will be given to anyone who asks for it and may be given to the Pension Benefit Guaranty Corporation (PBGC) for administration of ERISA, Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a treaty, to federal and state agencies to enforce federal non-tax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	19 hr., 07 min.
Learning about the law or the form	3 hr., 01min.
Preparing the form	5 hr., 19 min.
Copying, assembling, and sending the	
form	32 min.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us

comments from <a href="www.irs.gov/formspubs">www.irs.gov/formspubs</a>. Click on "More Information" and then on "Give us feedback." You can also send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see <a href="https://www.where.com/wher

# LIST OF PLAN CHARACTERISTICS CODES FOR LINE 9

CODE	Defined Benefit Pension Features
1A	Benefits are primarily pay related.
1B	Benefits are primarily flat dollar (includes dollars per year of service).
1C	Cash balance or similar plan – Plan has a "cash balance" formula. For this purpose, a "cash balance" formula is a benefit formula in a defined benefit plan by whatever name (for example, personal account plan, pension equity plan, life cycle plan, cash account plan, etc.) that rather than, or in addition to, expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a defined contribution plan such as a single sum distribution amount (for example, 10 percent of final average pay times years of service, or the amount of the employee's hypothetical account balance).
1D	Floor-offset plan – Plan benefits are subject to offset for retirement benefits provided by an employer-sponsored defined contribution plan.
1E	Section 401(h) arrangement – Plan contains separate accounts under section 401(h) to provide employee health benefits.
1F	Section 414(k) arrangement – Benefits are based partly on the balance of the separate account of the participant (also include appropriate defined contribution pension feature codes).
11	Frozen plan – As of the last day of the plan year, the plan provides that no participant will get any new benefit accrual (whether because of service or compensation).
CODE	Defined Contribution Pension Features
2A	Age/Service Weighted or New Comparability or Similar Plan – Age/Service Weighted Plan: Allocations are based on age, service, or age and service. New Comparability or Similar Plan: Allocations are based on participant classifications and a classification(s) consists entirely or predominantly of highly compensated employees; or the plan provides an additional allocation rate on compensation above a specified threshold, and the threshold or additional rate exceeds the maximum threshold or rate allowed under the permitted disparity rules of section 401(l).
2B	Target benefit plan.
2C	Money purchase (other than target benefit).

2D	Offset plan – Plan benefits are subject to offset for retirement benefits provided in another plan or		
	arrangement of the employer.		
2E	Profit-sharing.		
2J	Section 401(k) feature – A cash or deferred		
	arrangement described in section 401(k) that is part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation or receive these amounts in cash.		
2K	Section 401(m) arrangement – Employee contributions are allocated to separate accounts under the plan or employer contributions are based, in whole or in part, on employee deferrals or contributions to the plan. Not applicable if plan is 401(k) with only QNECs and/or QMACs. Also not applicable if section 403(b)(1), 403(b) (7), or 408 arrangement/accounts annuities.		
2R	Participant-directed brokerage accounts provided as an investment option under the plan.		
28	Plan provides for automatic enrollment in plan that has elective contributions deducted from payroll.		
2T	Total or partial participant-directed account plan – Plan uses default investment account for participants who		
	fail to direct assets in their account.		
CODE	Other Pension Benefit Features		
CODE 3A			
	Other Pension Benefit Features  Non-U.S. plan – Pension plan maintained outside the		
3A	Other Pension Benefit Features  Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.		
3A 3B	Other Pension Benefit Features  Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.  Plan covering self-employed individuals.  Plan not intended to be qualified – A plan not intended		
3A 3B 3C	Other Pension Benefit Features  Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.  Plan covering self-employed individuals.  Plan not intended to be qualified – A plan not intended to be qualified under sections 401, 403, or 408.  Pre-approved pension plan – A master, prototype, or volume submitter plan that is the subject of a favorable		
3A 3B 3C 3D	Other Pension Benefit Features  Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.  Plan covering self-employed individuals.  Plan not intended to be qualified – A plan not intended to be qualified under sections 401, 403, or 408.  Pre-approved pension plan – A master, prototype, or volume submitter plan that is the subject of a favorable opinion or advisory letter from the IRS.  A one-participant plan that satisfies minimum coverage requirements of section 410(b) only when combined		
3A 3B 3C 3D	Other Pension Benefit Features  Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.  Plan covering self-employed individuals.  Plan not intended to be qualified – A plan not intended to be qualified under sections 401, 403, or 408.  Pre-approved pension plan – A master, prototype, or volume submitter plan that is the subject of a favorable opinion or advisory letter from the IRS.  A one-participant plan that satisfies minimum coverage requirements of section 410(b) only when combined with another plan of the employer.  Plan sponsor(s) received services of leased employees, as defined in section 414(n), during the		

# Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal activity codes are based

on the North American Industry Classification System.

Activity	ongagoa. Those philopa	il activity codes are based	
Agriculture, Forestry, Fishing	Specialty Trade Contractors	Printing and Related Support	333900 Other General Purpose
and Hunting	238100 Foundation, Structure, & Building Exterior Contractors	Activities 323100 Printing & Related Support	Machinery Mfg Computer and Electronic Product
Crop Production	(including framing carpentry,	Activities	Manufacturing
111100 Oilseed & Grain Farming	masonry, glass, roofing, & siding)	Petroleum and Coal Products Manufacturing	334110 Computer & Peripheral Equipment Mfg
111210 Vegetable & Melon Farming (including potatoes & yams)	238210 Electrical Contractors	324110 Petroleum Refineries	334200 Communications Equipment
111300 Fruit & Tree Nut Farming	238220 Plumbing, Heating, &	(including integrated)	Mfg
111400 Greenhouse, Nursery, &	Air-Conditioning Contractors 238290 Other Building Equipment	324120 Asphalt Paving, Roofing, & Saturated Materials Mfg	334310 Audio & Video Equipment Mfg
Floriculture Production	Contractors	324190 Other Petroleum & Coal	334410 Semiconductor & Other
111900 Other Crop Farming (including tobacco, cotton,	238300 Building Finishing Contractors (including	Products Mfg	Electronic Component Mfg
sugarcane, hay, peanut, sugar beet, & all other crop	drywall, insulation, painting,	Chemical Manufacturing 325100 Basic Chemical Mfg	334500 Navigational, Measuring, Electromedical, & Control
farming)	wallcovering, flooring, tile, & finish carpentry)	325200 Resin, Synthetic Rubber, &	Instruments Mfg
Animal Production	238900 Other Specialty Trade	Artificial & Synthetic Fibers & Filaments Mfg	334610 Manufacturing & Reproducing Magnetic & Optical Media
112111 Beef Cattle Ranching & Farming	Contractors (including site preparation)	325300 Pesticide, Fertilizer, & Other	Electrical Equipment, Appliance,
112112 Cattle Feedlots	Manufacturing	Agricultural Chemical Mfg	and Component Manufacturing 335100 Electric Lighting Equipment
112120 Dairy Cattle & Milk Production	Food Manufacturing	325410 Pharmaceutical & Medicine Mfg	Mfg
112210 Hog & Pig Farming 112300 Poultry & Egg Production	311110 Animal Food Mfg	325500 Paint, Coating, & Adhesive	335200 Household Appliance Mfg
112400 Sheep & Goat Farming	311200 Grain & Oilseed Milling	Mfg 325600 Soap, Cleaning Compound, &	335310 Electrical Equipment Mfg
112510 Aquaculture (including	311300 Sugar & Confectionery Product Mfg	Toilet Preparation Mfg	335900 Other Electrical Equipment & Component Mfg
shellfish & finfish farms & hatcheries)	311400 Fruit & Vegetable Preserving	325900 Other Chemical Product & Preparation Mfg	Transportation Equipment Manufacturing
112900 Other Animal Production	& Specialty Food Mfg 311500 Dairy Product Mfg	Plastics and Rubber Products	336100 Motor Vehicle Mfg
Forestry and Logging	311610 Animal Slaughtering and	Manufacturing	336210 Motor Vehicle Body & Trailer
113110 Timber Tract Operations 113210 Forest Nurseries & Gathering	Processing	326100 Plastics Product Mfg 326200 Rubber Product Mfg	Mfg 336300 Motor Vehicle Parts Mfg
of Forest Products	311710 Seafood Product Preparation & Packaging	Nonmetallic Mineral Product	336410 Aerospace Product & Parts
113310 Logging Fishing, Hunting and Trapping	311800 Bakeries, Tortilla & Dry Pasta	Manufacturing	Mfg
114110 Fishing	Mfg 311900 Other Food Mfg (including	327100 Clay Product & Refractory Mfg	336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building
114210 Hunting & Trapping	coffee, tea, flavorings &	327210 Glass & Glass Product Mfg	336990 Other Transportation
Support Activities for Agriculture and Forestry	seasonings)  Beverage and Tobacco Product	327300 Cement & Concrete Product Mfg	Equipment Mfg Furniture and Related Product
115110 Support Activities for Crop	Manufacturing	327400 Lime & Gypsum Product Mfg	Manufacturing
Production (including cotton ginning, soil preparation,	312110 Soft Drink & Ice Mfg	327900 Other Nonmetallic Mineral Product Mfg	337000 Furniture & Related Product Manufacturing
planting, & cultivating)	312120 Breweries 312130 Wineries	Primary Metal Manufacturing	Miscellaneous Manufacturing
115210 Support Activities for Animal Production	312140 Distilleries	331110 Iron & Steel Mills & Ferroalloy	339110 Medical Equipment &
115310 Support Activities for Forestry	312200 Tobacco Manufacturing	Mfg 331200 Steel Product Mfg from	Supplies Mfg 339900 Other Miscellaneous
Mining	Textile Mills and Textile Product Mills	Purchased Steel	Manufacturing
211110 Oil & Gas Extraction	313000 Textile Mills	331310 Alumina & Aluminum Production & Processing	Wholesale Trade
212110 Coal Mining	314000 Textile Product Mills  Apparel Manufacturing	331400 Nonferrous Metal (except	Merchant Wholesalers, Durable Goods
212200 Metal Ore Mining 212310 Stone Mining & Quarrying	315100 Apparel Knitting Mills	Aluminum) Production & Processing	423100 Motor Vehicle & Motor
212320 Sand, Gravel, Clay, &	315210 Cut & Sew Apparel	331500 Foundries	Vehicle Parts & Supplies
Ceramic & Refractory Minerals Mining & Quarrying	Contractors 315220 Men's & Boys' Cut & Sew	Fabricated Metal Product Manufacturing	423200 Furniture & Home Furnishings 423300 Lumber & Other Construction
212390 Other Nonmetallic Mineral	Apparel Mfg	332110 Forging & Stamping	Materials
Mining & Quarrying	315240 Women's, Girls' and Infants' Cut & Sew Apparel Mfg	332210 Cutlery & Handtool Mfg	423400 Professional & Commercial Equipment & Supplies
213110 Support Activities for Mining	315280 Other Cut & Sew Apparel Mfg	332300 Architectural & Structural Metals Mfg	423500 Metals & Minerals (except
Utilities 221100 Electric Power Generation.	315990 Apparel Accessories & Other	332400 Boiler, Tank, & Shipping	Petroleum)
Transmission & Distribution	Apparel Mfg Leather and Allied Product	Container Mfg 332510 Hardware Mfg	423600 Household Appliances and Electrical & Electronic Goods
221210 Natural Gas Distribution	Manufacturing	332610 Spring & Wire Product Mfg	423700 Hardware, Plumbing &
221300 Water, Sewage, & Other Systems	316110 Leather & Hide Tanning & Finishing	332700 Machine Shops; Turned	Heating Equipment & Supplies
221500 Combination Gas and Electric	316210 Footwear Mfg (including	Product; & Screw, Nut, & Bolt Mfg	423800 Machinery, Equipment, & Supplies
Construction	rubber & plastics) 316990 Other Leather & Allied	332810 Coating, Engraving, Heat Treating, & Allied Activities	423910 Sporting & Recreational
Construction of Buildings	Product Mfg	332900 Other Fabricated Metal	Goods & Supplies 423920 Toy & Hobby Goods &
236110 Residential Building Construction	Wood Product Manufacturing 321110 Sawmills & Wood	Product Mfg	Supplies
236200 Nonresidential Building Construction	Preservation	Machinery Manufacturing 333100 Agriculture, Construction, &	423930 Recyclable Materials
Heavy and Civil Engineering	321210 Veneer, Plywood, & Engineered Wood Product	Mining Machinery Mfg	423940 Jewelry, Watches, Precious Stones, & Precious Metals
Construction	Mfg	333200 Industrial Machinery Mfg 333310 Commercial & Service	423990 Other Miscellaneous Durable Goods
237100 Utility System Construction 237210 Land Subdivision	321900 Other Wood Product Mfg  Paper Manufacturing	Industry Machinery Mfg	Merchant Wholesalers, Nondurable
237310 Highway, Street, & Bridge	322100 Pulp, Paper, & Paperboard	333410 Ventilation, Heating, Air-Conditioning, &	Goods
Construction	Mills	Commercial Refrigeration	424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries
237990 Other Heavy & Civil Engineering Construction	322200 Converted Paper Product Mfg	Equipment Mfg 333510 Metalworking Machinery Mfg	424210 Drugs & Druggists Sundries 424300 Apparel, Piece Goods, &
		333610 Engine, Turbine & Power	Notions
		Transmission Equipment Mfg	424400 Grocery & Related Products

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424500 Farm Product Raw Materials	448210 Shoe Stores	488490 Other Support Activities for	523140 Commodity Contracts
424600 Chemical & Allied Products	448310 Jewelry Stores	Road Transportation	Brokerage
424700 Petroleum & Petroleum Products	448320 Luggage & Leather Goods Stores	488510 Freight Transportation Arrangement	523210 Securities & Commodity Exchanges
424800 Beer, Wine, & Distilled	Sporting Goods, Hobby, Book, and	488990 Other Support Activities for	523900 Other Financial Investment
Alcoholic Beverages	Music Stores	Transportation	Activities (including portfolio
424910 Farm Supplies	451110 Sporting Goods Stores	Couriers and Messengers	management & investment advice)
424920 Books, Periodicals, &	451120 Hobby, Toy, & Game Stores	492110 Couriers	Insurance Carriers and Related
Newspapers	451130 Sewing, Needlework, & Piece	492210 Local Messengers & Local Delivery	Activities
424930 Flower, Nursery Stock, & Florists' Supplies	Goods Stores 451140 Musical Instrument &	Warehousing and Storage	524130 Reinsurance Carriers
424940 Tobacco & Tobacco Products		493100 Warehousing & Storage	524140 Direct Life, Health, & Medical Insurance Carriers
424950 Paint, Varnish, & Supplies	451211 Book Stores	(except lessors of	524150 Direct Insurance (except Life,
424990 Other Miscellaneous	451212 News Dealers & Newsstands	miniwarehouses & self-storage units)	Health & Medical) Carriers
Nondurable Goods	General Merchandise Stores	Information	524210 Insurance Agencies &
Wholesale Electronic Markets and Agents and Brokers	452110 Department Stores		Brokerages
425110 Business to Business	452900 Other General Merchandise Stores	Publishing Industries (except Internet)	524290 Other Insurance Related Activities (including
Electronic Markets	Miscellaneous Store Retailers	511110 Newspaper Publishers	third-party administration of
425120 Wholesale Trade Agents & Brokers	453110 Florists	511120 Periodical Publishers	insurance and pension funds) Funds, Trusts, and Other Financial
Retail Trade	453210 Office Supplies & Stationery	511130 Book Publishers	Vehicles
	Stores 453220 Gift, Novelty, & Souvenir	511140 Directory & Mailing List Publishers	525100 Insurance & Employee
Motor Vehicle and Parts Dealers 441110 New Car Dealers	Stores	511190 Other Publishers	Benefit Funds
441120 Used Car Dealers	453310 Used Merchandise Stores	511210 Software Publishers	525910 Open-End Investment Funds (Form 1120-RIC)
441210 Recreational Vehicle Dealers	453910 Pet & Pet Supplies Stores	Motion Picture and Sound	525920 Trusts, Estates, & Agency
441228 Motorcycle, ATV, and All	453920 Art Dealers	Recording Industries	Accounts
Other Motor Vehicle Dealers	453930 Manufactured (Mobile) Home Dealers	512100 Motion Picture & Video Industries (except video	525990 Other Financial Vehicles (including mortgage REITs &
441222 Boat Dealers 441300 Automotive Parts.	453990 All Other Miscellaneous Store	rental)	closed-end investment funds)
Accessories, & Tire Stores	Retailers (including tobacco,	512200 Sound Recording Industries	"Offices of Bank Holding Companies"
Furniture and Home Furnishings	candle, & trophy shops)  Nonstore Retailers	Broadcasting (except Internet) 515100 Radio & Television	and "Offices of Other Holding Companies" are located under
Stores	454110 Electronic Shopping &	Broadcasting	Management of Companies
442110 Furniture Stores 442210 Floor Covering Stores	Mail-Order Houses	515210 Cable & Other Subscription	(Holding Companies).
442291 Window Treatment Stores	454210 Vending Machine Operators	Programming	Real Estate and Rental and
442299 All Other Home Furnishings	454310 Fuel dealers (including Heating Oil and Liquefied	Telecommunications 517000 Telecommunications	Leasing
Stores	Petroleum)	(including paging, cellular,	Real Estate
Electronics and Appliance Stores	454390 Other Direct Selling	satellite, cable & other	531110 Lessors of Residential
443141 Household Appliance Stores	Establishments (including door-to-door retailing, frozen	program distribution, resellers, other	Buildings & Dwellings (including equity REITs)
1 440440 Flashussias Otausa (includina			
443142 Electronics Stores (including Audio, Video, Computer, and	food plan providers, party	telecommunications, &	
443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores)	food plan providers, party plan merchandisers, &	telecommunications, & internet service providers)	531120 Lessors of Nonresidential Buildings (except
Audio, Video, Computer, and Camera Stores)  Building Material and Garden	food plan providers, party	telecommunications, & internet service providers)  Data Processing Services	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers	food plan providers, party plan merchandisers, & coffee-break service providers)	telecommunications, & internet service providers)	531120 Lessors of Nonresidential Buildings (except
Audio, Video, Computer, and Camera Stores)  Building Material and Garden	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing &	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing  Air, Rail, and Water Transportation	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs)
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing  Air, Rail, and Water Transportation 481000 Air Transportation	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking,	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation  522110 Commercial Banking	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation  522110 Commercial Banking  522120 Savings Institutions	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation  522110 Commercial Banking  522120 Savings Institutions  522130 Credit Unions	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation  522110 Commercial Banking  522120 Savings Institutions	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445220 Fish & Seafood Markets	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445220 Fish & Seafood Markets  445230 Fruit & Vegetable Markets	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation  Nondepository Credit Intermediation	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services
Audio, Video, Computer, and Carmera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445220 Fish & Seafood Markets  445231 Fruit & Vegetable Markets  445291 Baked Goods Stores	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation  Nondepository Credit Intermediation  522210 Credit Card Issuing	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics &
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445220 Fish & Seafood Markets  445291 Baked Goods Stores  445292 Confectionery & Nut Stores  445299 All Other Specialty Food	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation  Nondepository Credit Intermediation	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental
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Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445120 Fish & Seafood Markets  445230 Fruit & Vegetable Markets  445291 Baked Goods Stores  445292 Confectionery & Nut Stores  445293 All Other Specialty Food Stores  445294 All Other Specialty Food Stores  445295 Cosmetics, Beauty Supplies, & Perfume Stores  446120 Cosmetics, Beauty Supplies, & Perfume Stores  446130 Optical Goods Stores  446190 Other Health & Personal Care Stores  446100 Gasoline Stations (including convenience stores with gas)  Clothing and Clothing Accessories	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation Pipeline Transportation 9 Pipeline Transportation Scenic & Sightseeing Transportation Scenic & Sightseeing Transportation Support Activities for	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522220 Consumer Lending 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 10 Secondary Market Financing 522294 Secondary Market Financing 522295 All Other Nondepository Credit Intermediation Cativities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)  Securities, Commodity Contracts,	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Appraisers 531390 Automotive Equipment Rental & Leasing 532210 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)
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Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445120 Fish & Seafood Markets  445230 Fruit & Vegetable Markets  445291 Baked Goods Stores  445292 Confectionery & Nut Stores  445293 All Other Specialty Food Stores  445294 All Other Specialty Food Stores  445295 Cosmetics, Beauty Supplies, & Perfume Stores  446120 Cosmetics, Beauty Supplies, & Perfume Stores  446130 Optical Goods Stores  446190 Other Health & Personal Care Stores  446100 Gasoline Stations (including convenience stores with gas)  Clothing and Clothing Accessories	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485320 Limousine Service 485310 Charter Bus Industry 48590 Other Transit & Ground Passenger Transportation 485000 Pipeline Transportation Pipeline Transportation 486000 Pipeline Transportation Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation Support Activities for Transportation 488100 Support Activities for Air	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522220 Sales Financing 522221 Credit Card Issuing 522222 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522295 All Other Nondepository Credit Intermediation 522300 Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation 522301 Activities Related to Credit Intermediation 522302 Securities, Commodity Contracts, and Other Financial Investments and Related Activities	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Appraisers 531390 Automotive Equipment Rental & Leasing 532210 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)
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Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445120 Fish & Seafood Markets  445220 Fish & Seafood Markets  445291 Baked Goods Stores  445292 Confectionery & Nut Stores  445293 Fruit & Vegetable Markets  445294 All Other Specialty Food Stores  44510 Beer, Wine, & Liquor Stores  44510 Pharmacies & Drug Stores  446110 Pharmacies & Drug Stores  446110 Cosmetics, Beauty Supplies, & Perfume Stores  446130 Optical Goods Stores  446190 Other Health & Personal Care Stores  446190 Gasoline Stations (including convenience stores with gas)  Clothing and Clothing Accessories  Stores  448110 Men's Clothing Stores  448120 Women's Clothing Stores  448140 Family Clothing Stores	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485320 Limousine Service 485320 Eimousine Service 485310 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation 485000 Pipeline Transportation Pipeline Transportation Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation Support Activities for Air Transportation 488100 Support Activities for Rail Transportation 488100 Support Activities for Water	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522220 Sales Financing 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522295 All Other Nondepository Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting) Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Appraisers 53190 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works) Professional, Scientific, and Technical Services Legal Services
Audio, Video, Computer, and Camera Stores)  Building Material and Garden Equipment and Supplies Dealers  444110 Home Centers  444120 Paint & Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn & Garden Equipment & Supplies Stores  Food and Beverage Stores  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445230 Fruit & Vegetable Markets  445291 Baked Goods Stores  445292 Confectionery & Nut Stores  445292 All Other Specialty Food Stores  445293 All Other Specialty Food Stores  445210 Pharmacies & Drug Stores  446110 Pharmacies & Drug Stores  446120 Cosmetics, Beauty Supplies, & Perfume Stores  446130 Optical Goods Stores  446130 Other Health & Personal Care Stores  446190 Other Health & Personal Care Stores  447100 Gasoline Stations (including convenience stores with gas)  Clothing and Clothing Accessories Stores  448110 Men's Clothing Stores  448110 Men's Clothing Stores  448120 Women's Clothing Stores  448130 Children's & Infants' Clothing Stores	food plan providers, party plan merchandisers, & coffee-break service providers)  Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485320 Limousine Service 485410 Other Transit & Ground 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation 486000 Pipeline Transportation 5cenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation 487000 Support Activities for Air Transportation 488100 Support Activities for Rail Transportation	telecommunications, & internet service providers)  Data Processing Services  518210 Data Processing, Hosting, & Related Services  Other Information Services  519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)  Finance and Insurance  Depository Credit Intermediation  522110 Commercial Banking  522120 Savings Institutions  522130 Credit Unions  522130 Credit Unions  522190 Other Depository Credit Intermediation  Nondepository Credit Intermediation  522210 Credit Card Issuing  522210 Credit Card Issuing  522220 Sales Financing  522220 Real Estate Credit (including mortgage bankers & originators)  Intermediation  522294 Secondary Market Financing  522295 All Other Nondepository Credit Intermediation  Activities Related to Credit Intermediation  Activities Related to Credit Intermediation  522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)  Securities, Commodity Contracts, and Other Financial Investments and Related Activities  523110 Investment Banking & Securities Dealing  523120 Securities Brokerage	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) 531190 Lessors of Other Real Estate Property (including equity REITs) 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Appraisers 53100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works) Professional, Scientific, and Technical Services Legal Services 541110 Offices of Lawyers

	ng, Tax Preparation,	1	Telephone Call Centers		I and Diagnostic	722410	Drinking Places (Alcoholic
	ping, and Payroll Services Offices of Certified Public	561430	Business Service Centers	Labora		700511	Beverages)
	Accountants		(including private mail centers & copy shops)	021510	Medical & Diagnostic Laboratories	l .	Full-Service Restaurants Limited-Service Restaurants
541213	Tax Preparation Services	561440	Collection Agencies	Home H	lealth Care Services	1	Cafeterias and Buffets
541214 F	Payroll Services	561450	Credit Bureaus	621610	Home Health Care Services		Snack and Non-alcoholic
541219 (	Other Accounting Services	561490	Other Business Support		mbulatory Health Care		Beverage Bars
	tural, Engineering, and		Services (including repossession services, court	Service		Other 9	Services
Related S	Services Architectural Services		reporting, & stenotype	621900	Other Ambulatory Health Care Services (including	Repair a	and Maintenance
	Landscape Architecture		services)		ambulance services & blood		Automotive Mechanical &
	Services	561500	Travel Arrangement & Reservation Services		& organ banks)		Electrical Repair &
541330 E	Engineering Services	561600	Investigation & Security	Hospita		011100	Maintenance Automotive Body, Paint,
	Drafting Services	00.000	Services		Hospitals and Residential Care	011120	Interior, & Glass Repair
	Building Inspection Services	561710	Exterminating & Pest Control	Facilitie		811190	Other Automotive Repair &
	Geophysical Surveying & Mapping Services	E61700	Services	623000	Nursing & Residential Care		Maintenance (including oil
	Surveying & Mapping (except		Janitorial Services Landscaping Services		Facilities		change & lubrication shops & car washes)
	Geophysical) Services	1	Carpet & Upholstery Cleaning		Assistance	811210	Electronic & Precision
541380	Testing Laboratories	001710	Services		Individual & Family Services		Equipment Repair &
•	ed Design Services	561790	Other Services to Buildings &	024200	Community Food & Housing, & Emergency & Other Relief	011210	Maintenance
	Specialized Design Services	F04000	Dwellings		Services	811310	Commercial & Industrial Machinery & Equipment
	(including interior, industrial, graphic, & fashion design)	561900	Other Support Services (including packaging &	624310	Vocational Rehabilitation		(except Automotive &
Compute	er Systems Design and		labeling services, &	624410	Services Child Day Care Services		Electronic) Repair & Maintenance
Related 9			convention & trade show organizers)			811410	Home & Garden Equipment
	Custom Computer Programming Services	Waste I	Management and	,	ntertainment, and		Appliance Repair &
	Computer Systems Design		ation Services	Recrea	ation	011100	Maintenance
	Services	562000	Waste Management &		ning Arts, Spectator Sports,	811420	Reupholstery & Furniture Repair
	Computer Facilities		Remediation Services	-	lated Industries	811430	Footwear & Leather Goods
	Management Services	Educat	ional Services		Performing Arts Companies Spectator Sports (including		Repair
	Other Computer Related Services	611000	Educational Services	711210	sports clubs & racetracks)	811490	Other Personal & Household
	ofessional, Scientific, and		(including schools, colleges, & universities)	711300	Promoters of Performing Arts,	Porcon	Goods Repair & Maintenand al and Laundry Services
Technica	I Services	1114-	,		Sports, & Similar Events		Barber Shops
541600	Management, Scientific, &		Care and Social	711410	Agents & Managers for Artists, Athletes, Entertainers,		Beauty Salons
	Technical Consulting Services	Assista	ance		& Other Public Figures	1	Nail Salons
	Scientific Research &		of Physicians and Dentists	711510	Independent Artists, Writers,	812190	Other Personal Care Service
	Development Services	621111	Offices of Physicians (except mental health specialists)		& Performers		(including diet & weight reducing centers)
	Advertising & Related Services	621112	Offices of Physicians, Mental		ns, Historical Sites, and Institutions	812210	Funeral Homes & Funeral
	Marketing Research & Public	021112	Health Specialists		Museums, Historical Sites, &	012210	Services
	Opinion Polling	621210	Offices of Dentists		Similar Institutions	812220	Cemeteries & Crematories
541920 F	Photographic Services		of Other Health		ment, Gambling, and	812310	Coin-Operated Laundries &
	Translation & Interpretation	Practition			tion Industries  Amusement Parks & Arcades	010000	Drycleaners Drycleaning & Laundry
	Services	1	Offices of Chiropractors Offices of Optometrists	1	Gambling Industries	012320	Services (except
	Veterinary Services All Other Professional,	l	Offices of Mental Health		Other Amusement &		Coin-Operated)
5	Scientific, & Technical	32,000	Practitioners (except		Recreation Industries		Linen & Uniform Supply
	Services		Physicians)		(including golf courses, skiing facilities, marinas, fitness	812910	Pet Care (except Veterinary) Services
Manage	ment of Companies	621340	Offices of Physical, Occupational & Speech		centers, & bowling centers)	812920	Photofinishina
(Holding	Companies)		Therapists, & Audiologists	Accom	modation and Food		Parking Lots & Garages
•	Offices of Bank Holding	621391	Offices of Podiatrists	Service			All Other Personal Services
	Companies	621399	Offices of All Other				us, Grantmaking, Civic, ional, and Similar
	Offices of Other Holding		Miscellaneous Health Practitioners		modation Hotols (except Casine Hotels)	Profess	ional, and Similar
	Companies	Outpati	ent Care Centers	121110	Hotels (except Casino Hotels) & Motels	Organiz 813000	
Adminis	strative and Support and		Family Planning Centers	721120	Casino Hotels	010000	Religious, Grantmaking, Civic, Professional, & Similia
Waste N	lanagement and	1	Outpatient Mental Health &		Bed & Breakfast Inns		Organizations (including condominium and
Remedia	ation Services	004404	Substance Abuse Centers	721199	All Other Traveler		homeowners associations)
Administ	rative and Support	1	HMO Medical Centers	701010	Accommodation	813930	Labor Unions and Similar
Services	• •	1	Kidney Dialysis Centers	121210	RV (Recreational Vehicle) Parks & Recreational Camps		Labor Organizations
	Office Administrative	021493	Freestanding Ambulatory Surgical & Emergency	721310	Rooming & Boarding Houses	921000	Governmental Instrumentalis
	Services		Centers		ervices and Drinking Places		or Agency
5	Tabilities Ourseld On the Co.				_	I	
561210 F	Facilities Support Services	621498	All Other Outpatient Care	722300	Special Food Services		
561210 F 561300 F	Facilities Support Services Employment Services Document Preparation	621498	All Other Outpatient Care Centers	722300	Special Food Services (including food service contractors & caterers)		