Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at IRS.gov/downloadforms, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at IRS.gov/formspubs.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Instructions for Form 8950

(Rev. September 2015)

Application for Voluntary Correction Program (VCP) Under the Employee Plans Compliance Resolution System (EPCRS)

Department of the Treasury
Internal Revenue Service

DRAFT AS OF June 03, 2015

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

Future Developments

For the latest information about developments related to Form 8950 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8950*.

What's New

Rev. Proc. 2015–27, 2015-16 I.R.B. 914, modified some of the requirements stated in Rev. Proc. 2013–12, 2013-14 I.R.B. 313.

Confidentiality and Disclosure

The Voluntary Correction Program (VCP) submission, including Form 8950, is not open to public inspection or disclosure.

The use of VCP relates directly to the enforcement of the IRC qualification requirements. The information received or generated by the IRS under VCP is subject to the confidentiality requirements of section 6103 and is not a written determination within the meaning of section 6110. See Rev. Proc. 2013-12, section 6.12.

Disclosure Request by Taxpayer

The Tax Reform Act of 1976 permits a taxpayer to request the IRS to disclose and discuss the taxpayer's return and/or return information with any person(s) the taxpayer designates in a written request. Use Form 2848, Power of Attorney and Declaration of Representative, and/or Form 8821, Tax Information Authorization, for this purpose.

General Instructions

Purpose of Form

Form 8950 must be filed as part of a VCP submission in order to request written approval from the IRS for correction of a qualified plan, 403(b) plan, SEP, SARSEP or SIMPLE IRA that has failed to comply with the applicable requirements of the IRC. VCP is part of the Employee Plans Compliance Resolution System (EPCRS), currently set forth in Rev. Proc. 2013-12, as modified by Rev. Proc. 2015–27 and Rev. Proc. 2015–28, which are available at *www.irs.gov/Retirement-Plans/Correcting-Plan Errors*.

A VCP submission includes Form 8950, Form 8951, Compliance Fee for Application for Voluntary Correction Program (VCP) Under the Employee Plans Compliance Resolution System (EPCRS), and all of the other required items stated in Rev. Proc. 2013-12, section 11, as modified by Rev. Proc. 2015–27.

Types of Retirement Plans Eligible for Corrections

VCP is open to certain tax-favored retirement plans established under sections 401(a), 403(a), 403(b), 408(k), or 408(p). Under limited circumstances, the IRS may also consider submissions outside of EPCRS that involve section 457(b) plans on a provisional basis. Generally, such submissions are for section 457(b) plans sponsored by a governmental entity defined in section 414(d). See Rev. Proc. 2013-12, section 4.09, for details and limitations.

Eligibility Requirements for the Use of VCP

VCP is open to eligible retirement plans (see *Types of Retirement Plans Eligible for Corrections* above) that incurred any one of the following qualification failures: (a) Plan Document Failure; (b) Operational Failure; (c) Demographic Failure; or (d) Employer Eligibility Failure. VCP is also available for plan loans that did not comply with the requirements of section 72(p)(2). See Rev. Proc. 2013-12, sections 4.01, 5.01, 5.02, 6.07 and 6.11, for additional details. VCP is also available to terminated plans regardless of whether all plan assets have been distributed.

Correction under VCP is not available if the plan or plan sponsor is under examination. The Form 8950 and the VCP submission must be mailed to the IRS prior to the time the plan or plan sponsor is **under examination**, as defined in Rev. Proc. 2013-12, section 5.09. For purposes of VCP, a plan or plan sponsor will be considered to be **under examination** if any of the following situations apply:

- The plan sponsor is under any type of examination conducted by IRS Employee Plans, including examination of a Form 5500 series return;
- The plan sponsor is under any type of examination conducted by IRS Exempt Organizations;
- The plan sponsor or a representative has received verbal or written notification from IRS Employee Plans or Exempt Organizations of an impending examination or of any impending referral for such examination;
- The subject plan is currently under investigation by the Criminal Investigation Division of the IRS; or
- Certain other situations specified in Rev. Proc. 2013-12, section 5.09.

VCP is not available to correct failures relating to the diversion or misuse of plan assets. VCP may not be available if the plan sponsor has engaged in abusive tax avoidance transactions. See Rev. Proc. 2013-12, sections 4.12 and 4.13. In particular cases, the IRS may decline to make VCP available in the interest of sound tax administration. See Rev. Proc. 2013-12, section 4.01(5).

Who May File

Form 8950 and accompanying VCP submission may only be filed by the following parties:

- In general, an employer or plan sponsor, including a sole proprietor, partnership, or corporation. Generally, estates and/or beneficiaries may not file a submission under VCP.
- For multiple employer or multiemployer plans, the plan administrator (rather than any contributing or adopting employer). The VCP submission must be for the plan, rather than a portion of the plan affecting any particular employer.
- For group submissions, an eligible organization as defined in Rev. Proc. 2013-12, section 10.11, if the applicable conditions for group submissions have been met.
- Anonymous submissions must be filed by an authorized representative. However, the representative must be designated on a power of attorney by the employer (or in the case of a multiple employer or multiemployer plan, the plan administrator) and must be willing to submit a signed Form 2848, if identifying information is ultimately submitted to the IRS. See *Anonymous Submissions* below.
- For orphan plans, an authorized eligible party. See *Orphan Plans* below.

Orphan Plans

For VCP, **orphan plan** means any tax-favored retirement plan for which an eligible party (defined below) has determined that the plan sponsor (a) no longer exists, (b) cannot be located, or (c) is unable to maintain the plan. However, a retirement plan subject to Title I of the Employee Retirement Income Security Act of 1974 (ERISA) is not an orphan plan if it is terminated pursuant to Department of Labor (DOL) Regulations section 2578.1 governing the termination of abandoned individual account plans.

An **eligible party** for an orphan plan is defined as one of the following:

- A court-appointed representative with specific authority to terminate the plan and dispose of the plan's assets;
- In the case of an orphan plan under investigation by the DOL, a person or entity determined by the DOL to have accepted responsibility for terminating the plan and distributing the plan's assets; or
- In the case of a qualified plan to which Title I of ERISA has never applied, a surviving spouse who is the sole beneficiary of a plan that provided benefits to a participant who was (i) the sole owner of the business that sponsored the plan and (ii) the only participant in the plan.

The applicant must include a written letter indicating that the submission concerns an orphan plan, and must provide documentation that establishes that they are an eligible party. See Rev. Proc. 2013-12, sections 5.03 and 11.10, as modified by Rev. Proc. 2015–27.

Anonymous Submissions

Taxpayers have the option of submitting a VCP submission on an anonymous basis. Form 8950 and all applicable VCP submission documents may be submitted on a redacted basis. However, once the IRS and the applicant agree on the correction methodology that would resolve the qualification failure that is the subject of the VCP submission, the identity of the plan sponsor and the plan must be disclosed to the IRS, along with a signed Form 2848 and applicable penalty of perjury statements. See Rev. Proc. 2013-12, section 10.10.

An anonymous submission and Form 8950 will not be processed unless the representative includes a signed statement indicating that the representative has been authorized by the plan sponsor, is able to legally represent the plan sponsor, and is willing to submit a signed Form 2848 if identifying information is ultimately submitted to the IRS. See Rev. Proc. 2013-12, sections 10.10, 11.07, and 11.08. Attach the following signed statement to Form 8950:

"Under penalties of perjury, I declare that I am an authorized representative of the plan sponsor who complies with the power of attorney requirements described in Rev. Proc. 2013-12, section 11.07. I will submit an executed Form 2848 upon the disclosure of the identity of the plan sponsor to the IRS."

This must be a signed and dated statement that includes the representative's title and printed name.

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Group Submissions

For failures affecting a large number of individual plans, an eligible organization may make a group submission. The failures in the submission must result from a systemic error involving the eligible organization that affects at least 20 plans and that results in at least 20 plans implementing correction.

An **eligible organization** is defined as follows:

- A sponsor (as defined in Rev. Proc. 2005-16, section 4.07, or Rev. Proc. 2011-49, section 4.07) of a master and prototype plan;
- A volume submitter practitioner (as defined in Rev. Proc. 2005-16, section 13.04, or Rev. Proc. 2011-49, section 13.05);
- An insurance company or other entity that has issued annuity contracts or provides services relating to assets for 403(b) plans; or
- An entity that provides its clients with administrative services relating to qualified plans, 403(b) plans, SEPs, SARSEPs, or SIMPLE IRAs.

For special rules and procedures that are applicable to group submissions, see Rev. Proc. 2013-12, section 10.11.

Where to File

Send Form 8950, Form 8951 and the related VCP submission to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

VCP submissions shipped by express mail or a delivery service should be sent to:

Internal Revenue Service
201 West Rivercenter Blvd
Attn: Extracting Stop 312
Covington, KY 41011

How to Complete the Application

Form 8950, and any related determination letter application are screened to ensure completeness. An incomplete application may be returned to the applicant. It is important that an appropriate response be entered for each line (unless instructed otherwise). In completing Form 8950, pay careful attention to the following:

- N/A (not applicable) is accepted as a response only if an N/A block is provided;
- If a number is requested, enter the appropriate number;
- If a line provides a choice of boxes to check, check only one box unless instructed otherwise; and
- If a line provides a box to check, written responses and attachments are not acceptable unless instructed otherwise.

What to File

Form 8950 must be accompanied by the following items:

- The applicable compliance fee and Form 8951. Submit a separate check and Form 8951 for each Form 8950. Make checks payable to "United States Treasury." In addition, include a photocopy of your check with your VCP submission;
- All descriptions, information, documents, sample computations (if applicable), attachments, and representations required by Rev. Proc. 2013-12, section 11, as modified by Rev. Proc. 2015–27. In order to assist VCP applicants, the IRS encourages the use of Form 14568, Model VCP Submission Compliance Statement, including its supporting schedules reflected on Forms 14568-A through 14568-I. The Form 14568 series and IRS Letter, 5265 (Acknowledgement Letter) are available in electronic format at *www.irs.gov/Retirement-Plans/Correcting-Plan-Errors*. Attachments and written explanations that are included with the submission should include the full name of the plan, employer identification number (EIN), and plan number. For assistance in determining what documents and attachments are needed in order to have a complete VCP submission, refer to the *Procedural Requirements Checklist* at the end of Form 8950.

Who Must Sign

Form 8950 must be signed by:

- The employer (including a sole proprietor or partnership) maintaining a single-employer plan;
- The plan administrator of a multiple employer plan or a multiemployer plan;
- The eligible organization filing a group submission; or
- The eligible person who is filing a VCP submission on behalf of an orphan plan.

An original signature is required.

An anonymous submission should not be signed. Instead, the authorized representative should attach a signed perjury statement. See *Anonymous Submissions*, above.

Note: Form 8950 may not be signed by an authorized representative designated on Form 2848, Power of Attorney and Declaration of Representative.

Specific Instructions

Lines 1a-h. Enter the name, address and telephone number of the plan sponsor. The plan sponsor information used on this Form 8950 must be the same plan sponsor information that is being reported on the related Form 8951. The plan information entered should be the same information used on the applicable filed Form 5500, Annual Return/Report of Employee Benefit Plan; Form 5500-EZ, Annual Return/Report of One-Participant (Owners and Their Spouses) Retirement Plan; or Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan.

The plan sponsor is:

1. For a plan maintained by a single employer, the employer;

2. For a plan maintained by two or more unrelated employers (a multiple employer plan or multiemployer plan), enter the name of the plan administrator as if it was the plan sponsor (see Regulations section 1.414(g)-1). Items 1b-1k should be completed as if the plan administrator were the plan sponsor;

3. For a plan sponsored by two or more entities required to be combined under sections 414(b), (c), or (m), one of the members participating in the plan;

4. For a plan that covers the employees and/or partners of a partnership, the partnership;

5. For an orphan plan, the name of the eligible party. Include a court order or other evidence documenting that the VCP applicant is an eligible party. See Rev. Proc. 2013-12, section 11.10, as modified by Rev. Proc. 2015–27;

6. For an anonymous submission, enter "Anonymous" and include the specific name of the plan sponsor's authorized representative as well as the unique identifying number the representative has assigned to the specific submission, as required by Rev. Proc. 2013-12, section 10.10. Enter this information on line 1a. The identifying number should not be used for any other anonymous submission. Lines 1b, 1c, 1e, 1f, 1g, 1h, 1j and 1k can be left blank. For line 1d, include the abbreviation of the state where the plan sponsor is located; and

7. For a group submission, enter the name of the eligible organization. Enter this information on line 1a. Items 1b-1k should be completed as if the eligible organization were the plan sponsor.

Address. Enter the address of the plan sponsor. If applicable, include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to that address, show the box number instead of the street address.

Foreign Address. If the plan sponsor has a foreign address, complete lines 1f, 1g, and 1h. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Line 1i. Enter the nine-digit EIN assigned to the applicant. For those applicants required to file a Form 5500 series return, the EIN should be the same EIN that is used when the Form 5500 series return is filed. Also, the EIN used on this Form 8950 must be the same EIN that is being reported on the attached Form 8951.

If this is an anonymous submission, enter the EIN of the authorized representative's employer.

Do not use a social security number or trust EIN.

An applicant must have an EIN. If you do not have an EIN, you may apply for one online. Go to the IRS website at *www.irs.gov/businesses/small* and click on the "Employer ID Numbers (EINs)" link. Alternatively, an applicant can apply for an EIN by calling 1-800-829-4933 or by mailing or faxing a completed Form SS-4, Application for Employer Identification Number, to the IRS.

Line 1l. 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 2a. List a person who may be contacted if additional information is needed. If you have appointed an authorized representative, check the box, do not complete any line 2 items and include Form 2848 with your submission. If you have listed an individual from a submitted Form 8821 as the contact person, note that an individual listed only on Form 8821 cannot be contacted if questions or issues arise during the processing of a VCP submission.

Line 3. Check the box that best describes the type of submission that is being mailed to the IRS. Most submissions will be regular VCP submissions. VCP group submissions, anonymous submissions, or non-VCP submissions involving 457(b) plans should be identified by checking the appropriate box. Do not check more than one box.

Line 4a. Enter the full name of the plan, as shown on Form 5500 or other documents. For example, you can enter the XYZ Company Profit-Sharing Plan. If this is an anonymous submission, leave this line blank.

Line 4b. Enter the plan's three-digit plan number. Typically, three-digit plan numbers begin with "001" and continue in numerical order for each plan that has been adopted by the plan sponsor. The number you assign to a plan must not be changed or used for any other plan. For those plan sponsors required to file a Form 5500 series return, the plan number entered on Form 8950 should be the same as the plan number that was or will be used when the Form 5500 series return is filed. The plan number used on this Form 8950 must be the same plan number that is being reported on the related Form 8951. If your plan is a SEP, SARSEP, or SIMPLE IRA, leave this line blank.

For anonymous submissions, enter "401" for the first anonymous submission made by the authorized representative using Form 8950. For subsequent anonymous submissions made by the authorized representative, the plan number to be entered on each Form 8950 will be the next number following 401 (for example, 402, 403, 404, etc.) resulting in unique plan numbers for each subsequent anonymous submission. The number assigned to a specific anonymous submission must not be changed or used for any other anonymous submission made by the authorized representative.

Line 4c. Enter the month the plan year ends. Plan year means the calendar, policy, or fiscal year on which the records of the plan are kept. If this is an anonymous submission, leave this line blank.

Line 4d. Enter the total dollar value of the retirement plan's assets. For Form 5500 series filers, this information comes from the most recently filed return for the plan determined as of the date the Form 8950 is mailed to the IRS. Filers of the 2010 and 2011 Form 5500 can find this information on Schedule H or I. Filers of Form 5500-SF, look to line 7. For Form 5500-EZ filers, look to line 6. For plans that are exempt from filing a Form 5500 series return, enter the total dollar value of the retirement plan assets as of the last day of the most recently completed plan year.

For a group submission, the eligible organization is to provide a good faith estimate of the value of the retirement plan assets that are associated with the individual retirement plans that are part of the group submission.

Line 4e. Enter the total number of plan participants. For Form 5500 series filers, this information is on the most recently filed return for the plan determined as of the date the Form 8950 is mailed to the IRS. Filers of the 2010 and 2011 Form 5500 can find this information on line 6(f).

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For filers of Form 5500-SF and Form 5500-EZ, look to line 5(b).

For applicants that are exempt from filing a Form 5500 series return, enter the number of plan participants determined as of the last day of the most recently ended plan year. However, if this information is not available at the time the VCP submission is being mailed to the IRS, it is acceptable to use the most recently ended prior plan year for which information on the number of plan participants is available. The exception does not apply if the VCP submission is mailed to the IRS more than seven months after the close of the most recently ended plan year preceding the date of the VCP submission. See Rev. Proc. 2013-12, section 12.08.

Plans that have terminated and filed a final form 5500 series return should enter the number of participants on the return filed for the year prior to the year all assets were distributed.

For group submissions, the eligible organization must provide a good faith estimate of the number of plan participants associated with the individual retirement plans that are part of the group submission.

The number of participants reported on this Form 8950 must be the same number that is being reported on the related Form 8951.

Line 5. Review all possible choices before selecting an answer. Enter the type of plan that is the subject of this VCP submission by selecting the appropriate number from the choices associated with this line.

For this purpose, governmental section 414(d) plans are section 401(a) plans sponsored by a governmental entity, as defined in section 414(d).

If your plan type is not listed among the various available choices, enter 99 and attach a detailed description of your plan. It is expected that plan type 99 would be used in very rare circumstances.

Line 6. If "Yes" is chosen, check the boxes indicating which Appendix C, Part II Schedules are being submitted with the VCP submission. See Rev. Proc. 2013-12, Appendix C, for descriptions of the Schedules.

Line 7a. VCP submissions that involve 403(b) plans, SEPs, and SIMPLE plans may skip all questions on line 7. Anonymous submissions may also skip all questions on line 7. However, a determination letter application may need to be submitted to the IRS upon disclosure of the applicant's identity.

Line 7b. Rev. Proc. 2013-12, section 6.05, generally requires that a determination letter application be included with a VCP submission if a section 401(a) plan document or operational failure (not a demographic failure) is being corrected by a retroactive plan amendment. However, no determination letter application is required to be submitted with a VCP submission in the following situations:

- The failure is limited to late interim amendments or amendments required to implement optional changes associated with a change in tax law;
- The failure is being corrected by adopting IRS model amendments or an IRS pre-approved prototype or volume submitter plan on which the plan sponsor has reliance;
- For off-cycle plans (as of the date of the VCP submission), the failure is an operational failure that is being corrected by retroactive plan amendment. To determine whether a plan is on-cycle or off-cycle, see Rev. Proc. 2007-44 (or its successor). Generally, a plan's cycle is determined by reference to the EIN of the plan sponsor if it is an individually designed document. If the plan document, at the time of the failure, is a pre-approved document, a different method is used to determine the plan's cycle.

If 7b is checked "No," include an attachment that explains why a determination letter application was not submitted with Form 8950 and related VCP submission. The attachment should refer to line 7b and include the applicant's name, plan number, and EIN.

Line 7c. If 7a is checked Yes, enter the plan's remedial amendment cycle. For individually designed plans, plan sponsors would pick one of the five cycles from Cycle A through Cycle E. For plans that are under the six-year cycle associated with pre-approved documents, enter either "pre-approved defined contribution plan" or "pre-approved defined benefit plan," as applicable. To determine a plan's cycle, refer to the instructions for line 7b and Rev. Proc. 2007-44.

Line 8. If Yes, attach a written explanation that provides details of the transaction(s). See Rev. Proc. 2013-12, section 4.13(2). Include the applicant's name, plan number, and EIN at the top of the attachment.

Line 10. See *Eligibility Requirements for the Use of VCP* , earlier, and Rev. Proc. 2013-12, section 4.02.

Line 11. If "Yes," include an attachment that indicates when the determination letter application was submitted to the IRS, along with the case number that has been assigned, if known. Include the applicant's name, plan number, and EIN at the top of the attachment.

Line 12. This question should be answered "Yes," if:

- A past determination letter application was withdrawn by the plan sponsor; or
- A past determination letter application was closed as incomplete due to a failure to respond to a question and the VCP submission includes qualification failures that were identified during the application process or would have been discovered by the IRS had the application not been withdrawn or closed as incomplete.

If line 12 was checked "Yes," attach an explanation. Include the applicant's name, plan number, and EIN at the top of the attachment.

Consider the following example: Plan Sponsor X submits a determination letter application to the IRS. During the review process, additional information is solicited in order to determine whether the plan had been timely amended for past tax law changes. The determination letter application is withdrawn by Plan Sponsor X. Two months later, Plan Sponsor X submits a VCP submission to the IRS indicating the plan document was not timely updated for various specified tax law changes. When completing Form 8950, Plan Sponsor X should answer "Yes" to question 12 and include a written attachment that explains why the determination letter application was withdrawn.

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. Sections 72, 401, 403, 408, 409, 457, 4972, 4973, 4974, and 4979 and their regulations authorize us to ask for this information. You are not required to apply for this correction program; however, if you do, you are required to give us the information requested on this form. We need it to determine whether your correction proposals meet the legal requirements applicable to qualified retirement plans. Section 6109 and its regulations require you to provide your identifying number. Failure to provide the information requested on this form could delay or prevent processing of your application; providing fraudulent information could subject you to penalties.

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 any internal revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice for civil and criminal litigation, and to other federal agencies, as provided by law. We may

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give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

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

Recordkeeping	5 hrs. , 15 min.
Learning about the law or the form	2 hrs. , 10 min.
Preparing the form	2 hrs. , 21 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 8950 to this address. Instead, see *Where To File*, earlier.

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Form 8950 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.

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Agriculture, Forestry, Fishing and Hunting

Crop Production

111100 Oilseed & Grain Farming
111210 Vegetable & Melon Farming (including potatoes & yams)
111300 Fruit & Tree Nut Farming
111400 Greenhouse, Nursery, & Floriculture Production
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

Animal Production

112111 Beef Cattle Ranching & Farming
112112 Cattle Feedlots
112120 Dairy Cattle & Milk Production
112210 Hog & Pig Farming
112300 Poultry & Egg Production
112400 Sheep & Goat Farming
112510 Aquaculture (including shellfish & finfish farms & hatcheries)
112900 Other Animal Production

Forestry and Logging

113110 Timber Tract Operations
113210 Forest Nurseries & Gathering of Forest Products
113310 Logging

Fishing, Hunting and Trapping

114110 Fishing
114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
115210 Support Activities for Animal Production
115310 Support Activities for Forestry

Mining

211110 Oil & Gas Extraction
212110 Coal Mining
212200 Metal Ore Mining
212310 Stone Mining & Quarrying
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
212390 Other Nonmetallic Mineral Mining & Quarrying
213110 Support Activities for Mining

Utilities

221100 Electric Power Generation, Transmission & Distribution
221210 Natural Gas Distribution
221300 Water, Sewage, & Other Systems
221500 Combination Gas and Electric

Construction

Construction of Buildings

236110 Residential Building Construction
236200 Nonresidential Building Construction

Heavy and Civil Engineering Construction

237100 Utility System Construction
237210 Land Subdivision
237310 Highway, Street, & Bridge Construction
237990 Other Heavy & Civil Engineering Construction

Specialty Trade Contractors

238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
238210 Electrical Contractors
238220 Plumbing, Heating, & Air-Conditioning Contractors
238290 Other Building Equipment Contractors
238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
238900 Other Specialty Trade Contractors (including site preparation)

Manufacturing

Food Manufacturing

311110 Animal Food Mfg
311200 Grain & Oilseed Milling
311300 Sugar & Confectionery Product Mfg
311400 Fruit & Vegetable Preserving & Specialty Food Mfg
311500 Dairy Product Mfg
311610 Animal Slaughtering and Processing
311710 Seafood Product Preparation & Packaging
311800 Bakeries, Tortilla & Dry Pasta Mfg
311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

312110 Soft Drink & Ice Mfg
312120 Breweries
312130 Wineries
312140 Distilleries
312200 Tobacco Manufacturing

Textile Mills and Textile Product Mills

313000 Textile Mills
314000 Textile Product Mills

Apparel Manufacturing

315100 Apparel Knitting Mills
315210 Cut & Sew Apparel Contractors
315220 Men's & Boys' Cut & Sew Apparel Mfg
315240 Women's, Girls' and Infants' Cut & Sew Apparel Mfg
315280 Other Cut & Sew Apparel Mfg
315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

316110 Leather & Hide Tanning & Finishing
316210 Footwear Mfg (including rubber & plastics)
316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

321110 Sawmills & Wood Preservation
321210 Veneer, Plywood, & Engineered Wood Product Mfg
321900 Other Wood Product Mfg

Paper Manufacturing

322100 Pulp, Paper, & Paperboard Mills
322200 Converted Paper Product Mfg

Printing and Related Support Activities

323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

324110 Petroleum Refineries (including integrated)
324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

325100 Basic Chemical Mfg
325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
325410 Pharmaceutical & Medicine Mfg
325500 Paint, Coating, & Adhesive Mfg
325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

326100 Plastics Product Mfg
326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

327100 Clay Product & Refractory Mfg
327210 Glass & Glass Product Mfg
327300 Cement & Concrete Product Mfg
327400 Lime & Gypsum Product Mfg
327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

331110 Iron & Steel Mills & Ferroalloy Mfg
331200 Steel Product Mfg from Purchased Steel
331310 Alumina & Aluminum Production & Processing
331400 Nonferrous Metal (except Aluminum) Production & Processing
331500 Foundries

Fabricated Metal Product Manufacturing

332110 Forging & Stamping
332210 Cutlery & Handtool Mfg
332300 Architectural & Structural Metals Mfg
332400 Boiler, Tank, & Shipping Container Mfg
332510 Hardware Mfg
332610 Spring & Wire Product Mfg
332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
332810 Coating, Engraving, Heat Treating, & Allied Activities
332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

333100 Agriculture, Construction, & Mining Machinery Mfg
333200 Industrial Machinery Mfg
333310 Commercial & Service Industry Machinery Mfg
333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
333510 Metalworking Machinery Mfg
333610 Engine, Turbine & Power Transmission Equipment Mfg
333900 Other General Purpose Machinery Mfg

Computer and Electronic Product Manufacturing

334110 Computer & Peripheral Equipment Mfg
334200 Communications Equipment Mfg
334310 Audio & Video Equipment Mfg
334410 Semiconductor & Other Electronic Component Mfg
334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

335100 Electric Lighting Equipment Mfg
335200 Household Appliance Mfg
335310 Electrical Equipment Mfg
335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

336100 Motor Vehicle Mfg
336210 Motor Vehicle Body & Trailer Mfg
336300 Motor Vehicle Parts Mfg
336410 Aerospace Product & Parts Mfg
336510 Railroad Rolling Stock Mfg
336610 Ship & Boat Building
336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

337000 Furniture & Related Product Manufacturing

Miscellaneous Manufacturing

339110 Medical Equipment & Supplies Mfg
339900 Other Miscellaneous Manufacturing

Wholesale Trade

Merchant Wholesalers, Durable Goods

423100 Motor Vehicle & Motor Vehicle Parts & Supplies
423200 Furniture & Home Furnishings
423300 Lumber & Other Construction Materials
423400 Professional & Commercial Equipment & Supplies
423500 Metals & Minerals (except Petroleum)
423600 Household Appliances and Electrical & Electronic Goods
423700 Hardware, Plumbing & Heating Equipment & Supplies
423800 Machinery, Equipment, & Supplies
423910 Sporting & Recreational Goods & Supplies
423920 Toy & Hobby Goods & Supplies
423930 Recyclable Materials
423940 Jewelry, Watches, Precious Stones, & Precious Metals
423990 Other Miscellaneous Durable Goods

Merchant Wholesalers, Nondurable Goods

424100 Paper & Paper Products
424210 Drugs & Druggists' Sundries
424300 Apparel, Piece Goods, & Notions
424400 Grocery & Related Products
424500 Farm Product Raw Materials
424600 Chemical & Allied Products
424700 Petroleum & Petroleum Products
424800 Beer, Wine, & Distilled Alcoholic Beverages
424910 Farm Supplies
424920 Books, Periodicals, & Newspapers
424930 Flower, Nursery Stock, & Florists' Supplies
424940 Tobacco & Tobacco Products
424950 Paint, Varnish, & Supplies
424990 Other Miscellaneous Nondurable Goods

Wholesale Electronic Markets and Agents and Brokers

425110 Business to Business Electronic Markets
425120 Wholesale Trade Agents & Brokers

Retail Trade

Motor Vehicle and Parts Dealers

441110 New Car Dealers
441120 Used Car Dealers
441210 Recreational Vehicle Dealers
441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers
441222 Boat Dealers
441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

442110 Furniture Stores
442210 Floor Covering Stores
442291 Window Treatment Stores
442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

443141 Household Appliance Stores
443142 Electronics Stores (including 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
445220 Fish & Seafood Markets
445230 Fruit & Vegetable Markets
445291 Baked Goods Stores
445292 Confectionery & Nut Stores
445299 All Other Specialty Food Stores
445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

446110 Pharmacies & Drug Stores

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446120 Cosmetics, Beauty Supplies, & Perfume Stores
446130 Optical Goods Stores
446190 Other Health & Personal Care Stores

Gasoline Stations

447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

448110 Men's Clothing Stores
448120 Women's Clothing Stores
448130 Children's & Infants' Clothing Stores
448140 Family Clothing Stores
448150 Clothing Accessories Stores
448190 Other Clothing Stores
448210 Shoe Stores
448310 Jewelry Stores
448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

451110 Sporting Goods Stores
451120 Hobby, Toy, & Game Stores
451130 Sewing, Needlework, & Piece Goods Stores
451140 Musical Instrument & Supplies Stores
451211 Book Stores
451212 News Dealers & Newsstands

General Merchandise Stores

452110 Department Stores
452900 Other General Merchandise Stores

Miscellaneous Store Retailers

453110 Florists
453210 Office Supplies & Stationery Stores
453220 Gift, Novelty, & Souvenir Stores
453310 Used Merchandise Stores
453910 Pet & Pet Supplies Stores
453920 Art Dealers
453930 Manufactured (Mobile) Home Dealers
453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

454110 Electronic Shopping & Mail-Order Houses
454210 Vending Machine Operators
454310 Fuel dealers (including Heating Oil and Liquefied Petroleum)
454390 Other Direct Selling Establishments (including door-to-door retailing, frozen 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
485410 School & Employee Bus Transportation
485510 Charter Bus Industry
485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

486000 Pipeline Transportation

Scenic & Sightseeing Transportation

487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

488100 Support Activities for Air Transportation
488210 Support Activities for Rail Transportation
488300 Support Activities for Water Transportation
488410 Motor Vehicle Towing
488490 Other Support Activities for Road Transportation
488510 Freight Transportation Arrangement
488990 Other Support Activities for Transportation

Couriers and Messengers

492110 Couriers
492210 Local Messengers & Local Delivery

Warehousing and Storage

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

Information

Publishing Industries (except Internet)

511110 Newspaper Publishers
511120 Periodical Publishers
511130 Book Publishers
511140 Directory & Mailing List Publishers
511190 Other Publishers
511210 Software Publishers

Motion Picture and Sound Recording Industries

512100 Motion Picture & Video Industries (except video rental)
512200 Sound Recording Industries

Broadcasting (except Internet)

515100 Radio & Television Broadcasting
515210 Cable & Other Subscription Programming

Telecommunications

517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other 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
522291 Consumer Lending
522292 Real Estate Credit (including mortgage bankers & originators)
522293 International Trade Financing
522294 Secondary Market Financing
522298 All Other Nondepository 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
523130 Commodity Contracts Dealing
523140 Commodity Contracts Brokerage
523210 Securities & Commodity Exchanges
523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

524130 Reinsurance Carriers
524140 Direct Life, Health, & Medical Insurance Carriers
524150 Direct Insurance (except Life, Health & Medical) Carriers
524210 Insurance Agencies & Brokerages
524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)

Funds, Trusts, and Other Financial Vehicles

525100 Insurance & Employee Benefit Funds
525910 Open-End Investment Funds (Form 1120-RIC)
525920 Trusts, Estates, & Agency Accounts
525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)

"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under **Management of Companies (Holding Companies)**.

Real Estate and Rental and Leasing

Real Estate

531110 Lessors of Residential Buildings & Dwellings (including equity REITs)
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
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
541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

541211 Offices of Certified Public Accountants
541213 Tax Preparation Services
541214 Payroll Services
541219 Other Accounting Services

Architectural, Engineering, and Related Services

541310 Architectural Services
541320 Landscape Architecture Services
541330 Engineering Services
541340 Drafting Services
541350 Building Inspection Services
541360 Geophysical Surveying & Mapping Services
541370 Surveying & Mapping (except Geophysical) Services
541380 Testing Laboratories

Specialized Design Services

541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services

541511 Custom Computer Programming Services
541512 Computer Systems Design Services
541513 Computer Facilities Management Services
541519 Other Computer Related Services

Other Professional, Scientific, and Technical Services

541600 Management, Scientific, & Technical Consulting Services
541700 Scientific Research & Development Services
541800 Advertising & Related Services
541910 Marketing Research & Public Opinion Polling
541920 Photographic Services
541930 Translation & Interpretation Services
541940 Veterinary Services
541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)

551111 Offices of Bank Holding Companies
551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services

561110 Office Administrative Services
561210 Facilities Support Services
561300 Employment Services
561410 Document Preparation Services
561420 Telephone Call Centers
561430 Business Service Centers (including private mail centers & copy shops)
561440 Collection Agencies
561450 Credit Bureaus
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
561500 Travel Arrangement & Reservation Services
561600 Investigation & Security Services
561710 Exterminating & Pest Control Services
561720 Janitorial Services
561730 Landscaping Services
561740 Carpet & Upholstery Cleaning Services
561790 Other Services to Buildings & Dwellings
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management and Remediation Services

562000 Waste Management & Remediation Services

Educational Services

611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance

Offices of Physicians and Dentists

621111 Offices of Physicians (except mental health specialists)
621112 Offices of Physicians, Mental Health Specialists
621210 Offices of Dentists

Offices of Other Health Practitioners

621310 Offices of Chiropractors
621320 Offices of Optometrists
621330 Offices of Mental Health Practitioners (except Physicians)
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
621391 Offices of Podiatrists
621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers

621410 Family Planning Centers
621420 Outpatient Mental Health & Substance Abuse Centers

621491 HMO Medical Centers
621492 Kidney Dialysis Centers
621493 Freestanding Ambulatory Surgical & Emergency Centers
621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories

621510 Medical & Diagnostic Laboratories

Home Health Care Services

621610 Home Health Care Services

Other Ambulatory Health Care Services

621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals

622000 Hospitals

Nursing and Residential Care Facilities

623000 Nursing & Residential Care Facilities

Social Assistance

624100 Individual & Family Services
624200 Community Food & Housing, & Emergency & Other Relief Services
624310 Vocational Rehabilitation Services
624410 Child Day Care Services

Arts, Entertainment, and Recreation

Performing Arts, Spectator Sports, and Related Industries

711100 Performing Arts Companies
711210 Spectator Sports (including sports clubs & racetracks)
711300 Promoters of Performing Arts, Sports, & Similar Events
711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries

713100 Amusement Parks & Arcades
713200 Gambling Industries
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services

Accommodation

721110 Hotels (except Casino Hotels) & Motels
721120 Casino Hotels
721191 Bed & Breakfast Inns
721199 All Other Traveler Accommodation
721210 RV (Recreational Vehicle) Parks & Recreational Camps
721310 Rooming & Boarding Houses

Food Services and Drinking Places

722300 Special Food Services (including food service contractors & caterers)
722410 Drinking Places (Alcoholic Beverages)
722511 Full-Service Restaurants
722513 Limited-Service Restaurants
722514 Cafeterias and Buffets
722515 Snack and Non-alcoholic Beverage Bars

Other Services

Repair and Maintenance

811110 Automotive Mechanical & Electrical Repair & Maintenance
811120 Automotive Body, Paint, Interior, & Glass Repair
811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210 Electronic & Precision Equipment Repair & Maintenance
811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
811410 Home & Garden Equipment & Appliance Repair & Maintenance
811420 Reupholstery & Furniture Repair
811430 Footwear & Leather Goods Repair
811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services

812111 Barber Shops
812112 Beauty Salons
812113 Nail Salons
812190 Other Personal Care Services (including diet & weight reducing centers)
812210 Funeral Homes & Funeral Services
812220 Cemeteries & Crematories
812310 Coin-Operated Laundries & Drycleaners
812320 Drycleaning & Laundry Services (except Coin-Operated)
812330 Linen & Uniform Supply
812910 Pet Care (except Veterinary) Services
812920 Photofinishing
812930 Parking Lots & Garages
812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations

813000 Religious, Grantmaking, Civic, Professional, & Similiar Organizations (including condominium and homeowners associations)
813930 Labor Unions and Similar Labor Organizations

921000 Governmental Instrumentality or Agency

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