

Part III

Administration, Procedural, and Miscellaneous

26 CFR 1.6041-1: Return of information as to payments of \$600 or more
(Also: 26 CFR 1.6041A)

Rev. Proc. 2004-43

SECTION 1. PURPOSE

This revenue procedure provides an optional procedure that payors may use in determining whether payment card transactions are reportable under section 6041 or section 6041A of the Internal Revenue Code. In addition, payors, or their authorized agents, may use this optional procedure in determining whether payment card transactions are reportable payments for purposes of the Internal Revenue Service TIN Matching Program under section 3406.

In general, this revenue procedure classifies businesses by Merchant Category Codes (MCCs) according to whether they predominantly furnish services (for which payments are reportable) or predominantly provide goods (for which payments are not reportable). A payment card organization may assign MCCs, or equivalent Industry Codes, to merchant/payees that accept its payment cards and notify cardholder/payors that use its payment card of the MCC or equivalent Industry Code assigned to a merchant/payee. A cardholder/payor may then rely on the MCC or equivalent Industry Code assigned to a merchant/payee in determining whether a payment card transaction with that merchant/payee is subject to reporting under section 6041 or section 6041A.

SECTION 2. BACKGROUND

.01 Reporting requirements under sections 6041 and 6041A. If a person is engaged in a trade or business and, in the course of that trade or business, pays any person \$600 or more of rent, salaries, wages, premiums, annuities, compensation, remunerations, emoluments, or other fixed or determinable gains, profits, and income during a calendar year, section 6041 generally requires the payor to file an information return with the Internal Revenue Service (Service) and to furnish an information statement to the payee.

Section 1.6041-3(c) of the Income Tax Regulations provides an exception to reporting for payments for merchandise, telegrams, telephone, freight, storage and similar charges. Section 1.6041-3(p)(1) provides an exception to reporting for payments made to a corporation, unless the corporation is engaged in providing medical and health care services or is engaged in the billing and collecting of payments in respect to providing medical and health care services. The same provision also provides that

reporting is not required for payments made to a hospital or extended care facility that is a tax-exempt organization described in section 501(c)(3) or to a hospital or extended care facility owned and operated by the United States, a State, the District of Columbia, a possession of the United States, or a political subdivision, agency or instrumentality of any of the foregoing. Section 1.6041-3(p)(2) provides that reporting is not required for payments to an organization exempt from taxation under section 501(a) or an individual retirement plan. Section 1.6041-3(p)(3) provides that reporting is not required for payments made to the United States. Section 1.6041-3(p)(4) provides that reporting is not required for payments made to a State, the District of Columbia, a possession of the United States, or any political subdivision of the foregoing.

If a person is engaged in a trade or business and, in the course of that trade or business, pays any person \$600 or more for services during a calendar year, section 6041A(a) generally requires the payor to file an information return with the Service and to furnish an information statement to the service provider. In general, the exceptions to reporting under section 6041 apply to reporting under section 6041A. However, section 6041A(d)(3) provides that reporting is generally required for payments made by a Federal executive agency to a corporation.

Revenue Ruling 81-232, 1981-2 C.B. 231, involved an insurance company making payments to an automobile repair shop for the repair of an insured automobile. The repair contract required payment of \$300 for labor and \$700 for parts. The ruling held that the entire payment was reportable under section 6041 because the portion of the payment attributable to parts was merely incidental to the obligation to repair the automobile. The ruling further held that no part of the payment was excepted from the reporting requirements of section 6041 as a payment of a bill for merchandise.

.02 Payment card transactions. A payment card transaction is a transaction in which a cardholder/payor uses a payment card (as defined in section 4.05 of this revenue procedure) to purchase goods or services and a merchant agrees to accept the payment card as a means of obtaining payment. A payment card organization (as defined in section 4.06 of this revenue procedure) sets the standards and provides the mechanism for effecting the payment.

SECTION 3. SCOPE.

This revenue procedure applies to payment card organizations and their members, affiliates, and licensees and to cardholder/payors that purchase goods or services in payment card transactions. In addition, cardholder/payors, or their authorized agents, will be allowed to rely on MCCs or equivalent Industry Codes for purposes of TIN matching with respect to reportable payments as defined in section 3406(b). Currently, the IRS TIN Matching Program is available only for certain reportable payments as defined in section 3406(b), including reportable payments under sections 6041 and 6041A.

SECTION 4. DEFINITIONS

For purposes of this revenue procedure, the terms listed below are defined and applied as follows:

.01 Cardholder. A cardholder (or cardholder/payor) is the person that agrees to make the payment through the payment card organization. Thus, in the case of a payment card issued to an employee of a person that agrees to make payments through the payment card organization, the employer rather than the employee is the cardholder.

.02 Merchant. A merchant (or merchant/payee) is a payee that has agreed to accept the payment card issued by the payment card organization as payment for goods and services.

.03 Merchant Category Code. A Merchant Category Code (MCC) is a classification code that is assigned by a payment card organization to a merchant/payee. The payment card organization assigns the merchant a particular code based on the predominant business activity of the merchant.

.04 Industry Code. An Industry Code is the number that corresponds to, and identifies, a merchant in the same business as a merchant assigned a particular MCC.

.05 Payment Card. A payment card is a card (or an account) issued by a payment card organization to a cardholder/payor, which upon presentation to a merchant/payee, represents an agreement of the cardholder to pay the merchant through the payment card organization.

.06 Payment Card Organization. A payment card organization is an entity that sets the standards and provides the mechanism for effectuating payment between a purchaser and a merchant in a payment card transaction. A payment card organization generally provides the payment mechanism by issuing payment cards, enrolling merchants as authorized acceptors of payment cards for payment for goods or services, and ensuring the system conducts the transactions in accordance with prescribed standards. In any case in which a payment card organization acts through a member, affiliate, or licensee, the action is treated for purposes of this revenue procedure (including this definition) as an action by the payment card organization.

.07 Payment Card Transaction. A payment card transaction is a transaction in which a cardholder/payor uses a payment card (as defined in section 4.05 of this revenue procedure) to purchase goods or services, and a merchant agrees to accept a payment card as a means of obtaining payment.

SECTION 5. APPLICATION

.01 Payment Card Organizations. A payment card organization may assign MCCs, or equivalent Industry Codes, to merchant/payees and notify cardholder/payors of the MCCs or equivalent Industry Codes assigned to merchant/payees. If the MCC or equivalent Industry Code assigned to a merchant/payee is not listed in section 5.03 (an unlisted code) and the payment card organization determines that merchants within the assigned code are similar to merchants within an MCC or equivalent Industry Code that is listed (a listed code), the payment card organization may notify cardholder/payors that they may treat payments to the merchant in the same manner as payments to merchants within the listed code. If the payment card organization determines that merchants within the assigned code are not similar to merchants within any listed code, it should notify cardholder/payors that the treatment of payments to the merchant depends on whether, under the facts and circumstances, information reporting is required with respect to the payments. The payment card organization and its members, affiliates, and licensees must exercise due diligence in verifying the type of business that a merchant conducts. In addition, the payment card organization and its members, affiliates, and licensees must exercise reasonable business judgment in assigning MCCs or equivalent Industry Codes and in determining whether merchants within an unlisted code are similar to merchants within a listed code.

If the Service notifies the payment card organization that the MCC or equivalent Industry Code assigned to a merchant/payee is incorrect, this revenue procedure does not apply to payment card transactions with the merchant/payee occurring more than 60 days after the date of the notification unless the payment card organization has assigned the merchant/payee a new MCC or equivalent Industry Code that is satisfactory to the Service and notified cardholder/payors of the correction. If the payment card organization fails to assign the merchant/payee a new MCC or equivalent Industry Code that is satisfactory to the Service and notify cardholder/payors of the correction during the 60-day period following the date of the notification that a merchant/payee MCC or equivalent Industry Code is incorrect, the payment card organization must notify cardholder/payors before the end of the period that they may no longer rely on the MCC or equivalent Industry Code assigned to the merchant/payee.

Similar procedures apply if the payment card organization determines that merchants within the unlisted code assigned to a merchant/payee are similar to merchants within a listed code and the Service notifies the payment card organization that this determination is incorrect.

The Service may assist payment card organizations and their members, affiliates, and licensees in determining whether the MCC or equivalent Industry Code assigned to a merchant/payee is correct or whether merchants within an unlisted code are similar to merchants within a listed code. The Service will periodically update the table in section 5.03 and requests that payment card organizations notify the Service of updates to the MCCs.

02. Cardholder/payors. A cardholder/payor may rely on the MCC or equivalent Industry Code assigned to a merchant/payee in determining whether a payment card

transaction with that merchant/payee is subject to information reporting under section 6041 or section 6041A. Thus, if a merchant/payee is assigned an MCC and the table in section 5.03 indicates that payments to merchants in that category are not reportable under section 6041 or section 6041A, a cardholder/payor is not required to report payment card transactions with the merchant/payee. Similarly, an indication in the table that payments to a category of merchants are reportable under section 6041 or section 6041A reflects a determination by the Service that those merchants predominantly furnish services, and cardholder/payors may treat payment card transactions with those merchants as payments for services. Similar procedures apply if the merchant/payee is assigned an unlisted code and the payment card organization notifies the cardholder/payor that it may treat payments to the merchant in the same manner as payments to merchants within a listed code. If the merchant/payee is assigned an unlisted code and the payment card organization notifies the cardholder/payor that the treatment of payments to the merchant depends on the facts and circumstances, the cardholder/payor must determine based on the actual nature of the transaction whether information reporting is required with respect to the payments.

If a cardholder/payor determines that the MCC or equivalent Industry Code assigned by the payment card organization does not reflect the actual nature of the transaction, the cardholder/payor may determine whether information reporting is required based on the actual nature of the transaction. For example, transactions not qualifying for the merchandise exception to information reporting under this revenue procedure may qualify for the exception under the generally applicable rules of sections 6041 and 6041A if, in fact, only merchandise is provided. In addition, other exceptions to information reporting (such as the exception for payments to corporations) may apply.

.03 Table. The following table is used in applying the optional procedure permitted under this revenue procedure.

MCC	Merchant Category	Reportable under 6041/6041A and Authority for Exception
0742	Veterinary Services	Yes
0763	Agricultural Cooperative	Yes
0780	Landscaping Services	Yes
1520	General Contractors	Yes
1711	Heating, Plumbing, A/C	Yes
1731	Electrical Contractors	Yes
1740	Masonry, Stonework, and Plaster	Yes
1750	Carpentry Contractors	Yes
1761	Roofing/Siding, Sheet Metal	Yes
1771	Concrete Work Contractors	Yes
1799	Special Trade Contractors	Yes
2741	Miscellaneous Publishing and Printing	Yes
2791	Typesetting, Plate Making, and Related Services	Yes
2842	Specialty Cleaning	Yes
3000-3299	Airlines	Yes
3351-3441	Car Rental	Yes
3501-3790	Hotels/Motels/Inns/Resorts	Yes
4011	Railroads	No
		1.6041-3(c)
4111	Commuter Transport, Ferries	Yes

4112	Passenger Railways	Yes
4119	Ambulance Services	Yes
4121	Taxicabs/Limousines	Yes
4131	Bus Lines	Yes
4214	Motor Freight Carriers and Trucking – Local and Long Distance, Moving and Storage Companies, and Local Delivery Services	No 1.6041-3(c)
4215	Courier Services	Yes
4225	Public Warehousing and Storage – Farm Products, Refrigerated Goods, Household Goods, and Storage	No 1.6041-3(c)
4411	Cruise Lines	Yes
4457	Boat Rentals and Leases	Yes
4468	Marinas, Service and Supplies	Yes
4511	Airlines, Air Carriers	Yes
4582	Airports, Flying Fields	Yes
4722	Travel Agencies, Tour Operators	Yes
4723	TUI Travel – Germany	Yes
4784	Tolls/Bridge Fees	No 1.6041-3(c)
4789	Transportation Services (Not Elsewhere Classified)	Yes
4812	Telecommunication Equipment and Telephone Sales	No 1.6041-3(c)
4814	Telecommunication Services	No 1.6041-3(c)
4816	Computer Network Services	No 1.6041-3(c)
4821	Telegraph Services	No 1.6041-3(c)
4829	Wires, Money Orders	No 1.6041-3(c)
4899	Cable, Satellite, and Other Pay Television and Radio	No 1.6041-3(c)
4900	Utilities	No 1.6041-3(c)
5013	Motor Vehicle Supplies and New Parts	No 1.6041-3(c)
5021	Office and Commercial Furniture	No 1.6041-3(c)
5039	Construction Materials (Not Elsewhere Classified)	No 1.6041-3(c)
5044	Photographic, Photocopy, Microfilm Equipment, and Supplies	No 1.6041-3(c)
5045	Computers, Peripherals, and Software	No 1.6041-3(c)
5046	Commercial Equipment (Not Elsewhere Classified)	No 1.6041-3(c)
5047	Medical, Dental, Ophthalmic, and Hospital Equipment and Supplies	No 1.6041-3(c)
5051	Metal Service Centers	No 1.6041-3(c)
5065	Electrical Parts and Equipment	No 1.6041-3(c)
5072	Hardware, Equipment, and Supplies	No 1.6041-3(c)
5074	Plumbing, Heating Equipment, and Supplies	No 1.6041-3(c)
5085	Industrial Supplies (Not Elsewhere Classified)	No 1.6041-3(c)
5094	Precious Stones and Metals, Watches and Jewelry	No 1.6041-3(c)
5099	Durable Goods (Not Elsewhere Classified)	No

5111	Stationary, Office Supplies, Printing and Writing Paper	1.6041-3(c) No
5122	Drugs, Drug Proprietaries, and Druggist Sundries	1.6041-3(c) No
5131	Piece Goods, Notions, and Other Dry Goods	1.6041-3(c) No
5137	Uniforms, Commercial Clothing	1.6041-3(c) No
5139	Commercial Footwear	1.6041-3(c) No
5169	Chemicals and Allied Products (Not Elsewhere Classified)	1.6041-3(c) No
5172	Petroleum and Petroleum Products	1.6041-3(c) No
5192	Books, Periodicals, and Newspapers	1.6041-3(c) No
5193	Florists Supplies, Nursery Stock, and Flowers	1.6041-3(c) No
5198	Paints, Varnishes, and Supplies	1.6041-3(c) No
5199	Nondurable Goods (Not Elsewhere Classified)	1.6041-3(c) No
5200	Home Supply Warehouse Stores	1.6041-3(c) No
5211	Lumber, Building Materials Stores	1.6041-3(c) No
5231	Glass, Paint, and Wallpaper Stores	1.6041-3(c) No
5251	Hardware Stores	1.6041-3(c) No
5261	Nurseries, Lawn and Garden Supply Stores	1.6041-3(c) No
5271	Mobile Home Dealers	1.6041-3(c) No
5300	Wholesale Clubs	1.6041-3(c) No
5309	Duty Free Stores	1.6041-3(c) No
5310	Discount Stores	1.6041-3(c) No
5311	Department Stores	1.6041-3(c) No
5331	Variety Stores	1.6041-3(c) No
5399	Miscellaneous General Merchandise	1.6041-3(c) No
5411	Grocery Stores, Supermarkets	1.6041-3(c) No
5422	Freezer and Locker Meat Provisioners	1.6041-3(c) No
5441	Candy, Nut, and Confectionery Stores	1.6041-3(c) No
5451	Dairy Products Stores	1.6041-3(c) No
5462	Bakeries	1.6041-3(c) No
5499	Miscellaneous Food Stores - Convenience Stores and Specialty Markets	1.6041-3(c) No
5511	Car and Truck Dealers (New & Used) Sales, Service, Repairs	1.6041-3(c) No

	Parts and Leasing	1.6041-3(c)
5521	Car and Truck Dealers (Used Only) Sales, Service, Repairs Parts and Leasing	No
		1.6041-3(c)
5531	Auto and Home Supply Stores	No
		1.6041-3(c)
5532	Automotive Tire Stores	No
		1.6041-3(c)
5533	Automotive Parts and Accessories Stores	No
		1.6041-3(c)
5541	Service Stations	No
		1.6041-3(c)
5542	Automated Fuel Dispensers	No
		1.6041-3(c)
5551	Boat Dealers	No
		1.6041-3(c)
5561	Motorcycle Shops, Dealers	No
		1.6041-3(c)
5571	Motorcycle Shops and Dealers	No
		1.6041-3(c)
5592	Motor Homes Dealers	No
		1.6041-3(c)
5598	Snowmobile Dealers	No
		1.6041-3(c)
5599	Miscellaneous Auto Dealers	No
		1.6041-3(c)
5611	Men's and Boy's Clothing and Accessories Stores	No
		1.6041-3(c)
5621	Women's Ready-To-Wear Stores	No
		1.6041-3(c)
5631	Women's Accessory and Specialty Shops	No
		1.6041-3(c)
5641	Children's and Infant's Wear Stores	No
		1.6041-3(c)
5651	Family Clothing Stores	No
		1.6041-3(c)
5655	Sports and Riding Apparel Stores	No
		1.6041-3(c)
5661	Shoe Stores	No
		1.6041-3(c)
5681	Furriers and Fur Shops	No
		1.6041-3(c)
5691	Men's, Women's Clothing Stores	No
		1.6041-3(c)
5697	Tailors, Alterations	Yes
5698	Wig and Toupee Stores	No
		1.6041-3(c)
5699	Miscellaneous Apparel and Accessory Shops	No
		1.6041-3(c)
5712	Furniture, Home Furnishings, and Equipment Stores, Except Appliances	No
		1.6041-3(c)
5713	Floor Covering Stores	No
		1.6041-3(c)
5714	Drapery, Window Covering, and Upholstery Stores	No
		1.6041-3(c)
5718	Fireplace, Fireplace Screens, and Accessories Stores	No
		1.6041-3(c)
5719	Miscellaneous Home Furnishing Specialty Stores	No
		1.6041-3(c)
5722	Household Appliance Stores	No
		1.6041-3(c)

5732	Electronics Stores	No 1.6041-3(c)
5733	Music Stores-Musical Instruments, Pianos, and Sheet Music	No 1.6041-3(c)
5734	Computer Software Stores	No 1.6041-3(c)
5735	Record Stores	No 1.6041-3(c)
5811	Caterers	Yes
5812	Eating Places, Restaurants	No 1.6041-3(c)
5813	Drinking Places	No 1.6041-3(c)
5814	Fast Food Restaurants	No 1.6041-3(c)
5912	Drug Stores and Pharmacies	No 1.6041-3(c)
5921	Package Stores-Beer, Wine, and Liquor	No 1.6041-3(c)
5931	Used Merchandise and Secondhand Stores	No 1.6041-3(c)
5932	Antique Shops	No 1.6041-3(c)
5933	Pawn Shops	No 1.6041-3(c)
5935	Wrecking and Salvage Yards	Yes
5937	Antique Reproductions	No 1.6041-3(c)
5940	Bicycle Shops	No 1.6041-3(c)
5941	Sporting Goods Stores	No 1.6041-3(c)
5942	Book Stores	No 1.6041-3(c)
5943	Stationery Stores, Office, and School Supply Stores	No 1.6041-3(c)
5944	Jewelry Stores, Watches, Clocks, and Silverware Stores	No 1.6041-3(c)
5945	Hobby, Toy, and Game Shops	No 1.6041-3(c)
5946	Camera and Photographic Supply Stores	No 1.6041-3(c)
5947	Gift, Card, Novelty, and Souvenir Shops	No 1.6041-3(c)
5948	Luggage and Leather Goods Stores	No 1.6041-3(c)
5949	Sewing, Needlework, Fabric, and Piece Goods Stores	No 1.6041-3(c)
5950	Glassware, Crystal Stores	No 1.6041-3(c)
5960	Direct Marketing - Insurance Services	Yes
5962	Direct Marketing – Travel	Yes
5963	Door-To-Door Sales	No 1.6041-3(c)
5964	Direct Marketing - Catalog Merchant	No 1.6041-3(c)
5965	Direct Marketing - Combination Catalog and Retail Merchant	No 1.6041-3(c)
5966	Direct Marketing - Outbound Tele	No 1.6041-3(c)

5967	Direct Marketing - Inbound Tele	No
		1.6041-3(c)
5968	Direct Marketing – Subscription	No
		1.6041-3(c)
5969	Direct Marketing - Other	No
		1.6041-3(c)
5970	Artist's Supply and Craft Shops	No
		1.6041-3(c)
5971	Art Dealers and Galleries	No
		1.6041-3(c)
5972	Stamp and Coin Stores	No
		1.6041-3(c)
5973	Religious Goods Stores	No
		1.6041-3(c)
5975	Hearing Aids Sales and Supplies	No
		1.6041-3(c)
5976	Orthopedic Goods – Prosthetic Devices	No
		1.6041-3(c)
5977	Cosmetic Stores	No
		1.6041-3(c)
5978	Typewriter Stores	No
		1.6041-3(c)
5983	Fuel Dealers (Non Automotive)	No
		1.6041-3(c)
5992	Florists	No
		1.6041-3(c)
5993	Cigar Stores and Stands	No
		1.6041-3(c)
5994	News Dealers and Newsstands	No
		1.6041-3(c)
5995	Pet Shops, Pet Food, and Supplies	No
		1.6041-3(c)
5996	Swimming Pools Sales	No
		1.6041-3(c)
5997	Electric Razor Stores	No
		1.6041-3(c)
5998	Tent and Awning Shops	No
		1.6041-3(c)
5999	Miscellaneous Specialty Retail	No
		1.6041-3(c)
6010	Manual Cash Disburse	No
		1.6041-3(c)
6011	Automated Cash Disburse	No
		1.6041-3(c)
6012	Financial Institutions	Yes
6051	Non-FI, Money Orders	No
		1.6041-3(c)
6211	Security Brokers/Dealers	Yes
6300	Insurance Underwriting, Premiums	No
		1.6041-3(c)
6399	Insurance - Default	No
		1.6041-3(c)
6513	Real Estate Agents and Managers – Rentals	Yes
7011	Hotels, Motels, and Resorts	Yes
7012	Timeshares	Yes
7032	Sporting/Recreation Camps	Yes
7033	Trailer Parks, Campgrounds	Yes
7210	Laundry, Cleaning Services	Yes
7211	Laundries	Yes
7216	Dry Cleaners	Yes

7217	Carpet/Upholstery Cleaning	Yes
7221	Photographic Studios	Yes
7230	Barber and Beauty Shops	Yes
7251	Shoe Repair/Hat Cleaning	Yes
7261	Funeral Services, Crematories	Yes
7273	Dating/Escort Services	Yes
7276	Tax Preparation Services	Yes
7277	Counseling Services	Yes
7278	Buying/Shopping Services	Yes
7296	Clothing Rental	Yes
7297	Massage Parlors	Yes
7298	Health and Beauty Spas	Yes
7299	Miscellaneous General Services	Yes
7311	Advertising Services	Yes
7321	Credit Reporting Agencies	Yes
7333	Commercial Photography, Art and Graphics	Yes
7338	Quick Copy, Repro, and Blueprint	Yes
7339	Secretarial Support Services	Yes
7342	Exterminating Services	Yes
7349	Cleaning and Maintenance	Yes
7361	Employment/Temp Agencies	Yes
7372	Computer Programming	Yes
7375	Information Retrieval Services	Yes
7379	Computer Repair	Yes
7392	Consulting, Public Relations	Yes
7393	Detective Agencies	Yes
7394	Equipment Rental	Yes
7395	Photo Developing	Yes
7399	Miscellaneous Business Services	Yes
7511	Truck Stop	Yes
7512	Car Rental Agencies	Yes
7513	Truck/Utility Trailer Rentals	Yes
7519	Recreational Vehicle Rentals	Yes
7523	Parking Lots, Garages	Yes
7531	Auto Body Repair Shops	Yes
7534	Tire Retreading and Repair	Yes
7535	Auto Paint Shops	Yes
7538	Auto Service Shops	Yes
7542	Car Washes	Yes
7549	Towing Services	Yes
7622	Electronics Repair Shops	Yes
7623	A/C, Refrigeration Repair	Yes
7629	Small Appliance Repair	Yes
7631	Watch/Jewelry Repair	Yes
7641	Furniture Repair, Refinishing	Yes
7692	Welding Repair	Yes
7699	Miscellaneous Repair Shops	Yes
7829	Picture/Video Production	Yes
7832	Motion Picture Theaters	Yes
7841	Video Tape Rental Stores	Yes
7911	Dance Hall, Studios, Schools	Yes
7922	Theatrical Ticket Agencies	Yes
7929	Bands, Orchestras	Yes
7932	Billiard/Pool Establishments	Yes
7933	Bowling Alleys	Yes
7941	Sports Clubs/Fields	Yes
7991	Tourist Attractions and Exhibits	Yes
7992	Golf Courses – Public	Yes
7993	Video Amusement Game Supplies	No

7994	Video Game Arcades	Yes
7995	Betting/Casino Gambling	Yes
7996	Amusement Parks/Carnivals	Yes
7997	Country Clubs	Yes
7998	Aquariums	Yes
7999	Miscellaneous Recreation Services	Yes
8011	Doctors	Yes
8021	Dentists, Orthodontists	Yes
8031	Osteopaths	Yes
8041	Chiropractors	Yes
8042	Optometrists, Ophthalmologist	Yes
8043	Opticians, Eyeglasses	Yes
8049	Chiropodists, Podiatrists	Yes
8050	Nursing/Personal Care	Yes
8062	Hospitals	Yes
8071	Medical and Dental Labs	Yes
8099	Medical Services	Yes
8111	Legal Services, Attorneys	Yes
8211	Elementary, Secondary Schools	No
		1.6041-3(p)(2)
8220	Colleges, Universities	No
		1.6041-3(p)(2)
8241	Correspondence Schools	No
		1.6041-3(p)(2)
8244	Business/Secretarial Schools	No
		1.6041-3(p)(2)
8249	Vocational/Trade Schools	No
		1.6041-3(p)(2)
8299	Educational Services	Yes
8351	Child Care Services	Yes
8398	Charitable and Social Service Organizations - Fundraising	No
		1.6041-3(p)(2)
8641	Civic, Social, Fraternal Associations	No
		1.6041-3(p)(2)
8651	Political Organizations	Yes
8661	Religious Organizations	No
		1.6041-3(p)(2)
8675	Automobile Associations	Yes
8699	Membership Organizations	Yes
8734	Testing Laboratories	Yes
8911	Architectural/Surveying Services	Yes
8931	Accounting/Bookkeeping Services	Yes
8999	Professional Services	Yes
9211	Court Costs, Including Alimony and Child Support - Courts of Law	No
		1.6041-3(p)(4)
9222	Fines - Government Administrative Entities	No
		1.6041-3(p)(4)
9223	Bail and Bond Payments [Is this right? Based on the placement it looks like it refers to the actual bond paid to a government agency rather than the payment to the surety for the bond.]	Yes
9311	Tax Payments - Government Agencies	No
		1.6041-3(p)(4)
9399	Government Services (Not Elsewhere Classified)	No
		1.6041-3(p)(4)
9402	Postal Services - Government Only	No
		1.6041-3(p)(3)
9405	U.S. Federal Government Agencies or Departments	No
		1.6041-3(p)(3)
9950	Intra-Company Purchases	No
		1.6041-3(c)

SECTION 6. EFFECTIVE DATE

This revenue procedure is effective July 14, 2004.

SECTION 7. DRAFTING INFORMATION

The principal author of this revenue procedure is Joseph P. Dewald of the Office of Associate Chief Counsel (Procedure and Administration). For further information regarding this revenue procedure, contact Mr. Dewald at (202) 622-4910 (not a toll-free call).