2020 Instructions for Form 5500-EZ



Annual Return of a One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign 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 *IRS.gov/Form5500EZ*.

What's New

Filing Form 5500-EZ electronically under the EFAST2 filing

system. Effective for plan years beginning after 2019, a oneparticipant plan or a foreign plan required to file an annual return can file Form 5500-EZ electronically using the EFAST2 filing system or file Form 5500-EZ on paper with the IRS. Form 5500-SF is no longer used by a one-participant plan or a foreign plan in place of Form 5500-EZ.

Amended Return. An amendment for a one-participant plan or a foreign plan that previously filed electronically using Form 5500-SF must file amended return electronically.

Filing Tips

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

Filing Form 5500-EZ on paper with the IRS:

- Use the online, fillable 2020 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.
- Do not use glue or other sticky substances on the paper. Paper should be clean.
- Do not submit extraneous information such as arrows or notes on the form.
- Mail Form 5500-EZ for plan year 2020 to the IRS office in Ogden, Utah, to be processed. See *Where To File* in these instructions.

Filing Form 5500-EZ electronically using the EFAST2 filing system:

- · File online using EFAST2's web-based filing system or
- File through an EFAST2-approved vendor.

Detailed information on electronic filing is available on the EFAST2 website at <u>www.efast.dol.gov</u>.

Phone Help

If you have questions and need help in completing this form, please call the IRS Help Line at 877-829-5500. If you have questions concerning electronic filing under the EFAST2 filing system, call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278). These toll-free telephone services are available Monday through Friday.

How To Get Forms and Publications

You can find Form 5500-EZ and its instructions by visiting the IRS Internet website at <u>IRS.gov/FormsPubs</u>. You can also find and order other IRS forms and publications at <u>IRS.gov/OrderForms</u>.

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.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the <u>National</u> <u>Center for Missing & Exploited Children® (NCMEC)</u>. 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).

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, or Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, regardless of whether the plan previously filed an annual return on Form 5500 or Form 5500-SF. Therefore, every one-participant plan or a foreign plan required to file an annual return must either file paper Form 5500-EZ with the IRS or electronically file Form 5500-EZ using the *EFAST2* Filing System.

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 under section 6058(a).

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
- Covers only one or more partners (or partners and their spouses) in a business partnership (treating 2% shareholder of an S corporation, as defined in IRC §1372(b), as a partner); 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 Does 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 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 2020 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 2020 plan year does not exceed \$250,000, unless 2020 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 2020 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 2020 plan year.

Note. You should use the total plan assets as listed as of the end of the plan year on line 6a(2) of this form to determine whether the plan(s) assets exceed \$250,000. If an employer maintains one or more one-participant plans, the total assets of all one-participant plans combined must be counted towards the amount of \$250,000.

How To File

Paper forms for filing. The 2020 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 2020 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 File*.

You can obtain the official IRS printed 2020 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*.

Electronic filing. Effective for plan years beginning after 2019, a filer can file Form 5500-EZ electronically using the EFAST2 filing system. See EFAST2 Filing System in these instructions.

Mandatory electronic filing. A filer must file the Form 5500-EZ electronically using the EFAST2 Filing System instead of filing a paper Form 5500-EZ with the IRS if the filer is required to file at least 250 returns of any type with the IRS, including information returns (for example, Forms W-2 and Forms 1099), income tax returns, employment tax returns, and excise tax returns, during the calendar year that includes the first day of the applicable plan year. If a filer is required to file a Form 5500-EZ electronically but does not, the filer is considered to have not filed the form even if a paper Form 5500-EZ is submitted. See Treasury Regulations section 301.6058-2 for more information on mandatory electronic filing of employee retirement benefit plan returns. The IRS may waive the requirements to file Form 5500-EZ electronically in cases of undue economic hardship. For information on filing a request for a hardship waiver, see Rev. Proc. 2015-47, 2015-39 I.R.B. 419, available at https://www.irs.gov/irb/2015-39 IRB.

EFAST2 Filing System

A one-participant plan and a foreign plan can satisfy their filing obligation under the Code by filing Form 5500-EZ electronically under the EFAST2 filing system in place of filing Form 5500-EZ on paper with the IRS.

Under EFAST2, you must electronically file the 2020 Forms 5500 and 5500-SF using EFAST2's web-based filing system or you may file through an EFAST2-approved vendor. The 2020 Form 5500-EZ can also be electronically filed using the EFAST2 filing system or filed on paper with the IRS. For more information about electronic filing, see the EFAST2 website at <u>www.efast.dol.gov</u>. 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 filer must file Form 5500-EZ electronically instead of filing Form 5500-EZ on paper if the filer is required to file at least 250 returns of any type with the IRS during the calendar year. See *How To File* for more information.

Note (2). If a filer is not subject to the IRS mandatory electronic filing requirement under Treasury Regulations section 301.6058-2, a filer may elect to file Form 5500-EZ electronically using the EFAST2 filing system. Information filed on Form 5500-EZ is required to be made available to the public. However, the information for a one-participant plan or a foreign plan, whether filed electronically with EFAST2 or filed on paper, will not be published 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 2020 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 2020 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 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 2020 Schedule MB (Form 5500) and the 2020 Schedule SB (Form 5500) are available only electronically from the Department of Labor website at <u>www.efast.dol.gov</u>. 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 2020 Form 5500-EZ filing.

When To File

File the 2020 return for plan years that started in 2020. 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 2020 (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 paper 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. Go to <u>IRS.gov/PDS</u> for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

Private delivery services use the following address:

Internal Revenue Submission Processing Center 1973 Rulon White Blvd. Ogden, UT 84201

Who Must Sign

The plan administrator or employer (owner) must sign and date paper Form 5500-EZ for the 2020 filing.

Penalties

Section 6652(e) imposes a penalty of \$250 a day (up to a maximum penalty of \$150,000 per plan year) 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 "MM/DD/YYYY" (for example, "01/01/2020").

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 2020 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 or a foreign plan that previously filed electronically using Form 5500-SF, you must submit the amended return electronically using the Form 5500-SF with EFAST2 for plan years 2019 or before, or using Form 5500-EZ with EFAST2 for plan years beginning after 2019. If you are filing an amended return for a one-participant plan or a foreign 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 and all foreign 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 21/2 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. Odden. 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.

Check **Box D** only if you are filing a paper Form 5500-EZ with the IRS for the late filer penalty relief program. The delinquent return cannot be filed electronically through the EFAST2 System.

Late Filer Penalty Relief Program

The IRS Late Filer Penalty Relief Program for late annual reporting for non-Title I retirement plans (one-participant plans and certain foreign plans) provides administrative relief to plan administrators and plan sponsors from the penalties otherwise applicable under sections 6652(e) and 6692 for failing to timely comply with the annual reporting requirements imposed under sections 6047(e), 6058, and 6059. Rev. Proc. 2015-32 requires that an applicant must submit a complete Form 5500-EZ for the delinguent plan year on paper with the IRS. The IRS delinguent return cannot be filed electronically through EFAST2 System.

An applicant under the program must print in red letters in the top margin above the Form 5500-EZ's title on the first page of the return: "Delinquent Return Submitted under Rev. Proc. 2015-32, Eligible for Penalty Relief." A filer who checks box D and submits the delinquent 2020 Form 5500-EZ under the program is not required to also mark the return as described in Rev. Proc. 2015-32. However, the return must still be marked as described in Rev. Proc. 2015-32 for delinguent returns for years that have no box D available. Please be aware that each submission under the program must include a completed paper copy of Form 14704 attached to the front of the oldest delinquent return in the submission. Form 14704 can be found at www.irs.gov/ pub/irspdf/f14704.pdf. See Rev. Proc. 2015-32, 2015-24 1063, for more information.

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. You can apply for an EIN:

- · Online Go to the IRS website at IRS.gov/Businesses and click on "Employer ID Numbers." The EIN is issued immediately once the application information is validated.
- By mailing or faxing Form SS-4, Application for Employer Identification Number.



The online application process is not yet available for plans with addresses in foreign 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 267-941-1099 (not a toll-free number) to apply for an EIN. For more information, see the Instructions for Form SS-4.

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.

Lines 4a–4d. If the employer's name, the employer's EIN, and/or the plan name has changed since the last return was filed for this plan, enter the employer's name and EIN, the plan name, and the plan number as it appeared on the last return filed for this plan.

Line 5a(1). Enter the total number of participants at the beginning of the plan year.

Line 5a(2). Enter the total number of active participants at the beginning of the plan year.

Line 5b(1). Enter the total number of participants at the end of the plan year.

Line 5b(2). Enter the total number of active participants at the end of the plan year.

"Participant" for purpose of lines 5a(1)–5b(2) means any individual who is included in one of the categories below.

- Active participants (for example, any individuals who are currently in employment covered by the plan and who are earning or retaining credited service under the plan) including:
 - Any individuals who are eligible to elect to have the employer make payments under a section 401(k) qualified cash or deferred arrangement, and
 - Any nonvested individuals who are earning or retaining credited service under the plan.

This category does not include (a) nonvested former employees who have incurred the break in service period specified in the plan or (b) former employees who have received a "cash-out" distribution or deemed distribution of their entire nonforfeitable accrued benefit.

- 2. Retired or separated participants receiving benefits (for example, individuals who are retired or separated from employment covered by the plan and who are receiving benefits under the plan). This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the individual is entitled under the plan.
- 3. Other retired or separated participants entitled to future benefits (for example, any individuals who are retired or separated from employment covered by the plan and who are entitled to begin receiving benefits under the plan in the future). This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the individual is entitled under the plan.
- 4. Deceased individuals who had one or more beneficiaries who are receiving or are entitled to receive benefits under the plan. This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the beneficiaries of that individual are entitled under the plan.

Line 5c. Include any individual who terminated employment during this plan year, whether or not he or she (a) incurred a break in service, (b) received an irrevocable commitment from an insurance company to pay all the benefits to which he or she is entitled under the plan, and/or (c) received a cash distribution or deemed cash distribution of his or her nonforfeitable accrued benefit.

Part III – Financial Information

Note. The cash, modified cash, or accrual basis accounting methods may be used for recognition of transactions in Part III, as long as you use one method consistently. Amounts reported on lines 6a, 6b, and 6c 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 6a. "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 2020 plan year in column (1). Enter the total amount of plan assets at the end of the plan year in column (2).

Line 6b. 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 7a and 7b. Enter the total cash contributions received and/ or receivable by the plan from employers and participants during the plan year.

Line 7c. 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 8. Enter all applicable plan characteristics codes that applied during the reporting year from the List of Plan Characteristics Codes shown later that describe the characteristics of the plan being reported.

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

Line 10a. Enter the unpaid minimum required contribution for all years from line 40 of Schedule SB (Form 5500).

If the plan is a defined benefit plan, the enrolled actuary must complete and sign the 2020 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 2020 Instructions for Form 5500 for more information about Schedule SB.

Line 11a. 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, the 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 t	he	fo	rm	n to	o tl	he	IR	S		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 <u>IRS.gov/FormComment</u>. Or you can write to the 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 Where To File, earlier.

LIST OF PLAN CHARACTERISTICS CODES FOR LINE 8

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% 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
	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) plan.
2D	Offset plan – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.
2E	Profit-sharing plan.
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) plan with only QNECs and/or QMACs. Also not applicable if plan is a 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.
2S	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
3A	Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.
3B	Plan covering self-employed individuals.
3C	Plan not intended to be qualified – A plan not intended to be qualified under section 401, 403, or 408.
3D	Pre-approved pension plan – A pre-approved pension plan under sections 401, 403(a), and 4975(e)(7) that is subject to a favorable opinion letter from the IRS.
3E	A one-participant plan that satisfies minimum coverage requirements of section 410(b) only when combined with another plan of the employer.
3F	Plan sponsor(s) received services of leased employees, as defined in section 414(n), during the plan year.
3H	Plan sponsor(s) is (are) a member(s) of a controlled group, or affiliated service group (section 414(b), (c), or (m)).
3J	U.Sbased plan that covers residents of Puerto Rico and is qualified under both section 401 and section 1165 of the Internal Revenue Code of Puerto Rico.

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

CODE	Agriculture, Forestry, Fishing and Hunting	CODE	
C	-		/ Trade Contractors
Crop Pro 111100	Oilseed & Grain Farming	238100	Foundation, Structure, & Building Exterior Contractors (including
111210	Vegetable & Melon Farming (including potatoes & yams)		framing carpentry, masonry, glass, roofing, & siding)
111300	Fruit & Tree Nut Farming	238210	Electrical Contractors
111400	Greenhouse, Nursery, & Floriculture Production	238220	Plumbing, Heating, & Air-Conditioning Contractors
111900	Other Crop Farming (including tobacco, cotton, sugarcane,	238290	Other Building Equipment Contractors
	hay, peanut, sugar beet, & all other crop farming)	238300	Building Finishing Contractors (including drywall, insulation,
Animal P	roduction		painting, wallcovering, flooring,
112111	Beef Cattle Ranching & Farming		tile, & finish carpentry)
112112	Cattle Feedlots	238900	Other Specialty Trade
112120	Dairy Cattle & Milk Production		Contractors (including site preparation)
112210	Hog & Pig Farming	0005	,
112300	Poultry & Egg Production	CODE	Manufacturing Food Manufacturing
112400	Sheep & Goat Farming	311110	Animal Food Mfg
112510	Aquaculture (including shellfish & finfish farms & hatcheries)	311200	Grain & Oilseed Milling
112900	Other Animal Production	311300	Sugar & Confectionary
Forestry	and Logging		Product Mfg
113110	Timber Tract Operations	311400	Fruit & Vegetable Preserving & Specialty Food Mfg
113210	Forest Nurseries & Gathering	311500	Dairy Product Mfg
	of Forest Products	311610	Animal Slaughtering and
113310	Logging	311710	Processing Seafood Product Preparation
114110	Hunting and Trapping Fishing	311710	& Packaging
114210	Hunting & Trapping	311800	Bakeries, Tortilla & Dry Pasta Mfg
Support and Fore	Activities for Agriculture	311900	Other Food Mfg (including coffee, tea, flavorings & seasonings)
115110	Support Activities for Crop	Beverage	e and Tobacco Product
	Production (including cotton	Manufact	J
	ginning, soil preparation, planting, & cultivating)	312110	Soft Drink & Ice Mfg
115210	Support Activities for Animal	312120 312130	Breweries Wineries
115210	Production	312130	Distilleries
115310	Support Activities for Forestry	312200	Tobacco Manufacturing
CODE	Mining	Textile M	lills and Textile Product Mills
211120	Crude Petroleum Extraction	313000	Textile Mills
211130	Natural Gas Extraction	314000	Textile Product Mills
212110	Coal Mining	Apparel I	Manufacturing
212200	Metal Ore Mining	315100	Apparel Knitting Mills
212310 212320	Stone Mining & Quarrying Sand, Gravel, Clay, & Ceramic	315210	Cut & Sew Apparel Contractors
212320	& Refractory Minerals Mining, &	315220	Men's & Boys' Cut & Sew Apparel Mfg.
212390	Quarrying Other Nonmetallic Mineral	315240	Women's, Girls' and Infants' Cut & Sew Apparel Mfg.
213110	Mining & Quarrying Support Activities for Mining	315280	Other Cut & Sew Apparel Mfg
CODE	Utilities	315990	Apparel Accessories & Other Apparel Mfg
221100	Electric Power Generation,	l eather a	and Allied Product Manufacturing
	Transmission & Distribution	316110	Leather & Hide Tanning, &
221210	Natural Gas Distribution		Finishing
221300	Water, Sewage & Other Systems	316210	Footwear Mfg (including rubber & plastics)
221500	Combination Gas & Electric	316990	Other Leather & Allied
CODE	Construction		Product Mfg
Construct 236110	tion of Buildings Residential Building		oduct Manufacturing
230110	Construction	321110	Sawmills & Wood Preservation
236200	Nonresidential Building	321210	Veneer, Plywood, & Engineered Wood Product Mfg
	Construction	321900	Other Wood Product Mfg
-	d Civil Engineering Construction	Paper Ma	anufacturing
237100 237210	Utility System Construction Land Subdivision	322100	Pulp, Paper, & Paperboard Mills
237210	Highway, Street, & Bridge	322200	Converted Paper Product Mfg
	Construction	-	and Related Support Activities
237990	Other Heavy & Civil Engineering Construction	323100	Printing & Related Support Activities

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.

CODE		CODE			
Petroleum and Coal Products Manufacturing		Computer and Electronic Product Manufacturing			
324110	Petroleum Refineries (including integrated)	334110	Computer & Peripheral Equipment Mfg		
324120	Asphalt Paving, Roofing, & Saturated Materials Mfg	334200	Communications Equipment Mfg		
324190	Other Petroleum & Coal	334310 334410	Audio & Video Equipment Mfg Semiconductor & Other		
	Products Mfg		Electronic Component Mfg		
Chemica 325100 325200	al Manufacturing Basic Chemical Mfg	334500	Navigational, Measuring, Electromedical, & Control Instruments Mfg		
323200	Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	334610	Manufacturing & Reproducing Magnetic & Optical Media		
325300	Pesticide, Fertilizer, & Other Agricultural Chemical Mfg		I Equipment, Appliance, and ent Manufacturing		
325410	Pharmaceutical & Medicine Mfg	335100	Electric Lighting Equipment Mfg		
325500	Paint, Coating, & Adhesive Mfg	335200	Major Household Appliance Mfg		
325600	Soap, Cleaning Compound, & Toilet Preparation Mfg	335310 335900	Electrical Equipment Mfg Other Electrical Equipment &		
325900	Other Chemical Product & Preparation Mfg	000000	Component Mfg		
Plastics	and Rubber Products	Transpo 336100	rtation Equipment Manufacturing Motor Vehicle Mfg		
Manufac	-	336210	Motor Vehicle Body & Trailer Mfg		
326100 326200	Plastics Product Mfg Rubber Product Mfg	336300	Motor Vehicle Parts Mfg		
	allic Mineral Product	336410	Aerospace Product & Parts Mfg		
Manufac		336510 336610	Railroad Rolling Stock Mfg Ship & Boat Building		
327100	Clay Product & Refractory Mfg	336990	Other Transportation Equipment		
327210 327300	Glass & Glass Product Mfg Cement & Concrete Product Mfg		Mfg		
327300	Lime & Gypsum Product Mfg		e and Related Product		
327900	Other Nonmetallic Mineral	Manufac 337000	Furniture & Related Product		
	Product Mfg		Manufacturing		
-	Metal Manufacturing		neous Manufacturing		
331110	Iron & Steel Mills & Ferroalloy Mfg	339110	Medical Equipment & Supplies Mfg		
331200	Steel Product Mfg from Purchased Steel	339900	Other Miscellaneous Mfg Wholesale Trade		
331310	Alumina & Aluminum Production & Processing	Merchan 423100	t Wholesalers, Durable Goods Motor Vehicle, & Motor Vehicle		
331400	Nonferrous Metal (except Aluminum) Production &	423200	Parts & Supplies Furniture & Home Furnishings		
331500	Processing Foundries	423300	Lumber & Other Construction		
		423400	Professional & Commercial		
332110	ed Metal Product Manufacturing Forging & Stamping	100500	Equipment & Supplies		
332210	Cutlery & Handtool Mfg	423500	Metal & Mineral (except petroleum)		
332300	Architectural & Structural Metals Mfg	423600	Household Appliances and Electrical & Electronic Goods		
332400	Boiler, Tank, & Shipping Container Mfg	423700	Hardware, Plumbing, & Heating		
332510	Hardware Mfg	423800	Equipment & Supplies Machinery, Equipment, &		
332610	Spring & Wire Product Mfg		Supplies		
332700	Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	423910 423920	Sporting & Recreational Goods & Supplies Toy, & Hobby Goods, & Supplies		
332810	Coating, Engraving, Heat Treating, & Allied Activities	423930	Recyclable Materials		
332900	Other Fabricated Metal	423940	Jewelry, Watch, Precious Stone, & Precious Metals		
Maahina	Product Mfg ry Manufacturing	423990	Other Miscellaneous Durable Goods		
333100	Agriculture, Construction, &	Morchan	t Wholesalers, Nondurable		
	Mining Machinery Mfg	Goods	it wholesalers, Nondurable		
333200	Industrial Machinery Mfg	424100	Paper & Paper Products		
333310	Commercial & Service Industry Machinery Mfg	424210 424300	Drugs & Druggists' Sundries Apparel, Piece Goods, & Notions		
333410	Ventilation, Heating, Air-	424300	Grocery & Related Products		
	Conditioning, & Commercial Refrigeration Equipment Mfg	424500	Farm Product Raw Materials		
333510	Metalworking Machinery Mfg	424600	Chemical & Allied Products		
333610	Engine, Turbine & Power				
222000	Transmission Equipment Mfg				
333900	Other General Purpose Machinery Mfg				

CODE 424700		0005		nued)		
424700		CODE	CODE		CODE	
	Petroleum & Petroleum	448140 Family Clothing Stores	Support	Activities for Transportation	Securitie	es, Commodity Contracts, and
	Products	448150 Clothing Accessories Sto		Support Activities for Air		nancial Investments and Relat
424800	Beer, Wine, & Distilled Alcoholic	448190 Other Clothing Stores	400100	Transportation	Activitie	
	Beverages	Ŭ	100210	Support Activities for Rail	523110	Investment Banking & Securiti
424910	Farm Supplies		488210	Transportation	020110	Dealing
424920	Book, Periodical, & Newspapers	448310 Jewelry Stores	400000		523120	Securities Brokerage
		448320 Luggage & Leather Good	Is Stores 488300	Support Activities for Water		0
424930	Flower, Nursery Stock, &	Sporting Goods, Hobby, Book, a	d bo	Transportation	523130	Commodity Contracts Dealing
	Florists' Supplies	Music Stores	488410	Motor Vehicle Towing	523140	Commodity Contracts Brokera
424940	Tobacco & Tobacco Products	451110 Sporting Goods Stores	488490	Other Support Activities for	523210	Securities & Commodity
424950	Paint, Varnish, & Supplies			Road Transportation		Exchanges
424990	Other Miscellaneous	451120 Hobby, Toy, & Game Sto	400010	Freight Transportation	523900	Other Financial Investment
	Nondurable Goods	451130 Sewing, Needlework, & I	Piece	Arrangement		Activities (including portfolio
Wheleed	le Electronic Markets and	Goods Stores	488990	Other Support Activities for		management & investment
	and Brokers	451140 Musical Instrument & Su	oplies	Transportation		advice)
425110		Stores			Insuranc	e Carriers and Related Activit
425110	Business to Business Electronic Markets	451211 Book Stores		s and Messengers	524130	Reinsurance Carriers
		451212 News Dealers & Newsst	ands 492110	Couriers		
425120	Wholesale Trade Agents &		492210	Local Messengers & Local	524140	Direct Life, Health, & Medical
	Brokers	General Merchandise Stores		Delivery		Insurance Carriers
CODE	Retail Trade	452200 Department Stores	Waraha	using and Storage	524150	Direct Insurance (except Life,
OODL	Retail Hade	452300 General Merchandise St		using and Storage		Health & Medical) Carriers
Motor Ve	ehicle and Parts Dealers	Warehouse Clubs &	493100	Warehousing & Storage (except	524210	Insurance Agencies &
441110	New Car Dealers	Supercenters		lessors of miniwarehouses &		Brokerages
441120	Used Car Dealers			self-storage units)	524290	Other Insurance Related
		Miscellaneous Store Retailers	CODE	Information	524290	Activities (including third-party
441210	Recreational Vehicle Dealers	453110 Florists				administration of Insurance a
441222	Boat Dealers	453210 Office Supplies & Station	ery Publishi	ing Industries (except Internet)		pension funds)
441228	Motorcycle, ATV, and All Other	Stores	511110	Newspaper Publishers		, ,
	Motor Vehicle Dealers	453220 Gift, Novelty, & Souvenir		Periodical Publishers	Funds, T	rusts, and Other Financial
441300	Automotive Parts, Accessories,				Vehicles	i
441300	& Tire Stores	453310 Used Merchandise Store	s 511130	Book Publishers	525100	Insurance & Employee Benef
		453910 Pet & Pet Supplies Store	s 511140	Directory & Mailing List		Funds
Furniture	e and Home Furnishings Stores	453920 Art Dealers		Publishers	525910	Open-End Investment Funds
442110	Furniture Stores	453930 Manufactured (Mobile) H	ome 511190	Other Publishers	525910	(Form 1120-RIC)
442210	Floor Covering Stores	Dealers	511210	Software Publishers		(
	•			Sollware Fublishers	525920	Trusts, Estates, & Agency
442291	Window Treatment Stores	453990 All Other Miscellaneous		Picture and Sound Recording		Accounts
442299	All Other Home Furnishings	Retailers (including toba	CO, Industri	es	525990	Other Financial Vehicles
	Stores	candle, & trophy shops)	512100	Motion Picture & Video		(including mortgage REITs &
Floctron	ics and Appliance Stores	Nonstore Retailers		Industries (except video rental)		closed-end investment funds)
	ics and Appliance Stores	454110 Electronic Shopping & M	ail-Order 512200	Sound Recording Industries	"Offices of	Bank Holding Companies" and
443141	Household Appliance Stores	Houses		counter tooording industries		Other Holding Companies" are
443142	Electronics Stores (including		Broadca	sting (except Internet)		der Management of Companie
	Audio, Video, Computer, and	454210 Vending Machine Opera	ors 515100	Radio & Television Broadcasting		Companies).
	Camera Stores)	454310 Fuel Dealers (including H	leating 515210	Cable & Other Subscription	(Holding (Sompanies).
Duilding	Material and Garden	Oil and Liquefied Petrole	um) 515210	Programming	CODE	Real Estate and Rental and
	ent and Supplies Dealers	454390 Other Direct Selling		riogrammig	00022	Leasing
		Establishments (includin	door- Telecon	nmunications		_000g
	Home Centers	to-door retailing, frozen f	od plan 517000	Telecommunications (including		ato
				recommunications (moluality	Real Est	410
444120	Paint & Wallpaper Stores	providers, party plan		paging, cellular, satellite, cable	531110	
	Paint & Wallpaper Stores Hardware Stores					
444130	Hardware Stores	providers, party plan		paging, cellular, satellite, cable		Lessors of Residential Buildin
444130 444190	Hardware Stores Other Building Material Dealers	providers, party plan merchandisers, & coffee service providers)		paging, cellular, satellite, cable & other program distribution,	531110	Lessors of Residential Building & Dwellings (including equity REITs)
444130 444190	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment &	providers, party plan merchandisers, & coffee service providers) CODE Transportation and		paging, cellular, satellite, cable & other program distribution, resellers, other		Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential
444130 444190	Hardware Stores Other Building Material Dealers	providers, party plan merchandisers, & coffee service providers)	break	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	531110	Lessors of Residential Building & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except
444130 444190 444200	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing	break Data Pro	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	531110	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including
	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation	break Data Pro	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) ccessing Services Data Processing, Hosting, &	531110	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)
444130 444190 444200 Food and	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation	break Data Pro	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	531110	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses &
444130 444190 444200	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Supermarkets and Other Grocery (except Convenience)	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation	n Data Pro 518210	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) Decessing Services Data Processing, Hosting, & Related Services	531110	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including
444130 444190 444200 Food and 445110	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Supermarkets and Other Grocery (except Convenience) Stores	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation	n Data Pro 518210 Other In	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) cessing Services Data Processing, Hosting, & Related Services formation Services	531110 531120 531130	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)
444130 444190 444200 Food and 445110 445120	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Supermarkets and Other Grocery (except Convenience) Stores Convenience Stores	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation	n Data Pro 518210	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) cessing Services Data Processing, Hosting, & Related Services formation Services Other Information Services	531110	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) Lessors of Other Real Estate
444130 444190 444200 Food and 445110 445120 445210	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Bupermarkets and Other Grocery (except Convenience) Stores Convenience Stores Meat Markets	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Transportation Transportation Transportation Transportation	n Data Pro 518210 Other In 519100	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) Decessing Services Data Processing, Hosting, & Related Services formation Services Other Information Services (including news syndicates,	531110 531120 531130 531190	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) Lessors of Other Real Estate Property (including equity RE
444130 444190 444200 Food and 445110	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Supermarkets and Other Grocery (except Convenience) Stores Convenience Stores	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation	n Data Pro 518210 Other In 519100	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) cessing Services Data Processing, Hosting, & Related Services formation Services Other Information Services (including news syndicates, libraries, internet publishing &	531110 531120 531130	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) Lessors of Other Real Estate Property (including equity RE
444130 444190 444200 Food and 445110 445120 445210 445220	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Bupermarkets and Other Grocery (except Convenience) Stores Convenience Stores Meat Markets Fish & Seafood Markets	providers, party plan merchandisers, & coffee service providers) CODE Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Transportation Transportation Transportation Transportation	n Data Pro 518210 Other In 519100	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) Decessing Services Data Processing, Hosting, & Related Services formation Services Other Information Services (including news syndicates,	531110 531120 531130 531190	Lessors of Residential Buildir & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) Lessors of Other Real Estate Property (including equity RE
444130 444190 444200 Food and 445110 445120 445210 445220 445230	Hardware Stores Other Building Material Dealers Lawn & Garden Equipment & Supplies Stores d Beverage Stores Supermarkets and Other Grocery (except Convenience) Stores Convenience Stores Meat Markets Fish & Seafood Markets Fruit & Vegetable Markets	providers, party plan merchandisers, & coffee service providers) CODE Transportation Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking	n Data Pro 518210 Other In 519100 , Local , Long-	paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) Decessing Services Data Processing, Hosting, & Related Services formation Services Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)	531110 531120 531130 531190 531210	Lessors of Residential Buildin & Dwellings (including equity REITs) Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) Lessors of Other Real Estate Property (including equity RE Offices of Real Estate Agents Brokers
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	500, 5500-SF, and 5500-EZ	Coues it	or Principal Business A
CODE		CODE	Administrative and Support
532283	Home Health Equipment Rental		and Waste Management and
532284	Recreational Goods Rental		Remediation Services
532289	All Other Consumer Goods		tration and Support Services
	Rental	561110	Office Administrative Services
532310	General Rental Centers	561210	Facilities Support Services
532400	Commercial & Industrial	561300	Employment Services
	Machinery & Equipment Rental & Leasing	561410	Document Preparation Service
	-	561420	Telephone Call Centers
	of Nonfinancial Intangible except copyrighted works)	561430	Business Service Centers (including private mail centers a
533110	Lessors of Nonfinancial		copy shops)
	Intangible Assets (except	561440	Collection Agencies
	copyrighted works)	561450	Credit Bureaus
CODE	Professional, Scientific, and Technical Services	561490	Other Business Support Servic (including repossession service
Legal Se	rvices		court reporting, & stenotype services)
541110	Offices of Lawyers	561500	Travel Arrangement &
541190	Other Legal Services		Reservation Services
Account	ing, Tax Preparation,	561600	Investigation & Security Service
Bookkee	ping, and Payroll Services	561710	Exterminating & Pest Control
641211	Offices of Certified Public		Services
44040	Accountants	561720	Janitorial Services
41213	Tax Preparation Services	561730	Landscaping Services
41214	Payroll Services	561740	Carpet & Upholstery Cleaning
	Other Accounting Services	561790	Services Other Services to Buildings &
Architec Services	tural, Engineering, and Related	001/90	Dwellings
5ervices 541310	Architectural Services	561900	Other Support Services (includ
541320	Landscape Architecture		packaging & labeling services,
	Services		convention & trade show
541330	Engineering Services		organizers)
541340	Drafting Services		anagement and Remediation
641350	Building Inspection Services	Services 562000	Waste Management and
641360	Geophysical Surveying &	302000	Remediation Services
	Mapping Services	CODE	Educational Services
541370	Surveying & Mapping (except	611000	
41380	Geophysical) Services Testing Laboratories	011000	Educational Services (including schools, colleges, & universities
	•	0005	· · · · · · · · · · · · · · · · · · ·
Specializ 541400	ed Design Services Specialized Design Services	CODE	Health Care and Social Assistance
י+י ו400	(including interior, industrial,	041	
	graphic, & fashion design)	621111	of Physicians and Dentists Offices of Physicians (except
Comnute	er Systems Design and Related	021111	mental health specialists)
Services		621112	Offices of Physicians, Mental
541511	Custom Computer Programming		Health Specialists
	Services	621210	Offices of Dentists
541512	Computer Systems Design	Offices of	f Other Health Practitioners
41540	Services	621310	Offices of Chiropractors
41513	Computer Facilities Management Services	621320	Offices of Optometrists
41519	Other Computer Related	621330	Offices of Mental Health
	Services		Practitioners (except Physician
Other Pr	ofessional, Scientific, and	621340	Offices of Physical, Occupation
	al Services		& Speech Therapists, & Audiologists
541600	Management, Scientific, &	621391	Offices of Podiatrists
	Technical Consulting Services	621391	Offices of all Other Miscellaneo
	Scientific Research &	021000	Health Practitioners
541700		1	
	Development Services	Outpatio	nt Care Centers
541800	Development Services Advertising & Related Services	· ·	nt Care Centers Family Planning Centers
541800	Development Services Advertising & Related Services Marketing Research & Public	Outpatie 621410 621420	Family Planning Centers
541800 541910	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling	621410	
541800 541910 541920	Development Services Advertising & Related Services Marketing Research & Public	621410	Family Planning Centers Outpatient Mental Health &
541800 541910 541920	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services	621410 621420	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers
541800 541910 541920 541930	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation	621410 621420 621491	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory
541800 541910 541920 541930 541930	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional,	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541930	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services	621410 621420 621491 621492	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541940 541990	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541940 541990 CODE	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies)	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541940 541990 CODE	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) Offices of Bank Holding	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541700 541800 541910 541920 541930 541940 541990 CODE 551111	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) Offices of Bank Holding Companies	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541940 541990 CODE	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) Offices of Bank Holding	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers
541800 541910 541920 541930 541940 541990 CODE 551111	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) Offices of Bank Holding Companies Offices of Other Holding	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541940 541990 CODE 551111	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) Offices of Bank Holding Companies Offices of Other Holding	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers
541800 541910 541920 541930 541940 541990 CODE 551111	Development Services Advertising & Related Services Marketing Research & Public Opinion Polling Photographic Services Translation & Interpretation Services Veterinary Services All Other Professional, Scientific, & Technical Services Management of Companies (Holding Companies) Offices of Bank Holding Companies Offices of Other Holding	621410 621420 621491 621492 621493	Family Planning Centers Outpatient Mental Health & Substance Abuse Centers HMO Medical Centers Kidney Dialysis Centers Freestanding Ambulatory Surgical & Emergency Centers

odes for Principal Business Activity (continued) Administrative and Support

or Principal Business Activit	ty (contir	nued)		
Administrative and Support	CODE		CODE	Other Services
and Waste Management and	Medical	and Diagnostic Laboratories	Ronair ar	nd Maintenance
Remediation Services	621510	Medical & Diagnostic	811110	Automotive Mechanical, &
stration and Support Services	021010	Laboratories	011110	Electrical Repair & Maintenance
Office Administrative Services	Home He	alth Care Services	811120	Automotive Body, Paint, Interior,
Facilities Support Services	621610	Home Health Care Services		& Glass Repair
Employment Services			811190	Other Automotive Repair &
Document Preparation Services		hbulatory Health Care Services		Maintenance (including oil
Telephone Call Centers	621900	Other Ambulatory Health Care Services (including ambulance		change & lubrication shops & car washes)
Business Service Centers		services & blood & organ banks)	811210	Electronic & Precision Equipment
(including private mail centers &	Hospitals		011210	Repair & Maintenance
copy shops)	622000	Hospitals	811310	Commercial & Industrial
Collection Agencies Credit Bureaus				Machinery & Equipment (except
Other Business Support Services	623000	and Residential Care Facilities Nursing & Residential Care		Automotive & Electronic) Repair & Maintenance
(including repossession services,	023000	Facilities	811410	Home & Garden Equipment &
court reporting, & stenotype	Contal A	- internet	011410	Appliance Repair & Maintenance
services)	624100	ssistance Individual & Family Services	811420	Reupholstery & Furniture Repair
Travel Arrangement &	624200	Community Food & Housing, &	811430	Footwear & Leather Goods
Reservation Services	024200	Emergency & Other Relief		Repair
Investigation & Security Services		Services	811490	Other Personal & Household
Exterminating & Pest Control Services	624310	Vocational Rehabilitation		Goods Repair & Maintenance
Janitorial Services		Services	Personal	and Laundry Services
Landscaping Services	624410	Child Day Care Services	812111	Barber Shops
Carpet & Upholstery Cleaning	CODE	Arts, Entertainment, and	812112	Beauty Salons
Services		Recreation	812113	Nail Salons
Other Services to Buildings &	Performi	ng Arts, Spectator Sports, and	812190	Other Personal Care Services
Dwellings		ndustries		(including diet & weight reducing
Other Support Services (including	711100	Performing Arts Companies	812210	centers) Funeral Homes & Funeral
packaging & labeling services, & convention & trade show	711210	Spectator Sports (including	012210	Services
organizers)		sports clubs & racetracks)	812220	Cemeteries & Crematories
÷ ,	711300	Promoters of Performing Arts, Sports, & Similar Events	812310	Coin-Operated Laundries &
lanagement and Remediation	711410	Agents & Managers for Artists,	2.2010	Drycleaners
Waste Management and	711410	Athletes, Entertainers, & Other	812320	Drycleaning & Laundry Services
Remediation Services		Public Figures		(except Coin-Operated)
Educational Services	711510	Independent Artists, Writers, &	812330	Linen & Uniform Supply
Educational Services (including		Performers	812910	Pet Care (except Veterinary) Services
schools, colleges, & universities)		s, Historical Sites, and Similar	812920	
Health Care and Social	Institutio		812920	Photofinishing Parking Lots & Garages
Assistance	712100	Museums, Historical Sites, & Similar Institutions	812990	All Other Personal Services
of Physicians and Dentists				
Offices of Physicians (except		ents, Gambling, and on Industries		s, Grantmaking, Civic, onal, and Similar Organizations
mental health specialists)	713100	Amusement Parks & Arcades	813000	Religious, Grantmaking, Civic,
Offices of Physicians, Mental	713200	Gambling Industries		Professional, & Similar
Health Specialists	713900	Other Amusement & Recreation		Organizations (including
Offices of Dentists		Industries (including golf		condominium and homeowners associations)
of Other Health Practitioners		courses, skiing facilities,	040000	,
Offices of Chiropractors		marinas, fitness centers, & bowling centers)	813930	Labor Unions and Similar Labor Organizations
Offices of Optometrists	0.55-	, ,	021000	
Offices of Mental Health	CODE	Accommodation and Food Services	921000	Governmental Instrumentality or Agency
Practitioners (except Physicians)				5 - 7
Offices of Physical, Occupational & Speech Therapists, &	Accomm			
Audiologists	721110	Hotels (except Casino Hotels) & Motels		
Offices of Podiatrists	721120	Casino Hotels		
Offices of all Other Miscellaneous	721120	Bed & Breakfast Inns		
Health Practitioners	721191	All other Traveler		
ent Care Centers	1 100	Accommodation		
Family Planning Centers	721210	RV (Recreational Vehicle) Parks		
Outpatient Mental Health &		& Recreational Camps		
Substance Abuse Centers	721310	Rooming and Boarding Houses,		
HMO Medical Centers		Dormitories, and Workers' Camps		
Kidney Dialysis Centers	F			
Freestanding Ambulatory Surgical & Emergency Centers	Food Sei 722300	vices and Drinking Places Special Food Services		
All Other Outpatient Care Centers	122300	(including food services		
, a outer outpatient oale oenters		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		
		Develage Dalo		