

# 2023



## 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](https://www.irs.gov/Form5500EZ).

### What's New

**IRS Compliance Question.** A new IRS compliance question regarding whether a plan sponsor is an adopter of a pre-approved plan is added to Line 12.

### 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 2023 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 2023 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 [www.efast.dol.gov](https://www.efast.dol.gov).

### Phone Help

If you have questions and need help in completing this form, please call the IRS Help Desk at 877-829-5500. If you have questions concerning electronic filing under the EFAST2 filing system, call the EFAST2 Help Desk 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 [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs). You can also find and order other IRS forms and publications at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

**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 [National Center for Missing & Exploited Children® \(NCMEC\)](#). 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
2. 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 2023 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 2023 plan year does not exceed \$250,000, unless 2023 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 2023 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 2023 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 2023 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 2023 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 2023 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 "**Recent Developments**" under "[About Form 5500-EZ](#)" available at <https://www.irs.gov>.

## 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 2023 Forms 5500 and 5500-SF using EFAST2's web-based filing system or you may file through an EFAST2-approved vendor. The 2023 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 [www.efast.dol.gov](http://www.efast.dol.gov). For telephone assistance, call the EFAST2 Help Desk at 1-866-GO-EFAST (1-866-463-3278). The EFAST2 Help Desk 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 2023 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 2023 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 2023 Schedule MB (Form 5500) and the 2023 Schedule SB (Form 5500) are available only electronically from the Department of Labor website at [www.efast.dol.gov](http://www.efast.dol.gov). 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 2023 Form 5500-EZ filing.

## When To File

File the 2023 return for plan years that started in 2023. 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 2023 (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 [IRS.gov/PDS](http://IRS.gov/PDS) 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 2023 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.

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# 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, “01/01/2023”).

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 2023 plan year. The amended Form 5500-EZ must conform to the requirements under the [How To File](#) section, earlier.

If you are filing an amended return for a one-participant plan or a foreign plan that previously filed electronically using Form 5500-SF or Form 5500-EZ, you must submit the amended return electronically using the prior-year Form 5500-EZ for amending returns originally filed for the prior years or use the current-year Form 5500-EZ for amending returns filed for the current year or returns originally filed older than 3-years. Do Not use Form 5500-SF for an amended return of a one-participant plan or a foreign plan, even if you previously filed using Form 5500-SF.

If you are filing an amended return for a one-participant plan or a foreign plan that was 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

### Using Form 5558

If filing under an extension of time based on the filing of a Form 5558, Application for Extension of Time To File Certain Employee Plan Returns, **do not attach** Form 5558 to your Form 5500-EZ. Check the “Form 5558” box in Part I, line B. A one-time extension of time to file Form 5500-EZ (up to 2½ 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 paper Form 5558 with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0045.

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

### Using Extension of Time To File Federal Income Tax Return

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 the “automatic extension” box in Part I, line 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.

### Other Extensions of Time

The IRS may announce special extensions of time under certain circumstances, such as extensions for Presidentially-declared disasters or for service in, or in support of, the Armed Forces of the United States in a combat zone. If you are relying on one of these announced special extensions, check the “special extension” box on the Form 5500-EZ, Part I, line B, and enter a description of the announced authority for the extension.

### 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 file 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 delinquent plan year on paper with the IRS. The IRS delinquent 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 2023 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 delinquent 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/irs-pdf/f14704.pdf](http://www.irs.gov/pub/irs-pdf/f14704.pdf). See Rev. Proc. 2015-32, 2015-24 1063, for more information.

### A retroactively adopted plan as permitted by SECURE Act section 201

Check this box E if the plan sponsor adopted the plan during the 2023 plan year (i.e., by the due date, including extension, for filing the plan sponsor’s tax return for the 2022 taxable year) and elected to treat the plan as having been adopted before the 2023 plan year began (i.e., at the close as of the last day of the sponsor’s taxable year) as permitted by section 201 of the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE ACT). Plans in this situation are not required to file a 2022 Form 5500-EZ. However, if the plan is a defined benefit pension plan, the enrolled actuary must complete and sign the 2022 Schedule SB (Form 5500) in addition to the 2023 Schedule SB (Form 5500) and the plan sponsor must retain both Schedule SBs for its records. Please see Instructions for Schedule SB 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](https://www.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.

1. 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 2023 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.** Do not leave blank. Enter all applicable two-character 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 2023 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 2023 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.

**Line 12.** If a plan sponsor or an employer adopted a Pre-approved Plan that had received a favorable Opinion Letter, enter the date of the most recent favorable Opinion Letter issued by the IRS and the Opinion Letter serial number listed on the letter. A “Pre-approved Plan” is a plan approved by the IRS with a favorable opinion letter that is made available by a Provider for adoption by employers, including a standardized plan or a nonstandardized plan. A Pre-approved Plan may utilize either of two forms: a basic plan document with an adoption agreement or a single plan document. The employer is permitted to make minor modifications to the plan. An “Adopting Employer” is an employer that adopts a Pre-approved Plan offered by a Provider, including a plan that is word-for-word identical to, or a minor modification of, a plan of a Mass Submitter. If a plan was modified in such a way that negates the Opinion Letter, then the plan sponsor is no longer an Adopting Employer of a Pre-approved Plan, and the plan is treated as an individually designed plan. An “Opinion Letter” is a written statement issued by the IRS to a Provider or Mass Submitter as an opinion on the qualification in form of a plan under Code section 401(a), Code section 403(a), or both Code sections 401 or 403(a) and 4975(e)(7). See Revenue Procedure 2017-41 for more information. The opinion letter serial number is a unique combination of a capital letter and a series of six numbers assigned to each opinion letter.

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**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:

<b>Recordkeeping</b> .....	19 hr., 07 min.
<b>Learning about the law or the form</b> .....	3 hr., 01min.
<b>Preparing the form</b> .....	5 hr., 19 min.
<b>Copying, assembling, and sending the form</b> .....	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 [IRS.gov/FormComment](https://www.irs.gov/FormComment). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20234. 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).
1I	Frozen plan – As of the last day of the plan year, the plan provides that no participant will get any new benefit accrual (whether because of service or compensation).
CODE	Defined Contribution Pension Features
2A	Age/Service Weighted or New Comparability or Similar Plan – Age/Service Weighted Plan: Allocations are based on age, service, or age and service. New Comparability or Similar Plan: Allocations are based on participant classifications and a classification(s) consists entirely or predominantly of highly compensated employees; or the plan provides an additional allocation rate on compensation above a specified threshold, and the threshold or additional rate exceeds the maximum threshold or rate allowed under the permitted disparity rules of section 401(l).
2B	Target benefit plan.
2C	Money purchase (other than target benefit) plan.

CODE	Defined Contribution Pension Features
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), 403(b), and 4975(e)(7) of the Code 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.S.-based 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**

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.

<p><b>Code Agriculture, Forestry, Fishing and Hunting</b></p> <p><b>Crop Production</b></p> <p>111100 Oilseed &amp; Grain Farming</p> <p>111210 Vegetable &amp; Melon Farming (including potatoes &amp; yams)</p> <p>111300 Fruit &amp; Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, &amp; Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, &amp; all other crop farming)</p> <p><b>Animal Production</b></p> <p>112111 Beef Cattle Ranching &amp; Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle &amp; Milk Production</p> <p>112210 Hog &amp; Pig Farming</p> <p>112300 Poultry &amp; Egg Production</p> <p>112400 Sheep &amp; Goat Farming</p> <p>112510 Aquaculture (including shellfish &amp; finfish farms &amp; hatcheries)</p> <p>112900 Other Animal Production</p> <p><b>Forestry and Logging</b></p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries &amp; Gathering of Forest Products</p> <p>113310 Logging</p> <p><b>Fishing, Hunting and Trapping</b></p> <p>114110 Fishing</p> <p>114210 Hunting &amp; Trapping</p> <p><b>Support Activities for Agriculture and Forestry</b></p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, &amp; cultivating)</p> <p>115210 Support Activities for Animal Production</p> <p>115310 Support Activities for Forestry</p>	<p><b>Code Specialty Trade Contractors</b></p> <p>238100 Foundation, Structure, &amp; Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, &amp; siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, &amp; Air-Conditioning Contractors</p> <p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, &amp; finish carpentry)</p> <p>238900 Other Specialty Trade Contractors (including site preparation)</p> <p><b>Code Manufacturing</b></p> <p><b>Food Manufacturing</b></p> <p>311110 Animal Food Mfg</p> <p>311200 Grain &amp; Oilseed Milling</p> <p>311300 Sugar &amp; Confectionary Product Mfg</p> <p>311400 Fruit &amp; Vegetable Preserving &amp; Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering and Processing</p> <p>311710 Seafood Product Preparation &amp; Packaging</p> <p>311800 Bakeries, Tortilla &amp; Dry Pasta Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings &amp; seasonings)</p> <p><b>Beverage and Tobacco Manufacturing</b></p> <p>312110 Soft Drink &amp; Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p><b>Textile Mills and Textile Product Mills</b></p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p><b>Apparel Manufacturing</b></p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut &amp; Sew Apparel Contractors</p> <p>315220 Men's &amp; Boys' Cut &amp; Sew Apparel Mfg.</p> <p>315240 Women's, Girls' and Infants' Cut &amp; Sew Apparel Mfg.</p> <p>315280 Other Cut &amp; Sew Apparel Mfg</p> <p>315990 Apparel Accessories &amp; Other Apparel Mfg</p> <p><b>Leather and Allied Product Manufacturing</b></p> <p>316110 Leather &amp; Hide Tanning, &amp; Finishing</p> <p>316210 Footwear Mfg (including rubber &amp; plastics)</p> <p>316990 Other Leather &amp; Allied Product Mfg</p> <p><b>Wood Product Manufacturing</b></p> <p>321110 Sawmills &amp; Wood Preservation</p> <p>321210 Veneer, Plywood, &amp; Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p><b>Paper Manufacturing</b></p> <p>322100 Pulp, Paper, &amp; Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p><b>Printing and Related Support Activities</b></p> <p>323100 Printing &amp; Related Support Activities</p> <p><b>Petroleum and Coal Products Manufacturing</b></p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg</p> <p>324190 Other Petroleum &amp; Coal Products Mfg</p>	<p><b>Code Manufacturing</b></p> <p><b>Chemical Manufacturing</b></p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical &amp; Medicine Mfg</p> <p>325500 Paint, Coating, &amp; Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg</p> <p>325900 Other Chemical Product &amp; Preparation Mfg</p> <p><b>Plastics and Rubber Products Manufacturing</b></p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p> <p><b>Nonmetallic Mineral Product Manufacturing</b></p> <p>327100 Clay Product &amp; Refractory Mfg</p> <p>327210 Glass &amp; Glass Product Mfg</p> <p>327300 Cement &amp; Concrete Product Mfg</p> <p>327400 Lime &amp; Gypsum Product Mfg</p> <p>327900 Other Nonmetallic Mineral Product Mfg</p> <p><b>Primary Metal Manufacturing</b></p> <p>331110 Iron &amp; Steel Mills &amp; Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina &amp; Aluminum Production &amp; Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production &amp; Processing</p> <p>331500 Foundries</p> <p><b>Fabricated Metal Product Manufacturing</b></p> <p>332110 Forging &amp; Stamping</p> <p>332210 Cutlery &amp; Handtool Mfg</p> <p>332300 Architectural &amp; Structural Metals Mfg</p> <p>332400 Boiler, Tank, &amp; Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring &amp; Wire Product Mfg</p> <p>332700 Machine Shops; Turned Product; &amp; Screw, Nut, &amp; Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, &amp; Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p><b>Machinery Manufacturing</b></p> <p>333100 Agriculture, Construction, &amp; Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial &amp; Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, &amp; Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine &amp; Power Transmission Equipment Mfg</p> <p>333900 Other General Purpose Machinery Mfg</p> <p><b>Computer and Electronic Product Manufacturing</b></p> <p>334110 Computer &amp; Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio &amp; Video Equipment Mfg</p> <p>334410 Semiconductor &amp; Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, &amp; Control Instruments Mfg</p> <p>334610 Manufacturing &amp; Reproducing Magnetic &amp; Optical Media</p>	<p><b>Code Manufacturing</b></p> <p><b>Electrical Equipment, Appliance, and Component Manufacturing</b></p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Major Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment &amp; Component Mfg</p> <p><b>Transportation Equipment Manufacturing</b></p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body &amp; Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product &amp; Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship &amp; Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p><b>Furniture and Related Product Manufacturing</b></p> <p>337000 Furniture &amp; Related Product Manufacturing</p> <p><b>Miscellaneous Manufacturing</b></p> <p>339110 Medical Equipment &amp; Supplies Mfg</p> <p>339900 Other Miscellaneous Mfg</p> <p><b>Code Wholesale Trade</b></p> <p><b>Merchant Wholesalers, Durable Goods</b></p> <p>423100 Motor Vehicle, &amp; Motor Vehicle Parts &amp; Supplies</p> <p>423200 Furniture &amp; Home Furnishings</p> <p>423300 Lumber &amp; Other Construction Materials</p> <p>423400 Professional &amp; Commercial Equipment &amp; Supplies</p> <p>423500 Metal &amp; Mineral (except petroleum)</p> <p>423600 Household Appliances and Electrical &amp; Electronic Goods</p> <p>423700 Hardware, Plumbing, &amp; Heating Equipment &amp; Supplies</p> <p>423800 Machinery, Equipment, &amp; Supplies</p> <p>423910 Sporting &amp; Recreational Goods &amp; Supplies</p> <p>423920 Toy, &amp; Hobby Goods, &amp; Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watch, Precious Stone, &amp; Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p><b>Merchant Wholesalers, Nondurable Goods</b></p> <p>424100 Paper &amp; Paper Products</p> <p>424210 Drugs &amp; Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, &amp; Notions</p> <p>424400 Grocery &amp; Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical &amp; Allied Products</p> <p>424700 Petroleum &amp; Petroleum Products</p> <p>424800 Beer, Wine, &amp; Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, &amp; Newspapers</p> <p>424930 Flower, Nursery Stock, &amp; Florists' Supplies</p> <p>424940 Tobacco &amp; Tobacco Products</p> <p>424950 Paint, Varnish, &amp; Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p><b>Wholesale Electronic Markets and Agents and Brokers</b></p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents &amp; Brokers</p>
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**Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (continued)**

<b>Code</b>	<b>Retail Trade</b>	<b>Code</b>	<b>Retail Trade</b>	<b>Code</b>	<b>Information</b>	<b>Code</b>	<b>Finance and Insurance</b>
<b>Motor Vehicle and Parts Dealers</b>		<b>Miscellaneous Store Retailers</b>		<b>Publishing Industries (except Internet)</b>		<b>Funds, Trusts, and Other Financial Vehicles</b>	
441110	New Car Dealers	453110	Florists	511110	Newspaper Publishers	525100	Insurance & Employee Benefit Funds
441120	Used Car Dealers	453210	Office Supplies & Stationery Stores	511120	Periodical Publishers	525910	Open-End Investment Funds (Form 1120-RIC)
441210	Recreational Vehicle Dealers	453220	Gift, Novelty, & Souvenir Stores	511130	Book Publishers	525920	Trusts, Estates, & Agency Accounts
441222	Boat Dealers	453310	Used Merchandise Stores	511140	Directory & Mailing List Publishers	525990	Other Financial Vehicles (including mortgage REITs & closed-end investment funds)
441228	Motorcycle, ATV, and All Other Motor Vehicle Dealers	453910	Pet & Pet Supplies Stores	511190	Other Publishers	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under <b>Management of Companies (Holding Companies)</b> .	
441300	Automotive Parts, Accessories, & Tire Stores	453920	Art Dealers	511210	Software Publishers		
<b>Furniture and Home Furnishings Stores</b>		453930	Manufactured (Mobile) Home Dealers	<b>Motion Picture and Sound Recording Industries</b>		<b>Code Real Estate and Rental and Leasing</b>	
442110	Furniture Stores	453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	512100	Motion Picture & Video Industries (except video rental)	<b>Real Estate</b>	
442210	Floor Covering Stores	<b>Nonstore Retailers</b>		512200	Sound Recording Industries	531110	Lessors of Residential Buildings & Dwellings (including equity REITs)
442291	Window Treatment Stores	454110	Electronic Shopping & Mail-Order Houses	<b>Broadcasting (except Internet)</b>		531120	Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)
442299	All Other Home Furnishings Stores	454210	Vending Machine Operators	515100	Radio & Television Broadcasting	531130	Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)
<b>Electronics and Appliance Stores</b>		454310	Fuel Dealers (including Heating Oil and Liquefied Petroleum)	515210	Cable & Other Subscription Programming	531190	Lessors of Other Real Estate Property (including equity REITs)
443141	Household Appliance Stores	454390	Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	<b>Telecommunications</b>		531210	Offices of Real Estate Agents & Brokers
443142	Electronics Stores (including Audio, Video, Computer, and Camera Stores)	<b>Code Transportation and Warehousing</b>		517000	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	531310	Real Estate Property Managers
<b>Building Material and Garden Equipment and Supplies Dealers</b>		<b>Air, Rail, and Water Transportation</b>		<b>Data Processing Services</b>		531320	Offices of Real Estate Appraisers
444110	Home Centers	481000	Air Transportation	518210	Data Processing, Hosting, & Related Services	531390	Other Activities Related to Real Estate
444120	Paint & Wallpaper Stores	482110	Rail Transportation	Other Information Services		<b>Rental and Leasing Services</b>	
444130	Hardware Stores	483000	Water Transportation	519100	Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)	532100	Automotive Equipment Rental & Leasing
444190	Other Building Material Dealers	<b>Truck Transportation</b>		<b>Code Finance and Insurance</b>		532210	Consumer Electronics & Appliances Rental
444200	Lawn & Garden Equipment & Supplies Stores	484110	General Freight Trucking, Local	<b>Depository Credit Intermediation</b>		532281	Formal Wear & Costume Rental
<b>Food and Beverage Stores</b>		484120	General Freight Trucking, Long-distance	522110	Commercial Banking	532282	Video Tape & Disc Rental
445110	Supermarkets and Other Grocery (except Convenience) Stores	484200	Specialized Freight Trucking	522120	Savings Institutions	532283	Home Health Equipment Rental
445120	Convenience Stores	<b>Transit and Ground Passenger Transportation</b>		522130	Credit Unions	532284	Recreational Goods Rental
445210	Meat Markets	485110	Urban Transit Systems	522190	Other Depository Credit Intermediation	532289	All Other Consumer Goods Rental
445220	Fish & Seafood Markets	485210	Interurban & Rural Bus Transportation	<b>Nondepository Credit Intermediation</b>		532310	General Rental Centers
445230	Fruit & Vegetable Markets	485310	Taxi Service	522210	Credit Card Issuing	532400	Commercial & Industrial Machinery & Equipment Rental & Leasing
445291	Baked Goods Stores	485320	Limousine Service	522220	Sales Financing	<b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>	
445292	Confectionery & Nut Stores	485410	School & Employee Bus Transportation	522291	Consumer Lending	533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)
445299	All Other Specialty Food Stores	485510	Charter Bus Industry	522292	Real Estate Credit (including mortgage bankers & originators)	<b>Code Professional, Scientific, and Technical Services</b>	
445310	Beer, Wine, & Liquor Stores	485990	Other Transit & Ground Passenger Transportation	522293	International Trade Financing	<b>Legal Services</b>	
<b>Health and Personal Care Stores</b>		<b>Pipeline Transportation</b>		522294	Secondary Market Financing	541110 Offices of Lawyers	
446110	Pharmacies & Drug Stores	486000	Pipeline Transportation	522298	All Other Nondepository Credit Intermediation	541190 Other Legal Services	
446120	Cosmetics, Beauty Supplies, & Perfume Stores	<b>Scenic &amp; Sightseeing Transportation</b>		<b>Activities Related to Credit Intermediation</b>		<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	
446130	Optical Goods Stores	487000	Scenic & Sightseeing Transportation	522300	Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541211 Offices of Certified Public Accountants	
446190	Other Health & Personal Care Stores	<b>Support Activities for Transportation</b>		<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>		541212 Tax Preparation Services	
<b>Gasoline Stations</b>		488100	Support Activities for Air Transportation	523110	Investment Banking & Securities Dealing	541214 Payroll Services	
447100	Gasoline Stations (including convenience stores with gas)	488210	Support Activities for Rail Transportation	523120	Securities Brokerage	541219 Other Accounting Services	
<b>Clothing and Clothing Accessories Stores</b>		488300	Support Activities for Water Transportation	523130	Commodity Contracts Dealing	<b>Architectural, Engineering, and Related Services</b>	
448110	Men's Clothing Stores	488410	Motor Vehicle Towing	523140	Commodity Contracts Brokerage	541310 Architectural Services	
448120	Women's Clothing Stores	488490	Other Support Activities for Road Transportation	523210	Securities & Commodity Exchanges	541320 Landscape Architecture Services	
448130	Children's & Infants' Clothing Stores	488510	Freight Transportation Arrangement	523900	Other Financial Investment Activities (including portfolio management & investment advice)	541330 Engineering Services	
448140	Family Clothing Stores	488990	Other Support Activities for Transportation	<b>Insurance Carriers and Related Activities</b>		541340 Drafting Services	
448150	Clothing Accessories Stores	<b>Couriers and Messengers</b>		524130	Reinsurance Carriers	541350 Building Inspection Services	
448190	Other Clothing Stores	492110	Couriers	524140	Direct Life, Health, & Medical Insurance Carriers	541360 Geophysical Surveying & Mapping Services	
448210	Shoe Stores	492210	Local Messengers & Local Delivery	524150	Direct Insurance (except Life, Health & Medical) Carriers	541370 Surveying & Mapping (except Geophysical) Services	
448310	Jewelry Stores	<b>Warehousing and Storage</b>		524210	Insurance Agencies & Brokerages	541380 Testing Laboratories	
448320	Luggage & Leather Goods Stores	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	524290	Other Insurance Related Activities (including third-party administration of insurance and pension funds)	<b>Specialized Design Services</b>	
<b>Sporting Goods, Hobby, Book, and Music Stores</b>						541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)	
451110	Sporting Goods Stores						
451120	Hobby, Toy, & Game Stores						
451130	Sewing, Needlework, & Piece Goods Stores						
451140	Musical Instrument & Supplies Stores						
451211	Book Stores						
451212	News Dealers & Newsstands						
<b>General Merchandise Stores</b>							
452200	Department Stores						
452300	General Merchandise Stores incl. Warehouse Clubs & Supercenters						

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

<b>Code</b>	<b>Professional, Scientific, and Technical Services</b>	<b>Code</b>	<b>Educational Services</b>	<b>Code</b>	<b>Arts, Entertainment, and Recreation</b>	<b>Code</b>	<b>Other Services</b>
<b>Computer Systems Design and Related Services</b>		611000	Educational Services (including schools, colleges, & universities)	<b>Amusements, Gambling, and Recreation Industries</b>		<b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b>	
541511	Custom Computer Programming Services	<b>Code Health Care and Social Assistance</b>		713100	Amusement Parks & Arcades	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)
541512	Computer Systems Design Services	<b>Offices of Physicians and Dentists</b>		713200	Gambling Industries	813930	Labor Unions and Similar Labor Organizations
541513	Computer Facilities Management Services	621111	Offices of Physicians (except mental health specialists)	713900	Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	<b>Code</b>	
541519	Other Computer Related Services	621112	Offices of Physicians, Mental Health Specialists	<b>Code Accommodation and Food Services</b>		921000	Governmental Instrumentality or Agency
<b>Other Professional, Scientific, and Technical Services</b>		621210	Offices of Dentists	<b>Accommodation</b>			
541600	Management, Scientific, & Technical Consulting Services	<b>Offices of Other Health Practitioners</b>		721110	Hotels (except Casino Hotels) & Motels		
541700	Scientific Research & Development Services	621310	Offices of Chiropractors	721120	Casino Hotels		
541800	Advertising & Related Services	621320	Offices of Optometrists	721191	Bed & Breakfast Inns		
541910	Marketing Research & Public Opinion Polling	621330	Offices of Mental Health Practitioners (except Physicians)	721199	All other Traveler Accommodation		
541920	Photographic Services	621340	Offices of Physical, Occupational & Speech Therapists, & Audiologists	721210	RV (Recreational Vehicle) Parks & Recreational Camps		
541930	Translation & Interpretation Services	621391	Offices of Podiatrists	721310	Rooming and Boarding Houses, Dormitories, and Workers' Camps		
541940	Veterinary Services	621399	Offices of all Other Miscellaneous Health Practitioners	<b>Food Services and Drinking Places</b>			
541990	All Other Professional, Scientific, & Technical Services	<b>Outpatient Care Centers</b>		722300	Special Food Services (including food service contractors & caterers)		
<b>Code Management of Companies (Holding Companies)</b>		621410	Family Planning Centers	722410	Drinking Places (Alcoholic Beverages)		
551111	Offices of Bank Holding Companies	621420	Outpatient Mental Health & Substance Abuse Centers	722511	Full-Service Restaurants		
551112	Offices of Other Holding Companies	621491	HMO Medical Centers	722513	Limited-Service Restaurants		
<b>Code Administrative and Support and Waste Management and Remediation Services</b>		621492	Kidney Dialysis Centers	722514	Cafeterias and Buffets		
<b>Administration and Support Services</b>		621493	Freestanding Ambulatory Surgical & Emergency Centers	722515	Snack and Non-alcoholic Beverage Bars		
561110	Office Administrative Services	621498	All Other Outpatient Care Centers	<b>Code Other Services</b>			
561210	Facilities Support Services	<b>Medical and Diagnostic Laboratories</b>		<b>Repair and Maintenance</b>			
561300	Employment Services	621510	Medical & Diagnostic Laboratories	811110	Automotive Mechanical, & Electrical Repair & Maintenance		
561410	Document Preparation Services	<b>Home Health Care Services</b>		811120	Automotive Body, Paint, Interior, & Glass Repair		
561420	Telephone Call Centers	621610	Home Health Care Services	811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)		
561430	Business Service Centers (including private mail centers & copy shops)	<b>Other Ambulatory Health Care Services</b>		811210	Electronic & Precision Equipment Repair & Maintenance		
561440	Collection Agencies	621900	Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	811310	Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance		
561450	Credit Bureaus	<b>Hospitals</b>		811410	Home & Garden Equipment & Appliance Repair & Maintenance		
561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)	622000	Hospitals	811420	Reupholstery & Furniture Repair		
561500	Travel Arrangement & Reservation Services	<b>Nursing and Residential Care Facilities</b>		811430	Footwear & Leather Goods Repair		
561600	Investigation & Security Services	623000	Nursing & Residential Care Facilities	811490	Other Personal & Household Goods Repair & Maintenance		
561710	Exterminating & Pest Control Services	<b>Social Assistance</b>		<b>Personal and Laundry Services</b>			
561720	Janitorial Services	624100	Individual & Family Services	812111	Barber Shops		
561730	Landscaping Services	624200	Community Food & Housing, & Emergency & Other Relief Services	812112	Beauty Salons		
561740	Carpet & Upholstery Cleaning Services	624310	Vocational Rehabilitation Services	812113	Nail Salons		
561790	Other Services to Buildings & Dwellings	624410	Child Day Care Services	812190	Other Personal Care Services (including diet & weight reducing centers)		
561900	Other Support Services (including packaging & labeling services, & convention & trade show organizers)	<b>Code Arts, Entertainment, and Recreation</b>		812210	Funeral Homes & Funeral Services		
<b>Waste Management and Remediation Services</b>		<b>Performing Arts, Spectator Sports, and Related Industries</b>		812220	Cemeteries & Crematories		
562000	Waste Management and Remediation Services	711100	Performing Arts Companies	812310	Coin-Operated Laundries & Drycleaners		
		711210	Spectator Sports (including sports clubs & racetracks)	812320	Drycleaning & Laundry Services (except Coin-Operated)		
		711300	Promoters of Performing Arts, Sports, & Similar Events	812330	Linen & Uniform Supply		
		711410	Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	812910	Pet Care (except Veterinary) Services		
		711510	Independent Artists, Writers, & Performers	812920	Photofinishing		
		<b>Museums, Historical Sites, and Similar Institutions</b>		812930	Parking Lots & Garages		
		712100	Museums, Historical Sites, & Similar Institutions	812990	All Other Personal Services		