



# Instructions for Form 5713

## (Revised January 1997)

### International Boycott Report

*Section references are to the Internal Revenue Code.*

**Paperwork Reduction Act Notice.**— We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
5713	21 hr., 31 min.	1 hr., 58 min.	3 hr., 36 min.
Sch. A (5713)	3 hr., 7 min.	42 min.	47 min.
Sch. B (5713)	3 hr., 21 min.	1 hr., 35 min.	1 hr., 43 min.
Sch. C (5713)	4 hr., 32 min.	3 hr., 5 min.	3 hr., 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this office. Instead, see **When and where to file** on page 2.

## General Instructions

**A. Purpose of form.**— Use Form 5713 to report operations in or related to boycotting countries and to report the receipt of boycott requests and boycott agreements made.

**B. Boycotting country.**— The Secretary maintains a list of boycotting countries. The countries currently (as of November 1995) on the list are: Bahrain, Iraq, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, and the Republic of Yemen. As of November 6, 1995, Jordan was removed from the list of boycotting countries.

Also, a boycotting country is any other country in which you (or a member of the controlled group of which you are a member) have operations and of which you know or have reason to know requires any person to cooperate with or participate in an international boycott other than a country referred to in **Exceptions from filing**.

**C. Tax benefits that may be lost.**— If you cooperate with or participate in an international boycott, you may lose a portion of the following:

- The foreign tax credit (section 908(a));
- Deferral of taxation of earnings of a controlled foreign corporation (section 952(a)(3));
- Deferral of taxation of IC-DISC income (section 995(b)(1)(F)(ii));
- Exemption of foreign trade income of a foreign sales corporation (FSC) (section 927(e)(2)).

Report the loss of tax benefits on Schedules A and C or Schedules B and C (Form 5713), and on **Form 1116**, Foreign Tax Credit (Individual, Estate, Trust, or Nonresident Alien Individual), **Form 1118**, Foreign Tax Credit—Corporations, **Form 5471**, Information Return of U.S. Persons With Respect To

Certain Foreign Corporations, **Form 1120-IC-DISC**, Interest Charge Domestic International Sales Corporation Return, or **Form 1120-FSC**, U.S. Income Tax Return of a Foreign Sales Corporation.

**D. International boycott factor and specifically attributable taxes and income.**— If you cooperate with or participate in an international boycott, you must compute the loss of tax benefits. You may use either the international boycott factor (Schedule A) or determine taxes and income specifically attributable to boycott operations (Schedule B). Compute the loss of tax benefits on Schedule C.

Partnerships do not complete Schedule C. However, partnerships must complete parts of **both** Schedules A and B, unless all partners figure the loss of their tax benefits using the boycott factor exclusively, or specifically identifiable taxes and income attributable to boycott operations exclusively. In such cases, the partnership need complete only parts of Schedule A or parts of Schedule B.

**E. Who must file.**— You must file Form 5713 if you:

- Have operations;
- Are a member of a controlled group (as defined in section 993(a)(3)), a member of which has operations;
- Are a United States shareholder (within the meaning of section 951(b)) of a foreign corporation that has operations; but only if you own (within the meaning of section 958(a)) stock of that foreign corporation;
- Are a partner in a partnership that has operations; or
- Are treated under section 671 as the owner of a trust that has operations,

in or related to a boycotting country, or with the government, a company, or a national of a boycotting country.

**Ban on importing or exporting.**—Although you may comply with a ban on importing or exporting of products described in section 999(b)(4)(B) and section 999(b)(4)(C) without incurring the loss of tax benefits, you must report the boycott operations from such agreements on Form 5713.

### F. Exceptions from filing

**1. Foreign person.**—A foreign person is not required to file Form 5713 unless the foreign person claims the benefits of the foreign tax credit, owns stock in an IC-DISC, or is a FSC that has exempt foreign trade income.

**2. Members of a controlled group.**—A corporation that is a member of a controlled group (as defined in section 1561) is not required to file Form 5713 if **all** members of the controlled group joined in the filing of a consolidated income tax return and the common parent files Form 5713 on behalf of all members of the controlled group.

If all members of a controlled group did not join in the filing of a consolidated income tax return, each member of the controlled group must file Form 5713 separately.

A member of a controlled group (as defined in section 993(a)(3)) is not required to file Form 5713 if **all** of the following conditions apply:

The member has no operations in or related to a boycotting country (or with the government, a company, or a national of a boycotting country);

The member did not own stock, directly or indirectly, in any corporation having such operations;

The member did not receive any boycott requests;

The member did not own stock, directly or indirectly, of any corporation receiving a request;

The member is not entitled to (or forfeits) the benefits of the foreign tax credit, the deferral of earnings of a controlled foreign corporation (CFC), IC-DISC benefits, or FSC benefits; and

The member attaches to the tax return a certificate stating that Form 5713 was filed on the member's behalf. This attachment must be signed by a person authorized to sign the income tax return of the common parent of the group.

**3. Partners.**—A partner is not required to file Form 5713 if that partner has no boycott operations that are independent of the partnership, if the partnership files Form 5713 with Form 1065, and the partnership did not cooperate with or participate in an international boycott.

**4. U.S. approved boycotts.**—You may comply with an international boycott imposed by a foreign country if the boycott is approved by United States law, regulations, or an Executive order. Do not report U.S. approved boycotts on Form 5713.

5. *Unsolicited invitation to bid.*—If you receive an unsolicited invitation to bid for a contract that contains a request to cooperate with or participate in an international boycott, you are required to file Form 5713 only if you accept the invitation.

6. *Foreign corporation with United States subsidiary or sister corporation.*—A U.S. corporation that is a subsidiary or sister corporation of a foreign corporation may **waive** the requirement to report boycott operations of its foreign parent or sister corporation if the following conditions are met:

The foreign corporation is not required to file Form 5713 independent of its relationship with the U.S. subsidiary or sister corporation.

The U.S. subsidiary or sister corporation agrees to forfeit the benefits of the foreign tax credit, deferral of taxation of earnings of a controlled foreign corporation, IC-DISC benefits, and FSC benefits.

7. *Foreign corporation with U.S. branch.*—A foreign corporation engaged in a U.S. trade or business through a U.S. branch generally is required to file Form 5713 to report the boycott activities of its controlled group, including the U.S. branch. When reporting for the U.S. branch, report all information related to the U.S. branch's boycott activities, including the boycott activities that do not relate to the U.S. trade or business. The foreign corporation may, however, **waive** the requirements to report information about its U.S. branch if it does not claim or forfeits the benefits of the foreign tax credit, deferral of taxation of earnings of a controlled foreign corporation, IC-DISC benefits, and FSC benefits. This waiver does not relieve the foreign corporation of reporting boycott activities of all U.S. corporations that are members of the same controlled group of which the foreign corporation is a member.

**G. When and where to file.**— File Form 5713 (and Schedules A, B, and C, if applicable) in duplicate by the due date of your income tax return, including extensions. File one copy with the Internal Revenue Service Center, Philadelphia, PA 19255, and attach a copy to your income tax return.

**H. Penalty.**— Willful failure to file Form 5713 may result in fines of \$25,000, imprisonment for no more than 1 year, or both.

#### I. Definitions

1. *Boycott request.*—A boycott request is any request to enter into an agreement that would constitute cooperation with or participation in an international boycott.

2. *Operations.*—The term "operations" means all forms of business or commercial activities and transactions (or parts of transactions), whether or not productive of income, including, but not limited to: selling; purchasing; leasing; licensing; banking, financial, or similar activities; extracting; processing; manufacturing; producing; constructing; transporting; performing activities ancillary to the foregoing (e.g., contract negotiating, advertising, site selection, etc.); and performing services; whether or not related to the foregoing. You are considered to have operations "in a boycotting country" if you have an operation that is carried out, in whole or in part, in a boycotting country, either for or with the government, a company, or a national of a boycotting country.

You are considered to have operations "with the government, a company, or a national of a boycotting country" if you have an operation that is carried on outside a boycotting country either for or with the government, a company, or a national of a boycotting country.

You are considered to have operations "related to a boycotting country" if you have an operation that is carried on outside a boycotting

country for the government, a company, or a national of a non-boycotting country if you know or have reason to know that specific goods or services produced by the operation are intended for use in a boycotting country, or for use by or for the benefit of the government, a company, or a national of a boycotting country, or for use in forwarding or transporting to a boycotting country.

## Specific Instructions

**Address.**— Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the filer has a P.O. box, show the box number instead of the street address.

*The numbers below correspond to line numbers on Form 5713.*

**Line 1—Individuals.**— Enter your adjusted gross income (e.g., for 1996, line 31, Form 1040).

**Line 2c—Partnerships and corporations.**— Enter your principal business activity code number and description. Page 4 of these instructions provides a list of business activity codes for corporations and partnerships. Using this list, enter the code number for the specific industry group from which the largest percentage of "total receipts" was derived. "Total receipts" is the total of the amounts entered on the following lines for 1996 forms:

Form 1065; Page 1, line 1a and the total of lines 4 through 7;

Form 1120; Page 1, line 1a and the total of lines 4 through 10;

Form 1120-F; Page 3, line 1a and the total of lines 4 through 10;

Form 1120-FSC; Page 3, the total of columns (a) and (b), line 6a, Schedule B;

Form 1120-IC-DISC; Page 1, line 1;

Form 1120-L; Page 1, line 9;

Form 1120-PC; Page 2, line 14, Schedule A; and

Form 1120S; Page 1, line 1a and the total of lines 4 and 5.

**Line 2d—IC-DISCs.**— Enter on line 2d the major product code number from line 1a, Schedule N, Form 1120-IC-DISC. Schedule N is part of Form 1120-IC-DISC. This is the code number for the major product or service (as measured by export gross receipts) sold or provided by the IC-DISC.

**Line 3a.**— Enter the total assets of the partnership (e.g., for 1996, line 14, column (d), Schedule L, Form 1065).

**Line 3b.**— Enter the partnership's ordinary income (e.g., for 1996, line 22, page 1, Form 1065).

**Line 4b—Common taxable year election.**— The common taxable year of a controlled group is generally the tax year of the common parent. The members of the controlled group may, however, elect the tax year of any member of the group as the common taxable year. This election is made by entering the name, tax year, and employer identification number of the designated corporation on line 4b.

All members of a controlled group must consent, in writing, to the common taxable year election. A common parent may consent to the common taxable year election on behalf of all members of the controlled group that joined with the common parent in filing a consolidated return. Foreign corporations that are members of a controlled group need not sign the consent if they are not required to file Form 5713.

However, if a foreign corporation subsequently becomes liable to file Form 5713, then it is bound by the common taxable year election previously made by the group. A copy of the

consent must be attached to each member's Form 5713 filed for the first tax year of such member to which the common taxable year election applies. In the event no common parent exists or no agreement is reached by the members of the controlled group, the common taxable year of the group will be the tax year of the member of the controlled group whose tax year ends in the latest month of the calendar year. The common taxable year election is a binding election and can be changed only with the approval of the Secretary.

**Line 4c(1)—Corporations.**— Enter the amount of total assets (e.g., for 1996 forms):

Form 1120; Schedule L, line 15, column (d);  
Form 1120-F; Schedule L, line 15, column (d);

Form 1120-FSC; Schedule L, line 15, column (d);

Form 1120-IC-DISC; Schedule L, line 3, column (b);

Form 1120-L; Schedule L, Part I, line 6, column (b);

Form 1120-PC; Schedule L, line 15, column (d);

Form 1120S, Schedule L, line 15, column (d).

**Line 4c(2)—Corporations.**— Enter the amount of taxable income before net operating loss and special deductions (e.g., for 1996 forms):

Form 1120; Page 1, line 28;

Form 1120-F; Page 3, line 29;

Form 1120-FSC; Page 3, line 18, Schedule B;

Form 1120-IC-DISC; Page 1, line 5;

Form 1120-L; Page 1, line 23;

Form 1120-PC; Page 2, line 35, Schedule A; and

Form 1120S; Page 1, line 21 (ordinary income).

**Line 6.**— Enter on line 6a, the foreign tax credit before adjustment from Form 1116 (e.g., line 30, Part IV, of the 1996 form) or Form 1118 (e.g., line 10, Part III, Schedule B of the July 1994 revision).

Enter on line 6b, the pro rata share of total earnings from controlled foreign corporations from Form 5471 (e.g., line 21, Schedule C of the June 1995 revision).

**Shareholder that is not a C corporation.**—Enter on line 6c, the pro rata share of section 995(b)(1)(F)(ii) amount (e.g., pro rata share of line 8, Part I, Schedule J of the 1996 Form 1120-IC-DISC).

**Shareholder that is a C corporation.**—Enter on line 6c, the pro rata share of section 995(b)(1)(F)(ii) amount multiplied by 16/17 (e.g., 16/17 times your pro rata share of line 8, Part I, Schedule J of the 1996 Form 1120-IC-DISC).

**FSC exempt foreign trade income.**—Enter on line 6d, the total exempt foreign trade income (e.g. the total of columns (a) and (b), line 10, Schedule B of the 1996 Form 1120-FSC).

## Questions on Lines 8–13

**Filers who are not members of a controlled group.**— If you are not a member of a controlled group, report on lines 8 through 13 your own boycott operations, requests, cooperation, or participation, and the boycott operations, requests, cooperation, or participation of:

- any foreign corporation in which you are a United States shareholder,
- any partnership in which you are a partner, or

- any trust in which you are treated as owner under section 671.

When reporting on behalf of a foreign corporation, a partnership, or trust, report the boycott activities for the tax year of the foreign corporation, partnership, or trust that ends with or within your tax year.

**Members of a controlled group of corporations.**— If you are a member of a controlled group of corporations, the answers to the questions on lines 8 through 13 for your tax year must reflect:

- Your operations, boycott requests, and boycott cooperation or participation (and those of any trust of which you are treated as the owner under section 671) for your tax year that ends with or within the common taxable year that ends with or within your tax year (see instruction for line 4b).
- The operations, boycott requests, and boycott cooperation or participation of each other member of the controlled group (and those of any trust of which a member of the controlled group is treated as the owner under section 671) for each member's tax year that ends with or within the common taxable year that ends with or within your tax year.
- The operations, boycott requests, and boycott cooperation or participation of each foreign corporation or partnership on whose behalf you are reporting as a United States shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within your tax year that ends with or within the common taxable year that ends with or within your tax year.
- The operations, boycott requests, and boycott cooperation or participation of each foreign corporation or partnership on whose behalf a member (other than you) of the controlled group is reporting as a United States shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within such member's tax year that ends with or within the common taxable year that ends with or within your tax year.

The effect of these reporting requirements is that the answers to the questions on lines 8 through 13 generally are identical for each member of the controlled group and need only be updated on a group basis once a year. The information is updated at the close of the common taxable year, and is reported by each member of the group for its tax year that ends with or after the common taxable year. If the tax years of all members, foreign corporations, and partnerships are the same as the common taxable year, then all information is reported on a current basis.

If all tax years are different, then all or some of the information reported will reflect a time period that is different than the reporter's tax year.

**Example.**— Assume that Corporations A, B, C, and D are all members of a controlled group. Corporation A is the common parent and no common taxable year election is made. Corporations A, B, and C report on the basis of a calendar year. Corporation D reports on the basis of July 1–June 30 tax year. Corporation C owns 15 percent of Foreign Corporation X. Corporation X reports on the basis of an April 1– March 31 tax year. Corporations A, B, C, D, and X have operations in boycotting countries. The answers to the questions on lines 8 through 13 on the Forms 5713 filed by Corporations A, B, and C for their 1996 tax years will reflect the operations of

Corporations A, B, and C for the 1996 tax year, the operations of Corporation D for the period July 1, 1995–June 30, 1996, and the operations of Corporation X for the period April 1, 1995, to March 31, 1996. The answers to the questions on line 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 1997, will be identical to those on Forms 5713 filed by Corporations A, B, and C for their tax years ending December 31, 1996. The answers to the questions on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 1997, will not reflect any of Corporation D's operations for its July 1, 1996–June 30, 1997 tax year.

## Part I.—Operations in or Related to a Boycotting Country

**Line 8— Boycott of Israel.**— The question on line 8 concerns operations in or related to countries on the Secretary's list of countries associated in the boycott of Israel. Use a separate line for each country or each person having operations in that country. Do not use separate lines for separate operations by the same person in the same country.

**Column (2).**— Enter the identifying number of each person having operations in or related to any of the listed countries. Include the identifying number of all members of your controlled group that have operations in or related to the listed countries.

Additionally, if you or a member of your controlled group is the United States shareholder of a foreign corporation which has operations in or related to the listed countries (or with the governments, companies, or nationals of those countries), enter your employer identification number or the employer identification number of the member of your group who is the United States shareholder. Then, in parentheses, enter the name and employer identification number, if available, of the foreign corporation having the operation in or related to the listed countries.

**Columns (3) and (4).**— Enter the principal business activity code number (see page 4) of the person that has the boycott operation in column (3) and a brief description of the principal business activity in column (4).

**Column (5).**— IC-DISCs, enter the product code from line 1a, Schedule N, Form 1120-IC-DISC.

**Line 9— Nonlisted countries boycotting Israel.**— If the answer to the question on line 9 is "Yes," use the same procedure outlined in the instructions for line 8 for any nonlisted countries which you know or have reason to know require participation in or cooperation with the international boycott of Israel.

**Line 10— Boycotts of countries other than Israel.**— If the answer to the question on line 10 is "Yes," use the same procedure outlined in the instructions for line 8 for an international boycott, other than the boycott of Israel.

**Line 11— Boycott requests.**— If you receive a substantial number of similar requests, you may attach a copy of one of these requests and a statement stating the number and nature of all other similar requests received.

**Line 12— Boycott agreements.**— If a substantial number of boycott agreements were entered into or were effective for the period covered by the report, and the boycott

clauses are similar, you may attach a sample boycott clause and a statement stating the number and general nature of all other boycott clauses and agreements entered into. An agreement to cooperate with or participate in an international boycott continues for the entire period that it is in effect and must be reported each year that it is in effect.

## Part II.—Requests for and Acts of Cooperation With or Participation in an International Boycott

**Line 13a.**— Check "Yes" for any requests or agreements entered into or continuing in effect during the period covered by the report for any international boycott not excluded in instruction F.4. If no requests were received and no agreements were entered into or were not in effect, enter "No."

**Line 13b.**— Use a separate line for each country, each person, and each type of participation or cooperation. Do not use separate lines for similar types of cooperation or participation by the same person in the same country.

**Column (2).**— Enter the identifying number of the person receiving the request or having the agreement.

**Columns (3) and (4).**— Enter in column (3) the principal business activity code number (see page 4) of the person receiving the request or the person who has the agreement and enter in column (4) a brief description of the principal business activity of that person.

**Column (5).**— IC-DISCs, enter the product code from line 1a, Schedule N, Form 1120-IC-DISC.

**Columns (6) and (8).**— Enter in column (6) the total number of requests of the same type that were received by the same person in the same country. Enter in column (8) the total number of agreements of the same type that were entered into by the same person in the same country.

**Columns (7) and (9).**— Enter in column (7) the code number listed below that indicates the type of cooperation or participation requested. Enter in column (9) the code number listed below that indicates the type of cooperation or participation agreed to.

Code Number	Type of Cooperation or Participation Requested or Agreed to
01 .....	Refrain from doing business with or in a country that is the object of the boycott or with the government, companies, or nationals of that country.
02 .....	Refrain from doing business with any United States person engaged in trade in a country that is the object of the boycott or with the government, companies, or nationals of that country.
03 .....	Refrain from doing business with any company whose ownership or management is made up, all or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion.
04 .....	Refrain from employing individuals of a particular nationality, race, or religion.
05 .....	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott.

## Codes for Principal Business Activity

These codes for the Principal Business Activity are designed to classify enterprises by the type of activity in which they are engaged to facilitate the administration of the Internal Revenue Code. Though similar in format and structure to the Standard Industrial Classification Codes (SIC), they should not be used as the SIC codes.

Using the list below, enter the code for the specific industry group from which the largest percentage of "total receipts" is derived. For an explanation of the procedure used to determine total receipts, see the instructions for line 2c.

AGRICULTURE, FORESTRY, AND FISHING	Code	Code	Code
<p><b>Code</b></p> <p>0400 Agricultural production.</p> <p>0600 Agricultural services, forestry, fishing, hunting, and trapping.</p> <p style="text-align: center;"><b>MINING</b></p> <p><b>Metal mining:</b></p> <p>1010 Iron ores.</p> <p>1070 Copper, lead and zinc, gold and silver ores.</p> <p>1098 Other metal mining.</p> <p>1150 Coal mining.</p> <p><b>Oil and gas extraction:</b></p> <p>1330 Crude petroleum, natural gas, and natural gas liquids.</p> <p>1380 Oil and gas field services.</p> <p><b>Nonmetallic minerals (except fuels) mining:</b></p> <p>1430 Dimension, crushed and broken stone; sand and gravel.</p> <p>1498 Other nonmetallic minerals, except fuels.</p> <p style="text-align: center;"><b>CONSTRUCTION</b></p> <p><b>General building contractors and operative builders:</b></p> <p>1510 General building contractors.</p> <p>1531 Operative builders.</p> <p><b>Heavy construction contractors:</b></p> <p>1611 Highway and street construction.</p> <p>1620 Heavy construction, except highway.</p> <p><b>Special trade contractors:</b></p> <p>1711 Plumbing, heating, and air conditioning.</p> <p>1721 Painting, paperhanging, and decorating.</p> <p>1731 Electrical work.</p> <p>1740 Masonry, stonework, and plastering.</p> <p>1750 Carpentering and flooring.</p> <p>1761 Roofing and sheet metal work.</p> <p>1771 Concrete work.</p> <p>1781 Water well drilling.</p> <p>1790 Miscellaneous special trade contractors.</p> <p style="text-align: center;"><b>MANUFACTURING</b></p> <p><b>Food and kindred products:</b></p> <p>2010 Meat products.</p> <p>2020 Dairy products.</p> <p>2030 Preserved fruits and vegetables.</p> <p>2040 Grain mill products.</p> <p>2050 Bakery products.</p> <p>2060 Sugar and confectionery products.</p> <p>2081 Malt liquors and malt.</p> <p>2088 Alcoholic beverages, except malt liquors and malt.</p> <p>2089 Bottled soft drinks, and flavorings.</p> <p>2096 Other food and kindred products.</p> <p><b>2100 Tobacco manufacturers.</b></p> <p><b>Textile mill products:</b></p> <p>2228 Weaving mills and textile finishing.</p> <p>2250 Knitting mills.</p> <p>2298 Other textile mill products.</p> <p><b>Apparel and other textile products:</b></p> <p>2315 Men's and boys' clothing.</p> <p>2345 Women's and children's clothing.</p> <p>2388 Hats, caps, millinery, fur goods, and other apparel and accessories.</p> <p>2390 Misc. fabricated textile products.</p> <p><b>Lumber and wood products, except furniture:</b></p> <p>2415 Logging camps and logging contractors, sawmills and planing mills.</p> <p>2430 Millwork, plywood, and related products.</p> <p>2498 Other wood products, including wood buildings and mobile homes.</p> <p>2500 Furniture and fixtures.</p> <p><b>Paper and allied products:</b></p> <p>2625 Pulp, paper, and board mills.</p> <p>2699 Other paper products.</p> <p><b>Printing, publishing, and allied industries:</b></p> <p>2710 Newspapers.</p> <p>2720 Periodicals.</p> <p>2735 Books, greeting cards, and misc. publishing.</p> <p>2799 Commercial and other printing, and printing trade services.</p>	<p><b>Code</b></p> <p><b>Chemicals and allied products:</b></p> <p>2815 Industrial chemicals, plastic materials, and synthetics.</p> <p>2830 Drugs.</p> <p>2840 Soap, cleaners, and toilet goods.</p> <p>2850 Paints and allied products.</p> <p>2898 Agricultural and other chemical products.</p> <p><b>Petroleum refining and related industries (including those integrated with extraction):</b></p> <p>2910 Petroleum refining (including those integrated with extraction).</p> <p>2998 Other petroleum and coal products.</p> <p><b>Rubber and misc. plastic products:</b></p> <p>3050 Rubber products; plastic footwear, hose and belting.</p> <p>3070 Misc. plastics products.</p> <p><b>Leather and leather products:</b></p> <p>3140 Footwear, except rubber.</p> <p>3198 Other leather and leather products.</p> <p><b>Stone, clay, glass, and concrete products:</b></p> <p>3225 Glass products.</p> <p>3240 Cement, hydraulic.</p> <p>3270 Concrete, gypsum, and plaster products.</p> <p>3298 Other nonmetallic mineral products.</p> <p><b>Primary metal industries:</b></p> <p>3370 Ferrous metal industries; misc. primary metal products.</p> <p>3380 Nonferrous metal industries.</p> <p><b>Fabricated metal products, except machinery and transportation equipment:</b></p> <p>3410 Metal cans and shipping containers.</p> <p>3428 Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products.</p> <p>3430 Plumbing and heating, except electric and warm air.</p> <p>3440 Fabricated structural metal products.</p> <p>3460 Metal forgings and stampings.</p> <p>3470 Coating, engraving, and allied services.</p> <p>3480 Ordnance and accessories, except vehicles and guided missiles.</p> <p>3490 Misc. fabricated metal products.</p> <p><b>Machinery, except electrical:</b></p> <p>3520 Farm machinery.</p> <p>3530 Construction, mining, and materials handling machinery and equipment.</p> <p>3540 Metalworking machinery.</p> <p>3550 Special industry machinery, except metalworking machinery.</p> <p>3560 General industrial machinery.</p> <p>3570 Office, computing, and accounting machines.</p> <p>3598 Engines and turbines, service industry machinery, and other machinery, except electrical.</p> <p><b>Electrical and electronic machinery, equipment and supplies:</b></p> <p>3630 Household appliances.</p> <p>3665 Radio, television, and communication equipment.</p> <p>3670 Electronic components and accessories.</p> <p>3698 Other electric equipment.</p> <p><b>Transportation equipment:</b></p> <p>3710 Motor vehicles and equipment.</p> <p>3725 Aircraft, guided missiles and parts.</p> <p>3730 Ship and boat building and repairing.</p> <p>3798 Other transportation equipment.</p> <p><b>Measuring and controlling instruments; photographic and medical goods; watches and clocks:</b></p> <p>3815 Scientific instruments and measuring devices; watches and clocks.</p> <p>3845 Optical, medical, and ophthalmic goods.</p> <p>3860 Photographic equipment and supplies.</p> <p>3998 Other manufacturing products.</p>	<p><b>Code</b></p> <p style="text-align: center;"><b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b></p> <p><b>Transportation:</b></p> <p>4000 Railroad transportation.</p> <p>4100 Local and interurban passenger transit.</p> <p>4200 Trucking and warehousing.</p> <p><b>Other transportation including transportation services:</b></p> <p>4400 Water transportation.</p> <p>4500 Transportation by air.</p> <p>4722 Passenger transportation arrangement.</p> <p>4723 Freight transportation arrangement.</p> <p>4799 Other transportation services.</p> <p><b>Communication:</b></p> <p>4825 Telephone, telegraph, and other communication services.</p> <p>4830 Radio and television broadcasting.</p> <p><b>Electric, gas, and sanitary services:</b></p> <p>4910 Electric services.</p> <p>4920 Gas production and distribution.</p> <p>4930 Combination utility services.</p> <p>4990 Water supply and other sanitary services.</p> <p style="text-align: center;"><b>WHOLESALE TRADE</b></p> <p><b>Durable</b></p> <p>5008 Machinery, equipment, and supplies.</p> <p>5010 Motor vehicles and automotive equipment.</p> <p>5030 Lumber and construction materials.</p> <p>5050 Metals and minerals, except petroleum and scrap.</p> <p>5060 Electric goods.</p> <p>5070 Hardware, plumbing and heating equipment.</p> <p>5098 Other durable goods.</p> <p><b>Nondurable</b></p> <p>5110 Paper and paper products.</p> <p>5129 Drugs, chemicals, and allied products.</p> <p>5130 Apparel, piece goods, and notions.</p> <p>5140 Groceries and related products.</p> <p>5150 Farm-product raw materials.</p> <p>5170 Petroleum and petroleum products.</p> <p>5180 Alcoholic beverages.</p> <p>5190 Misc. nondurable goods.</p> <p style="text-align: center;"><b>RETAIL TRADE</b></p> <p><b>Building materials, hardware, garden supply, and mobile home dealers:</b></p> <p>5220 Building materials dealers.</p> <p>5251 Hardware stores.</p> <p>5265 Garden supplies and mobile home dealers.</p> <p>5300 General merchandise stores.</p> <p>5400 Food stores.</p> <p><b>Automotive dealers and service stations:</b></p> <p>5515 Motor vehicle dealers.</p> <p>5541 Gasoline service stations.</p> <p>5598 Other automotive dealers.</p> <p>5600 Apparel and accessory stores.</p> <p>5700 Furniture and home furnishings stores.</p> <p>5800 Eating and drinking places.</p> <p><b>Misc. retail stores:</b></p> <p>5912 Drug stores and proprietary stores.</p> <p>5921 Liquor stores.</p> <p>5995 Other misc. retail stores.</p> <p style="text-align: center;"><b>FINANCE, INSURANCE, AND REAL ESTATE</b></p> <p><b>Banking:</b></p> <p>6030 Mutual savings banks.</p> <p>6060 Bank holding companies.</p> <p>6090 Banks, except mutual savings banks and bank holding companies.</p> <p><b>Credit agencies other than banks:</b></p> <p>6120 Savings and loan associations.</p> <p>6140 Personal credit institutions.</p> <p>6150 Business credit institutions.</p> <p>6199 Other credit agencies.</p>	<p><b>Code</b></p> <p><b>Security, commodity brokers, dealers, exchanges, and services:</b></p> <p>6210 Security brokers, dealers, and flotation companies.</p> <p>6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.</p> <p><b>Insurance:</b></p> <p>6355 Life insurance.</p> <p>6356 Mutual insurance, except life or marine and certain fire or flood insurance companies.</p> <p>6359 Other insurance companies.</p> <p>6411 Insurance agents, brokers, and services.</p> <p><b>Real Estate:</b></p> <p>6511 Real estate operators (except developers) and lessors of buildings.</p> <p>6516 Lessors of mining, oil, and similar property.</p> <p>6518 Lessors of railroad property and other real property.</p> <p>6530 Condominium management and cooperative housing associations.</p> <p>6550 Subdividers and developers.</p> <p>6599 Other real estate.</p> <p><b>Holding and other investment companies:</b></p> <p>6742 Regulated investment companies.</p> <p>6743 Real estate investment trusts.</p> <p>6744 Small business investment companies.</p> <p>6749 Holding and other investment companies, except bank holding companies.</p> <p style="text-align: center;"><b>SERVICES</b></p> <p>7000 Hotels and other lodging places.</p> <p>7200 Personal services.</p> <p><b>Business services:</b></p> <p>7310 Advertising.</p> <p>7340 Services to buildings.</p> <p>7370 Computer and data processing services.</p> <p>7392 Management, consulting, and public relations services.</p> <p>7394 Equipment rental and leasing.</p> <p>7398 Other business services.</p> <p><b>Auto repair and services; misc. repair services:</b></p> <p>7500 Auto repair and services.</p> <p>7600 Misc. repair services.</p> <p><b>Amusement and recreational services:</b></p> <p>7812 Motion picture production, distribution, and services.</p> <p>7830 Motion picture theaters.</p> <p>7900 Amusement and recreation services, except motion pictures.</p> <p><b>Other services:</b></p> <p>8015 Offices of physicians, including osteopathic physicians.</p> <p>8021 Offices of dentists.</p> <p>8050 Nursing and personal care facilities.</p> <p>8071 Medical laboratories.</p> <p>8099 Other medical services.</p> <p>8111 Legal services.</p> <p>8200 Educational services.</p> <p>8911 Engineering and architectural services.</p> <p>8932 Certified public accountants.</p> <p>8933 Other accounting, auditing, and bookkeeping services.</p> <p>8999 Other services, not elsewhere classified.</p>