



Instructions for Form 8950

(Rev. September 2015)

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

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

Future Developments

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

What's New

Modifications have been made to improve the Employee Plans Resolution System by changing some of the requirements in Rev. Proc. 2013-12, 2013-4 I.R.B. 313. Rev. Proc. 2015-27, 2015-16 I.R.B. 914, made modifications such as reducing the compliance fees relating to certain submissions and modifications to the correction rules. Rev. Proc. 2015-28, 2015-16 I.R.B. 920 also provides new supplemental safe harbor correction methods.

Confidentiality and Disclosure

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

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

Disclosure Request by Taxpayer

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

General Instructions

Purpose of Form

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

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

Types of Retirement Plans Eligible for Corrections

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

Eligibility Requirements for the Use of VCP

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

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

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

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

Who May File

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

- In general, an employer or plan sponsor, including a sole proprietor, partnership, or corporation. Generally, estates and/or beneficiaries may not file a submission under VCP.
- For multiple employer or multiemployer plans, the plan administrator (rather than any contributing or adopting employer). The VCP submission must be for the plan, rather than a portion of the plan affecting any particular employer.
- For group submissions, an eligible organization as defined in Rev. Proc. 2013-12, section 10.11, if the applicable conditions for group submissions have been met.

- Anonymous submissions must be filed by an authorized representative. However, the representative must be designated on a power of attorney by the employer (or in the case of a multiple employer or multiemployer plan, the plan administrator) and must be willing to submit a signed Form 2848, if identifying information is ultimately submitted to the IRS. See *Anonymous Submissions* below.
- For orphan plans, an authorized eligible party. See *Orphan Plans* below.

Orphan Plans

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

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

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

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

Anonymous Submissions

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

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

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

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

Group Submissions

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

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

- A sponsor (as defined in Rev. Proc. 2005-16, 2005-10 I.R.B. 674, section 4.07, Rev. Proc. 2011-49, 2011-44 I.R.B. 608, section 4.07, or Rev. Proc. 2015-36, 2015-27 I.R.B. 20, section 4.07) of a master and prototype plan;
- A volume submitter practitioner (as defined in Rev. Proc. 2005-16, section 13.04, Rev. Proc. 2011-49, section 13.05, or Rev. Proc. 2015-36, section 13.05);
- An insurance company or other entity that has issued annuity contracts or provides services relating to assets for 403(b) plans; or
- An entity that provides its clients with administrative services relating to qualified plans, 403(b) plans, SEPs, SARSEPs, or SIMPLE IRAs.

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

Where to File

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

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

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

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

How to Complete the Application

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

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

What to File

Form 8950 must be accompanied by the following items:

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

Who Must Sign

Form 8950 must be signed by:

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

An original signature is required.

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

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

Specific Instructions

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

The plan sponsor is:

1. For a plan maintained by a single employer, the employer;
2. For a plan maintained by two or more unrelated employers (a multiple employer plan or multiemployer plan), enter the name of the plan administrator as if it was the plan sponsor (see Regulations section 1.414(g)-1). Items 1b-1k should be completed as if the plan administrator were the plan sponsor;
3. For a plan sponsored by two or more entities required to be combined under sections 414(b), (c), or (m), one of the members participating in the plan;
4. For a plan that covers the employees and/or partners of a partnership, the partnership;
5. For an orphan plan, the name of the eligible party. Include a court order or other evidence documenting that the VCP applicant is an eligible party. See Rev. Proc. 2013-12, section 11.10, as modified by Rev. Proc. 2015-27;
6. For an anonymous submission, enter "Anonymous" and include the specific name of the plan sponsor's authorized representative as well as the unique identifying number the

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

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

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

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

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

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

Do not use a social security number or trust EIN.

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

Line 1l. Enter the six-digit applicable code that best describes the nature of the plan sponsor's business from the list of principal business activity codes that appear after these instructions.

Line 2a. If a Form 2848 is included with your submission, leave this section blank and check the box. If you want the IRS to mail copies of correspondence to any other individual (including a different employee of the plan sponsor listed on line 1), include a completed Form 8821 with your submission and complete this section. The individual listed on a Form 8821 is not a representative, and therefore isn't permitted to submit information or

otherwise contact the IRS if questions or issues arise during the processing of a VCP submission. Leave this section blank if a Form 8821 is not enclosed with your submission

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

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

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

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

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

Line 4d. Enter the total dollar value of the retirement plan's assets. For Form 5500 series filers, this information comes from the most recently filed return for the plan determined as of the date the Form 8950 is mailed to the IRS. Filers of the 2013 and 2014 Form 5500 can find this information on Schedule H or I. Filers of Form 5500-SF or Form 5500-EZ, look to line 7.

For plans that are exempt from filing a Form 5500 series return, enter the total dollar value of the retirement plan assets as of the last day of the most recently completed plan year.

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

Line 4e. Enter the total number of plan participants. For Form 5500 series filers, this information is on the most recently filed return for the plan determined as of the date the Form 8950 is mailed to the IRS. Filers of the 2013 and 2014 Form 5500 can find this information on line 6(f). Filers of Form 5500-SF look to line 5b and Form 5500-EZ fillers look to line 6(b).

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

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

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

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

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

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

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

Line 6. If “Yes” is chosen, check the boxes indicating which model document schedules in the Form 14568 series (that is, Forms 14568-A through Form 14568-I) are being submitted with the VCP submission. See Rev. Proc. 2013-12, section 11.02 (as modified by Rev. Proc. 2015-27), for descriptions of the Schedules.

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

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

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

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

Line 7c. If 7a is checked Yes, enter the plan’s remedial amendment cycle. For individually designed plans, plan sponsors would pick one of the five cycles from Cycle A through Cycle E. For plans that are under the six-year cycle associated with pre-approved documents, enter either “pre-approved defined contribution plan” or “pre-approved defined benefit plan,” as applicable. To determine a plan’s cycle,

refer to the instructions for line 7b and Rev. Proc. 2007-44.

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

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

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

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

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

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

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

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Sections 72, 401, 403, 408, 409, 457, 4972, 4973, 4974, and 4979 and their regulations authorize us to ask for this information. You are not required to apply for this correction program; however, if you do, you are required to give us the information requested on this form. We need it to determine whether your correction proposals meet the legal requirements applicable to qualified retirement plans.

Section 6109 and its regulations require you to provide your identifying number. Failure to provide the information requested on this form could delay or prevent processing of your application; providing fraudulent information could subject you to penalties.

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

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

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

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

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

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

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

Form 8950 Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These

principal activity codes are based on the North American Industry Classification System.

<p>Agriculture, Forestry, Fishing and Hunting</p> <p>Crop Production</p> <p>111100 Oilseed & Grain Farming</p> <p>111210 Vegetable & Melon Farming (including potatoes & yams)</p> <p>111300 Fruit & Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, & Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)</p> <p>Animal Production</p> <p>112111 Beef Cattle Ranching & Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle & Milk Production</p> <p>112210 Hog & Pig Farming</p> <p>112300 Poultry & Egg Production</p> <p>112400 Sheep & Goat Farming</p> <p>112510 Aquaculture (including shellfish & finfish farms & hatcheries)</p> <p>112900 Other Animal Production</p> <p>Forestry and Logging</p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries & Gathering of Forest Products</p> <p>113310 Logging</p> <p>Fishing, Hunting and Trapping</p> <p>114110 Fishing</p> <p>114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry</p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)</p> <p>115210 Support Activities for Animal Production</p> <p>115310 Support Activities for Forestry</p>	<p>Manufacturing</p> <p>Food Manufacturing</p> <p>311110 Animal Food Mfg</p> <p>311200 Grain & Oilseed Milling</p> <p>311300 Sugar & Confectionery Product Mfg</p> <p>311400 Fruit & Vegetable Preserving & Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering and Processing</p> <p>311710 Seafood Product Preparation & Packaging</p> <p>311800 Bakeries, Tortilla & Dry Pasta Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing</p> <p>312110 Soft Drink & Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills</p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p>Apparel Manufacturing</p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut & Sew Apparel Contractors</p> <p>315220 Men's & Boys' Cut & Sew Apparel Mfg</p> <p>315240 Women's, Girls' and Infants' Cut & Sew Apparel Mfg</p> <p>315280 Other Cut & Sew Apparel Mfg</p> <p>315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p> <p>Plastics and Rubber Products Manufacturing</p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing</p> <p>327100 Clay Product & Refractory Mfg</p> <p>327210 Glass & Glass Product Mfg</p> <p>327300 Cement & Concrete Product Mfg</p> <p>327400 Lime & Gypsum Product Mfg</p>	<p>327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing</p> <p>331110 Iron & Steel Mills & Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina & Aluminum Production & Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production & Processing</p> <p>331500 Foundries</p> <p>Fabricated Metal Product Manufacturing</p> <p>332110 Forging & Stamping</p> <p>332210 Cutlery & Handtool Mfg</p> <p>332300 Architectural & Structural Metals Mfg</p> <p>332400 Boiler, Tank, & Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring & Wire Product Mfg</p> <p>332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, & Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing</p> <p>333100 Agriculture, Construction, & Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial & Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine & Power Transmission Equipment Mfg</p> <p>333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg</p> <p>339900 Other Miscellaneous Manufacturing</p>	<p>423400 Professional & Commercial Equipment & Supplies</p> <p>423500 Metals & Minerals (except Petroleum)</p> <p>423600 Household Appliances and Electrical & Electronic Goods</p> <p>423700 Hardware, Plumbing & Heating Equipment & Supplies</p> <p>423800 Machinery, Equipment, & Supplies</p> <p>423910 Sporting & Recreational Goods & Supplies</p> <p>423920 Toy & Hobby Goods & Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watches, Precious Stones, & Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods</p> <p>424100 Paper & Paper Products</p> <p>424210 Drugs & Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, & Notions</p> <p>424400 Grocery & Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical & Allied Products</p> <p>424700 Petroleum & Petroleum Products</p> <p>424800 Beer, Wine, & Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Books, Periodicals, & Newspapers</p> <p>424930 Flower, Nursery Stock, & Florists' Supplies</p> <p>424940 Tobacco & Tobacco Products</p> <p>424950 Paint, Varnish, & Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Electronic Markets and Agents and Brokers</p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents & Brokers</p>
<p>Mining</p> <p>211110 Oil & Gas Extraction</p> <p>212110 Coal Mining</p> <p>212200 Metal Ore Mining</p> <p>212310 Stone Mining & Quarrying</p> <p>212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying</p> <p>212390 Other Nonmetallic Mineral Mining & Quarrying</p> <p>213110 Support Activities for Mining</p> <p>Utilities</p> <p>221100 Electric Power Generation, Transmission & Distribution</p> <p>221210 Natural Gas Distribution</p> <p>221300 Water, Sewage, & Other Systems</p> <p>221500 Combination Gas and Electric</p>	<p>Construction</p> <p>Construction of Buildings</p> <p>236110 Residential Building Construction</p> <p>236200 Nonresidential Building Construction</p> <p>Heavy and Civil Engineering Construction</p> <p>237100 Utility System Construction</p> <p>237210 Land Subdivision</p> <p>237310 Highway, Street, & Bridge Construction</p> <p>237990 Other Heavy & Civil Engineering Construction</p> <p>Specialty Trade Contractors</p> <p>238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, & Air-Conditioning Contractors</p> <p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)</p> <p>238900 Other Specialty Trade Contractors (including site preparation)</p>	<p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg</p> <p>339900 Other Miscellaneous Manufacturing</p> <p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods</p> <p>423100 Motor Vehicle & Motor Vehicle Parts & Supplies</p> <p>423200 Furniture & Home Furnishings</p> <p>423300 Lumber & Other Construction Materials</p>	<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers</p> <p>441222 Boat Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores</p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores</p> <p>443141 Household Appliance Stores</p> <p>443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores)</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores</p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish & Seafood Markets</p> <p>445230 Fruit & Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery & Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores</p> <p>446110 Pharmacies & Drug Stores</p>

Form 8950 Codes for Principal Business Activity (Continued)

446120	Cosmetics, Beauty Supplies, & Perfume Stores	448210	Support Activities for Rail Transportation	524150	Direct Insurance (except Life, Health & Medical) Carriers	541512	Computer Systems Design Services
446130	Optical Goods Stores	448300	Support Activities for Water Transportation	524210	Insurance Agencies & Brokerages	541513	Computer Facilities Management Services
446190	Other Health & Personal Care Stores	488410	Motor Vehicle Towing	524290	Other Insurance Related Activities (including third-party administration of insurance and pension funds)	541519	Other Computer Related Services
Gasoline Stations		488490	Other Support Activities for Road Transportation			Other Professional, Scientific, and Technical Services	
447100	Gasoline Stations (including convenience stores with gas)	488510	Freight Transportation Arrangement	Funds, Trusts, and Other Financial Vehicles		541600	Management, Scientific, & Technical Consulting Services
Clothing and Clothing Accessories Stores		488990	Other Support Activities for Transportation	525100	Insurance & Employee Benefit Funds	541700	Scientific Research & Development Services
448110	Men's Clothing Stores	Couriers and Messengers		525910	Open-End Investment Funds (Form 1120-RIC)	541800	Advertising & Related Services
448120	Women's Clothing Stores	492110	Couriers	525920	Trusts, Estates, & Agency Accounts	541910	Marketing Research & Public Opinion Polling
448130	Children's & Infants' Clothing Stores	492210	Local Messengers & Local Delivery	525990	Other Financial Vehicles (including mortgage REITs & closed-end investment funds)	541920	Photographic Services
448140	Family Clothing Stores	Warehousing and Storage				541930	Translation & Interpretation Services
448150	Clothing Accessories Stores	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)			541940	Veterinary Services
448190	Other Clothing Stores					541990	All Other Professional, Scientific, & Technical Services
448210	Shoe Stores	Information					
448310	Jewelry Stores	Publishing Industries (except Internet)					
448320	Luggage & Leather Goods Stores	511110	Newspaper Publishers				
Sporting Goods, Hobby, Book, and Music Stores		511120	Periodical Publishers				
451110	Sporting Goods Stores	511130	Book Publishers	Real Estate and Rental and Leasing			
451120	Hobby, Toy, & Game Stores	511140	Directory & Mailing List Publishers	Real Estate			
451130	Sewing, Needlework, & Piece Goods Stores	511190	Other Publishers	531110	Lessors of Residential Buildings & Dwellings (including equity REITs)		
451140	Musical Instrument & Supplies Stores	511210	Software Publishers	531120	Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)		
451211	Book Stores	Motion Picture and Sound Recording Industries		531130	Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)		
451212	News Dealers & Newsstands	512100	Motion Picture & Video Industries (except video rental)	531190	Lessors of Other Real Estate Property (including equity REITs)		
General Merchandise Stores		512200	Sound Recording Industries	531210	Offices of Real Estate Agents & Brokers		
452110	Department Stores	Broadcasting (except Internet)		531310	Real Estate Property Managers		
452900	Other General Merchandise Stores	515100	Radio & Television Broadcasting	531320	Offices of Real Estate Appraisers		
Miscellaneous Store Retailers		515210	Cable & Other Subscription Programming	531390	Other Activities Related to Real Estate		
453110	Florists	Telecommunications		Rental and Leasing Services			
453210	Office Supplies & Stationery Stores	517000	Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	532100	Automotive Equipment Rental & Leasing		
453220	Gift, Novelty, & Souvenir Stores	Data Processing Services		532210	Consumer Electronics & Appliances Rental		
453310	Used Merchandise Stores	518210	Data Processing, Hosting, & Related Services	532220	Formal Wear & Costume Rental		
453910	Pet & Pet Supplies Stores	Other Information Services		532230	Video Tape & Disc Rental		
453920	Art Dealers	519100	Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)	532290	Other Consumer Goods Rental		
453930	Manufactured (Mobile) Home Dealers	Finance and Insurance		532310	General Rental Centers		
453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	Depository Credit Intermediation		532400	Commercial & Industrial Machinery & Equipment Rental & Leasing		
Nonstore Retailers		522110	Commercial Banking	Lessors of Nonfinancial Intangible Assets (except copyrighted works)			
454110	Electronic Shopping & Mail-Order Houses	522120	Savings Institutions	533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)		
454210	Vending Machine Operators	522130	Credit Unions				
454310	Fuel dealers (including Heating Oil and Liquefied Petroleum)	522190	Other Depository Credit Intermediation	Professional, Scientific, and Technical Services			
454390	Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Nondepository Credit Intermediation		Legal Services			
Transportation and Warehousing		522210	Credit Card Issuing	541110	Offices of Lawyers		
Air, Rail, and Water Transportation		522220	Sales Financing	541190	Other Legal Services		
481000	Air Transportation	522291	Consumer Lending	Accounting, Tax Preparation, Bookkeeping, and Payroll Services			
482110	Rail Transportation	522292	Real Estate Credit (including mortgage bankers & originators)	541211	Offices of Certified Public Accountants		
483000	Water Transportation	522293	International Trade Financing	541213	Tax Preparation Services		
Truck Transportation		522294	Secondary Market Financing	541214	Payroll Services		
484110	General Freight Trucking, Local	522298	All Other Nondepository Credit Intermediation	541219	Other Accounting Services		
484120	General Freight Trucking, Long-distance	Activities Related to Credit Intermediation		Architectural, Engineering, and Related Services			
484200	Specialized Freight Trucking	522300	Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	541310	Architectural Services		
Transit and Ground Passenger Transportation		Securities, Commodity Contracts, and Other Financial Investments and Related Activities		541320	Landscape Architecture Services		
485110	Urban Transit Systems	523110	Investment Banking & Securities Dealing	541330	Engineering Services		
485210	Interurban & Rural Bus Transportation	523120	Securities Brokerage	541340	Drafting Services		
485310	Taxi Service	523130	Commodity Contracts Dealing	541350	Building Inspection Services		
485320	Limousine Service	523140	Commodity Contracts Brokerage	541360	Geophysical Surveying & Mapping Services		
485410	School & Employee Bus Transportation	523210	Securities & Commodity Exchanges	541370	Surveying & Mapping (except Geophysical) Services		
485510	Charter Bus Industry	523900	Other Financial Investment Activities (including portfolio management & investment advice)	541380	Testing Laboratories		
485990	Other Transit & Ground Passenger Transportation	Insurance Carriers and Related Activities		Specialized Design Services			
Pipeline Transportation		524130	Reinsurance Carriers	541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)		
486000	Pipeline Transportation	524140	Direct Life, Health, & Medical Insurance Carriers	Computer Systems Design and Related Services			
Scenic & Sightseeing Transportation				541511	Custom Computer Programming Services		
487000	Scenic & Sightseeing Transportation						
Support Activities for Transportation							
488100	Support Activities for Air Transportation						

Form 8950 Codes for Principal Business Activity (Continued)

621491 HMO Medical Centers	711210 Spectator Sports (including sports clubs & racetracks)	Food Services and Drinking Places	811490 Other Personal & Household Goods Repair & Maintenance
621492 Kidney Dialysis Centers	711300 Promoters of Performing Arts, Sports, & Similar Events	722300 Special Food Services (including food service contractors & caterers)	Personal and Laundry Services
621493 Freestanding Ambulatory Surgical & Emergency Centers	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	722410 Drinking Places (Alcoholic Beverages)	812111 Barber Shops
621498 All Other Outpatient Care Centers	711510 Independent Artists, Writers, & Performers	722511 Full-Service Restaurants	812112 Beauty Salons
Medical and Diagnostic Laboratories	Museums, Historical Sites, and Similar Institutions	722513 Limited-Service Restaurants	812113 Nail Salons
621510 Medical & Diagnostic Laboratories	712100 Museums, Historical Sites, & Similar Institutions	722514 Cafeterias and Buffets	812190 Other Personal Care Services (including diet & weight reducing centers)
Home Health Care Services	Amusement, Gambling, and Recreation Industries	722515 Snack and Non-alcoholic Beverage Bars	812210 Funeral Homes & Funeral Services
621610 Home Health Care Services	713100 Amusement Parks & Arcades	Other Services	812220 Cemeteries & Crematories
Other Ambulatory Health Care Services	713200 Gambling Industries	Repair and Maintenance	812310 Coin-Operated Laundries & Drycleaners
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	811110 Automotive Mechanical & Electrical Repair & Maintenance	812320 Drycleaning & Laundry Services (except Coin-Operated)
Hospitals	Accommodation and Food Services	811120 Automotive Body, Paint, Interior, & Glass Repair	812330 Linen & Uniform Supply
622000 Hospitals	Accommodation	811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)	812910 Pet Care (except Veterinary) Services
Nursing and Residential Care Facilities	721110 Hotels (except Casino Hotels) & Motels	811210 Electronic & Precision Equipment Repair & Maintenance	812920 Photofinishing
623000 Nursing & Residential Care Facilities	721120 Casino Hotels	811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance	812930 Parking Lots & Garages
Social Assistance	721191 Bed & Breakfast Inns	811410 Home & Garden Equipment & Appliance Repair & Maintenance	812990 All Other Personal Services
624100 Individual & Family Services	721199 All Other Traveler Accommodation	811420 Reupholstery & Furniture Repair	Religious, Grantmaking, Civic, Professional, and Similar Organizations
624200 Community Food & Housing, & Emergency & Other Relief Services	721210 RV (Recreational Vehicle) Parks & Recreational Camps	811430 Footwear & Leather Goods Repair	813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)
624310 Vocational Rehabilitation Services	721310 Rooming & Boarding Houses		813930 Labor Unions and Similar Labor Organizations
624410 Child Day Care Services			921000 Governmental Instrumentality or Agency
Arts, Entertainment, and Recreation			
Performing Arts, Spectator Sports, and Related Industries			
711100 Performing Arts Companies			