



# Instructions for Form 8950

(Rev. November 2017)

## 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 [IRS.gov/Form8950](https://www.irs.gov/Form8950).

### What's New

Revenue Procedure (Rev. Proc.) 2016-51, 2016-42 I.R.B. 465 updates and replaces Rev. Proc. 2013-12, 2013-4 I.R.B. 313. Modifications have been made to improve the Employee Plans Compliance Resolution System by making changes to:

- Accommodate revisions to the IRS's determination letter program.
- Make changes to Audit CAP.
- Classify Voluntary Correction Program compliance fees as user fees subject to section 7528.
- Incorporate the modifications to EPCRS previously made in Rev. Proc. 2015-27, 2015-16 I.R.B. 914, Rev. Proc. 2015-28, 2015-16 I.R.B. 920, Rev. Proc. 2016-8, 2016-1 I.R.B. 243, and Rev. Proc. 2017-4, 2017-1 I.R.B. 146.
- Add other miscellaneous changes.

### 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. 2016-51, 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 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. 2016-51, which is available at [IRS.gov/Retirement-Plans/Correcting-Plan-Errors](https://www.irs.gov/Retirement-Plans/Correcting-Plan-Errors).

A VCP submission includes Form 8950, Form 8951, User 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. 2016-51, section 11.

### 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. 2016-51, 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. 2016-51, sections 4.01, 5.01, 5.02, 6.07, 6.10, 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. 2016-51, section 5.08. 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. 2016-51, section 5.08.

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 an abusive tax avoidance transaction. See Rev. Proc. 2016-51, sections 4.11 and 4.12. In a particular case, the IRS may decline to make VCP available in the interest of sound tax administration. See Rev. Proc. 2016-51, 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. 2016-51, section 10.10, 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, Power of Attorney and Declaration of

Representative, 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 the applicant is an eligible party. See Rev. Proc. 2016-51, section 5.03.

## 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. 2016-51, section 10.09.

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. 2016-51, sections 10.09, 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. 2016-51, 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. 2015-36, 2015-27 I.R.B. 20, section 4.07;
- A volume submitter practitioner (VS Practitioner as defined in 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. 2016-51, section 10.10.

## 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 is 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 user 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.
- Beginning in 2017 (and each year thereafter), the user fee amounts for VCP submissions will be published as part of the annual Employee Plans revenue procedure (for example, Rev. Proc. 2017-4). VCP applicants should refer to the annual revenue procedure in effect at the time they file their submission with the IRS to determine the VCP user fee.
- All descriptions, information, documents, sample computations (if applicable), attachments, and representations required by Rev. Proc. 2016-51, section 11. In order to assist VCP applicants, the IRS encourages the use of Form 14568, Model VCP 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 [IRS.gov/Retirement-Plans/Correcting-Plan-Errors](https://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.

For corporations, partnerships, and organizations, the application must be signed by an officer or partner with legal authority to bind the plan sponsor.

A handwritten or electronic 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 was 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. 2016-51, section 11.10;
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. 2016-51, section 10.09. 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 [IRS.gov/Businesses/Small](https://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. 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. Look to the annual Employee Plans revenue procedure for additional details.

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

7 months after the close of the most recently ended plan year preceding the date of the VCP submission. Look to the annual Employee Plans revenue procedure for additional details.

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. 2016-51, section 11.02.

**Line 7.** VCP submissions that involve SEPs and SIMPLE plans may skip question 7. If "Yes," be sure to include a copy of the corrective plan amendment(s) with your submission. Do not include a determination letter application with your VCP submission. See Rev. Proc. 2016-37 and the applicable annual Employee Plans revenue procedure for information as to when determination applications, unrelated to the VCP submission, may be submitted to the IRS. With regard to 403(b) plans, the amendment cannot be effective prior to 1/1/2009 (January 1, 2009) or the effective date of the plan if later.

**Line 8.** If "Yes," attach a written explanation that provides details of the transaction(s). See Rev. Proc. 2016-51, section 4.12(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. 2016-51, section 4.02.

**Line 11.** 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 11 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 11 and include a written attachment that explains why the determination letter application was withdrawn.

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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. 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 your retirement plan. 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:

<b>Recordkeeping</b> . . . . .	5 hr. , 15 min.
<b>Learning about the law or the form</b> . . . . .	2 hr. , 10 min.
<b>Preparing the form</b> . . . . .	2 hr. , 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 send us comments from [IRS.gov/FormComment](https://www.irs.gov/FormComment). Or you can write to:

Internal Revenue Service  
Tax Forms and Publications Division  
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><b>Agriculture, Forestry, Fishing and Hunting</b></p>	<p>238900 Other Specialty Trade Contractors (including site preparation)</p>	<p>327300 Cement &amp; Concrete Product Mfg 327400 Lime &amp; Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg</p>	<p>423300 Lumber &amp; Other Construction Materials 423400 Professional &amp; Commercial Equipment &amp; Supplies 423500 Metals &amp; Minerals (except Petroleum) 423600 Household Appliances and Electrical &amp; Electronic Goods 423700 Hardware, Plumbing &amp; Heating Equipment &amp; Supplies 423800 Machinery, Equipment, &amp; Supplies 423910 Sporting &amp; Recreational Goods &amp; Supplies 423920 Toy &amp; Hobby Goods &amp; Supplies 423930 Recyclable Materials 423940 Jewelry, Watches, Precious Stones, &amp; Precious Metals 423990 Other Miscellaneous Durable Goods</p>
<p><b>Crop Production</b></p>	<p><b>Manufacturing</b></p>	<p><b>Primary Metal Manufacturing</b></p>	<p><b>Merchant Wholesalers, Nondurable Goods</b></p>
<p>111100 Oilseed &amp; Grain Farming 111210 Vegetable &amp; Melon Farming (including potatoes &amp; yams)</p>	<p><b>Food Manufacturing</b> 311110 Animal Food Mfg 311200 Grain &amp; Oilseed Milling 311300 Sugar &amp; Confectionery Product Mfg</p>	<p>331110 Iron &amp; Steel Mills &amp; Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina &amp; Aluminum Production &amp; Processing 331400 Nonferrous Metal (except Aluminum) Production &amp; Processing 331500 Foundries</p>	<p>424100 Paper &amp; Paper Products 424210 Drugs &amp; Druggists' Sundries 424300 Apparel, Piece Goods, &amp; Notions 424400 Grocery &amp; Related Products 424500 Farm Product Raw Materials 424600 Chemical &amp; Allied Products 424700 Petroleum &amp; Petroleum Products 424800 Beer, Wine, &amp; Distilled Alcoholic Beverages 424910 Farm Supplies 424920 Books, Periodicals, &amp; Newspapers 424930 Flower, Nursery Stock, &amp; Florists' Supplies 424940 Tobacco &amp; Tobacco Products 424950 Paint, Varnish, &amp; Supplies 424990 Other Miscellaneous Nondurable Goods</p>
<p>111300 Fruit &amp; Tree Nut Farming 111400 Greenhouse, Nursery, &amp; Floriculture Production</p>	<p>311400 Fruit &amp; Vegetable Preserving &amp; Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering and Processing</p>	<p><b>Fabricated Metal Product Manufacturing</b> 332110 Forging &amp; Stamping 332210 Cutlery &amp; Handtool Mfg 332300 Architectural &amp; Structural Metals Mfg 332400 Boiler, Tank, &amp; Shipping Container Mfg 332510 Hardware Mfg 332610 Spring &amp; Wire Product Mfg 332700 Machine Shops; Turned Product; &amp; Screw, Nut, &amp; Bolt Mfg 332810 Coating, Engraving, Heat Treating, &amp; Allied Activities 332900 Other Fabricated Metal Product Mfg</p>	<p><b>Wholesale Electronic Markets and Agents and Brokers</b> 425110 Business to Business Electronic Markets 425120 Wholesale Trade Agents &amp; Brokers</p>
<p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, &amp; all other crop farming)</p>	<p>311710 Seafood Product Preparation &amp; Packaging 311800 Bakeries, Tortilla &amp; Dry Pasta Mfg 311900 Other Food Mfg (including coffee, tea, flavorings &amp; seasonings)</p>	<p><b>Machinery Manufacturing</b> 333100 Agriculture, Construction, &amp; Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial &amp; Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, &amp; Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine &amp; Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg</p>	<p><b>Retail Trade</b></p>
<p><b>Animal Production</b></p>	<p><b>Beverage and Tobacco Product Manufacturing</b> 312110 Soft Drink &amp; Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing</p>	<p><b>Computer and Electronic Product Manufacturing</b> 334110 Computer &amp; Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio &amp; Video Equipment Mfg 334410 Semiconductor &amp; Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, &amp; Control Instruments Mfg 334610 Manufacturing &amp; Reproducing Magnetic &amp; Optical Media</p>	<p><b>Motor Vehicle and Parts Dealers</b> 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers 441222 Boat Dealers 441300 Automotive Parts, Accessories, &amp; Tire Stores</p>
<p>112111 Beef Cattle Ranching &amp; Farming 112112 Cattle Feedlots 112120 Dairy Cattle &amp; Milk Production 112210 Hog &amp; Pig Farming 112300 Poultry &amp; Egg Production 112400 Sheep &amp; Goat Farming 112510 Aquaculture (including shellfish &amp; finfish farms &amp; hatcheries)</p>	<p><b>Textile Mills and Textile Product Mills</b> 313000 Textile Mills 314000 Textile Product Mills</p>	<p><b>Electrical Equipment, Appliance, and Component Manufacturing</b> 335100 Electric Lighting Equipment Mfg 335200 Major Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment &amp; Component Mfg</p>	<p><b>Furniture and Home Furnishings Stores</b> 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores</p>
<p><b>Forestry and Logging</b></p>	<p><b>Leather and Allied Product Manufacturing</b> 316110 Leather &amp; Hide Tanning &amp; Finishing 316210 Footwear Mfg (including rubber &amp; plastics) 316990 Other Leather &amp; Allied Product Mfg</p>	<p><b>Transportation Equipment Manufacturing</b> 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body &amp; Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product &amp; Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship &amp; Boat Building 336990 Other Transportation Equipment Mfg</p>	<p><b>Electronics and Appliance Stores</b> 443141 Household Appliance Stores 443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores)</p>
<p>113110 Timber Tract Operations 113210 Forest Nurseries &amp; Gathering of Forest Products 113310 Logging</p>	<p><b>Wood Product Manufacturing</b> 321110 Sawmills &amp; Wood Preservation 321210 Veneer, Plywood, &amp; Engineered Wood Product Mfg 321900 Other Wood Product Mfg</p>	<p><b>Furniture and Related Product Manufacturing</b> 337000 Furniture &amp; Related Product Manufacturing</p>	<p><b>Building Material and Garden Equipment and Supplies Dealers</b> 444110 Home Centers 444120 Paint &amp; Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn &amp; Garden Equipment &amp; Supplies Stores</p>
<p><b>Fishing, Hunting and Trapping</b></p>	<p><b>Paper Manufacturing</b> 322100 Pulp, Paper, &amp; Paperboard Mills 322200 Converted Paper Product Mfg</p>	<p><b>Miscellaneous Manufacturing</b> 339110 Medical Equipment &amp; Supplies Mfg 339900 Other Miscellaneous Manufacturing</p>	<p><b>Food and Beverage Stores</b> 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish &amp; Seafood Markets 445230 Fruit &amp; Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery &amp; Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, &amp; Liquor Stores</p>
<p>114210 Hunting &amp; Trapping</p>	<p><b>Printing and Related Support Activities</b> 323100 Printing &amp; Related Support Activities</p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b> 423100 Motor Vehicle &amp; Motor Vehicle Parts &amp; Supplies 423200 Furniture &amp; Home Furnishings</p>
<p><b>Support Activities for Agriculture and Forestry</b></p>	<p><b>Petroleum and Coal Products Manufacturing</b> 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, &amp; Saturated Materials Mfg 324190 Other Petroleum &amp; Coal Products Mfg</p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, &amp; cultivating)</p>	<p><b>Chemical Manufacturing</b> 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, &amp; Artificial &amp; Synthetic Fibers &amp; Filaments Mfg 325300 Pesticide, Fertilizer, &amp; Other Agricultural Chemical Mfg 325410 Pharmaceutical &amp; Medicine Mfg 325500 Paint, Coating, &amp; Adhesive Mfg 325600 Soap, Cleaning Compound, &amp; Toilet Preparation Mfg 325900 Other Chemical Product &amp; Preparation Mfg</p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>115210 Support Activities for Animal Production</p>	<p><b>Plastics and Rubber Products Manufacturing</b> 326100 Plastics Product Mfg 326200 Rubber Product Mfg</p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>115310 Support Activities for Forestry</p>	<p><b>Nonmetallic Mineral Product Manufacturing</b> 327100 Clay Product &amp; Refractory Mfg 327210 Glass &amp; Glass Product Mfg</p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p><b>Mining</b></p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>211120 Crude Petroleum Extraction 211130 Natural Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining &amp; Quarrying 212320 Sand, Gravel, Clay, &amp; Ceramic &amp; Refractory Minerals Mining &amp; Quarrying</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>212390 Other Nonmetallic Mineral Mining &amp; Quarrying 213110 Support Activities for Mining</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p><b>Utilities</b></p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>221100 Electric Power Generation, Transmission &amp; Distribution 221210 Natural Gas Distribution 221300 Water, Sewage, &amp; Other Systems 221500 Combination Gas and Electric</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p><b>Construction</b></p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p><b>Construction of Buildings</b></p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>236110 Residential Building Construction 236200 Nonresidential Building Construction</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p><b>Heavy and Civil Engineering Construction</b></p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, &amp; Bridge Construction 237990 Other Heavy &amp; Civil Engineering Construction</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p><b>Specialty Trade Contractors</b></p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>238100 Foundation, Structure, &amp; Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, &amp; siding)</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>238210 Electrical Contractors 238220 Plumbing, Heating, &amp; Air-Conditioning Contractors 238290 Other Building Equipment Contractors</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>
<p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, &amp; finish carpentry)</p>	<p><b>Leather and Allied Product Manufacturing</b></p>	<p><b>Wholesale Trade</b></p>	<p><b>Merchant Wholesalers, Durable Goods</b></p>

**Form 8950 Codes for Principal Business Activity (Continued)**

<p><b>Health and Personal Care Stores</b>            446110 Pharmacies &amp; Drug Stores            446120 Cosmetics, Beauty Supplies, &amp; Perfume Stores            446130 Optical Goods Stores            446190 Other Health &amp; Personal Care Stores</p> <p><b>Gasoline Stations</b>            447100 Gasoline Stations (including convenience stores with gas)</p> <p><b>Clothing and Clothing Accessories Stores</b>            448110 Men's Clothing Stores            448120 Women's Clothing Stores            448130 Children's &amp; Infants' Clothing Stores            448140 Family Clothing Stores            448150 Clothing Accessories Stores            448190 Other Clothing Stores            448210 Shoe Stores            448310 Jewelry Stores            448320 Luggage &amp; Leather Goods Stores</p> <p><b>Sporting Goods, Hobby, Book, and Music Stores</b>            451110 Sporting Goods Stores            451120 Hobby, Toy, &amp; Game Stores            451130 Sewing, Needlework, &amp; Piece Goods Stores            451140 Musical Instrument &amp; Supplies Stores            451211 Book Stores            451212 News Dealers &amp; Newsstands</p> <p><b>General Merchandise Stores</b>            452200 Department Stores            452300 General Merchandise Stores, incl. Warehouse Clubs &amp; Supercenters</p> <p><b>Miscellaneous Store Retailers</b>            453110 Florists            453210 Office Supplies &amp; Stationery Stores            453220 Gift, Novelty, &amp; Souvenir Stores            453310 Used Merchandise Stores            453910 Pet &amp; Pet Supplies Stores            453920 Art Dealers            453930 Manufactured (Mobile) Home Dealers            453990 All Other Miscellaneous Store Retailers (including tobacco, candle, &amp; trophy shops)</p> <p><b>Nonstore Retailers</b>            454110 Electronic Shopping &amp; Mail-Order Houses            454210 Vending Machine Operators            454310 Fuel dealers (including Heating Oil and Liquefied Petroleum)            454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, &amp; coffee-break service providers)</p>	<p><b>Support Activities for Transportation</b>            488100 Support Activities for Air Transportation            488210 Support Activities for Rail Transportation            488300 Support Activities for Water Transportation            488410 Motor Vehicle Towing            488490 Other Support Activities for Road Transportation            488510 Freight Transportation Arrangement            488990 Other Support Activities for Transportation</p> <p><b>Couriers and Messengers</b>            492110 Couriers            492210 Local Messengers &amp; Local Delivery</p> <p><b>Warehousing and Storage</b>            493100 Warehousing &amp; Storage (except lessors of miniwarehouses &amp; self-storage units)</p> <p><b>Information</b>  <b>Publishing Industries (except Internet)</b>            511110 Newspaper Publishers            511120 Periodical Publishers            511130 Book Publishers            511140 Directory &amp; Mailing List Publishers            511190 Other Publishers            511210 Software Publishers</p> <p><b>Motion Picture and Sound Recording Industries</b>            512100 Motion Picture &amp; Video Industries (except video rental)            512200 Sound Recording Industries</p> <p><b>Broadcasting (except Internet)</b>            515100 Radio &amp; Television Broadcasting            515210 Cable &amp; Other Subscription Programming</p> <p><b>Telecommunications</b>            517000 Telecommunications (including paging, cellular, satellite, cable &amp; other program distribution, resellers, other telecommunications, &amp; internet service providers)</p> <p><b>Data Processing Services</b>            518210 Data Processing, Hosting, &amp; Related Services</p> <p><b>Other Information Services</b>            519100 Other Information Services (including news syndicates, libraries, internet publishing &amp; broadcasting)</p>	<p><b>Insurance Carriers and Related Activities</b>            524130 Reinsurance Carriers            524140 Direct Life, Health, &amp; Medical Insurance Carriers            524150 Direct Insurance (except Life, Health &amp; Medical) Carriers            524210 Insurance Agencies &amp; Brokerages            524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p><b>Funds, Trusts, and Other Financial Vehicles</b>            525100 Insurance &amp; Employee Benefit Funds            525910 Open-End Investment Funds (Form 1120-RIC)            525920 Trusts, Estates, &amp; Agency Accounts            525990 Other Financial Vehicles (including mortgage REITs &amp; closed-end investment funds)</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under <b>Management of Companies (Holding Companies)</b>.</p> <p><b>Real Estate and Rental and Leasing</b>  <b>Real Estate</b>            531110 Lessors of Residential Buildings &amp; Dwellings (including equity REITs)            531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)            531130 Lessors of Miniwarehouses &amp; Self-Storage Units (including equity REITs)            531190 Lessors of Other Real Estate Property (including equity REITs)            531210 Offices of Real Estate Agents &amp; Brokers            531310 Real Estate Property Managers            531320 Offices of Real Estate Appraisers            531390 Other Activities Related to Real Estate</p> <p><b>Rental and Leasing Services</b>            532100 Automotive Equipment Rental &amp; Leasing            532210 Consumer Electronics &amp; Appliances Rental            532281 Formal Wear &amp; Costume Rental            532282 Video Tape &amp; Disc Rental            532283 Home Health Equipment Rental            532284 Recreational Goods Rental            532289 All Other Consumer Goods Rental            532310 General Rental Centers            532400 Commercial &amp; Industrial Machinery &amp; Equipment Rental &amp; Leasing</p> <p><b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>            533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>	<p><b>Specialized Design Services</b>            541400 Specialized Design Services (including interior, industrial, graphic, &amp; fashion design)</p> <p><b>Computer Systems Design and Related Services</b>            541511 Custom Computer Programming Services            541512 Computer Systems Design Services            541513 Computer Facilities Management Services            541519 Other Computer Related Services</p> <p><b>Other Professional, Scientific, and Technical Services</b>            541600 Management, Scientific, &amp; Technical Consulting Services            541700 Scientific Research &amp; Development Services            541800 Advertising &amp; Related Services            541910 Marketing Research &amp; Public Opinion Polling            541920 Photographic Services            541930 Translation &amp; Interpretation Services            541940 Veterinary Services            541990 All Other Professional, Scientific, &amp; Technical Services</p>
<p><b>Transportation and Warehousing</b>  <b>Air, Rail, and Water Transportation</b>            481000 Air Transportation            482110 Rail Transportation            483000 Water Transportation</p> <p><b>Truck Transportation</b>            484110 General Freight Trucking, Local            484120 General Freight Trucking, Long-distance            484200 Specialized Freight Trucking</p> <p><b>Transit and Ground Passenger Transportation</b>            485110 Urban Transit Systems            485210 Interurban &amp; Rural Bus Transportation            485310 Taxi Service            485320 Limousine Service            485410 School &amp; Employee Bus Transportation            485510 Charter Bus Industry            485990 Other Transit &amp; Ground Passenger Transportation</p> <p><b>Pipeline Transportation</b>            486000 Pipeline Transportation</p> <p><b>Scenic &amp; Sightseeing Transportation</b>            487000 Scenic &amp; Sightseeing Transportation</p>	<p><b>Finance and Insurance</b>  <b>Depository Credit Intermediation</b>            522110 Commercial Banking            522120 Savings Institutions            522130 Credit Unions            522190 Other Depository Credit Intermediation</p> <p><b>Nondepository Credit Intermediation</b>            522210 Credit Card Issuing            522220 Sales Financing            522291 Consumer Lending            522292 Real Estate Credit (including mortgage bankers &amp; originators)            522293 International Trade Financing            522294 Secondary Market Financing            522298 All Other Nondepository Credit Intermediation</p> <p><b>Activities Related to Credit Intermediation</b>            522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, &amp; money transmitting)</p> <p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>            523110 Investment Banking &amp; Securities Dealing            523120 Securities Brokerage            523130 Commodity Contracts Dealing            523140 Commodity Contracts Brokerage            523210 Securities &amp; Commodity Exchanges            523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p>	<p><b>Professional, Scientific, and Technical Services</b>  <b>Legal Services</b>            541110 Offices of Lawyers            541190 Other Legal Services</p> <p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>            541211 Offices of Certified Public Accountants            541213 Tax Preparation Services            541214 Payroll Services            541219 Other Accounting Services</p> <p><b>Architectural, Engineering, and Related Services</b>            541310 Architectural Services            541320 Landscape Architecture Services            541330 Engineering Services            541340 Drafting Services            541350 Building Inspection Services            541360 Geophysical Surveying &amp; Mapping Services            541370 Surveying &amp; Mapping (except Geophysical) Services            541380 Testing Laboratories</p>	<p><b>Management of Companies (Holding Companies)</b>            551111 Offices of Bank Holding Companies            551112 Offices of Other Holding Companies</p> <p><b>Administrative and Support and Waste Management and Remediation Services</b>  <b>Administrative and Support Services</b>            561110 Office Administrative Services            561210 Facilities Support Services            561300 Employment Services            561410 Document Preparation Services            561420 Telephone Call Centers            561430 Business Service Centers (including private mail centers &amp; copy shops)            561440 Collection Agencies            561450 Credit Bureaus            561490 Other Business Support Services (including repossession services, court reporting, &amp; stenotype services)            561500 Travel Arrangement &amp; Reservation Services            561600 Investigation &amp; Security Services            561710 Exterminating &amp; Pest Control Services            561720 Janitorial Services            561730 Landscaping Services            561740 Carpet &amp; Upholstery Cleaning Services            561790 Other Services to Buildings &amp; Dwellings            561900 Other Support Services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management and Remediation Services</b>            562000 Waste Management &amp; Remediation Services</p> <p><b>Educational Services</b>            611000 Educational Services (including schools, colleges, &amp; universities)</p> <p><b>Health Care and Social Assistance</b>  <b>Offices of Physicians and Dentists</b>            621111 Offices of Physicians (except mental health specialists)            621112 Offices of Physicians, Mental Health Specialists            621210 Offices of Dentists</p> <p><b>Offices of Other Health Practitioners</b>            621310 Offices of Chiropractors            621320 Offices of Optometrists            621330 Offices of Mental Health Practitioners (except Physicians)            621340 Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists            621391 Offices of Podiatrists</p>

**Form 8950 Codes for Principal Business Activity (Continued)**

621399 Offices of All Other Miscellaneous Health Practitioners	<b>Arts, Entertainment, and Recreation</b> <b>Performing Arts, Spectator Sports, and Related Industries</b> 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures 711510 Independent Artists, Writers, & Performers <b>Museums, Historical Sites, and Similar Institutions</b> 712100 Museums, Historical Sites, & Similar Institutions	721199 All Other Traveler Accommodation	811420 Reupholstery & Furniture Repair
<b>Outpatient Care Centers</b> 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers <b>Medical and Diagnostic Laboratories</b> 621510 Medical & Diagnostic Laboratories <b>Home Health Care Services</b> 621610 Home Health Care Services <b>Other Ambulatory Health Care Services</b> 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)		<b>Amusement, Gambling, and Recreation Industries</b> 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses, Dormitories, & Workers' Camps
<b>Hospitals</b> 622000 Hospitals <b>Nursing and Residential Care Facilities</b> 623000 Nursing & Residential Care Facilities <b>Social Assistance</b> 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services	<b>Accommodation and Food Services</b> <b>Accommodation</b> 721110 Hotels (except Casino Hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns	<b>Food Services and Drinking Places</b> 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages) 722511 Full-Service Restaurants 722513 Limited-Service Restaurants 722514 Cafeterias and Buffets 722515 Snack and Non-alcoholic Beverage Bars <b>Other Services</b> <b>Repair and Maintenance</b> 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance	<b>Personal and Laundry Services</b> 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services <b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b> 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations) 813930 Labor Unions and Similar Labor Organizations 921000 Governmental Instrumentality or Agency