

2002



Department of the Treasury
Internal Revenue Service

Instructions for Form 5500-EZ

Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

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

A Change To Note for 2002

Line 2d codes for principal business activity are revised on pages 7, 8, and 9. See instructions for line 2d on page 4.

EFAST Filing System

Under the computerized ERISA Filing Acceptance System (EFAST), you can choose between two computer scannable forms to complete and file your 2002 Form 5500-EZ: "machine print" and "hand print." Machine print forms are completed using computer software from EFAST approved vendors and can be filed electronically or by mail (including certain private delivery services). Hand print forms may be completed by hand, typewriter or by using computer software from EFAST approved vendors. Hand print forms can be filed by mail (including certain private delivery services); however they **cannot** be filed electronically. For more information, see the instructions for **How To File** on page 2.

EFAST Filing Tips

To reduce the possibility of correspondence and penalties, we remind filers that:

- Paper forms must be obtained from the IRS or printed using software from an EFAST approved software developer.
- Filings using photocopies of the computer scannable forms and schedules may be returned or cause correspondence requiring additional information.
- All information should be in the specific fields or boxes provided on the forms and schedules. Information entered outside of the fields or boxes may not be processed.
- Do not use felt tip pens or other writing instruments that can cause signatures or data to bleed through to the other side of the paper. One-sided documents should have no markings on the blank side.
- Paper should be clean without glue or other sticky substances.
- Do not staple the forms. Use binder clips or other fasteners that do not perforate the paper.
- Do not submit extraneous material or information, such as arrows used to indicate where to sign, notes between of the report, notations on the form, e.g., "DOL copy," etc.
- Manual entries on the machine print forms are not permitted.
- Do not attach or send any payments to EFAST.

Telephone Assistance

If you need assistance completing this form, want to confirm the receipt of forms you submitted, or have related questions, call the EFAST Help Line at 1-866-463-3278 (toll-free) and follow the directions as prompted. The EFAST Help Line is available Monday through Friday from 8:00 am to 8:00 pm, Eastern Time.

How To Get Forms and Publications

Personal computer.

You can access the IRS's Internet website 24 hours a day, 7 days a week at **www.irs.gov** to:

- View forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.

By phone and in person.

You can order forms and IRS publications 24 hours a day, 7 days a week, by calling **1-800-TAX-FORM** (1-800-829-3676). You can order Pension and Welfare Benefits Administration (PWBA) publications by calling **1-800-998-7542**. In addition, most IRS forms and publications are available at your local IRS office.

General Instructions

Purpose of Form

Form 5500-EZ is a simpler form that you can use if you have a one-participant retirement plan and you meet the five conditions listed under **Who May File Form 5500-EZ**. If you do not meet the five conditions, see **Form 5500**, Return/Report of Employee Benefit Plan, for reporting requirements.

Retirement plans can be either defined contribution plans (which include profit-sharing plans, money purchase pension plans, stock bonus plans, and employee stock ownership plans (ESOPs)) or defined benefit pension plans.

Who May File Form 5500-EZ

You may file Form 5500-EZ instead of Form 5500 if you meet **ALL** of the following conditions:

1. The plan is a one-participant plan. This means either:
 - a. The plan only covers you (or you and your spouse) and you (or you and your spouse) own the entire business. (The business may be incorporated or unincorporated); **OR**
 - b. The plan only covers one or more partners (or partner(s) and spouse(s)) in a business partnership.
2. The plan meets the minimum coverage requirements of section 410(b) without being combined with any other plan you may have that covers other employees of your business. See the instructions for line 14c for more information.
3. The plan does not provide benefits for anyone except you, or you and your spouse, or one or more partners and their spouses.
4. The plan does not cover a business that is a member of:
 - a. An affiliated service group,
 - b. A controlled group of corporations, or
 - c. A group of businesses under common control.
5. The plan does not cover individuals of a business that uses leased employees. For an explanation of the technical terms above, see **Definitions** on page 3.

If you do not meet all five of the conditions listed above, file Form 5500 instead of Form 5500-EZ. If you meet all five of the conditions, read **Who May Not Have To File**.

Who May Not Have To File

You do not have to file Form 5500-EZ (or Form 5500) for 2002 if you meet the five conditions above and the plan does not have an Accumulated Funding Deficiency (as defined in section 412(a)(2)) for the plan year, **AND**

You have a one-participant plan that had total plan assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994, **OR**

You have two or more one-participant plans that together had total plan assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994.

Example. If plan assets in a plan that otherwise satisfies the requirements for filing the Form 5500-EZ totaled \$110,000 at the end of the 2001 plan year, and a distribution occurred in 2002 so that total plan assets were \$85,000 at the end of the 2002 plan year, a Form 5500-EZ must be filed for the 2002 plan year and for all following years because plan assets in the prior year exceeded \$100,000.

Note. All one-participant plans **must** file a Form 5500-EZ for their **final** plan year even if the total plan assets have always been less than \$100,000. The final plan year is the year in which distribution of all plan assets is completed. Check the "final return" box at the top of Form 5500-EZ if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed to another plan.

What To File

One-participant retirement plans that are required to file should complete and file Form 5500-EZ for the first year that it is required to be filed and for every plan year thereafter.

When To File

File the 2002 return for plan years that started in 2002. All required forms, schedules, statements, and attachments must be filed by the last day of the 7th calendar month after the end of the plan year that began in 2002 (not to exceed 12 months in length).

Note. If the filing due date falls on a Saturday, Sunday, or Federal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or Federal holiday.

Private Delivery Service

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The most recent list of designated private delivery services was published by the IRS in September 2002 and includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date. See **Where To File** for the street address when using a private delivery service.

Extension of Time To File

A one-time extension of time to file Form 5500-EZ (up to 2½ months) may be obtained by filing **Form 5558**, Application for Extension of Time To File Certain Employee Plan Returns, on or before the normal due date (not including any extensions) of the return. You **must** file Form 5558 with the IRS.

Approved copies of the Form 5558 will not be returned to the filer. However, a photocopy of the extension request that was filed must be attached to the Form 5500-EZ.

File Form 5558 with the Internal Revenue Service Center, Ogden, UT 84201-0027.

Exception. One-participant plans are automatically granted an extension of time to file Form 5500-EZ until the extended due date of the Federal income tax return of the employer (and are not required to file Form 5558) if all the following conditions are met: **(a)** the plan year and the employer's tax year are the same, **(b)** the employer has been granted an extension of time to file its Federal income tax return to a date later than the normal due date for filing the Form 5500-EZ, and **(c)** a copy of the application for extension of time to file the Federal income tax return is attached to the Form 5500-EZ. Be sure to check box B at the top of the form. An extension granted by using this exception **cannot** be extended further by filing a Form 5558 after the normal due date (without extension) of Form 5500-EZ.

Short Plan Year

For a short plan year, file a return and all applicable schedules by the last day of the 7th month following the end of the short plan year. Modify the heading of the form to show the beginning and ending dates of your short plan year and check box A(4) for a short plan year. If this is also the first or final return, check the appropriate box (box A(1) or A(3)).

Where To File

File the Form 5500-EZ, with any required schedules, statements, and attachments, at the address indicated below.

By mail:

Address for filing on paper

PWBA
P.O. Box 7042
Lawrence, KS 66044-7042

Address for filing on floppy disc, CD-ROM, or tape

PWBA
P.O. Box 7041
Lawrence, KS 66044-7041

By private delivery service:

Address for filing on paper, floppy disc, CD-ROM, or tape

PWBA / NCS
Attn: EFAST
3833 Greenway Drive
Lawrence, KS 66046-1290

How To File

Paper and Electronic Filing

As described in more detail below, the 2002 forms are available in two computer scannable formats: **machine print** and **hand print** (the questions are the same). Filers can choose a machine print format that is completed by using EFAST approved computer software that produces computer scannable 2-D bar codes on the bottom of each page. Machine print forms can be filed by mail (including certain private delivery services) or filed electronically. Filers can also choose a hand print format that can be completed by hand, typewriter, or by using EFAST approved computer software. The hand print format uses special printing standards that enables EFAST to scan the hand, typewritten, and computer entries and must be filed by mail. Hand print forms are available from the IRS as discussed in **How To Get Forms and Publications** on page 1. See www.efast.dol.gov for a list of approved software vendors.

Use only the official hand print form. Enter only a single letter or number within each box using blue or black ink. Abbreviate if necessary. Where numbers are required, do not enter dollar signs, commas, or decimal points. To indicate a negative number, enter a minus sign “-” in the box to the left of the number. See example below.

- 3 4 5 6 7 8 9 0 1 2 . ⁰⁰

Use only the official hand print form. Type within the row of boxes and ignore the vertical lines between the boxes. The number of entries should not exceed the number of boxes (e.g., if there are 13 boxes, the numbers or letters entered should not exceed 13). Abbreviate if necessary. Where numbers are required, do not enter dollar signs, commas, or decimal points. To indicate a negative number, enter a minus sign “-” in the box to the left of the number. See example below.

A horizontal number line is shown, ranging from 0 to 100. Major tick marks are labeled at intervals of 10: 0, 10, 20, 30, 40, 50, 60, 70, 80, 90, and 100. Minor tick marks are present between the major ones, representing every 1 unit. The number 12 is marked with a dot on the line, and the label '12' is placed above it.

Use only software from an approved software vendor, which may produce either a machine print or hand print form.

All forms completed using computer software **must** be submitted on paper (except for machine print forms submitted electronically, as described below). Paper filings must be printed on only one side of standard 8½ by 11 inch paper and mailed to the address listed under **Where To File** on page 2.

To submit a machine print Form 5500-EZ electronically, use only software from an approved software vendor. An electronic signature and an encryption key must be obtained by filing the **Application for EFAST Electronic Signature and Codes for EFAST Transmitters and Software Developers Form EFAST-1**. You may, following the software's instructions, either **(a)** save the completed machine print Form 5500-EZ to a 3.5 inch floppy disc, CD-ROM, 4mm or 8mm DAT, 3480 or 3490 cartridge, or 9-track tape and submit the Form 5500-EZ by mail or private delivery service or **(b)** submit by modem or FTP.

See **www.efast.dol.gov** for a list of approved software vendors, the Form EFAST-1 and additional information.

File an amended Form 5500-EZ to correct errors and/or omissions in a previously filed annual return for the 2002 plan year. The amended Form 5500-EZ and any amended schedules must conform to the requirements in this **How To File** section.



TIP If you are filing a corrected return in response to correspondence from PWBA regarding processing of your return, do **not** check the box for “an amended return” (Part I, box A(2)) on Form 5500-EZ.

The procedure for amending the return depends upon the type of form filed as specified below:

Submit a completed, signed, and dated Form 5500-EZ (be certain to check Box A(2)). Attach any schedules or attachments that are being changed from the prior filing. Do not attach schedules and attachments that are not being changed. Do not attach schedules where only attachments are being amended.

Submit a completed and dated Form 5500-EZ with electronic signature (be certain to check box A(2)). Refile all schedules and attachments, including those that are not being amended.

The plan administrator or employer (owner) must sign and date Form 5500-EZ.

The Internal Revenue Code imposes a penalty of \$25 a day (up to \$15,000) for not filing returns in connection with pension, profit-sharing, etc., plans by the required due date.

- Actuarial information of defined benefit plans subject to the minimum funding standards for this plan year must complete **Schedule B (Form 5500)**, Actuarial Information, and attach it to Form 5500-EZ. See the instructions for Schedule B (Form 5500).
- **Schedule E (Form 5500)**, ESOP Annual Information, is required for all pension benefit plans with ESOP benefits. For additional information, see the instructions for Schedule E (Form 5500).
- **Schedule P (Form 5500)**, Annual Return of Fiduciary of Employee Benefit Trust, can be filed as an attachment to Form 5500-EZ for a one-participant plan that is funded by a trust by any trustee or custodian to start the running of the statute of limitations for the trust. See the instructions for Schedule P (Form 5500).

Organizations defined in **Affiliated Service Group** or **Controlled Group of Corporations** and a **Group of Trades or Businesses Under Common Control** must file Form 5500 rather than Form 5500-EZ.

In general, two or more businesses may be an affiliated service group if: **(a)** one or more of the businesses (or the shareholders, officers, or highly compensated employees of one or more of the businesses) has an ownership interest in any of the other businesses, and **(b)** any of the businesses provide services to any of the other businesses (or the businesses are associated to provide services to third parties). If this applies to your business, read the rest of this definition for more details.

Section 414(m)(2) defines an affiliated service group as a group consisting of a service organization (referred to below as the “first service organization” (FSO)) and:

- 1.** A service organization (A-ORG) that is a shareholder or partner in the FSO and that regularly performs services for the FSO or is regularly associated with the FSO in performing services for third persons and/or
- 2.** Any other organization (B-ORG) if:
 - a.** A significant portion of the business of that organization consists of performing services for the FSO or A-ORG of a type historically performed by employees in the service field of the FSO or A-ORG, and
 - b.** 10% or more of the interest of the B-ORG is held by persons who are officers, highly compensated employees, or owners of the FSO or A-ORG.

An affiliated service group also includes a group consisting of: **(a)** an organization whose principal business is performing management functions on a regular and continuous basis for another organization (or one organization and other related organizations), and **(b)** the organization (and related organizations) for which such functions are performed. See section 414(m)(5).

These are corporations or unincorporated businesses in which there is common ownership by one or more individuals or persons. See sections 414(b) and 414(c).

Leased Employee

Under section 414(n), a leased employee provides employee services for you that are performed under your primary direction and control, the individual provides services on a substantially full-time basis for at least a year, and the services are provided pursuant to an agreement between you and a leasing organization.

Disqualified Person

Generally, a disqualified person in the case of a sole proprietorship or partnership includes you, your partners, your relatives and your partner's relatives, and other businesses in which you, your partners, or the partnership have an interest. In the case of a corporation, another corporation in which your corporation has an interest may be a disqualified person.

Specifically, the term "disqualified person" means:

1. Any fiduciary (including, but not limited to, any administrator, officer, trustee, or custodian), or counsel;
2. A person providing services to the plan;
3. An employer any of whose employees are covered by the plan;
4. An employee organization any of whose members are covered by the plan;
5. An owner, direct or indirect, of 50% or more of: (a) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of a corporation, (b) the capital interest or the profits interest of a partnership, or (c) the beneficial interest of a trust or unincorporated enterprise, which is an employer or an employee organization described in paragraph 3 or 4;
6. A relative of any individual, described in paragraph 1, 2, 3, or 5;
7. A corporation, partnership, or trust or estate of which (or in which) 50% or more of: (a) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of such corporation, (b) the capital interest or profits interest of such partnership, or (c) the beneficial interest of such trust or estate is owned directly or indirectly, or held by persons described in paragraph 1, 2, 3, 4, or 5;
8. An officer, director (or an individual having power or responsibilities similar to those of officers or directors), or a 10% or more shareholder, directly or indirectly, of a person described in paragraph 3, 4, 5, or 7; or
9. A 10% or more (directly or indirectly in capital or profits) partner or joint venturer of a person described in paragraph 3, 4, 5, or 7.

Specific Instructions

Information at the Top of the Form

Check box A(1) if this is the first filing for this plan. Do not check this box if you have ever filed for this plan, even if it was a different form (e.g., Form 5500).

Check box A(2) if you have already filed for the 2002 plan year and are now filing an amended return to correct errors and/or omissions on the previously filed return.

Check box A(3) if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed to another plan. The final plan year is the year in which distribution of all plan assets is completed.

Check box A(4) if this form is filed for a period of less than 12 months. Show the dates at the top of the form.

Line 1a. Enter the formal name of the plan or sufficient information to identify the plan.

Line 1b. Enter the three-digit number the employer assigned to the plan. Plans should be numbered consecutively starting with 001.

Once a plan number is used for a plan, it must be used as the plan number for all future filings of returns for the plan, and

this number may not be used for any other plan even after the plan is terminated.

Line 1c. Enter the date the plan first became effective.

Line 2a. Each row of boxes on the hand print forms is designed to contain specific information regarding the employer. Please limit your response to the information required in each row of boxes as specified below:

1. Enter in the first two rows of boxes labeled **1)** the name of the employer.
2. Enter in row **2)** any "in care of (C/O)" name.
3. Enter in row **3)** the street address. A post office box number may be entered if the Post Office does not deliver mail to the employer's street address.
4. Enter in row **4)** the name of the city.
5. Enter in row **5)** the two character abbreviation of the U.S. state or possession and zip code.
6. Enter in row **6)** the foreign routing code, if applicable. Leave row **5)**, U.S. state and zip code, blank if entering information in rows **6)** and **7)**.
7. Enter in row **7)** the foreign country, if applicable.
8. Enter in row **8)** the "doing business as (D/B/A)" or trade name of the employer if different from the name entered in **1)**.
9. Enter in the rows of boxes labeled **9)** any second address. Use only a street address, not a P.O. box, here. A P.O. box may be entered only in row **3)**.

Line 2b. Enter the employer's nine-digit employer identification number (EIN). For example, 00-1234567. **Do not enter your Social Security Number.**

Employers who do not have an EIN should apply for one on **Form SS-4**, Application for Employer Identification Number, as soon as possible. You can obtain Form SS-4 by calling **1-800-TAX-FORM** (1-800-829-3676) or at the IRS website at **www.irs.gov**. The PWBA does **not** issue EINs.

Note. Although EINs for funds (trusts or custodial accounts) associated with plans are generally not required to be furnished on the Form 5500, 5500-EZ or schedules (except on Schedule P (Form 5500)), the IRS will issue EINs for such funds for other reporting purposes. EINs may be obtained by filing Form SS-4 as explained above.

Line 2d. Enter the six-digit business code that best describes the nature of the plan sponsor's business from the list of business codes on pages 7, 8, and 9.

Line 3a. Each row of boxes on the hand print forms is designed to contain specific information regarding the plan administrator. Please limit your response to the information required in each row of boxes as specified below:

1. Enter in the first two rows of boxes labeled **1)** the name of the plan administrator unless the administrator is the employer identified in line 2. If this is the case, enter the word "same" on line 3a and leave the remainder of line 3a, and all of lines 3b and 3c blank.
2. Enter in row **2)** any "in care of (C/O)" name.
3. Enter in row **3)** the street address. A post office box number may be entered if the Post Office does not deliver mail to the administrator's street address.
4. Enter in row **4)** the name of the city.
5. Enter in row **5)** the two character abbreviation of the U.S. state or possession and zip code.
6. Enter in rows **6)** and **7)** the foreign routing code and foreign country, if applicable. Leave row **5)**, U.S. state and zip code, blank if entering information in rows **6)** and **7)**.

Line 3b. Enter the plan administrator's nine-digit EIN. A plan administrator must have an EIN for Form 5500-EZ reporting purposes. If the plan administrator does not have an EIN, apply for one as explained in the instructions for line 2b.

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

Line 5. (Optional) You may use this line to designate the person or entity that is principally responsible for the preparation of the annual return.

Line 5a. Each row of boxes on the hand print forms is designed to contain specific information regarding the preparer. Please limit your response to the information required in each row of boxes as specified below:

1. If the person who prepared the annual return is not the employer named in line 2a or the plan administrator named in line 3a, you may name the person in the first two rows of boxes labeled 1).
2. Enter in row 2) the street address. If the Post Office does not deliver mail to the street address and the preparer has a P.O. box, enter the box number.
3. Enter in row 3) the name of the city.
4. Enter in row 4) the two character abbreviation of the U.S. state or possession and zip code.
5. Enter in rows 5) and 6) the foreign routing code and foreign country, if applicable. Leave row 4), U.S. state and zip code, blank if entering information in rows 5) and 6).

Line 6. Check one box on this line. Profit-sharing, employee stock ownership (ESOP), stock bonus, and money purchase pension plans are types of defined contribution plans. A "defined contribution plan" is a plan that provides for an individual account for each participant and for benefits based solely on the amount in such account. If a plan is not a defined contribution plan, it is a defined benefit plan.

Line 6a. Check this box if the plan is a defined benefit plan other than an insurance contract plan described in section 412(i) (see line 6b). Any defined benefit pension plan subject to the minimum funding standards must complete and attach Schedule B (Form 5500) to this form. All defined benefit pension plans are subject to the minimum funding standards, except certain insurance contract plans described in section 412(i), church plans, governmental plans, and certain other plans described in section 412(h).

Line 6b. Check this box if the plan is an insurance contract plan described in section 412(i). For a defined benefit pension plan, check either box 6a or box 6b.

Line 6c. If this is a defined contribution plan for which a waived funding deficiency is being amortized in the current plan year, attach Schedule B (Form 5500) to this form. Complete only lines 3, 8a, 9, and 10 of Schedule B. An enrolled actuary does not have to sign the Schedule B under these circumstances.

Line 7a. If this plan is a master/prototype plan, enter the latest opinion letter number issued for the master/prototype plan. If this plan is a regional prototype plan, enter the latest notification letter number issued for the regional prototype plan. Leave line 7a blank if this plan is not a master/prototype plan or a regional prototype plan.

Line 7b. Check box (1) if you, or you and your spouse together, own 100% of the business which maintains the plan, and the business is unincorporated. Check box (2) if you are a partner in the partnership which maintains the plan. Check box (3) if you, or you and your spouse jointly, own 100% of the shares of the corporation which maintains the plan.

Line 8b. File a separate Form 5500-EZ for each plan if you have two or more one-participant plans with combined total plan assets that exceeded \$100,000 at the end of any plan year beginning on or after January 1, 1994.

Line 9. In general, distributions received by participants from any qualified plan prior to attainment of age 59½, death, or disability will be subject to a 10% tax on the amount of the distributions (in addition to the income tax owed on the amount distributed). In addition, individuals generally must begin to receive distributions from qualified plans by April 1 of the calendar year following the calendar year in which they reach age 70½.

For more details on early distributions and excess accumulations in qualified retirement plans, see **Pub. 560**, Retirement Plans for Small Business, and **Pub. 590**, Individual Retirement Arrangements (IRAs). In addition, **Form 5329**,

Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, contains detailed information on how to report any excise tax or additional income tax in connection with your plan. These publications and the form can be downloaded at the IRS website (www.irs.gov).

Line 10. Do not include transfers received or rollovers received from other plans on lines 10b and 10c. Those should be included on line 11a.

Line 10b. Enter the total cash contributions received by the plan during the year and the contributions owed to the plan at the end of the plan year including contributions for administrative expenses.

Line 10d. Enter the total plan distributions made to participants or beneficiaries (including those distributions that are rolled over, whether or not in a direct transfer under section 401(a)(31)). If distributions include securities or other property, include the current value of the securities or other property at the date these assets were distributed. For distributions of insurance or annuity contracts to participants, enter the cash value of the contract when distributed.

Also report on line 10d a participant loan that is included in line 11a, column (a) (total plan assets - beginning of year) and that has been deemed distributed during the plan year or any prior year under the provisions of section 72(p) and Treasury Regulations section 1.72(p)-1 provided both of the following circumstances apply:

- Under the plan, the participant loan is treated as a directed investment solely of the participant's individual account; and
- As of the end of the plan year, the participant is not continuing repayment under the loan.

If either of these circumstances does not apply, a deemed distribution of a participant loan should not be reported on line 10d. Instead, the current value of the participant loan (including interest accruing thereon after the deemed distribution) should be included on line 11a, column (b) (plan assets - end of year) and on line 12e (participant loans), without regard to the occurrence of a deemed distribution.

Note. Although certain participant loans that are deemed distributions are to be reported on line 10d and are not to be reported as an asset thereafter, they are still considered outstanding loans and are not treated as actual distributions for certain purposes. See Q&As 12 and 19 of Regulations section 1.72(p)-1.

Line 10e. Enter the total plan distributions made during the year attributable to employee contributions or other basis under the plan.

Line 10f. Enter the amount of assets transferred (under section 414(l)) from this plan to another plan, if any. Do not include rollovers or direct transfers under section 401(a)(31) included on line 10d.

Line 10g. Include rollovers, direct transfers under section 401(a)(31), transfers under section 414(l), and net income received by the plan for the year. Do not include unrealized gains or losses.

Line 11a. "Total plan assets" includes rollovers and transfers received from other plans, and unrealized gains and losses such as appreciation/depreciation in assets.

Note. Do not include in column (b) a participant loan that has been deemed distributed if the loan has been reported on line 10d in accordance with the instructions for line 10d.

Line 11b. Do not include the value of future distributions that will be made to participants.

Line 12a. Enter the value of the plan's participation in a partnership or joint venture.

Line 12b. The term "employer real property" means real property (and related personal property) that is leased to an employer of employees covered by the plan, or to an affiliate of such employer. For purposes of determining the time at which a plan acquires employer real property for purposes of this line, such property shall be deemed to be acquired by the plan on the date on which the plan acquires the property or on the date

on which the lease to the employer (or affiliate) is entered into, whichever is later.

Line 12d. An employer security is any security issued by an employer (including affiliates) of employees covered by the plan. These may include common stocks, preferred stocks, bonds, zero coupon bonds, debentures, convertible debentures, notes and commercial paper.

Line 12e. Enter on this line all loans to participants including residential mortgage loans that are subject to section 72(p). Include the sum of the value of the unpaid principal balances, plus accrued but unpaid interest, if any, for participant loans made under an individual account plan with investment experience segregated for each account made in accordance with 29 CFR 2550.408b-1 and which are secured solely by a portion of the participant's vested accrued benefit. When applicable, combine this amount with the current value of any other participant loans.

Note. Do not include on line 12e a participant loan that has been deemed distributed if the loan has been reported on line 10d in accordance with the instructions for line 10d.

After a participant loan that has been deemed distributed is reported on line 10d, it is no longer to be reported as an asset unless the participant resumes repayment under the loan in a later year. However, such a loan (including interest accruing thereon after the deemed distribution) that has not been repaid is still considered outstanding for purposes of applying section 72(p)(2)(A) to determine the maximum amount of subsequent loans. The loan is also considered outstanding for other purposes, such as the qualification requirements of section 401(a), including, for example, the determination of top-heavy status under section 416. See Q&As 12 and 19 of Regulations section 1.72(p)-1.

Line 12f. Enter all loans made by the plan except participant loans reported on line 12e. These include loans for construction, securities loans, mortgage loans (either by making or participating in the loans directly or by purchasing loans originated by a third party), and other miscellaneous loans. Include on this line residential mortgage loans that are not subject to section 72(p).

Line 12g. Include all property that has concrete existence and is capable of being processed, such as goods, wares, merchandise, furniture, machines, equipment, animals, automobiles, etc. This includes collectibles, such as works of art, rugs, antiques, metals, gems, stamps, coins, alcoholic beverages, musical instruments, and historical objects (documents, clothes, etc.). Do not include the value of a plan's interest in property reported on lines 12a through 12f, or intangible property, such as patents, copyrights, goodwill, franchises, notes, mortgages, stocks, claims, interests, or other property that embodies intellectual or legal rights.

Line 13. Section 4975 prohibits certain transactions between a plan and any disqualified person and imposes an excise tax on each prohibited transaction.

The section 4975 tax is paid with the filing of **Form 5330**, Return of Excise Taxes Related to Employee Benefit Plans. References to disqualified person transactions refer to all such transactions, not only those that are prohibited.

See **Definitions** on page 3 for the meaning of "disqualified person."

Line 14b. Count your spouse and your partners' spouses only if they work in the business and benefit under the plan.

Line 14c. Your plan meets the minimum coverage requirements of section 410(b), for purposes of Form 5500-EZ, if the employees of your business (other than those benefiting under the plan) are:

- 1. Covered by a collective-bargaining agreement, under which retirement benefits were subject to good-faith bargaining,
- 2. Nonresident aliens who receive no earned income from you that constitutes income from sources within the United States, or
- 3. Not eligible because they do not meet the plan's minimum age or years-of-service requirements.

Note. You **cannot** use Form 5500-EZ if you have employees covered by another plan and this one-participant plan relies on that plan to meet the minimum coverage requirements. Use Form 5500 instead.

Line 15b. A qualified joint and survivor annuity is an immediate annuity for the life of the participant, with a survivor annuity for the life of the spouse that is not less than 50% of, and is not greater than 100% of, the amount of the annuity that is payable during the joint lives of the participant and the spouse. The qualified joint and survivor annuity may be provided either by the purchase of an annuity contract from an insurance company or directly from the plan's trust. See section 417(b).

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form is required to be filed under section 6058(a) of the Internal Revenue Code. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). If you fail to provide this information in a timely manner, you may be liable for penalties and interest. Section 6104(b) makes the information contained in this form publicly available. Therefore, the information will be given to anyone who asks for it and may be given to the Pension Benefit Guaranty Corporation (PBGC), Department of Justice for civil and criminal litigation, and cities, states and the District of Columbia for use in administering their tax laws.

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 ERISA or the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection.

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

Recordkeeping	18 hr., 10 min.
Learning about the law or the form	2 hr., 13 min.
Preparing the form	4 hr., 29 min.
Copying, assembling, and sending the form	32 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 the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send this form to this address. Instead, see **Where To File** on page 2.

Forms 5500 and 5500-EZ

Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These principal activity codes are based on the North American Industry Classification System.

Agriculture, Forestry, Fishing and Hunting Code Crop Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming) Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting & Trapping Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities For Forestry	Heavy and Civil Engineering Construction 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction Specialty Trade Contractors 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation)	Code 316990 Other Leather & Allied Product Mfg Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg Printing and Related Support Activities 323100 Printing & Related Support Activities Petroleum and Coal Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg Nonmetallic Mineral Product Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg	Code 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing
Mining 211110 Oil & Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems	Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics)	332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg	Wholesale Trade Merchant Wholesalers, Durable Goods 423100 Motor Vehicle & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metals & Minerals (except Petroleum) 423600 Electrical & Electronic Goods 423700 Hardware, Plumbing & Heating Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423910 Sporting & Recreational Goods & Supplies 423920 Toy & Hobby Goods & Supplies 423930 Recyclable Materials 423940 Jewelry, Watches, Precious Stones, & Precious Metals 423990 Other Miscellaneous Durable Goods

Code Merchant Wholesalers, Nondurable Goods 424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Product Raw Materials 424600 Chemical & Allied Products 424700 Petroleum & Petroleum Products 424800 Beer, Wine, & Distilled Alcoholic Beverages 424910 Farm Supplies 424920 Books, Periodicals, & Newspapers 424930 Flowers, Nursery Stock, & Florists' Supplies 424940 Tobacco & Tobacco Products 424950 Paint, Varnish, & Supplies 424990 Other Miscellaneous Nondurable Goods Wholesale Electronic Markets and Agents and Brokers 425110 Business to Business Electronic Markets 425120 Wholesale Trade Agents & Brokers	Code Clothing and Clothing Accessories Stores 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448210 Shoe Stores 448310 Jewelry Stores 448320 Luggage & Leather Goods Stores Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 451120 Hobby, Toy, & Game Stores 451130 Sewing, Needlework, & Piece Goods Stores 451140 Musical Instrument & Supplies Stores 451211 Book Stores 451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact Disc, & Record Stores General Merchandise Stores 452110 Department Stores 452900 Other General Merchandise Stores Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Gift, Novelty, & Souvenir Stores 453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops) Nonstore Retailers 454110 Electronic Shopping & Mail-Order Houses 454210 Vending Machine Operators 454311 Heating Oil Dealers 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Code Support Activities for Transportation 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 Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	Code Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting) Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice) Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds) Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-End Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts (Form 1120-REIT) 525990 Other Financial Vehicles (including closed-end investment funds) "Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies)
Retail Trade Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441221 Motorcycle Dealers 441222 Boat Dealers 441229 All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Stores Furniture and Home Furnishings Stores 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores 443130 Camera & Photographic Supplies Stores Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores Food and Beverage Stores 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish & Seafood Markets 445230 Fruit & Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, & Liquor Stores Health and Personal Care Stores 446110 Pharmacies & Drug Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores Gasoline Stations 447100 Gasoline Stations (including convenience stores with gas)		Information Publishing Industries (except Internet) 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Directory & Mailing, Publishers 511190 Other Publishers 511210 Software Publishers Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries Broadcasting (except Internet) 515100 Radio & Television Broadcasting 515210 Cable & Other Subscription Programming Internet Publishing and Broadcasting 516110 Internet Publishing & Broadcasting Telecommunications 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers & other telecommunications) Internet Service Providers, Web Search Portals, and Data Processing Services 518111 Internet Services Providers 518112 Web Search Portals 518210 Data Processing, Hosting, & Related Services Other Information Services 519100 Other Information Services (including news syndicates & libraries)	
	Transportation and Warehousing Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation Pipeline Transportation 486000 Pipeline Transportation Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation	Finance and Insurance Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation	Real Estate and Rental and Leasing Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) 531130 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Code Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	Code Administrative and Support and Waste Management and Remediation Services Administrative and Support Services 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 & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services) 561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers) Waste Management and Remediation Services 562000 Waste Management & Remediation Services	Code 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories Home Health Care Services 621610 Home Health Care Services Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks) Hospitals 622000 Hospitals Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services	Code Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)
Professional, Scientific, and Technical Services Legal Services 541110 Offices of Lawyers 541190 Other Legal Services Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services	Educational Services 611000 Educational Services (including schools, colleges, & universities)	Arts, Entertainment, and Recreation Performing Arts, Spectator Sports, and Related Industries 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 Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites, & Similar Institutions Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	Other Services Repair and Maintenance 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 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance Personal and Laundry Services 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 Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations) 813930 Labor Unions and Similar Labor Organizations
Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies	Health Care and Social Assistance Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, Mental Health Specialists 621210 Offices of Dentists Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers	Accommodation and Food Services Accommodation 721110 Hotels (except casino hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses	821000 Governmental Instrumentality or Agency