

# Caution: **DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](https://www.irs.gov/Comment on Tax Forms and Publications) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.



# 2016

# 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.

**Future developments.** For the latest information about developments related to Form 5500-EZ and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5500ez](http://www.irs.gov/form5500ez).

### What's New

#### IRS Compliance Questions.

- The IRS has decided not to require plan sponsors to enter the preparer's information at the bottom of the second page of Form 5500-EZ for the 2016 plan year and plan sponsors should skip these questions when completing the form.
- The IRS has decided not to require plan sponsors to complete questions on lines 4a through 4d, 13a, 13b, 14, and 15 for the 2016 plan year and plan sponsors should skip these questions when completing the form.

### Filing Tips

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

- Use the online, fillable 2016 Form 5500-EZ on the IRS website. Complete and download the form to your computer to print and sign before mailing.
- Or, use the official printed paper Form 5500-EZ obtained from the IRS. Complete the form by hand using only black or blue ink. Be sure to enter your information in the specific line fields provided; sign and date the form before mailing.
- Or, use approved software, if available.
- Do not use felt tip pens or other writing instruments that can cause signatures or data to bleed through to the other side of the paper. One-sided documents should have no markings on the blank side.
- Paper should be clean without glue or other sticky substances.
- Do not submit extraneous information such as arrows or notes on the form.
- Mail Form 5500-EZ for plan year 2016 to the IRS office in Ogden, Utah, to be processed. See *Where To File* in these instructions.
- A one-participant plan or a foreign plan may elect to file Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, electronically with EFAST2 rather than filing a Form 5500-EZ on paper with the IRS. See *EFAST2 Filing System* in these instructions.

### Phone Help

If you have questions and need help in completing this form, please call the IRS Help Line at 1-877-829-5500.

This toll-free telephone service is available Monday through Friday.

### How To Get Forms and Publications

You can find Form 5500-EZ and its instructions by visiting the IRS Internet website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). You can also find and order other IRS forms and publications at [www.irs.gov/orderforms](http://www.irs.gov/orderforms).

**Personal computer.** You can access the IRS website 24 hours a day, 7 days a week at IRS.gov to:

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

### Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children.

Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

### General Instructions

#### Purpose of Form

Form 5500-EZ is used by one-participant plans and foreign plans that are not subject to the requirements of section 104(a) of the Employee Retirement Income Security Act of 1974 (ERISA) and that do not file Form 5500-SF electronically to satisfy certain annual reporting and filing obligations imposed by the Code.

**Note.** A one-participant plan or a foreign plan (as defined under *Who Must File Form 5500-EZ*) cannot file an annual return on Form 5500, Annual Return/Report of Employee Benefit Plan, regardless of whether the plan was previously required to file an annual return on Form 5500. Therefore, every one-participant plan required to file an annual return must file paper Form 5500-EZ with the IRS or electronically file Form 5500-SF using the *EFAST2 Filing System* in place of filing Form 5500-EZ.

#### Who Must File Form 5500-EZ

You must file Form 5500-EZ for a retirement plan if the plan is a one-participant plan or a foreign plan that is required to file an annual return and you do not file the annual return electronically on Form 5500-SF.

A one-participant plan means a retirement plan (that is, a defined benefit pension plan or a defined contribution profit-sharing or money purchase pension plan), other than an Employee Stock Ownership Plan (ESOP), which:

1. Covers only you (or you and your spouse) and you (or you and your spouse) own the entire business (which may be incorporated or unincorporated); or
2. Covers only one or more partners (or partners and their spouses) in a business partnership; and
3. Does not provide benefits for anyone except you (or you and your spouse) or one or more partners (or partners and their spouses).

A one-participant plan must file an annual return unless the plan meets the conditions for not filing under *Who Does Not Have To File Form 5500-EZ* below.

A foreign plan means a pension plan that is maintained outside the United States primarily for nonresident aliens.

A foreign plan is required to file an annual return if the employer who maintains the plan is:

- A domestic employer, or
- A foreign employer with income derived from sources within the United States (including foreign subsidiaries of domestic employers) if contributions to the plan are deducted on its U.S. income tax return.



*Do not file an annual return for a plan that is a qualified foreign plan within the meaning of section 404A(e) that does not qualify for the treatment provided in section 402(d).*

**Note.** If you are not eligible to file the Form 5500-EZ for a plan that is subject to the reporting requirements in section 104 of ERISA, you must electronically file Form 5500 or, if eligible, Form 5500-SF.

## Who Does Not Have To File Form 5500-EZ

You do not have to file Form 5500-EZ for the 2016 plan year for a one-participant plan if the total of the plan's assets and the assets of all other one-participant plans maintained by the employer at the end of the 2016 plan year does not exceed \$250,000, unless 2016 is the final plan year of the plan. For more information on final plan years, see *Final Return* later.

**Example.** If a plan meets all the requirements for filing Form 5500-EZ and its total assets (either alone or in combination with one or more one-participant plans maintained by the employer) exceed \$250,000 at the end of the 2016 plan year, Form 5500-EZ must be filed for each of the employer's one-participant plans including those with less than \$250,000 in assets for the 2016 plan year.

**Note.** You should use the total plan assets as listed as of the end of the plan year on line 7a(2) of this form to determine whether the plan(s) assets exceed \$250,000. If an employer maintains one or more one-participant plans, the total assets of all one-participant plans combined must be counted towards the amount of \$250,000.

## How To File

**Paper forms for filing.** The 2016 Form 5500-EZ must be filed on paper. File the official IRS printed Form 5500-EZ or the downloadable form found on the IRS website; or use approved software, if available.

You can complete the online, fillable 2016 Form 5500-EZ found on the IRS website and download it to your computer to print and sign before mailing to the address specified in these instructions. See *Where To File*.

You can obtain the official IRS printed 2016 Form 5500-EZ from the IRS to complete by hand with pen or typewriter using blue or black ink. Entries should not exceed the lines provided on the form. Abbreviate if necessary. Paper forms are available from the IRS as discussed earlier in *How To Get Forms and Publications*.

**Mandatory electronic filing.** A filer must file the Form 5500-SF electronically (see *EFAST2 Filing System*) instead of filing a paper Form 5500-EZ if the filer is required to file at least 250 returns of any type with the IRS, including information returns (for example, Forms W-2 and Forms 1099), income tax returns, employment tax returns, and excise tax returns, during the calendar year that includes the first day of the applicable plan year. If a filer is required to file a Form 5500-SF electronically but does not, the filer is considered to have not filed the form even if a paper Form 5500-EZ is submitted. See Treasury Regulations section 301.6058-2 for more information on mandatory electronic filing of employee retirement benefit plan returns. The IRS may waive the requirements to file Form 5500-SF electronically in cases of undue economic hardship. For information on filing a request for a hardship waiver, see Rev. Proc. 2015-47, 2015-39 I.R.B. 419, available at [www.irs.gov/irb/2015-39\\_IRB/ar16.html](http://www.irs.gov/irb/2015-39_IRB/ar16.html).

## EFAST2 Filing System

One-participant plans and foreign plans may satisfy their filing obligation under the Code by filing Form 5500-SF electronically under EFAST2 in place of Form 5500-EZ (on paper).

One-participant plans and foreign plans need complete only the following questions on the Form 5500-SF:

- Part I, lines A, B, and C;
- Part II, lines 1a–5b, 5d(1), 5d(2), and 5(e);
- Part III, lines 7a–c, and 8a;
- Part IV, line 9a;
- Part V, line 10g; and
- Part VI, lines 11–12e.

Under EFAST2, you must electronically file the 2016 Forms 5500 and 5500-SF using EFAST2's web-based filing system or you may file through an EFAST2-approved vendor. The 2016 Form 5500-EZ will be filed on paper and cannot be filed with this electronic system. For more information, see the EFAST2 website at [www.efast.dol.gov](http://www.efast.dol.gov). For telephone assistance, call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278). The EFAST2 Help Line is available Monday through Friday.

**Note (1).** A filer must file Form 5500-SF electronically instead of filing Form 5500-EZ if the filer is required to file at least 250 returns of any type with the IRS during the calendar year. See *How To File* for more information.

**Note (2).** If a filer is not subject to the IRS mandatory electronic filing requirement under Treasury Regulations section 301.6058-2, a Form 5500-SF may also be filed for a one-participant plan or a foreign plan instead of filing Form 5500-EZ regardless of whether or not the plan covered more than 100 participants at the beginning of the plan year or satisfies other conditions listed in the Instructions for Form 5500-SF.

**Note (3).** Information filed on Form 5500-EZ and Form 5500-SF is required to be made available to the public. However, the information for a one-participant plan or a foreign plan whether electronically filed with EFAST2 using a Form 5500-SF or filed on paper using a Form 5500-EZ will not be published on the Internet.

## What To File

Plans required to file an annual return for one-participant (owners and their spouses) retirement plans or foreign plans may file Form 5500-EZ in accordance with its instructions. Filers of Form 5500-EZ are not required to file schedules or attachments related to Form 5500 with the 2016 Form 5500-EZ. However, you must collect and retain for your records completed **Schedule MB (Form 5500)**, **Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information**, if applicable, and completed and signed **Schedule SB (Form 5500)**, **Single-Employer Defined Benefit Plan Actuarial Information**, if applicable. Even though you do not have to file the Schedule MB (Form 5500) or Schedule SB (Form 5500) with the 2016 Form 5500-EZ, you are still required to both perform an annual valuation and maintain the funding records associated with plan funding in the same manner as a plan for which the applicable schedule must be filed.

**Eligible combined plans.** The Pension Protection Act of 2006 established rules for a new type of pension plan, an “eligible combined plan,” effective for plan years beginning after December 31, 2009. An eligible combined plan consists of a defined benefit plan and a defined contribution plan that includes a qualified cash or deferred arrangement under section 401(k). The assets of the two plans are held in a single trust, but clearly identified and allocated between plans. The eligible combined plan design is available only to employers that:

- Employed an average of at least 2, but no more than 500, employees on business days during the calendar year prior to the establishment of the eligible combined plan; and
- Employ at least 2 employees on the first day of the plan year that the plan is established.

Because an eligible combined plan includes both a defined benefit plan and a defined contribution plan, the Form 5500-EZ filed for the plan must include all the information that would be required for either a defined benefit plan or a defined contribution plan.

**Note.** The 2016 Schedule MB (Form 5500) and the 2016 Schedule SB (Form 5500) are available only electronically from the Department of Labor website at [www.efast.dol.gov](http://www.efast.dol.gov). You can complete the schedules online and print them out for your records. If you are a Form 5500-EZ filer, **do not** attempt to electronically file the Schedule MB or Schedule SB related to your 2016 Form 5500-EZ filing.

## When To File

File the 2016 return for plan years that started in 2016. Form 5500-EZ must be filed by the last day of the 7th calendar month after the end of the plan year that began in 2016 (not to exceed 12 months in length).

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

**Late Filer Penalty Relief Program.** The Department of the Treasury and the IRS established a permanent penalty relief program for late annual reporting for non-Title I retirement plans effective June 3, 2015, providing administrative relief to plan administrators and plan sponsors from the penalties otherwise applicable under sections 6652(e) and 6692 for failing to timely comply with the annual reporting requirements imposed under section 6058. If the Form 5500-EZ is being filed under this late filer penalty relief program, the applicant must print in red letters in the top margin above the form’s title on the first page of the return: “Delinquent Return Submitted under Rev. Proc. 2015-32, Eligible for Penalty Relief.” Each submission must include a completed paper copy of Form 14704 attached to the front of the oldest delinquent return in the submission. Form 14704 can be found at [www.irs.gov/pub/irs-pdf/f14704.pdf](http://www.irs.gov/pub/irs-pdf/f14704.pdf). See Rev. Proc. 2015-32, 2015-24 I.R.B. 1063, for more information.

## Where To File

File the Form 5500-EZ at the following address:

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0020

**Private delivery services (PDSs).** You can use certain private delivery services designated by the IRS to meet the “timely mailing as timely filing/paying” rule for tax returns and payments. The private delivery services include only the following:

- DHL Express: DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, and DHL Import Express Worldwide.
- Federal Express (FedEx): FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- United Parcel Service (UPS): UPS Next Day Air Early AM, 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.

Private delivery services should use the following address:

Internal Revenue Service  
1973 Rulon White Blvd.  
Ogden, UT 84201

## Who Must Sign

The plan administrator or employer (owner) must sign and date paper Form 5500-EZ for the 2016 filing.

## Preparer Information

For the 2016 plan year, the IRS has decided not to require plan sponsors to enter the preparer's name (including firm name, if applicable), address, and telephone number at the bottom of the second page of Form 5500-EZ. Plan sponsors should skip these questions when completing the form.

## Penalties

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.

## Specific Instructions

### Part I – Annual Return Identification

#### Information

Enter the calendar or fiscal year beginning and ending dates of the plan year (not to exceed 12 months in length) for which you are reporting information. Express the date in numerical month, day, and year in the following order "MMDDYYYY" (for example, "01/01/2016").

For a plan year of less than 12 months (short plan year), insert the short plan year beginning and ending dates on the line provided at the top of the form. For purposes of this form, the short plan year ends on the date of the change in accounting period or the complete distribution of the plan's assets.

#### First Return

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

#### Amended Return

Check **box A(2)** if you are filing an amended Form 5500-EZ to correct errors and/or omissions in a previously filed annual return for the 2016 plan year. The amended Form 5500-EZ must conform to the requirements under the *How To File* section, earlier.

If you are filing an amendment for a "one-participant plan" that filed a Form 5500-SF electronically, you may submit the amendment either electronically using the Form 5500-SF with EFAST2 or on paper using the Form 5500-EZ with the IRS. If you are filing an amended return for a one-participant plan that previously filed on a paper

Form 5500-EZ, you must submit the amended return using the paper Form 5500-EZ with the IRS.

#### Short Plan Year

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

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

#### Final Return

All one-participant plans and all foreign plans should file a return for their final plan year indicating that all assets have been distributed.

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

#### Extension of Time To File

Check **box B** if either of the following applies:

1. You are filing a Form 5558, Application for Extension of Time To File Certain Employee Plan Returns. (**Do not attach** Form 5558 to your Form 5500-EZ. See below for more information.)

2. You are using an extension based on the extended due date of your federal income tax return. (See the *Note* below.)

A one-time extension of time to file Form 5500-EZ (up to 2½ months) may be obtained by filing Form 5558 on or before the normal due date (not including any extensions) of the return. You must file Form 5558 with the IRS.

Approved copies of the Form 5558 will not be returned to the filer. A copy of the completed extension request must be retained with the plan's records.

See the instructions for Form 5558 and file it with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201-0045.

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

**Note.** Filers are automatically granted an extension of time to file Form 5500-EZ until the extended due date of the federal income tax return of the employer (and are not required to file Form 5558) if all of the following conditions are met:

1. The plan year and the employer's tax year are the same;
2. The employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500-EZ; and

3. A copy of the application for extension of time to file the federal income tax return is retained with the plan's records.

Be sure to check **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.

## Foreign Plan

Check **box C** if the return is filed by a foreign plan. See *Who Must File Form 5500-EZ*, earlier.

## Part II – Basic Plan Information

**Line 1a.** Enter the formal name of the plan.

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

Once a plan number is used for a plan, it must be used as the plan number for all future filings of returns for the plan, and this number may not be used for any other plan even after the plan is terminated.

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

**Line 2a.** Each row is designed to contain specific information regarding the employer. Please limit your response to the information required in each row as specified below:

1. Enter in the first row the name of the employer.
2. Enter in the second row the trade name if different from the name entered in the first row.
3. Enter in the third row the in care of ("C/O") name.
4. Enter in the fourth row the street address. A post office box number may be entered if the Post Office does not deliver mail to the employer's street address.
5. Enter in the fifth row the name of the city, the two character abbreviation of the U.S. state or possession and ZIP code.

**Note.** You can use Form 8822-B, Change of Address or Responsible Party — Business, to notify the IRS if you changed your business mailing address, your business location, or the identity of your responsible party.

**Foreign address.** For foreign addresses, enter the information in the order of the city or town, state or province, country, and ZIP or foreign postal code. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

**Line 2b.** Enter the employer's nine-digit employer identification number (EIN). For example, 00-1234567. Do not enter a social security number (SSN).

Employers without an EIN must apply for one as soon as possible. EINs are issued by the IRS. You can apply for an EIN:

- Online — Go to the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on "Employer ID Numbers." The EIN is issued immediately once the application information is validated.
- By mailing or faxing Form SS-4, Application for Employer Identification Number.



*The online application process is not yet available for plans with addresses in foreign countries. Foreign plans may not apply for an EIN online but must use one of the other methods to apply. However, foreign plans may call 267-941-1099 (not a toll-free number) to apply for an EIN or fax the form to 859-669-5987.*

**Line 2c.** Enter the employer's telephone number including the area code.

**Line 2d.** Enter the six-digit applicable code that best describes the nature of the plan sponsor's business from the list of principal business activity codes later in these instructions.

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

1. Enter in the first row the name of the plan administrator unless the administrator is the employer identified in line 2a. If this is the case, enter the word "Same" on line 3a and leave the remainder of line 3a, and all of lines 3b and 3c blank.
2. Enter in the second row any in care of ("C/O") name.
3. Enter in the third row the street address. A post office box number may be entered if the Post Office does not deliver mail to the administrator's street address.
4. Enter in the fourth row the name of the city, the two character abbreviation of the U.S. state or possession and ZIP code.

**Foreign address.** For foreign addresses, enter the information in the order of the city or town, state or province, country, and ZIP or foreign postal code. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

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

**Line 3c.** Enter the plan administrator's telephone number including the area code.

**Line 4a.** The IRS has decided not to require plan sponsors to complete this question for the 2016 plan year and plan sponsors should skip this question when completing the form.

**Line 4b.** The IRS has decided not to require plan sponsors to complete this question for the 2016 plan year and plan sponsors should skip this question when completing the form.

**Lines 4c and 4d.** The IRS has decided not to require plan sponsors to complete these questions for the 2016 plan year and plan sponsors should skip these questions when completing the form.

**Line 5.** 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 6a(1).** Enter the total number of participants at the beginning of the plan year.

**Line 6a(2).** Enter the total number of active participants at the beginning of the plan year.

**Line 6b(1).** Enter the total number of participants at the end of the plan year.

**Line 6b(2).** Enter the total number of active participants at the end of the plan year.

"Participant" for purpose of lines 6a(1)–6b(2) means any individual who is included in one of the categories below.

1. Active participants (for example, any individuals who are currently in employment covered by the plan and who are earning or retaining credited service under the plan) including:

- Any individuals who are eligible to elect to have the employer make payments under a section 401(k) qualified cash or deferred arrangement and
- Any nonvested individuals who are earning or retaining credited service under the plan.

This category does not include (a) nonvested former employees who have incurred the break in service period specified in the plan or (b) former employees who have received a "cash-out" distribution or deemed distribution of their entire nonforfeitable accrued benefit.

2. Retired or separated participants receiving benefits (for example, individuals who are retired or separated from employment covered by the plan and who are receiving benefits under the plan). This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the individual is entitled under the plan.

3. Other retired or separated participants entitled to future benefits (for example, any individuals who are retired or separated from employment covered by the plan and who are entitled to begin receiving benefits under the plan in the future). This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the individual is entitled under the plan.

4. Deceased individuals who had one or more beneficiaries who are receiving or are entitled to receive benefits under the plan. This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the beneficiaries of that individual are entitled under the plan.

**Line 6c.** Include any individual who terminated employment during this plan year, whether or not he or she (a) incurred a break in service, (b) received an irrevocable commitment from an insurance company to pay all the benefits to which he or she is entitled under the plan, and/or (c) received a cash distribution or deemed cash distribution of his or her nonforfeitable accrued benefit.

## Part III – Financial Information

**Note.** The cash, modified cash, or accrual basis accounting methods may be used for recognition of transactions in Part III, as long as you use one method consistently. Amounts reported on lines 7a, 7b, and 7c for the beginning of the plan year must be the same as reported for the end of the plan year on the return for the preceding plan year. Use whole dollars only.

**Line 7a.** "Total plan assets" include rollovers and transfers received from other plans, unrealized gains and losses such as appreciation/depreciation in assets. It also includes specific assets held by the plan at any time during the plan year (for example, partnership/joint venture interests, employer real property, real estate (other than employer real property), employer securities, loans (participant and non-participant loans), and tangible personal property).

Enter the total amount of plan assets at the beginning of the plan year in column (1). Do not include contributions designated for the 2016 plan year in column (1). Enter the total amount of plan assets at the end of the plan year in column (2).

**Line 7b.** Liabilities include but are not limited to benefit claims payable, operating payables, acquisition indebtedness, and other liabilities. Do not include the value of future distributions that will be made to participants.

**Lines 8a and 8b.** Enter the total cash contributions received and/or receivable by the plan from employers and participants during the plan year.

**Line 8c.** Enter the amount of all other contributions including transfers or rollovers received from other plans valued on the date of contribution.

## Part IV – Plan Characteristics

**Line 9.** Enter all applicable plan characteristics codes that applied during the reporting year from the List of Plan Characteristics Codes shown later that describe the characteristics of the plan being reported.

**Note.** In the case of an eligible combined plan under section 414(x) and ERISA section 210(e), the codes entered in the boxes on line 9 must include any codes applicable for either the defined benefit pension features or the defined contribution pension features of the plan.

## Part V – Compliance and Funding Questions

**Line 10.** You must check "Yes," if the plan had any participant loans outstanding at any time during the plan year and enter the amount outstanding as of the end of the plan year.

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

accrued benefit. When applicable, combine this amount with the current value of any other participant loans. Do not include a participant loan that has been deemed distributed.

**Line 11.** Check "Yes," if this plan is a defined benefit plan subject to the minimum funding standard requirements of section 412.

**Line 11a.** Enter the unpaid minimum required contribution for all years from line 40 of Schedule SB (Form 5500).

If the plan is a defined benefit plan, the enrolled actuary must complete and sign the 2016 Schedule SB (Form 5500) and forward it no later than the filing due date to the person responsible for filing Form 5500-EZ. The completed Schedule SB is subject to the records retention provisions of the Code. See the 2016 Instructions for Form 5500 for more information about Schedule SB.

**Line 12a.** If a waiver of the minimum funding standard for a prior year is being amortized in the current plan year, enter the month, day, and year (MM/DD/YYYY) the letter ruling was granted.

If a money purchase defined contribution plan (including a target benefit plan) has received a waiver of

the minimum funding standard, and the waiver is currently being amortized, complete lines 3, 9, and 10 of Schedule MB (Form 5500). See the Instructions for Schedule MB in the Instructions for Form 5500. **Do not attach** Schedule MB to the Form 5500-EZ. Instead, keep the completed Schedule MB in accordance with the applicable records retention requirements.

**Line 13a.** The IRS has decided not to require plan sponsors to complete this question for the 2016 plan year and plan sponsors should skip this question when completing the form.

**Line 13b.** The IRS has decided not to require plan sponsors to complete this question for the 2016 plan year and plan sponsors should skip this question when completing the form.

**Line 14.** The IRS has decided not to require plan sponsors to complete this question for the 2016 plan year and plan sponsors should skip this question when completing the form.

**Line 15.** The IRS has decided not to require plan sponsors to complete this question for the 2016 plan year and plan sponsors should skip this question when completing the form.

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form is required to be filed under section 6058(a). Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or if you provide false or fraudulent information, you may be subject to penalties. Section 6104(b) makes the information contained in this form publicly available. Therefore, the information will be given to anyone who asks for it and may be given to the Pension Benefit Guaranty Corporation (PBGC) for administration of ERISA, the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a treaty, to federal and state agencies to enforce federal non-tax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection.

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

Recordkeeping .....	19 hr., 07 min.
Learning about the law or the form .....	3 hr., 01min.
Preparing the form .....	5 hr., 19 min.
Copying, assembling, and sending the form .....	32 min.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/formspubs](http://www.irs.gov/formspubs). Click on "More Information" and then on "Give us feedback." You can also send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File*, earlier.

## LIST OF PLAN CHARACTERISTICS CODES FOR LINE 9

CODE	Defined Benefit Pension Features
1A	Benefits are primarily pay related.
1B	Benefits are primarily flat dollar (includes dollars per year of service).
1C	Cash balance or similar plan – Plan has a “cash balance” formula. For this purpose, a “cash balance” formula is a benefit formula in a defined benefit plan by whatever name (for example, personal account plan, pension equity plan, life cycle plan, cash account plan, etc.) that rather than, or in addition to, expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a defined contribution plan such as a single sum distribution amount (for example, 10 percent of final average pay times years of service, or the amount of the employee's hypothetical account balance).
1D	Floor-offset plan – Plan benefits are subject to offset for retirement benefits provided by an employer-sponsored defined contribution plan.
1E	Section 401(h) arrangement – Plan contains separate accounts under section 401(h) to provide employee health benefits.
1F	Section 414(k) arrangement – Benefits are based partly on the balance of the separate account of the participant (also include appropriate defined contribution pension feature codes).
1I	Frozen plan – As of the last day of the plan year, the plan provides that no participant will get any new benefit accrual (whether because of service or compensation).
CODE	Defined Contribution Pension Features
2A	Age/Service Weighted or New Comparability or Similar Plan – Age/Service Weighted Plan: Allocations are based on age, service, or age and service. New Comparability or Similar Plan: Allocations are based on participant classifications and a classification(s) consists entirely or predominantly of highly compensated employees; or the plan provides an additional allocation rate on compensation above a specified threshold, and the threshold or additional rate exceeds the maximum threshold or rate allowed under the permitted disparity rules of section 401(l).
2B	Target benefit plan.
2C	Money purchase (other than target benefit).

2D	Offset plan – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.
2E	Profit-sharing.
2J	Section 401(k) feature – A cash or deferred arrangement described in section 401(k) that is part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation or receive these amounts in cash.
2K	Section 401(m) arrangement – Employee contributions are allocated to separate accounts under the plan or employer contributions are based, in whole or in part, on employee deferrals or contributions to the plan. Not applicable if plan is 401(k) with only QNECs and/or QMACs. Also not applicable if section 403(b)(1), 403(b)(7), or 408 arrangement/accounts annuities.
2R	Participant-directed brokerage accounts provided as an investment option under the plan.
2S	Plan provides for automatic enrollment in plan that has elective contributions deducted from payroll.
2T	Total or partial participant-directed account plan – Plan uses default investment account for participants who fail to direct assets in their account.
CODE	Other Pension Benefit Features
3A	Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.
3B	Plan covering self-employed individuals.
3C	Plan not intended to be qualified – A plan not intended to be qualified under sections 401, 403, or 408.
3D	Pre-approved pension plan – A master, prototype, or volume submitter plan that is the subject of a favorable opinion or advisory letter from the IRS.
3E	A one-participant plan that satisfies minimum coverage requirements of section 410(b) only when combined with another plan of the employer.
3F	Plan sponsor(s) received services of leased employees, as defined in section 414(n), during the plan year.
3H	Plan sponsor(s) is (are) a member(s) of a controlled group (sections 414(b), (c), or (m)).
3J	U.S.-based plan that covers residents of Puerto Rico and is qualified under both section 401 and section 1165 of Puerto Rico Code.

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

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

on the North American Industry Classification System.

<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>Crop Production</b>	<b>Specialty Trade Contractors</b>	<b>Printing and Related Support Activities</b>	333900 Other General Purpose Machinery Mfg
	111100 Oilseed & Grain Farming	238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)	323100 Printing & Related Support Activities	<b>Computer and Electronic Product Manufacturing</b>
	111210 Vegetable & Melon Farming (including potatoes & yams)	238210 Electrical Contractors	324110 Petroleum Refineries (including integrated)	334110 Computer & Peripheral Equipment Mfg
	111300 Fruit & Tree Nut Farming	238220 Plumbing, Heating, & Air-Conditioning Contractors	324120 Asphalt Paving, Roofing, & Saturated Materials Mfg	334200 Communications Equipment Mfg
	111400 Greenhouse, Nursery, & Floriculture Production	238290 Other Building Equipment Contractors	324190 Other Petroleum & Coal Products Mfg	334310 Audio & Video Equipment Mfg
	111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)	238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)	<b>Chemical Manufacturing</b>	334410 Semiconductor & Other Electronic Component Mfg
	<b>Animal Production</b>	238900 Other Specialty Trade Contractors (including site preparation)	325100 Basic Chemical Mfg	334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
	112111 Beef Cattle Ranching & Farming		325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	334610 Manufacturing & Reproducing Magnetic & Optical Media
	112112 Cattle Feedlots		325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	<b>Electrical Equipment, Appliance, and Component Manufacturing</b>
	112120 Dairy Cattle & Milk Production		325410 Pharmaceutical & Medicine Mfg	335100 Electric Lighting Equipment Mfg
<b>Forestry and Logging</b>	112210 Hog & Pig Farming		325500 Paint, Coating, & Adhesive Mfg	335200 Household Appliance Mfg
	112300 Poultry & Egg Production		325600 Soap, Cleaning Compound, & Toilet Preparation Mfg	335310 Electrical Equipment Mfg
	112400 Sheep & Goat Farming		325900 Other Chemical Product & Preparation Mfg	335900 Other Electrical Equipment & Component Mfg
	112510 Aquaculture (including shellfish & finfish farms & hatcheries)		<b>Plastics and Rubber Products Manufacturing</b>	<b>Transportation Equipment Manufacturing</b>
	112900 Other Animal Production		326100 Plastics Product Mfg	336100 Motor Vehicle Mfg
	<b>Fishing, Hunting and Trapping</b>		326200 Rubber Product Mfg	336210 Motor Vehicle Body & Trailer Mfg
	114110 Fishing		<b>Nonmetallic Mineral Product Manufacturing</b>	336300 Motor Vehicle Parts Mfg
	114210 Hunting & Trapping		327100 Clay Product & Refractory Mfg	336410 Aerospace Product & Parts Mfg
	<b>Support Activities for Agriculture and Forestry</b>		327210 Glass & Glass Product Mfg	336510 Railroad Rolling Stock Mfg
	115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)		327300 Cement & Concrete Product Mfg	336610 Ship & Boat Building
<b>Mining</b>	115210 Support Activities for Animal Production		327400 Lime & Gypsum Product Mfg	336990 Other Transportation Equipment Mfg
	115310 Support Activities for Forestry		327900 Other Nonmetallic Mineral Product Mfg	<b>Furniture and Related Product Manufacturing</b>
			<b>Primary Metal Manufacturing</b>	337000 Furniture & Related Product Manufacturing
<b>Utilities</b>	331110 Iron & Steel Mills & Ferroalloy Mfg		331110 Iron & Steel Mills & Ferroalloy Mfg	<b>Miscellaneous Manufacturing</b>
	211110 Oil & Gas Extraction		331200 Steel Product Mfg from Purchased Steel	339110 Medical Equipment & Supplies Mfg
	212110 Coal Mining		331310 Alumina & Aluminum Production & Processing	339900 Other Miscellaneous Manufacturing
	212200 Metal Ore Mining		331400 Nonferrous Metal (except Aluminum) Production & Processing	<b>Wholesale Trade</b>
	212310 Stone Mining & Quarrying		331500 Foundries	<b>Merchant Wholesalers, Durable Goods</b>
	212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying		<b>Fabricated Metal Product Manufacturing</b>	423100 Motor Vehicle & Motor Vehicle Parts & Supplies
	212390 Other Nonmetallic Mineral Mining & Quarrying		332110 Forging & Stamping	423200 Furniture & Home Furnishings
	213110 Support Activities for Mining		332210 Cutlery & Handtool Mfg	423300 Lumber & Other Construction Materials
			332300 Architectural & Structural Metals Mfg	423400 Professional & Commercial Equipment & Supplies
			332400 Boiler, Tank, & Shipping Container Mfg	423500 Metals & Minerals (except Petroleum)
<b>Construction</b>			332510 Hardware Mfg	423600 Household Appliances and Electrical & Electronic Goods
	<b>Construction of Buildings</b>		332610 Spring & Wire Product Mfg	423700 Hardware, Plumbing & Heating Equipment & Supplies
	236110 Residential Building Construction		332700 Machine Shops; Turned Product; Screw, Nut, & Bolt Mfg	423800 Machinery, Equipment, & Supplies
	236200 Nonresidential Building Construction		332810 Coating, Engraving, Heat Treating, & Allied Activities	423910 Sporting & Recreational Goods & Supplies
	<b>Heavy and Civil Engineering Construction</b>		332900 Other Fabricated Metal Product Mfg	423920 Toy & Hobby Goods & Supplies
	237100 Utility System Construction		<b>Machinery Manufacturing</b>	423930 Recyclable Materials
	237210 Land Subdivision		333100 Agriculture, Construction, & Mining Machinery Mfg	423940 Jewelry, Watches, Precious Stones, & Precious Metals
	237310 Highway, Street, & Bridge Construction		333200 Industrial Machinery Mfg	423990 Other Miscellaneous Durable Goods
	237990 Other Heavy & Civil Engineering Construction		333310 Commercial & Service Industry Machinery Mfg	<b>Merchant Wholesalers, Nondurable Goods</b>
			333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg	424100 Paper & Paper Products
<b>Paper Manufacturing</b>			333510 Metalworking Machinery Mfg	424210 Drugs & Druggists' Sundries
	322100 Pulp, Paper, & Paperboard Mills		333610 Engine, Turbine & Power Transmission Equipment Mfg	424300 Apparel, Piece Goods, & Notions
	322200 Converted Paper Product Mfg			424400 Grocery & Related Products

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

424500 Farm Product Raw Materials	448210 Shoe Stores	488490 Other Support Activities for Road Transportation	523140 Commodity Contracts Brokerage
424600 Chemical & Allied Products	448310 Jewelry Stores	488510 Freight Transportation Arrangement	523210 Securities & Commodity Exchanges
424700 Petroleum & Petroleum Products	448320 Luggage & Leather Goods Stores	488990 Other Support Activities for Transportation	523900 Other Financial Investment Activities (including portfolio management & investment advice)
424800 Beer, Wine, & Distilled Alcoholic Beverages	<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>Couriers and Messengers</b>	<b>Insurance Carriers and Related Activities</b>
424910 Farm Supplies	451110 Sporting Goods Stores	492110 Couriers	524130 Reinsurance Carriers
424920 Books, Periodicals, & Newspapers	451120 Hobby, Toy, & Game Stores	492210 Local Messengers & Local Delivery	524140 Direct Life, Health, & Medical Insurance Carriers
424930 Flower, Nursery Stock, & Florists' Supplies	451130 Sewing, Needlework, & Piece Goods Stores		524150 Direct Insurance (except Life, Health & Medical) Carriers
424940 Tobacco & Tobacco Products	451140 Musical Instrument & Supplies Stores	<b>Warehousing and Storage</b>	524210 Insurance Agencies & Brokerages
424950 Paint, Varnish, & Supplies	451211 Book Stores	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)
424990 Other Miscellaneous Nondurable Goods	451212 News Dealers & Newsstands		
<b>Wholesale Electronic Markets and Agents and Brokers</b>	<b>General Merchandise Stores</b>		<b>Funds, Trusts, and Other Financial Vehicles</b>
425110 Business to Business Electronic Markets	452110 Department Stores		525100 Insurance & Employee Benefit Funds
425120 Wholesale Trade Agents & Brokers	452900 Other General Merchandise Stores		525910 Open-End Investment Funds (Form 1120-RIC)
<b>Retail Trade</b>	<b>Miscellaneous Store Retailers</b>		525920 Trusts, Estates, & Agency Accounts
<b>Motor Vehicle and Parts Dealers</b>	453110 Florists		525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)
441110 New Car Dealers	453210 Office Supplies & Stationery Stores		"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under <b>Management of Companies (Holding Companies)</b> .
441120 Used Car Dealers	453220 Gift, Novelty, & Souvenir Stores		
441210 Recreational Vehicle Dealers	453310 Used Merchandise Stores		
441222 Boat Dealers	453910 Pet & Pet Supplies Stores		
441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers	453920 Art Dealers		
441300 Automotive Parts, Accessories, & Tire Stores	453930 Manufactured (Mobile) Home Dealers		
<b>Furniture and Home Furnishings Stores</b>	453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)		
442110 Furniture Stores	<b>Nonstore Retailers</b>		
442210 Floor Covering Stores	454110 Electronic Shopping & Mail-Order Houses		
442291 Window Treatment Stores	454210 Vending Machine Operators		
442299 All Other Home Furnishings Stores	454310 Fuel dealers (including Heating Oil and Liquefied Petroleum)		
<b>Electronics and Appliance Stores</b>	454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)		
443141 Household Appliance Stores			
443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores)			
<b>Building Material and Garden Equipment and Supplies Dealers</b>			
444110 Home Centers	<b>Transportation and Warehousing</b>		
444120 Paint & Wallpaper Stores	<b>Air, Rail, and Water Transportation</b>		
444130 Hardware Stores	481000 Air Transportation		
444190 Other Building Material Dealers	482110 Rail Transportation		
444200 Lawn & Garden Equipment & Supplies Stores	483000 Water Transportation		
<b>Food and Beverage Stores</b>	<b>Truck Transportation</b>		
445110 Supermarkets and Other Grocery (except Convenience) Stores	484110 General Freight Trucking, Local		
445120 Convenience Stores	484120 General Freight Trucking, Long-distance		
445210 Meat Markets	484200 Specialized Freight Trucking		
445220 Fish & Seafood Markets	<b>Transit and Ground Passenger Transportation</b>		
445230 Fruit & Vegetable Markets	485110 Urban Transit Systems		
445291 Baked Goods Stores	485210 Interurban & Rural Bus Transportation		
445292 Confectionery & Nut Stores	485310 Taxi Service		
445299 All Other Specialty Food Stores	485320 Limousine Service		
445310 Beer, Wine, & Liquor Stores	485410 School & Employee Bus Transportation		
<b>Health and Personal Care Stores</b>	485510 Charter Bus Industry		
446110 Pharmacies & Drug Stores	485990 Other Transit & Ground Passenger Transportation		
446120 Cosmetics, Beauty Supplies, & Perfume Stores	<b>Pipeline Transportation</b>		
446130 Optical Goods Stores	486000 Pipeline Transportation		
446190 Other Health & Personal Care Stores	<b>Scenic &amp; Sightseeing Transportation</b>		
<b>Gasoline Stations</b>	487000 Scenic & Sightseeing Transportation		
447100 Gasoline Stations (including convenience stores with gas)	<b>Support Activities for Transportation</b>		
<b>Clothing and Clothing Accessories Stores</b>	488100 Support Activities for Air Transportation		
448110 Men's Clothing Stores	488210 Support Activities for Rail Transportation		
448120 Women's Clothing Stores	488300 Support Activities for Water Transportation		
448130 Children's & Infants' Clothing Stores	488410 Motor Vehicle Towing		
448140 Family Clothing Stores			
448150 Clothing Accessories Stores			
448190 Other Clothing Stores			

<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 <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 & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories <b>Specialized Design Services</b> 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design) <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 <b>Other Professional, Scientific, and Technical Services</b> 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	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) <b>Waste Management and Remediation Services</b> 562000 Waste Management & Remediation Services	<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>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>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 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance <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 <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)	722410 Drinking Places (Alcoholic Beverages) 722511 Full-Service Restaurants 722513 Limited-Service Restaurants 722514 Cafeterias and Buffets 722515 Snack and Non-alcoholic Beverage Bars