Form AS 2914.1			Commonwe PARTMENT				Y			CO.4				S	erial Nu	umber			
Rev. Aug 30 11	APP	LICATION	FOR ME	RCHA	ANT'S			RATI	ON		LOTO								
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PART I - INFORM 1. Legal name of the	ATION OF M	ERCHANITS	S PRINCIP	AL OF		initial.	laet na	ome) 0	r other					B	eceipt S	-tomp			
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 Social security or e from this activity w 	vill be informed	d on the incoi			ne inco	ome 「													
(It is mandatory						L													
3. Telephone			F	Ext.															
4. E-mail address]								
5. Postal address (Po	ost Office Box, I	Urbanization c	or Building, N	umber c	or Apar	tment, S	Street))											_
																		\Box	
Municipality / City					State	; Z	Zip Co	de				Count	ry						
									<u> </u>										
6. Principal office's phy	sical address (I	Urbanization c	or Building, N	umber o	r Apar	tment, S	Street))											_
					\Box														
Municipality / City					State		Zip Co	de				Count	.ry	1					_
7. Type of organization	on: 🗌 Indiv	vidual 🗌	Estate or T	rust		corpora	ition c	or Part	nership										
8. Date of incorporatio	on or creation:	Dav	Month	Υ _ℓ	ear		\square	9. Ck	osina da	te of you	raccour	nting	perioc	l: Dav		ר אר	onth		
10. Aggregate busine						- currer	 nt cale		-	•							Ľ	locatic	ons):
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11. Amount of location	, Los / activities	included in	this applica	tion:			1	2. Am	ount of {	Schedul	es inclu	ided '	with tl	nis apr	licatio	n. [
(It cannot be le	ess than one))												10 vrr	noune				
PART II - LOCATI			tions opera	ed by th	he bus	iness (subm	it Sche	dule AS	2914.1	ifneces	ssarv							
		-*- You sha	Ill complet	e all lir	ies of	i this p	bart in	1 orde	r to pro	cess th	ie appl	icatio). on *	-					
13. Trade name or "I)BA"																\Box		\square
14. Type of registrati	on certificate	requested ((Check one)	: 🗆 N	Merch	ant		/lobile k	ousines	s [Tempo	orary	busin	ess [_ Exh	nibitor			
If you checked Tempor						Month		Yea			To: Da	ŕ		Month	_	Year			
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15. Telephone				Ext.				16.	Will you	u sell tan	gible p	ersor	nal pro	operty	?	L		es 🗖	No
 Description of tang personal property 																			
18. Physical address	(Urbanization	or Building, N	umber or Ap	artment,	Stree	t). If it is	the sa	ame as	the one	indicated	l on line	6, che	eck he	re and o	continu	ie on li	ne 19		
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Municipality / City	<u> </u> /				Sta		Zip C	 Code				Cou	ntrv						
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Retention:	Six	(6)	years.
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Form AS 2914.1 Rev. Aug 30 11				Page 2
CONTINUED PART II (LOCATIONS / ACTIVITIES)				
19. Description of the activity				
20. North American Industry Classification System (NAICS) 21. Beginning date of oper Day Month	ations: Year	(If	licate if you are a: Reseller I you are interested in requesting an I 2914.1 D)	Manufacturing Plant Exemption Certificate, refer to Form
23. Business volume, estimated or projected, at the end of	the cur	rrent calendar y	ear: \$	
PART III - PERSONS HAVING INTEREST IN THE BU	USINES	SS	· · · · · · · · · · · · · · · · · · ·	
24. Indicate the information for each owner, partner, share			rson owning 50% or more interest in the	e business:
24a. Name				Ownership percentage
Title			Social secu	rity or employer identification number
If your business provides services, do you own 50% or more in	nterest i	in another busin	ess? 🔲 Yes 🔲 No. If "Yes", indicate the	following information for the other business:
Name			Social secur	rity or employer identification number
24b. Name				Ownership percentage
Title			Social secur	rity or employer identification number
If your business pvovides services, do you own 50% or more in	nteresti	in another busine		·
Name			Social secur	ity or employer identification number
NOTIFICATION	REGA	RDING THE IV	U LOTO OVERSIGTH PROGRAM	
Once you receive your Merchant's Registration Certificate, you a or by calling (787) 200-7900 Option Number 4. (It does not apply to m	ire requi	ired to register for s registered as terr	purposes of the IVU Loto oversight program porary businesses or exhibitors). For additiona	n through the <u>www.ivuloto.pr.gov</u> website I details, refer to the instructions of this form.
		OAT	H	
I hereby declare under penalties of perjury that this application has be and complete. I also agree to notify the Secretary of the Treasury of a person that prepares this application (except the merchant) is with res	iny chang	ge in the informatio	on provided on this application, within 30 days o	of the change or event. The declaration of the
Merchant's name			Merchant's signature	
Title			Date	
Name of duly authorized agent		Signature of d	uly authorized agent	Date
Social security or employer identification number		Address		Telephone
TO BE COMP	LETE	D BY <u>THE DEP</u>	ARTMENT OF THE TREASURY	
After evaluating this application, I certify that it is complete in all o Treasury reserves the right to conduct any future investigation to	f its part	ts and that the info		true. Nevertheless, the Department of the
Employee's name		oyee's signature		Date
District			Confirmation number	<u> </u>

Retention: Six (6) years.

Schedule AS 2914.1 Rev. Aug 30 11	LOCA	TIONS
Legal name of the corporation,	artnership, individual owner (name, initial, last name) or othe	er en
Use this Schedule if you own mo	locations than the spaces provided in Part II of the Application for Merch	ant's Registration Certificate and Exemption Certificate (Form AS 2914.1).
1. Trade name or "DBA"		
2. Type of registration certification	e requested (Check one): Merchant Mobile bu	siness
If you checked Temporary Busine	s or Exhibitor, indicate: (From:Day Month Year	To:Day Month Year)
3. Telephone	Ext 4. Will yo	u sell tangible personal property?
5. Description of tangible personal property		
6. Physical address (Urbanizatio	or Building, Number or Apartment, Street)	
Municipality / City	State Zip Code	Country
7. Description of the activity		
8. North American Industry	9. Beginning date of operations: 10. Indicate if you a	are a: Reseller Manufacturing Plant
Classification System (NAICS	Day Month Year (If you are inte	rested in requesting an Exemption Certificate, refer to Form
	AS 2914.1 D)	
11. Business volume, estimated	or projected, at the end of the current calendar year: \$	
1. Trade name or "DBA"		
2. Type of registration certification	e requested (Check one): 🔲 Merchant 🗌 Mobile bus	iness Temporary business Exhibitor
If you checked Temporary Busine	s or Exhibitor, indicate: (From:Day Month Year	To:Day Month Year
3. Telephone	Ext 4. Will	you sell tangible personal property?
5. Description of tangible personal property		
	or Building, Number or Apartment, Street)	
Municipality / City	State Zip Code	Country
7. Description of the activity		
8. North American Industry Classification System (NAICS	9. Beginning date of operations: Day Month Year	are a: Reseller Manufacturing Plant
	Day Month Year (If you are interested of the second	erested in requesting an Exemption Certificate, refer to Form
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Retention: Six (6) years.

Schedule AS 2914.1 Rev. Aug 30 1	1																											Page 2
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2. Type of registration certifica	te req	lueste	ed (C	heck	one): [lercł	nant] Mo	bile b	ousin	ess			Ten	npo	rary	busi	ness] Ex	hib	itor			
If you checked Temporary Busines	s or E	xhibito	r, ind	icate:	(Fror	n:Da	y		Mor	nth		Yea	r				To: D	Day			Mon	th		<u> </u>	Year			
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Municipality / City								State	e	Zip	Code	e						C	Coun	try	_							
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7. Description of the activity																												
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11. Business volume, estimated	orpro	piecte	d at	the e	end of	the	curre	ent ca	lend	lar ve	ar \$;						Γ			1	Τ						
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 Trade name or "DBA" Type of registration certification 	e requ	uesteo	d (Cł	neck	one)	: [erch	ant		Mo	bile bi	usine	ess			Tem	pora	ary b	ousin	ness]Exŀ	nibit	tor			
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Retention: Six (6) years.

INSTRUCTIONS

Who must complete and file this form?

Every person that wishes to carry or carries out business in Puerto Rico must complete and file this form. Every exhibitor, mobile or temporary business must also complete this form.

When should you complete and file this form?

The application must be submitted to the Secretary of the Treasury 30 days before the person, enterprise, partnership or corporation begins to operate a business.

Where and how should you complete and file this form?

The application can be filed using our web page at <u>www.hacienda.gobierno.pr/ivu</u>, by clicking on the "Application for Merchant's Registration" button. The application can also be mailed to the Department of the Treasury, Taxpayer's Service Bureau (Merchants' Registry), PO Box 9024140, San Juan, PR 00902-4140, or visit any Taxpayer's Service Center located in:

- AGUADILLA
 Punta Borinquen Shopping Center
 Bert Street, East Parade Street Intersection
 Bo. Malezas Abajo, Ramey Base
- ARECIBO Governmental Center 372 José A. Cedeño Ave. Building B – Office 106
- BAYAMON Gutiérrez Building – 2nd floor Beside Hermanos Meléndez Hospital Road #2
- CAGUAS Governmental Center Goyco Street, Acosta Corner 2nd floor - Office 110

- MAYAGÜEZ Governmental Center 50 Nenadich Street 1st floor – Office 102
- PONCE Governmental Center 2440 Las Américas Ave. 4th floor – Office 409
- SAN JUAN Intendente Ramírez Building 10 Paseo Covadonga Old San Juan 1st floor - Office 101
- HATO REY Mercantil Plaza Building 255 Ponce de León Ave. Stop 27½, 1st floor

Type or print in black or blue ink all the information requested in the application. Submitting an incomplete form may delay the issuance of the Merchants' Registration Certificate.

SPECIFIC INSTRUCTIONS

PART I

Line 6 – In the case of individual owners, mobile and temporary businesses, indicate de owner's home address. In the case of other types of organizations, indicate the physical address of the main office.

Line 10 – Indicate the aggregate business volume, estimated or projected, of all activities and locations at the end of the current calendar year. "Business volume" means the gross sales of any business (reduced by returns) and the gross income received or derived from any service rendered or from any other commercial activity.

PART II

Provide the information related to each location operated by the business. Complete and include with this application Schedule AS 2914.1 (Locations) if you own more locations than the spaces provided on this line.

Line 14 - You can only check one of the alternatives provided.

- Merchant every person that wishes to carry or carries out business in Puerto Rico, except exhibitors, mobile and temporary businesses.
- Mobile business a business that sells taxable items without a permanent or fixed establishment, in mobile units, walking or from establishments that are not adhered to any building or real property.
- **Temporary business** a business that operates for less than six consecutive months during the year. Indicate the months during which the business will operate.

• **Exhibitor** – a person that, through an agreement, is authorized to sell taxable items in a specialized convention or exhibition. Indicate the duration of the convention or exhibition.

Line 16 - Indicate if you will sell tangible personal property in each location. "Tangible personal property" means an article or personal property that can be seen, weighed, measured or touched, or is in any way perceptible to the senses, or susceptible to appropriation.

Line 17 – If you answered "Yes" on line 16, indicate the description of the tangible personal property that you will sell.

Line 19 - Indicate the nature of your principal business activity. For example, if your principal business activity is furniture manufacturing, enter furniture manufacturing; if it is the retail sale of furniture, enter furniture store.

Line 20 – Enter the code related to the activity previously indicated on line 19. Use the North American Industry Classification System (NAICS) code list provided with the instructions of this form.

Line 22 – Indicate if you are a Reseller or Manufacturing Plant. If you are interested in requesting an exemption certificate you must refer to Form AS 2914.1 D and its instructions available in our website <u>www.hacienda.gobierno.pr</u>. Merchants that purchase tangible personal property for resale, and those entitled to the exemption provided by Section 4030.06 of the Internal Revenue Code for a New Puerto Rico (Code), are the only ones that may request an exemption certificate.

PARTIII

Line 24 – Complete this line with information related to the owners, partners or shareholders who own 50% or more interest in the business.

Oath – If this application is filed by a duly authorized representative, it must be signed by the taxpayer and the representative. The Power and Declaration of Representation (Form AS 2745-A) must also be included with this application.

SCHEDULE AS 2914.1 (LOCATIONS)

Complete this Schedule only if you own more locations than the spaces provided in Part II of the Application for Merchant's Registration Certificate (Form AS 2914.1). Use more than one Schedule if necessary.

CHANGES OR AMENDMENTS

Every merchant will have the obligation to notify the Secretary of the Treasury of any change or amendment to the information provided in this application, theft of the Merchants' Registration Certificate, or total or partial cease of operations, no later than 30 days after the change or event. The following are examples of situations that will require the filing of an amended application: change of address, addition of new locations or commercial activities, among others. To that effect, the following forms must be completed and filed, as applicable:

- Application for Change to the Information of Merchant's Principal Office (Form AS 2914.1 A)
- Application for Amendments to the Merchant's Registration Certificate of a Commercial Location (Form AS 2914.1 B)
- Application to Add a New Location or Activity to a Merchant Registered in the Merchant's Registry (Form AS 2914.1 C)
- Application for Exemption Certificate for Resellers or Manufacturing Plants (Form AS 2914.1 D)
- Application for Duplicate of Merchant's Registration Certificate (Form AS 2917.1)

NOTIFICATION REGARDING THE IVU LOTO OVERSIGHT PROGRAM

Sections 4030.01(a)(3), 6054.01(a)(2)(C) and 6054.01(a)(4) of the Code authorize the Secretary of the Treasury to require every merchant the installation of a fiscal terminal, or the modification of an existing application, in each one of the points of sale located in your commercial locations with the purpose of allowing the IVU Loto oversight program.

Once you receive your Merchant's Registration Certificate, you are required to register for purposes of the IVU Loto oversight program. This registration must be made within the next 30 days after the issue date of the Merchant's

Registration Certificate, through the <u>www.ivuloto.pr.gov</u> website or by calling (787) 200-7900 Option Number 4. The registration for purposes of IVU Loto requires the completion of a questionnaire of only nine (9) key questions.

Once you complete the questionnaire you will be notified if you are eligible or not to install a fiscal terminal, or modify the existing applications, in each one on the points of sale of your commercial location.

To obtain additional information regarding the legal provisions of IVU Loto, please visit our website <u>www.hacienda.gobierno.pr</u> or call (787) 200-7900 Option No. 2.

(This does not apply to merchants registered as temporary businesses or exhibitors.)

IMPORTANT INFORMATION

Once the Secretary of the Treasury approves the Application for Merchant's Registration Certificate, a Merchants' Registration Certificate will be issued. The Merchants' Registration Certificate will confirm whether or not the merchant is considered a withholding agent.

Every person that violates the provisions of Subtitle D of the Code, the requirements established by the Secretary or the regulations promulgated under this Subtitle, will be subject to administrative and criminal sanctions, as applicable. Therefore, the information provided in this application must be true, correct and complete.

DEPARTMENT OF THE TREASURY

North American Industry Classification System (NAICS) Code List

If you are engaged in any of the following industries or activities, please use this code list:

	Financial institutions, as defined under Section 1024(f)(4) of
522110	the Code
524000	Insurance services and commissions
531210	Real estate firms, agents and brokers
531320	Real estate appraisers
541100	Legal services
541211	Certified Public Accountants
541310	Architects
541320	Landscape architects
541330	Engineers
541340	Drafting services
541360	Geologists
541370	Surveyors
541690	Agronomists
611000	Educational services
621110	Doctors
621510	Medical and diagnostic laboratories
622000	Hospitals or other facilities that provide medical services

If your industry or activity does not appear in the previous list, please use the following code list:

	Agriculture, Forestry, Fishing and Hunting	115310	Support Activities for Forestry
110000	Agriculture, Forestry, Fishing and Hunting		Mining
111000	Crop Production		
111100	Oilseed & Grain Farming	211110	Oil and Gas Extraction
111210	Vegetable & Melon Farming (including potatoes & yams)	212110	Coal Mining
111300	Fruit & Tree Nut Farming	212200	Metal Ore Mining
111400	Greenhouse, Nursery, & Floriculture Production	212310	Stone Mining and Quarrying
111900	Other Crop Farming (including tobacco, cotton, sugar cane,	212320	Sand, Gravel, Clay, & Ceramic and Refractory
	hay, peanut, sugar beet & all other crop farming)		Minerals Mining & Quarrying
112000	Animal Production	212390	Other Nonmetallic Mineral Mining & Quarrying
112111	Beef Cattle Ranching & Farming	213110	Support Activities for Mining
112112	Cattle Feedlots		
112120	Dairy Cattle & Milk Production		<u>Utilities</u>
112210	Hog and Pig Farming		
112300	Poultry & Egg Production	221000	Utilities
112400	Sheep & Goat Farming	221100	Electric Power Generation, Transmission &
			Distribution
112510	Animal Aquaculture (including shellfish & finfish farms and	221210	Natural Gas Distribution
	hatcheries)		
112900	Other Animal Production	221300	Water, Sewage & Other Systems
113000	Forestry and Logging		
113110	Timber Tract Operations		Construction
113210	Forest Nurseries & Gathering of Forest Products		
113310	Logging	233000	Building, Developing, & General Constructing
114000	Fishing, Hunting and Trapping	233110	Land Subdivision & Land Developing
114110	Fishing	233200	Residential Building Construction
114210	Hunting and Trapping	233300	Nonresidential Building Construction
115000	Support Activities for Agriculture and Forestry	234000	Heavy Construction
115110	Support Activities for Crop Production (including cotton	234100	Highway, Street, Bridge, & Tunnel Construction
	ginning, soil preparation, planting & cultivating)		
115210	Support Activities for Animal Production	234900	Other Heavy Construction

235000	Special Trade Contractors	322100	Pulp, Paper, & Paperboard Mills
235110	Plumbing, Heating, & Air-Conditioning Contractors	322200	Converted Paper Product Manufacturing
235500	Carpentry & Floor Contractors	323100	Printing and Related Support Activities
235210	Painting & Wall Covering Contractors	323117	Book Printing
235310	Electrical Contractors	323119	Other Commercial Printing
235400	Masonry, Drywall, Insulation, & Tile Contractors	324000	Petroleum and Coal Products Mfg.
235610		324000 324110	5
	Roofing, Siding, & Sheet Metal Contractors		Petroleum Refineries (including integrated)
235710	Concrete Contractors	324120	Asphalt Paving, Roofing, & Saturated Materials
005040		004400	Manufacturing
235810	Water Well Drilling Contractors	324190	Other Petroleum and Coal Products Mfg.
235900	Other Special Trade Contractors	325000	Chemical Manufacturing
237130	Power and Communication Line and Related Structures	325100	Basic Chemical Manufacturing
	Construction		
238350	Door and window, residential-type installation	325200	Resin, Synthetic Rubber & Artificial and Synthetic
			Fibers & Filaments Manufacturing
		325300	Pesticide, Fertilizer, & Other Agricultural Chemical
			Manufacturing
	Manufacturing	325410	Pharmaceutical & Medicine Manufacturing
311000	Food Manufacturing	325500	Paint, Coating, & Adhesive Manufacturing
311110	Animal Food Manufacturing	325600	Soap, Cleaning Compound, & Toilet Preparation
•••••			Manufacturing
311200	Grain & Oilseed Milling	325900	Other Chemical Product & Preparation Mfg.
311300	Sugar & Confectionery Product Mfg.	326000	Plastics and Rubber Products Mfg.
311400	Fruit & Vegetable Preserving & Specialty Food	326100	Plastic Product Manufacturing
311400		320100	Flastic Floduct Manufacturing
244500	Manufacturing	200000	Dukkan Dendurt Manufarturian
311500	Dairy Product Manufacturing	326200	Rubber Product Manufacturing
311610	Animal Slaughtering & Processing	327000	Nonmetallic Mineral Product Mfg.
311710	Seafood Product Preparation & Packaging	327100	Clay Product & Refractory Manufacturing
311800	Bakeries & Tortilla Manufacturing	327210	Glass & Glass Product Manufacturing
311900	Other Food Manufacturing (including coffee, tea, flavorings &	327300	Cement & Concrete Product Mfg.
	seasonings)		
312100	Beverage and Tobacco Product Mfg.	327400	Lime & Gypsum Product Manufacturing
312110	Soft Drink and Ice Manufacturing	327900	Other Nonmetallic Mineral Product Mfg.
312120	Breweries	331000	Primary Metal Manufacturing
312130	Wineries	331110	Iron and Steel Mills & Ferroalloy Mfg.
312140	Distilleries	331200	Steel Product Manufacturing from Purchased Steel
312200	Tobacco Manufacturing	331310	Alumina & Aluminum Production and Processing
313000	Textile Mills	331400	Nonferrous Metal (except Aluminum) Production &
			Processing
314000	Textile Product Mills	331500	Foundries
315000	Apparel Manufacturing	332000	Fabricated Metal Product Manufacturing
315100	Apparel Knitting Mills	332110	Forging and Stamping
315210	Cut and Sew Apparel Contractors	332210	Cutlery and Handtool Manufacturing
315220	Men's & Boys' Cut & Sew Apparel Mfg.	332300	Architectural and Structural Metals Mfg.
			5
315230	Women's & Girls' Cut & Sew Apparel Mfg.	332400	Boiler, Tank, & Shipping Container Mfg.
315290	Other Cut & Sew Apparel Manufacturing	332510	Hardware Manufacturing
315990	Apparel Accessories & Other Apparel Mfg.	332610	Spring and Wire Product Manufacturing
316000	Leather & Allied Product Manufacturing	332700	Machine Shops; Turned Product & Screw; Nut & Bolt
			Manufacturing
316110	Leather & Hide Tanning & Finishing	332810	Coating, Engraving, Heat Treating, & Allied Activities
316210	Footwear Manufacturing (including rubber & plastic)	332900	Other Fabricated Metal Product Mfg.
316990	Other Leather & Allied Product Mfg.	333000	Machinery Manufacturing
321000	Wood Product Manufacturing	333100	Agricultural, Construction, & Mining Machinery
	Ŭ		Manufacturing
321110	Sawmills and Wood Preservation	333200	Industrial Machinery Manufacturing
321210	Veneer, Plywood, & Engineered Wood Product	333310	Commercial & Service Industry Machinery
521210	Manufacturing	000010	Manufacturing
321900	Other Wood Product Manufacturing	333410	Ventilation, Heating, Air-Condtioning, & Commercial
521500		000410	Refrigeration Equipment Mfg.
			. congoration Equipmont mig.

322000 Paper Manufacturing

333510	Metalworking Machinery Manufacturing	422300	Apparel, Pie
333610	Engine, Turbine, & Power Transmission Equipment Manufacturing	422400	Grocery & F
333900	Other General Purpose Machinery Mfg.	422500	Farm Produ
334000	Computer and Electronic Product Mfg.	422600	Chemical a
334110	Computer & Peripheral Equipment Mfg.	422700	Petroleum a
334200	Communications Equipment Manufacturing	422800	Beer, Wine,
001200		122000	Wholesalers
334310	Audio and Video Equipment Manufacturing	422910	Farm Suppl
334410	Semiconductor & Other Electronic Component Manufacturing	422920	Book, Perio
			,
334500	Navigational, Measuring, Electromedical, & Control	422930	Flower, Nur
	Instruments Manufacturing		Wholesalers
334610	Manufacturing & Reproducing Magnetic & Optical Media	422940	Tobacco &
335000	Electrical Equipment, Appliance, & Component	422950	Paint, Varni
	Manufacturing		
335100	Electric Lighting Equipment Manufacturing	422990	Other Misce
335200	Household Appliance Manufacturing		
335310	Electrical Equipment Manufacturing		Retail Trad
335900	Other Electrical Equipment & Component Manufacturing		
336000	Transportation Equipment Mfg.	441000	Motor Vehic
336110	Motor Vehicle Mfg./Auto Light Duty	441110	New Car De
336210	Motor Vehicle Body & Trailer Manufacturing	441120	Used Car D
336300	Motor Vehicle Parts Manufacturing	441210	Recreationa
336410	Aerospace Product & Parts Manufacturing	441221	Motorcycle
336510	Railroad Rolling Stock Manufacturing	441222	Boat Dealer
336610	Ship and Boat Building	441229	All Other Mo
336990	Other Transportation Equipment Mfg.	441300	Automotive
337000	Furniture and Related Product Mfg.	442000	Furniture &
339000	Miscellaneous Manufacturing	442110	Furniture St
339110	Medical Equipment & Supplies Mfg.	442210	Floor Cover
339900	Other Miscellaneous Manufacturing	442291	Window Tre
		442299	All Other Ho
	Wholesale Trade	443000	Electronics
		443111	Household
421000	Wholesale Trade, Durable Goods	443112	Radio, Tele
			(including re
421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales	443120	Computer a
421200	Furniture & Home Furnishing Wholesalers	443130	Camera and
421300	Lumber & Other Construction Materials Wholesalers	444100	Building Ma
			Dealers
421400	Professional & Commercial Equipment & Supplies	444110	Home Cent
121500	Wholesalers	444120	Doint and M
421500	Metal & Mineral (except Petroleum) Wholesalers	444120 444130	Paint and W
421600 421700	Electrical Goods Wholesalers Hardware, and Plumbing & Heating Equipment & Supplies	444130 444190	Hardware S Other Buildi
421700	Wholesalers	444190	
421800	Machinery, Equipment, & Supplies Wholesalers	444200	Lawn & Gar
421910	Sporting & Recreational Goods & Supplies Wholesalers	445000	Food and B
421920	Toy & Hobby Goods & Supplies Wholesalers	445100	Grocery Sto
421930	Recyclable Material Wholesalers	445110	Supermarke
421000		40110	Convenienc
421940	Jewelry, Watch, Precious Stone, & Precious Metal	445120	Convenienc
	Wholesalers	110120	Convoluone
421990	Other Miscellaneous Durable Goods Wholesalers	445200	Specialty Fo
422000	Wholesale Trade, Nondurable Goods	445210	Meat Marke
422100	Paper & Paper Product Wholesalers	445220	Fish and Se
422210	Drugs and Druggists' Sundries Wholesalers	445230	Fruit and Ve

422300 422400	Apparel, Piece Goods, & Notions Wholesalers Grocery & Related Product Wholesalers
422500 422600	Farm Product Raw Material Wholesalers Chemical and Allied Products Wholesalers
422700	Petroleum and Petroleum Products Wholesalers
422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
422910	Farm Supplies Wholesalers
422920	Book, Periodical, and Newspaper Wholesalers
422930	Flower, Nursery Stock, & Floristsø Supplies Wholesalers
422940	Tobacco & Tobacco Product Wholesalers
422950	Paint, Varnish, & Supplies Wholesalers
422990	Other Miscellaneous Nondurable GoodsWholesalers
	Retail Trade

441000	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
442000	Furniture & Home Furnishings Stores
442110	Furniture Stores
442210	Floor Covering Stores
442291	Window Treatment Stores
442299	All Other Home Furnishings Stores
443000	Electronics and Appliance Stores
443111	Household Appliance Stores
443112	Radio, Television, & Other Electronics Stores
	(including repair services)
443120	Computer and Software Stores
443130	Camera and Photographic Supplies Stores
444100	Building Material & Garden Equipment and Supplies
	Dealers
444110	Home Centers
444120	Paint and Wallpaper Stores
444120	Hardware Stores
444190	Other Building Material Dealers
1110	Other Building Material Dealers
444200	Lawn & Garden Equipment & Supplies Stores
445000	Food and Beverage Stores
445100	Grocery Stores
445110	Supermarkets and Other Grocery (except
	Convenience) Stores
445120	Convenience Stores
445200	Specialty Food Store
445210	Meat Markets
445220	Fish and Seafood Markets
445230	Fruit and Vegetable Markets

445291 445292	Baked Goods Stores Confectionery and Nut Stores
445299	All Other Specialty Food Stores
445310	Beer, Wine, and Liquor Stores
446000	Health and Personal Care Stores
446110	Pharmacies and Drug Stores
446120	Cosmetics, Beauty Supplies, & Perfume Stores
446130	Optical Goods Stores
446190	Other Health & Personal Care Stores
447100	Gasoline Stations
447110	Gasoline Stations with Convenience Stores (including auto
440000	and repair services)
448000	Clothing and Clothing Accessories Stores
448110 448120	Men's Clothing Stores
448120 448130	Women's Clothing Stores
448130 448140	Children's & Infants' Clothing Stores Family Clothing Stores
448140	Clothing Accessories Stores
448150	Other Clothing Stores
448210	Shoe Stores
448310	Jewelry Stores
448320	Luggage & Leather Goods Stores
451000	Sporting Goods, Hobby, Book, and Music Stores
451000	Sporting Goods Stores
451120	Hobby, Toy, and Game Stores
451130	Sewing, Needlework, & Piece Goods Stores
451140	Musical Instrument & Supplies Stores
451211	Book Stores
451212	News Dealers and Newsstands
451220	Prerecorded Tape, Compact Disc, and Record Stores
452000	General Merchandise Stores
452110	Department Stores
452900	Other General Merchandise Stores
453000	Miscellaneous Store Retailers
453110	Florists
453210	Office Supplies & Stationery Stores
453220	Gift, Novelty, and Souvenir Stores
453310	Used Merchandise Stores
453910	Pet and Pet Supplies Stores
453920	Art Dealers
453930	Manufactured (Mobile) Home Dealers
453990	All Other Miscellaneous Store Retailers (including tobacco,
	candle, & trophy shops)
454000	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 - Flea Markets (including
	door-to-door retailing, frozen food plan providers, party plan
	merchandise, & coffee-break service providers)
	Transportation and Warehousing
	mansportation and warehousing

483000	Water Transportation
484000	Truck Transportation
484110	General Freight Trucking, Local
484120	General Freight Trucking, Long-distance
484200	Specialized Freight Trucking
485000	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
403410	School & Employee bus transportation
485510	Charter Bus Industry
485990	Other Transit & Ground Passenger Transportation
486000	Pipeline Transportation
487000	Scenic and Sightseeing Transportation
488000	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
492000	Couriers and Messengers
492110	Couriers
492210	Local Messengers and Local Delivery
493000	Warehousing and Storage
493100	Warehousing & Storage (except lessors of
	miniwarehouses & self-storage units)
	Information
	Information
511100	Publishing Industries
511110	Newspaper Publishers
511120	Periodical Publishers
511130	Book Publishers
511140	Database and Directory Publishers
511190	Other Publishers
511210	Software Publishers
512000	Motion Picture & Sound Recording Industries
512100	Motion Picture & Video Industries (except video rental)
512200	Sound Recording Industries
513000	Proadcasting and Tolocommunications

- 513000 Broadcasting and Telecommunications 513100 Radio & Television Broadcasting
- 513200 Cable Networks & Program Distribution
- 513300 Telecommunications (including paging, cellular,
 - satellite, & other telecommunications)
- 514000 Information Services & Data Processing Services
- 514100 Information Services (including news syndicates,
 - libraries, & on-line Information services)
- 514210 Data Processing Services

Finance and Insurance

481000 Air Transportation482110 Rail Transportation

Depository Credit Intermediation Commercial Banking

522120	Savings Institutions	531130	Lessors of Miniwarehouses and Self-Storage Units
522130	Credit Unions	531190	Lessors of Other Real Estate Property
522190	Other Depository Credit Intermediation	531210	Offices of Real Estate Agents & Brokers
522200		531310	Real Estate Property Managers
	Nondepository Credit Intermediation		
522210	Credit Card Issuing	531320	Offices of Real Estate Appraisers
522220	Sales Financing	531390	Other Activities Related to Real Estate
522290	Other Non-depository Credit Intermediation	532000	Rental and Leasing Services
522291	Consumer Lending	532100	Automotive Equipment Rental & Leasing
522292	Real Estate Credit (including mortgage bankers and	532210	Consumer Electronics & Appliances Rental
	originators)		
522293	International Trade Financing	532220	Formal Wear and Costume Rental
522293	•	532230	
	Secondary Market Financing		Video Tape and Disc Rental
522298	All Other Nondepository Credit Intermediation	532290	Other Consumer Goods Rental
522300	Activities Related to Credit Intermediation (including loan	532291	Home Health Equipment Rental
	brokers)		
523100	Securities, Commodity Contracts, and Other Intermediation	532310	General Rental Centers
	and Brokerage		
523110	Investment Banking & Securities Dealing	532400	Commercial and Industrial Machinery & Equipment
0_0.10			Rental & Leasing
523120	Securities Prokerage	532420	Office Machinery and Equipment Rental and Leasing
525120	Securities Brokerage	552420	Onice Machinery and Equipment Rental and Leasing
523130	Commodity Contracts Dealing	533110	Lessors of Nonfinancial Intangible Assets (except
			Copyrighted Works)
523140	Commodity Contracts Brokerage		
523210	Securities and Commodity Exchanges		Professional, Scientific and Technical Services
523900	Other Financial Investment Activities (including portfolio		
	management & investment advice)		
524000	Insurance Carriers and Related Activities	541100	Legal Services
524000	Direct Life Insurance Carriers	541110	Offices of Lawyers
			-
524114	Direct Health & Medical Insurance Carriers	541190	Other Legal Services
524121	Property & Casualty Insurance Carriers	541200	Accounting, Tax Preparation, Bookkeeping, and
			Payroll Services
524126	Direct Property and Casualty Insurance Carriers	541211	Offices of Certified Public Accountants
524130	Reinsurance Carriers	541213	Tax Preparation Services
524140	Direct Life, Health, and Medical Insurance & Reinsurance	541214	Payroll Services
	Carriers		,
524150	Direct Insurance & Reinsurance (except Life, Health &	541219	Other Accounting Services
024100	Medical) Carriers	041210	Other Addounting Oct Mods
524210	Insurance Agencies and Brokerages	541300	Architectural Engineering and Delated Convises
	· · · · ·		Architectural, Engineering, and Related Services
524290	Other Insurance Related Activities	541310	Architectural Services
524292	Third Party Administration for Insurance and Pension Funds	541320	Landscape Architectural Services
524298	All Other Insurance Related Activities	541330	Engineering Services
525000	Funds, Trusts, and Other Financial Vehicles	541340	Drafting Services
525100	Insurance & Employee Benefit Funds	541350	Building Inspection Services
525910	Open-End Investment Funds (Form 1120-RIC)	541360	Geophysical Surveying & Mapping Services
525920	Trusts, Estates, and Agency Accounts	541370	Surveying & Mapping (except Geophysical) Services
020020		• • • • •	
525930	Real Estate Investment Trusts (Form 1120-REIT)	541380	Testing Laboratories
525990	Other Financial Vehicles	541400	Specialized Design Services (including interior,
525550		541400	
	Deal Calata Danial and Landar Card	E 4 4 E 9 9	industrial, graphic, & fashion design)
	Real Estate, Rental and Leasing Services	541500	Computer Systems Design & Related Services
		541511	Custom Computer Programming Services
531000	Real Estate	541512	Computer Systems Design Services
531110	Lessors of Residential Buildings and Dwellings	541513	Computer Facilities Management Services
531114	Lessors of Residential Buildings and Dwellings for Main Use	541519	Other Computer Related Services
		-	· ·
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	541600	Management, Scientific, & Technical Consulting
			Services

541610	Management Consulting Serivces		
541690	Agronomists		
541700	Scientific Research & Development Services		Health Care and Social Assistance
541800	Advertising and Related Services		
541860	Direct Mail Advertising	621000	Ambulatory Health Care Services
541900	Other Professional, Scientific, and Technical Services	621110	Offices of Physicians
541910	Marketing Research and Public Opinion Polling	621111	Offices of Physicians (except mental health specialists)
541920	Photographic Services	621112	Offices of Physicians, Mental Health Specialists
541930	Translation and Interpretation Services	621210	Offices of Dentists
541940	Veterinary Services	621300	Offices of Other Health Practitioners
541990	All Other Professional, Scientific, and Technical Services	621310	Offices of Chiropractors
551000	Management of Companies and Enterprises	621320	Offices of Optometrists
551111	Offices of Bank Holding Companies	621330	Offices of Mental Health Practitioners (except
			Physicians)
551112	Office of Other Holding Companies	621340	Offices of Physical, Occupational & SpeechTherapists,
			and Audiologists
		621391	Offices of Podiatrists
	Administrative and Support & Waste Management and	621399	Offices of All Other Miscellaneous Health Practitioners
	Remediation Services		
		621400	Outpatient Care Centers
561000	Administrative & Support Services	621410	Family Planning Centers
561110	Office of Administrative Services	621420	Outpatient Mental Health & Substance Abuse Centers
561210	Facilities Support Services	621491	HMO Medical Centers
561300	Employment Services	621492	Kidney Dialysis Centers
561410	Document Preparation Services	621493	Freestanding Ambulatory Surgical and Emergency
			Centers
561420	Telephone Call Centers	621498	All Other Outpatient Care Centers
561430	Business Service Centers (including private mail centers & copy shops)	621510	Medical and Diagnostic Laboratories
561440	Collection Agencies	621610	Home Health Care Services
561450	Credit Bureaus	621900	Other Ambulatory Health Care Services
561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)	621910	Ambulance Services
561499	All Other Business Support Services	621990	All Other Ambulatory Health Care Services
561500	Travel Arrangement & Reservation Services	621991	Blood and Organ Banks
561520	Tour Operators	622000	Hospitals
561600	Investigation and Security Services	623000	Nursing & Residential Care Facilities
561700	Services to Buildings and Dwellings	623990	Other Residential Care Facilities
561710	Exterminating & Pest Control Services	624000	Social Assistance
561720	Janitorial Services	624100	Individual & Family Services
561730	Landscaping Services	624200	Community Food & Housing, and Emergency & Other
			Relief Services
561740	Carpet & Upholstery Cleaning Services	624310	Vocational Rehabilitation Services
561790	Other Services to Building & Dwellings	624410	Child Day Care Services
561900	Other Support Services (including packaging & labeling		
	services, and convention & trade show organizers)		
562000	Waste Management and Remediation Services		Arts, Entertainment, and Recreation
		711000	Performing Arts, Spectator Sports, and Related
	Educational Combast		Industries
	Educational Services	711100	Performing Arts Companies
044000		711110	Theater Companies & Dinner Theaters
611000	Educational Services	711120	Dance Companies
611110	Elementary & Secondary Schools	711130	Musical Groups & Artists
611310	Colleges, Universities and Professional Schools	711190	Other Performing Arts Companies

611510

611600

Technical and Trade Schools

Other Schools and Instruction

711190 711210	Other Performing Arts Companies Spectator Sports (including sports clubs & racetracks)	
711300	Promoters of Performing Arts, Sports, & Similar Events	

	· · · · · · · · · · · · · · · · · · ·		
711410	Agents and Managers for Artists, Athletes, Entertainers, and	811490	Other Personal & Household Goods Repair &
	Other Public Figures		Maintenance
711510	Independent Artists, Writers, & Performers	812000	Personal and Laundry Services
712100	Museums, Historical Sites, & Similar Institutions	812111	Barber Shops
713000	Amusement, Gambling, and Recreation Industries	812112	Beauty Shops
713100	Amusement Parks & Arcades	812113	Nail Salons
713110	Amusement & Theme Parks	811420	Reupholstery & Furniture Repair
713200	Gambling Industries	811430	Footwear & Leather Goods Repair
713900	Other Amusement & Recreation Industries (including golf	811410	Home & Garden Equipment and Appliance Repair &
113300		011410	
	courses, skiing, facilities, marinas, fitness centers, & bowling		Maintenance
740050	centers)	040400	
713950	Bowling Centers (including food and beverages services)	812190	Other Personal Care Services (including diet & weight
			reducing centers)
	Accommodation, Food Services and Drinking Places	812210	Funeral Homes and Funeral Services
		812220	Cemeteries and Crematories
721000	Accommodation	812300	Drycleaning & Laundry Services
721110	Hotels (except Casino Hotels) and Motels with food and	812310	Coin-Operated Laundries and Drycleaners
	beverages services		
721120	Casino Hotels (including food and beverages services)	812320	Drycleaning and Laundry Services (except Coin-
121120		012020	Operated)
721191	Bed-and-Breakfast Inns	812330	· · · ·
			Linen and Uniform Supply
721199	All Other Traveler Accommodation	812910	Pet Care (except Veterinary) Services
721210	RV (Recreational Vehicle) Parks & Recreational Camps	812920	Photofinishing
721310	Rooming and Boarding Houses	812930	Parking Lots and Garages
722000	Food Services & Drinking Places	812990	All Other Personal Services
722100	Full-Service Restaurants	813000	Environment, Conservation and Wildlife Organizations
722210	Limited-Service Eating Places	813110	Religious organizations
		013110	Religious organizations
722300	Special Food Services (including food service contractors &	012110	Civic and Casial experimetion
	caterers)	813410	Civic and Social organizatios
722320	Caterers	813940	Political organizations
722410	Drinking Places (Alcoholic Beverages)		
	Other Services (except public administration)		Unrelated Business Activities
			Unielateu Dusiness Activities
811000	Panair and Maintananaa	900000	Unrelated Debt-financed Activities - other than rental
011000	Repair and Maintenance	900000	
			or real estate
811110			
	Automotive Mechanical & Electrical Repair & Maintenance	900001	Investment Activies by section 501(c) (7), (9), or (17)
			organizations
811120	Automotive Body, Paint, Interior, and Glass Repair	900001 900002	organizations Rental of Personal Property
811120 811190			organizations
	Automotive Body, Paint, Interior, and Glass Repair	900002	organizations Rental of Personal Property
	Automotive Body, Paint, Interior, and Glass Repair Other Automotive Repair & Maintenance (including oil	900002	organizations Rental of Personal Property Passive Income Activities with Controlled
811190	Automotive Body, Paint, Interior, and Glass Repair Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	900002 900003	organizations Rental of Personal Property Passive Income Activities with Controlled Organizations
811190 811210	Automotive Body, Paint, Interior, and Glass Repair Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash) Electronic & Precision Equipment Repair and Maintenance	900002 900003	organizations Rental of Personal Property Passive Income Activities with Controlled Organizations Exploited Exempt Activities
811190	Automotive Body, Paint, Interior, and Glass Repair Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	900002 900003 900004	organizations Rental of Personal Property Passive Income Activities with Controlled Organizations