



APPLICATION FOR MERCHANT'S REGISTRATION CERTIFICATE

Serial Number

PART I - INFORMATION OF MERCHANT'S PRINCIPAL OFFICE

1. Legal name of the corporation, partnership, individual owner (name, initial, last name) or other

[Grid for name entry]

Receipt Stamp

2. Social security or employer identification number under which the income from this activity will be informed on the income tax return
(It is mandatory to complete this line)

[Grid for SSN/EIN entry]

3. Telephone [Grid] - [Grid] - [Grid] Ext. [Grid]

4. E-mail address

[Grid for email address entry]

5. Postal address (Post Office Box, Urbanization or Building, Number or Apartment, Street)

[Grid for postal address entry]

Municipality / City

State

Zip Code

Country

[Grid for municipality, state, zip code, and country entry]

6. Principal office's physical address (Urbanization or Building, Number or Apartment, Street)

[Grid for physical address entry]

Municipality / City

State

Zip Code

Country

[Grid for municipality, state, zip code, and country entry]

7. Type of organization: Individual Estate or Trust Corporation or Partnership

8. Date of incorporation or creation: Day [Grid] Month [Grid] Year [Grid]

9. Closing date of your accounting period: Day [Grid] Month [Grid]

10. Aggregate business volume, estimated or projected, at the end of the current calendar year (It shall be the sum of the business volume of all your locations):

\$ [Grid], [Grid], [Grid]. [Grid]

11. Amount of locations / activities included in this application:
(It cannot be less than one)

[Grid]

12. Amount of Schedules included with this application:

[Grid]

PART II - LOCATIONS / ACTIVITIES

Indicate the information for each one of the locations operated by the business (submit Schedule AS 2914.1 if necessary).

-- You shall complete all lines of this part in order to process the application. --

13. Trade name or "DBA"

[Grid for trade name entry]

14. Type of registration certificate requested (Check one): Merchant Mobile business Temporary business Exhibitor

If you checked Temporary Business or Exhibitor, indicate: (From: Day [Grid] Month [Grid] Year [Grid] To: Day [Grid] Month [Grid] Year [Grid])

15. Telephone [Grid] - [Grid] - [Grid] Ext. [Grid]

16. Will you sell tangible personal property? Yes No

17. Description of tangible personal property

[Grid for description entry]

18. Physical address (Urbanization or Building, Number or Apartment, Street). If it is the same as the one indicated on line 6, check here and continue on line 19 .

[Grid for physical address entry]

Municipality / City

State

Zip Code

Country

[Grid for municipality, state, zip code, and country entry]

CONTINUED PART II (LOCATIONS / ACTIVITIES)

19. Description of the activity

20. North American Industry Classification System (NAICS)

21. Beginning date of operations:
 Day Month Year

22. Indicate if you are a: Reseller Manufacturing Plant
 (If you are interested in requesting an Exemption Certificate, refer to Form AS 2914.1 D)

23. Business volume, estimated or projected, at the end of the current calendar year: \$, , .

PART III - PERSONS HAVING INTEREST IN THE BUSINESS

24. Indicate the information for each owner, partner, shareholder or any other person owning 50% or more interest in the business:

24a. Name Ownership percentage

Title Social security or employer identification number

If your business provides services, do you own 50% or more interest in another business? Yes No. If "Yes", indicate the following information for the other business:

Name Social security or employer identification number

24b. Name Ownership percentage

Title Social security or employer identification number

If your business provides services, do you own 50% or more interest in another business? Yes No. If "Yes", indicate the following information for the other business:

Name Social security or employer identification number

NOTIFICATION REGARDING 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 through the www.ivuloto.pr.gov website or by calling (787) 200-7900 Option Number 4. (It does not apply to merchants registered as temporary businesses or exhibitors). For additional details, refer to the instructions of this form.

OATH

I hereby declare under penalties of perjury that this application has been examined by me, and that to the best of my knowledge and belief, all the information provided herein is true, correct and complete. I also agree to notify the Secretary of the Treasury of any change in the information provided on this application, within 30 days of the change or event. The declaration of the person that prepares this application (except the merchant) is with respect to the available information, and such information has been verified.

Merchant's name Merchant's signature

Title Date

Name of duly authorized agent Signature of duly authorized agent Date

Social security or employer identification number Address Telephone

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY

After evaluating this application, I certify that it is complete in all of its parts and that the information provided herein is presumed to be true. Nevertheless, the Department of the Treasury reserves the right to conduct any future investigation to verify the information.

Employee's name Employee's signature Date

District Confirmation number

Schedule AS 2914.1

Rev. Aug 30 11



LOCATIONS

Legal name of the corporation, partnership, individual owner (name, initial, last name) or other

Grid for legal name entry

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

1. Trade name or "DBA"

Grid for trade name entry

2. Type of registration certificate requested (Check one): Merchant Mobile business Temporary business Exhibitor

If you checked Temporary Business or Exhibitor, indicate: (From:Day Month Year To:Day Month Year)

3. Telephone - Ext.

Grid for telephone number entry

4. Will you sell tangible personal property? Yes No

5. Description of tangible personal property

Grid for description of property entry

6. Physical address (Urbanization or Building, Number or Apartment, Street)

Grid for physical address line 1

Grid for physical address line 2

Municipality / City State Zip Code Country

Grid for municipality, state, zip code, and country entry

7. Description of the activity

Grid for activity description entry

8. North American Industry Classification System (NAICS)

Grid for NAICS code entry

9. Beginning date of operations: Day Month Year

Grid for beginning date entry

10. Indicate if you are a: Reseller Manufacturing Plant

(If you are interested 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: \$

Grid for business volume entry

1. Trade name or "DBA"

Grid for trade name entry

2. Type of registration certificate requested (Check one): Merchant Mobile business Temporary business Exhibitor

If you checked Temporary Business or Exhibitor, indicate: (From:Day Month Year To:Day Month Year)

3. Telephone - Ext.

Grid for telephone number entry

4. Will you sell tangible personal property? Yes No

5. Description of tangible personal property

Grid for description of property entry

6. Physical address (Urbanization or Building, Number or Apartment, Street)

Grid for physical address line 1

Grid for physical address line 2

Municipality / City State Zip Code Country

Grid for municipality, state, zip code, and country entry

7. Description of the activity

Grid for activity description entry

8. North American Industry Classification System (NAICS)

Grid for NAICS code entry

9. Beginning date of operations: Day Month Year

Grid for beginning date entry

10. Indicate if you are a: Reseller Manufacturing Plant

(If you are interested 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: \$

Grid for business volume entry

1. Trade name or "DBA" <input style="width:100%;" type="text"/>			
2. Type of registration certificate requested (Check one): <input type="checkbox"/> Merchant <input type="checkbox"/> Mobile business <input type="checkbox"/> Temporary business <input type="checkbox"/> Exhibitor If you checked Temporary Business or Exhibitor, indicate: (From: Day <input type="text"/> Month <input type="text"/> Year <input type="text"/> To: Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>)			
3. Telephone <input type="text"/> - <input type="text"/> - <input type="text"/> Ext. <input type="text"/>	4. Will you sell tangible personal property? <input type="checkbox"/> Yes <input type="checkbox"/> No		
5. Description of tangible personal property <input style="width:100%;" type="text"/>			
6. Physical address (Urbanization or Building, Number or Apartment, Street) <input style="width:100%;" type="text"/> <input style="width:100%;" type="text"/> Municipality / City <input style="width:30%;" type="text"/> State <input style="width:5%;" type="text"/> Zip Code <input style="width:30%;" type="text"/> Country <input style="width:30%;" type="text"/>			
7. Description of the activity <input style="width:100%;" type="text"/>			
8. North American Industry Classification System (NAICS) <input style="width:15%;" type="text"/>	9. Beginning date of operations: Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>	10. Indicate if you are a: <input type="checkbox"/> Reseller <input type="checkbox"/> Manufacturing Plant (If you are interested 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: \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>			

1. Trade name or "DBA" <input style="width:100%;" type="text"/>			
2. Type of registration certificate requested (Check one): <input type="checkbox"/> Merchant <input type="checkbox"/> Mobile business <input type="checkbox"/> Temporary business <input type="checkbox"/> Exhibitor If you checked Temporary Business or Exhibitor, indicate: (From: Day <input type="text"/> Month <input type="text"/> Year <input type="text"/> To: Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>)			
3. Telephone <input type="text"/> - <input type="text"/> - <input type="text"/> Ext. <input type="text"/>	4. Will you sell tangible personal property? <input type="checkbox"/> Yes <input type="checkbox"/> No		
5. Description of tangible personal property <input style="width:100%;" type="text"/>			
6. Physical address (Urbanization or Building, Number or Apartment, Street) <input style="width:100%;" type="text"/> <input style="width:100%;" type="text"/> Municipality / City <input style="width:30%;" type="text"/> State <input style="width:5%;" type="text"/> Zip Code <input style="width:30%;" type="text"/> Country <input style="width:30%;" type="text"/>			
7. Description of the activity <input style="width:100%;" type="text"/>			
8. North American Industry Classification System (NAICS) <input style="width:15%;" type="text"/>	9. Beginning date of operations: Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>	10. Indicate if you are a: <input type="checkbox"/> Reseller <input type="checkbox"/> Manufacturing Plant (If you are interested 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: \$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>			

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 www.hacienda.gobierno.pr/ivu, 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:

- | | |
|--|--|
| <ul style="list-style-type: none"> ● 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 | <ul style="list-style-type: none"> ● 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 www.hacienda.gobierno.pr. 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.

PART III

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 www.ivuloto.pr.gov 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 www.hacienda.gobierno.pr 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 the Code
522110	Insurance services and commissions
524000	Real estate firms, agents and brokers
531210	Real estate appraisers
531320	Legal services
541100	Certified Public Accountants
541211	Architects
541310	Landscape architects
541320	Engineers
541330	Drafting services
541340	Geologists
541360	Surveyors
541370	Agronomists
541690	Educational services
611000	Doctors
621110	Medical and diagnostic laboratories
621510	Hospitals or other facilities that provide medical services
622000	

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

	<u>Agriculture, Forestry, Fishing and Hunting</u>	115310	Support Activities for Forestry
110000	Agriculture, Forestry, Fishing and Hunting		<u>Mining</u>
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, hay, peanut, sugar beet & all other crop farming)	212320	Sand, Gravel, Clay, & Ceramic and Refractory 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		<u>Utilities</u>
112120	Dairy Cattle & Milk Production		
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 hatcheries)	221210	Natural Gas Distribution
112900	Other Animal Production	221300	Water, Sewage & Other Systems
113000	Forestry and Logging		<u>Construction</u>
113110	Timber Tract Operations		
113210	Forest Nurseries & Gathering of Forest Products	233000	Building, Developing, & General Constructing
113310	Logging	233110	Land Subdivision & Land Developing
114000	Fishing, Hunting and Trapping	233200	Residential Building Construction
114110	Fishing	233300	Nonresidential Building Construction
114210	Hunting and Trapping	234000	Heavy Construction
115000	Support Activities for Agriculture and Forestry	234100	Highway, Street, Bridge, & Tunnel Construction
115110	Support Activities for Crop Production (including cotton 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	Roofing, Siding, & Sheet Metal Contractors	324110	Petroleum Refineries (including integrated)
235710	Concrete Contractors	324120	Asphalt Paving, Roofing, & Saturated Materials 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 Construction	325100	Basic Chemical Manufacturing
238350	Door and window, residential-type installation	325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing
	<u>Manufacturing</u>	325300	Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing
311000	Food Manufacturing	325410	Pharmaceutical & Medicine Manufacturing
311110	Animal Food Manufacturing	325500	Paint, Coating, & Adhesive 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 Manufacturing	326100	Plastic Product Manufacturing
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 & seasonings)	327300	Cement & Concrete Product Mfg.
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.
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 Manufacturing
321110	Sawmills and Wood Preservation	333200	Industrial Machinery Manufacturing
321210	Veneer, Plywood, & Engineered Wood Product Manufacturing	333310	Commercial & Service Industry Machinery Manufacturing
321900	Other Wood Product Manufacturing	333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.
322000	Paper Manufacturing		

333510	Metalworking Machinery Manufacturing	422300	Apparel, Piece Goods, & Notions Wholesalers
333610	Engine, Turbine, & Power Transmission Equipment Manufacturing	422400	Grocery & Related Product Wholesalers
333900	Other General Purpose Machinery Mfg.	422500	Farm Product Raw Material Wholesalers
334000	Computer and Electronic Product Mfg.	422600	Chemical and Allied Products Wholesalers
334110	Computer & Peripheral Equipment Mfg.	422700	Petroleum and Petroleum Products Wholesalers
334200	Communications Equipment Manufacturing	422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
334310	Audio and Video Equipment Manufacturing	422910	Farm Supplies Wholesalers
334410	Semiconductor & Other Electronic Component Manufacturing	422920	Book, Periodical, and Newspaper Wholesalers
334500	Navigational, Measuring, Electromedical, & Control Instruments Manufacturing	422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
334610	Manufacturing & Reproducing Magnetic & Optical Media	422940	Tobacco & Tobacco Product Wholesalers
335000	Electrical Equipment, Appliance, & Component Manufacturing	422950	Paint, Varnish, & Supplies Wholesalers
335100	Electric Lighting Equipment Manufacturing	422990	Other Miscellaneous Nondurable Goods Wholesalers
335200	Household Appliance Manufacturing		
335310	Electrical Equipment Manufacturing		<u>Retail Trade</u>
335900	Other Electrical Equipment & Component Manufacturing		
336000	Transportation Equipment Mfg.	441000	Motor Vehicle and Parts Dealers
336110	Motor Vehicle Mfg./Auto Light Duty	441110	New Car Dealers
336210	Motor Vehicle Body & Trailer Manufacturing	441120	Used Car Dealers
336300	Motor Vehicle Parts Manufacturing	441210	Recreational Vehicle Dealers
336410	Aerospace Product & Parts Manufacturing	441221	Motorcycle Dealers
336510	Railroad Rolling Stock Manufacturing	441222	Boat Dealers
336610	Ship and Boat Building	441229	All Other Motor Vehicle Dealers
336990	Other Transportation Equipment Mfg.	441300	Automotive Parts, Accessories, & Tire Stores
337000	Furniture and Related Product Mfg.	442000	Furniture & Home Furnishings Stores
339000	Miscellaneous Manufacturing	442110	Furniture Stores
339110	Medical Equipment & Supplies Mfg.	442210	Floor Covering Stores
339900	Other Miscellaneous Manufacturing	442291	Window Treatment Stores
	<u>Wholesale Trade</u>	442299	All Other Home Furnishings Stores
		443000	Electronics and Appliance Stores
		443111	Household Appliance Stores
421000	Wholesale Trade, Durable Goods	443112	Radio, Television, & Other Electronics Stores (including repair services)
421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales	443120	Computer and Software Stores
421200	Furniture & Home Furnishing Wholesalers	443130	Camera and Photographic Supplies Stores
421300	Lumber & Other Construction Materials Wholesalers	444100	Building Material & Garden Equipment and Supplies Dealers
421400	Professional & Commercial Equipment & Supplies Wholesalers	444110	Home Centers
421500	Metal & Mineral (except Petroleum) Wholesalers	444120	Paint and Wallpaper Stores
421600	Electrical Goods Wholesalers	444130	Hardware Stores
421700	Hardware, and Plumbing & Heating Equipment & Supplies Wholesalers	444190	Other Building Material Dealers
421800	Machinery, Equipment, & Supplies Wholesalers	444200	Lawn & Garden Equipment & Supplies Stores
421910	Sporting & Recreational Goods & Supplies Wholesalers	445000	Food and Beverage Stores
421920	Toy & Hobby Goods & Supplies Wholesalers	445100	Grocery Stores
421930	Recyclable Material Wholesalers	445110	Supermarkets and Other Grocery (except Convenience) Stores
421940	Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers	445120	Convenience Stores
421990	Other Miscellaneous Durable Goods Wholesalers	445200	Specialty Food Store
422000	Wholesale Trade, Nondurable Goods	445210	Meat Markets
422100	Paper & Paper Product Wholesalers	445220	Fish and Seafood Markets
422210	Drugs and Druggists' Sundries Wholesalers	445230	Fruit and Vegetable Markets

445291	Baked Goods Stores	483000	Water Transportation
445292	Confectionery and Nut Stores	484000	Truck Transportation
445299	All Other Specialty Food Stores	484110	General Freight Trucking, Local
445310	Beer, Wine, and Liquor Stores	484120	General Freight Trucking, Long-distance
446000	Health and Personal Care Stores	484200	Specialized Freight Trucking
446110	Pharmacies and Drug Stores	485000	Transit and Ground Passenger Transportation
446120	Cosmetics, Beauty Supplies, & Perfume Stores	485110	Urban Transit Systems
446130	Optical Goods Stores	485210	Interurban & Rural Bus Transportation
446190	Other Health & Personal Care Stores	485310	Taxi Service
447100	Gasoline Stations	485320	Limousine Service
447110	Gasoline Stations with Convenience Stores (including auto and repair services)	485410	School & Employee Bus Transportation
448000	Clothing and Clothing Accessories Stores	485510	Charter Bus Industry
448110	Men's Clothing Stores	485990	Other Transit & Ground Passenger Transportation
448120	Women's Clothing Stores	486000	Pipeline Transportation
448130	Children's & Infants' Clothing Stores	487000	Scenic and Sightseeing Transportation
448140	Family Clothing Stores	488000	Support Activities for Transportation
448150	Clothing Accessories Stores	488100	Support Activities for Air Transportation
448190	Other Clothing Stores	488210	Support Activities for Rail Transportation
448210	Shoe Stores	488300	Support Activities for Water Transportation
448310	Jewelry Stores	488410	Motor Vehicle Towing
448320	Luggage & Leather Goods Stores	488490	Other Support Activities for Road Transportation
451000	Sporting Goods, Hobby, Book, and Music Stores	488510	Freight Transportation Arrangement
451110	Sporting Goods Stores	488990	Other Support Activities for Transportation
451120	Hobby, Toy, and Game Stores	492000	Couriers and Messengers
451130	Sewing, Needlework, & Piece Goods Stores	492110	Couriers
451140	Musical Instrument & Supplies Stores	492210	Local Messengers and Local Delivery
451211	Book Stores	493000	Warehousing and Storage
451212	News Dealers and Newsstands	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)
451220	Prerecorded Tape, Compact Disc, and Record Stores		
452000	General Merchandise Stores		
452110	Department Stores		
452900	Other General Merchandise Stores	511100	Publishing Industries
453000	Miscellaneous Store Retailers	511110	Newspaper Publishers
453110	Florists	511120	Periodical Publishers
453210	Office Supplies & Stationery Stores	511130	Book Publishers
453220	Gift, Novelty, and Souvenir Stores	511140	Database and Directory Publishers
453310	Used Merchandise Stores	511190	Other Publishers
453910	Pet and Pet Supplies Stores	511210	Software Publishers
453920	Art Dealers	512000	Motion Picture & Sound Recording Industries
453930	Manufactured (Mobile) Home Dealers	512100	Motion Picture & Video Industries (except video rental)
453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	512200	Sound Recording Industries
454000	Nonstore Retailers	513000	Broadcasting and Telecommunications
454110	Electronic Shopping & Mail-Order Houses	513100	Radio & Television Broadcasting
454210	Vending Machine Operators	513200	Cable Networks & Program Distribution
454311	Heating Oil Dealers	513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	514000	Information Services & Data Processing Services
454319	Other Fuel Dealers	514100	Information Services (including news syndicates, libraries, & on-line information services)
454390	Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)	514210	Data Processing Services

Transportation and Warehousing

481000 Air Transportation
482110 Rail Transportation

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)

Sound Recording Industries

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

522100 Depository Credit Intermediation
522110 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	Nondepository Credit Intermediation	531310	Real Estate Property Managers
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 originators)	532210	Consumer Electronics & Appliances Rental
522293	International Trade Financing	532220	Formal Wear and Costume Rental
522294	Secondary Market Financing	532230	Video Tape and Disc Rental
522298	All Other Nondepository Credit Intermediation	532290	Other Consumer Goods Rental
522300	Activities Related to Credit Intermediation (including loan brokers)	532291	Home Health Equipment Rental
523100	Securities, Commodity Contracts, and Other Intermediation and Brokerage	532310	General Rental Centers
523110	Investment Banking & Securities Dealing	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing
523120	Securities Brokerage	532420	Office 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		<u>Professional, Scientific and Technical Services</u>
523900	Other Financial Investment Activities (including portfolio management & investment advice)		
524000	Insurance Carriers and Related Activities	541100	Legal Services
524113	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 Carriers	541214	Payroll Services
524150	Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers	541219	Other Accounting Services
524210	Insurance Agencies and Brokerages	541300	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
525930	Real Estate Investment Trusts (Form 1120-REIT)	541380	Testing Laboratories
525990	Other Financial Vehicles	541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)
	<u>Real Estate, Rental and Leasing Services</u>	541500	Computer Systems Design & Related Services
531000	Real Estate	541511	Custom Computer Programming Services
531110	Lessors of Residential Buildings and Dwellings	541512	Computer Systems Design Services
531114	Lessors of Residential Buildings and Dwellings for Main Use	541513	Computer Facilities Management Services
		541519	Other Computer Related Services
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	541600	Management, Scientific, & Technical Consulting Services

541610	Management Consulting Services		
541700	Scientific Research & Development Services		
541800	Advertising and Related Services	621000	Ambulatory Health Care Services
541860	Direct Mail Advertising	621110	Offices of Physicians
541900	Other Professional, Scientific, and Technical Services	621111	Offices of Physicians (except mental health specialists)
		621112	Offices of Physicians, Mental Health Specialists
541910	Marketing Research and Public Opinion Polling	621210	Offices of Dentists
541920	Photographic Services	621300	Offices of Other Health Practitioners
541930	Translation and Interpretation Services	621310	Offices of Chiropractors
541940	Veterinary Services	621320	Offices of Optometrists
541990	All Other Professional, Scientific, and Technical Services	621330	Offices of Mental Health Practitioners (except Physicians)
551000	Management of Companies and Enterprises	621340	Offices of Physical, Occupational & Speech Therapists, and Audiologists
551111	Offices of Bank Holding Companies	621391	Offices of Podiatrists
551112	Office of Other Holding Companies	621399	Offices of All Other Miscellaneous Health Practitioners
		621400	Outpatient Care Centers
	<u>Administrative and Support & Waste Management and Remediation Services</u>	621410	Family Planning Centers
561000	Administrative & Support Services	621420	Outpatient Mental Health & Substance Abuse Centers
561110	Office of Administrative Services	621491	HMO Medical Centers
561210	Facilities Support Services	621492	Kidney Dialysis Centers
561300	Employment Services	621493	Freestanding Ambulatory Surgical and Emergency Centers
561410	Document Preparation Services	621498	All Other Outpatient Care Centers
561420	Telephone Call Centers	621510	Medical and Diagnostic Laboratories
561430	Business Service Centers (including private mail centers & copy shops)	621610	Home Health Care Services
561440	Collection Agencies	621900	Other Ambulatory Health Care Services
561450	Credit Bureaus	621910	Ambulance Services
561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)	621990	All Other Ambulatory Health Care Services
561499	All Other Business Support Services	621991	Blood and Organ Banks
561500	Travel Arrangement & Reservation Services	622000	Hospitals
561520	Tour Operators	623000	Nursing & Residential Care Facilities
561600	Investigation and Security Services	623990	Other Residential Care Facilities
561700	Services to Buildings and Dwellings	624000	Social Assistance
561710	Exterminating & Pest Control Services	624100	Individual & Family Services
561720	Janitorial Services	624200	Community Food & Housing, and Emergency & Other Relief Services
561730	Landscaping Services	624310	Vocational Rehabilitation Services
561740	Carpet & Upholstery Cleaning Services	624410	Child Day Care Services
561790	Other Services to Building & Dwellings		
561900	Other Support Services (including packaging & labeling services, and convention & trade show organizers)		
562000	Waste Management and Remediation Services		
			<u>Arts, Entertainment, and Recreation</u>
	<u>Educational Services</u>	711000	Performing Arts, Spectator Sports, and Related Industries
611000	Educational Services	711100	Performing Arts Companies
611110	Elementary & Secondary Schools	711110	Theater Companies & Dinner Theaters
611310	Colleges, Universities and Professional Schools	711120	Dance Companies
611510	Technical and Trade Schools	711130	Musical Groups & Artists
		711190	Other Performing Arts Companies
		711210	Spectator Sports (including sports clubs & racetracks)
611600	Other Schools and Instruction	711300	Promoters of Performing Arts, Sports, & Similar Events

711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	811490	Other Personal & Household Goods Repair & 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 courses, skiing, facilities, marinas, fitness centers, & bowling centers)	811410	Home & Garden Equipment and Appliance Repair & Maintenance
713950	Bowling Centers (including food and beverages services)	812190	Other Personal Care Services (including diet & weight reducing centers)
	<u>Accommodation, Food Services and Drinking Places</u>	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 beverages services	812310	Coin-Operated Laundries and Drycleaners
721120	Casino Hotels (including food and beverages services)	812320	Drycleaning and Laundry Services (except Coin-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		<u>Religious, Grantmaking, Civic, Professional and Similar Organizations</u>
722210	Limited-Service Eating Places		
722300	Special Food Services (including food service contractors & caterers)	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations
722320	Caterers		<u>Unrelated Business Activities</u>
722410	Drinking Places (Alcoholic Beverages)		
	<u>Other Services (except public administration)</u>	900000	Unrelated Debt-financed Activities - other than rental or real estate
811000	Repair and Maintenance	900001	Investment Activities by section 501(c) (7), (9), or (17) organizations
811110	Automotive Mechanical & Electrical Repair & Maintenance	900002	Rental of Personal Property
811120	Automotive Body, Paint, Interior, and Glass Repair	900003	Passive Income Activities with Controlled Organizations
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	900004	Exploited Exempt Activities
811210	Electronic & Precision Equipment Repair and Maintenance		
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	920000	PPP (Operate, maintain and exploit high-capacity roads)