

Instructions for Form 5713

(Revised October 1999)

International Boycott Report

Section references are to the Internal Revenue Code.



Department of the Treasury
Internal Revenue Service

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. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
5713	21 hr., 31 min.	2 hr., 3 min.	3 hr., 26 min.
Sch. A (5713)	3 hr., 7 min.	12 min.	16 min.
Sch. B (5713)	3 hr., 21 min.	1 hr., 59 min.	2 hr., 8 min.
Sch. C (5713)	4 hr., 32 min.	1 hr., 47 min.	1 hr., 56 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the tax form to this office. Instead, see **When and Where To File** on page 2.

A Change To Note

The new principal business activity (PBA) codes beginning on page 5 are based on the North American Industry Classification System (NAICS), which was developed by the statistical agencies of Canada, Mexico, and the United States in cooperation with the Office of Management and Budget. The NAICS-based codes replace the PBA codes previously based on the Standard Industrial Classification (SIC) system.

General Instructions

Purpose of Form

Use Form 5713 to report:

- Operations in or related to boycotting countries (see list on page 2); and
- The receipt of boycott requests and boycott agreements made.

Who Must File

You must file Form 5713 if you:

- Have operations (defined on page 2);
- Are a member of a controlled group (as defined in section 993(a)(3)), a member of which has operations;
- Are a United States shareholder (within the meaning of section 951(b)) of a foreign corporation that has operations (but only if you own (within the meaning of section 958(a)) stock of that foreign corporation);

- Are a partner in a partnership that has operations; or
- Are treated (under section 671) as the owner of a trust that has operations; in or related to a boycotting country, or with the government, a company, or a national of a boycotting country.

Ban on importing or exporting.

Although you may comply with a ban on importing or exporting of products described in sections 999(b)(4)(B) and (C) without incurring the loss of tax benefits, you must report the boycott operations from such agreements on Form 5713.

Exceptions From Filing

Foreign person. A foreign person is not required to file Form 5713 unless that person:

1. Claims the benefits of the foreign tax credit;
2. Owns stock in an interest charge domestic international sales corporation (IC-DISC); or
3. Is a foreign sales corporation (FSC) that has exempt foreign trade income.

Members of a controlled group. A corporation that is a member of a controlled group (as defined in section 1563) is not required to file Form 5713 if all members of the controlled group joined in the filing of a consolidated income tax return and the common parent files Form

5713 on behalf of all members of the controlled group.

If all members of a controlled group did not join in the filing of a consolidated income tax return, each member of the controlled group must file Form 5713 separately.

A member of a controlled group (as defined in section 993(a)(3)) is not required to file Form 5713 if all of the following conditions apply:

- The member has no operations in or related to a boycotting country (or with the government, a company, or a national of a boycotting country);
- The member did not own stock, directly or indirectly, in any corporation having such operations;
- The member did not receive any boycott requests;
- The member did not own stock, directly or indirectly, of any corporation receiving a request;
- The member is not entitled to (or forfeits) the benefits of the foreign tax credit, the deferral of earnings of a controlled foreign corporation (CFC), IC-DISC benefits, or FSC benefits; and
- The member attaches to the tax return a certificate stating that Form 5713 was filed on the member's behalf. This attachment must be signed by a person authorized to sign the income tax return of the common parent of the group.

Partners. A partner is not required to file Form 5713 if:

- That partner has no boycott operations that are independent of the partnership;
 - The partnership files Form 5713 with Form 1065; and
 - The partnership did not cooperate with or participate in an international boycott.
- U.S. approved boycotts.** You may comply with an international boycott imposed by a foreign country if the boycott is approved by United States law, regulations, or an Executive order. Do not report U.S. approved boycotts on Form 5713.

Unsolicited invitation to bid. If you receive an unsolicited invitation to bid for a contract that contains a request to participate in or cooperate with an international boycott, you are required to file Form 5713 only if you accept the invitation.

Foreign corporation with U.S. subsidiary or sister corporation. A U.S. corporation that is a subsidiary or sister corporation of a foreign corporation may waive the requirement to report boycott operations of its foreign parent or

sister corporation if the following conditions are met:

- The foreign corporation is not required to file Form 5713 independent of its relationship with the U.S. subsidiary or sister corporation.
- The U.S. subsidiary or sister corporation agrees to forfeit the benefits of the foreign tax credit, deferral of taxation of earnings of a CFC, IC-DISC benefits, and FSC benefits.

Foreign corporation with U.S. branch. A foreign corporation engaged in a U.S. trade or business through a U.S. branch generally is required to file Form 5713 to report the boycott activities of its controlled group, including the U.S. branch. When reporting for the U.S. branch, report all information related to the U.S. branch's boycott activities, including the boycott activities that do not relate to the U.S. trade or business.

The foreign corporation may, however, waive the requirements to report information about its U.S. branch if it does not claim or forfeits the benefits of the foreign tax credit, deferral of taxation of earnings of a CFC, IC-DISC benefits, and FSC benefits. This waiver does not relieve the foreign corporation of reporting boycott activities of all U.S. corporations that are members of the same controlled group of which the foreign corporation is a member.

When and Where To File

File Form 5713 (and Schedules A, B, and C, if applicable) in duplicate by the due date of your income tax return, including extensions. Attach a copy to your income tax return. Send the duplicate copy to the Internal Revenue Service Center, Philadelphia, PA 19255.

Penalty

Willful failure to file Form 5713 may result in:

- A \$25,000 fine,
- Imprisonment for no more than 1 year, or
- Both.

Tax Benefits That May Be Lost

If you cooperate with or participate in an international boycott, you may lose a portion of the following:

- The foreign tax credit (section 908(a));
- Deferral of taxation of earnings of a CFC (section 952(a)(3));
- Deferral of taxation of IC-DISC income (section 995(b)(1)(F)(ii)); and
- Exemption of foreign trade income of a FSC (section 927(e)(2)).

Schedules A, B, and C

Figure the loss of tax benefits on Schedules A and C or Schedules B and C (Form 5713). You may use either the international boycott factor (Schedule A) or determine taxes and income

specifically attributable to boycott operations (Schedule B). Compute the loss of tax benefits on Schedule C. See these separate schedules for more details.

Complete Schedule C if you are a partner. Partnerships do not complete Schedule C. But partnerships must complete parts of both Schedules A and B. However, if all partners figure the loss of their tax benefits using the boycott factor exclusively, or specifically identifiable taxes and income attributable to boycott operations exclusively, then the partnership need complete only parts of Schedule A or parts of Schedule B.

Report the appropriate amounts from Schedule C on the following forms.

Form 1116, Foreign Tax Credit (Individual, Estate, Trust, or Nonresident Alien Individual).

Form 1118, Foreign Tax Credit—Corporations.

Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

Form 1120-IC-DISC, Interest Charge Domestic International Sales Corporation Return.

Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation.

Definitions

Boycotting Countries

A boycotting country is any country that is on the list maintained by the Secretary. The countries currently on the list (as of March 1999) are: Bahrain, Iraq, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, and the Republic of Yemen.

Also, a boycotting country is any other country in which you (or a member of the controlled group of which you are a member) have operations and of which you know or have reason to know requires any person to cooperate with or participate in an international boycott other than a country referred to in **Exceptions From Filing** on page 1.

Boycott Request

A boycott request is any request to enter into an agreement that would constitute cooperation with or participation in an international boycott.

Operations

The term "operations" means all forms of business or commercial activities and transactions (or parts of transactions), whether or not productive of income, including, but not limited to: selling; purchasing; leasing; licensing; banking; financial, or similar activities; extracting; processing; manufacturing; producing; constructing; transporting; performing activities related to the activities above (e.g., contract negotiating, advertising, site selection, etc.); and performing services; whether or not related to the activities above.

Operations in a boycotting country.

You are considered to have operations "in a boycotting country" if you have an operation that is carried out, in whole or in part, in a boycotting country, either for or with the government, a company, or a national of a boycotting country.

Operations with the government, a company, or a national of a boycotting country.

You are considered to have operations "with the government, a company, or a national of a boycotting country" if you have an operation that is carried on outside a boycotting country either for or with the government, a company, or a national of a boycotting country.

Operations related to a boycotting country.

You are considered to have operations "related to a boycotting country" if you have an operation that is carried on outside a boycotting country for the government, a company, or a national of a nonboycotting country if you know or have reason to know that specific goods or services produced by the operation are intended for use in a boycotting country, or for use by or for the benefit of the government, a company, or a national of a boycotting country, or for use in forwarding or transporting to a boycotting country.

Specific Instructions

Address

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the filer has a P.O. box, show the box number instead.

Lines 1 Through 6

Note: *On lines 1 through 6, all line references are to 1999 forms unless otherwise noted.*

Line 1—Individuals

Enter your adjusted gross income (from Form 1040, line 33).

Line 2c—Partnerships and Corporations

Enter your principal business activity code number and description from the list beginning on page 5. Enter the code number for the specific industry group from which the largest percentage of total receipts was derived. Total receipts are defined in the instructions for the Codes for Principal Business Activity located at the end of the instructions for partnership and corporate returns (e.g. Form 1120 filers, see page 19 of the instructions for Form 1120).

Line 2d—IC-DISCs

Enter on line 2d the major product code number for the major product or service (as measured by export gross receipts)

sold or provided by the IC-DISC (line 1a of Form 1120-IC-DISC, Schedule N).

Line 3a

Enter the total assets of the partnership (Form 1065 and Form 1065-B, line 14, column (d) of Schedule L).

Line 3b

Enter the partnership's ordinary income (Form 1065, page 1, line 22). For electing large partnerships, enter the portion of taxable income (Form 1065-B, page 1, line 25) that is attributable to trade or business activities.

Line 4b—Common Taxable Year Election

The common taxable year of a controlled group is generally the tax year of the common parent. The members of the controlled group may, however, elect the tax year of any member of the group as the common taxable year. This election is made by entering the name, tax year, and employer identification number of the designated corporation on line 4b.

All members of a controlled group must consent, in writing, to the common taxable year election. A common parent may consent to the common taxable year election on behalf of all members of the controlled group that joined with the common parent in filing a consolidated return. Foreign corporations that are members of a controlled group need not sign the consent if they are not required to file Form 5713. However, if a foreign corporation subsequently becomes liable to file Form 5713, then it is bound by the common taxable year election previously made by the group. A copy of the consent must be attached to each member's Form 5713 filed for the first tax year of such member to which the common taxable year election applies. If no common parent exists or no agreement is reached by the members of the controlled group, the common taxable year of the group will be the tax year of the member of the controlled group whose tax year ends in the latest month of the calendar year. The common taxable year election is a binding election and can be changed only with the approval of the Secretary.

Line 4c(1)—Corporations

Enter the amount of total assets as follows.

Form 1120. Schedule L, line 15, column (d).

Form 1120-F. Schedule L, line 15, column (d).

Form 1120-FSC. Schedule L, line 15, column (d).

Form 1120-IC-DISC. Schedule L, line 3, column (b).

Form 1120-L. Schedule L, Part I, line 6, column (b).

Form 1120-PC. Schedule L, line 15, column (d).

Form 1120S. Schedule L, line 15, column (d).

Line 4c(2)—Corporations

Enter the amount of taxable income before net operating loss and special deductions as follows.

Form 1120. Page 1, line 28.

Form 1120-F. Page 3, line 29.

Form 1120-FSC. Page 3, line 18, Schedule B.

Form 1120-IC-DISC. Page 1, line 5.

Form 1120-L. Page 1, line 24, plus lines 19 and 20.

Form 1120-PC. Page 2, line 35, Schedule A.

Form 1120S. Page 1, line 21 (ordinary income).

Line 6

Enter on line 6a, the foreign tax credit before adjustment from Form 1116 (Part IV, line 30) or Form 1118 (Rev. January 1999), Schedule B, Part III, line 11.

Enter on line 6b, the pro rata share of total earnings from controlled foreign corporations from Form 5471 (Rev. January 1999) Schedule C, line 21.

Shareholder that is not a C corporation. Enter on line 6c, the pro rata share of section 995(b)(1)(F)(ii) amount (pro rata share of line 8, Part I, Schedule J of Form 1120-IC-DISC).

Shareholder that is a C corporation. Enter on line 6c, the pro rata share of section 995(b)(1)(F)(ii) amount multiplied by 16/17 (16/17 times your pro rata share of line 8, Part I, Schedule J of Form 1120-IC-DISC).

FSC exempt foreign trade income. Enter on line 6d, the total exempt foreign trade income (the total of columns (a) and (b), line 10, Schedule B of Form 1120-FSC).

Lines 8 Through 13

Filers that are not members of a controlled group. If you are not a member of a controlled group, report on lines 8 through 13 your own boycott operations, requests, participation, or cooperation, and the boycott operations, requests, participation, or cooperation of:

- Any foreign corporation in which you are a U.S. shareholder;
- Any partnership in which you are a partner; or
- Any trust in which you are treated as owner under section 671.

When reporting on behalf of a foreign corporation, partnership, or trust, report the boycott activities for the tax year of the foreign corporation, partnership, or trust that ends with or within your tax year.

Members of a controlled group of corporations. If you are a member of a controlled group of corporations, the answers to the questions on lines 8 through 13 for your tax year must reflect:

- Your operations, boycott requests, and boycott participation or cooperation (and those of any trust of which you are treated as the owner under section 671) for your tax year that ends with or within the

common taxable year that ends with or within your tax year (see instruction for line 4b).

- The operations, boycott requests, and boycott participation or cooperation of each other member of the controlled group (and those of any trust of which a member of the controlled group is treated as the owner under section 671) for each member's tax year that ends with or within the common taxable year that ends with or within your tax year.

- The operations, boycott requests, and boycott participation or cooperation of each foreign corporation or partnership on whose behalf you are reporting as a U.S. shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within your tax year that ends with or within the common taxable year that ends with or within your tax year.

- The operations, boycott requests, and boycott participation or cooperation of each foreign corporation or partnership on whose behalf a member (other than you) of the controlled group is reporting as a U.S. shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within such member's tax year that ends with or within the common taxable year that ends with or within your tax year.

The effect of these reporting requirements is that the answers to the questions on lines 8 through 13 generally are identical for each member of the controlled group and need only be updated on a group basis once a year. The information is updated at the close of the common taxable year, and is reported by each member of the group for its tax year that ends with or after the common taxable year. If the tax years of all members, foreign corporations, and partnerships are the same as the common taxable year, then all information is reported on a current basis.

If all tax years are different, then all or some of the information reported will reflect a time period that is different from the reporter's tax year.

Example. Assume that Corporations A, B, C, and D are all members of a controlled group. Corporation A is the common parent and no common taxable year election is made. Corporations A, B, and C report on the basis of a calendar year. Corporation D reports on the basis of July 1–June 30 tax year. Corporation C owns 15% of Foreign Corporation X. Corporation X reports on the basis of an April 1–March 31 tax year. Corporations A, B, C, D, and X have operations in boycotting countries. The answers to the questions on lines 8 through 13 on the Forms 5713 filed by Corporations A, B, and C for their 1999 tax years will reflect the operations of Corporations A, B, and C for the 1999 tax year, the operations of Corporation D for the period July 1, 1998–June 30, 1999 and the operations of Corporation X for the period April 1, 1998 to March 31, 1999. The answers to

the questions on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2000, will be identical to those on Forms 5713 filed by Corporations A, B, and C for their tax years ending December 31, 1999. The answers on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2000, will not reflect any of Corporation D's operations for its July 1, 1999–June 30, 2000 tax year.

Part I—Operations in or Related to a Boycotting Country

Line 8—Boycott of Israel

The question on line 8 concerns operations in or related to countries on the Secretary's list of countries associated in the boycott of Israel. Use a separate line for each country or each person having operations in that country. Do not use separate lines for separate operations by the same person in the same country.

Column (2). Enter the identifying number of each person having operations in or related to any of the listed countries. Include the identifying number of all members of your controlled group that have operations in or related to the listed countries.

If you or a member of your controlled group is the U.S. shareholder of a foreign corporation which has operations in or related to the listed countries (or with the governments, companies, or nationals of those countries), enter your employer identification number (EIN) or the EIN of the member of your group who is the U.S. shareholder. Then, in parentheses, enter the name and EIN, if available, of the foreign corporation having the operation in or related to the listed countries.

Columns (3) and (4). Enter in column (3) the principal business activity code number (see the list beginning of page 5) of the person that has the boycott operation. Enter a brief description of the principal business activity in column (4).

Column (5). IC-DISCs, enter the product code from line 1a, Schedule N, of Form 1120-IC-DISC.

Line 9—Nonlisted Countries Boycotting Israel

If the answer to the question on line 9 is "Yes," use the same procedure outlined

in the instructions for line 8 for any nonlisted countries which you know or have reason to know require participation in or cooperation with the international boycott of Israel.

Line 10—Boycotts of Countries Other Than Israel

If the answer to the question on line 10 is "Yes," use the same procedure outlined in the instructions for line 8 for an international boycott other than the boycott of Israel.

Line 11—Boycott Requests

If you receive a substantial number of similar requests, you may attach a copy of one of these requests and a statement showing the number and nature of all other similar requests received.

Line 12—Boycott Agreements

If a substantial number of boycott agreements were entered into or were effective for the period covered by the report, and the boycott clauses are similar, you may attach a sample boycott clause and a statement showing the number and general nature of all other boycott clauses and agreements entered into. An agreement to participate in or cooperate with an international boycott continues for the entire period that it is in effect and must be reported each year that it is in effect.

Part II—Requests for and Acts of Participation in or Cooperation With an International Boycott

Line 13a(1) and 13a(2)

Check "Yes" for any requests or agreements entered into or continuing in effect during the period covered by the report for any international boycott not excluded under **U.S. approved boycotts** on page 1. Also see **Unsolicited invitation to bid** on page 1. If no requests were received and no agreements were entered into or were not in effect, enter "No."

Line 13b

Use a separate line for each country, person, and type of participation or cooperation. Do not use separate lines for similar types of participation or

cooperation by the same person in the same country.

Column (2). Enter the identifying number of the person receiving the request or having the agreement.

Columns (3) and (4). Enter in column (3) the principal business activity code number (see the list beginning on page 5) of the person receiving the request or the person who has the agreement. Enter in column (4) a brief description of the principal business activity of that person.

Column (5). IC-DISCs, enter the product code from line 1a, Schedule N, Form 1120-IC-DISC.

Columns (6) and (8). Enter in column (6) the total number of requests of the same type that were received by the same person in the same country. Enter in column (8) the total number of agreements of the same type that were entered into by the same person in the same country.

Columns (7) and (9). Enter in column (7) the code number listed below that indicates the type of participation or cooperation requested. Enter in column (9) the code number listed below that indicates the type of participation or cooperation agreed to.

Code Number	Type of Cooperation or Participation Requested or Agreed to
01	Refrain from doing business with or in a country that is the object of the boycott or with the government, companies, or nationals of that country.
02	Refrain from doing business with any U.S. person engaged in trade in a country that is the object of the boycott or with the government, companies, or nationals of that country.
03	Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion.
04	Refrain from employing individuals of a particular nationality, race, or religion.
05	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott.

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 to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Using the list below, enter the code for the specific industry group from which the largest percentage of total receipts is derived.

Agriculture, Forestry, Fishing and Hunting	<i>Code</i>	<i>Code</i>	<i>Code</i>
Crop Production		Heavy Construction	Computer and Electronic Product Manufacturing
111100 Oilseed & Grain Farming	234100 Highway, Street, Bridge, & Tunnel Construction	321210 Veneer, Plywood, & Engineered Wood Product Mfg	334110 Computer & Peripheral Equipment Mfg
111210 Vegetable & Melon Farming (including potatoes & yams)	234900 Other Heavy Construction	321900 Other Wood Product Mfg	334200 Communications Equipment Mfg
111300 Fruit & Tree Nut Farming	Special Trade Contractors	Paper Manufacturing	334310 Audio & Video Equipment Mfg
111400 Greenhouse, Nursery, & Floriculture Production	235110 Plumbing, Heating, & Air-Conditioning Contractors	322100 Pulp, Paper, & Paperboard Mills	334410 Semiconductor & Other Electronic Component Mfg
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	235210 Painting & Wall Covering Contractors	322200 Converted Paper Product Mfg	334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
Animal Production	235310 Electrical Contractors	Printing and Related Support Activities	334610 Manufacturing & Reproducing Magnetic & Optical Media
112111 Beef Cattle Ranching & Farming	235400 Masonry, Drywall, Insulation, & Tile Contractors	323100 Printing & Related Support Activities	Electrical Equipment, Appliance, and Component Manufacturing
112112 Cattle Feedlots	235500 Carpentry & Floor Contractors	Petroleum and Coal Products Manufacturing	335100 Electric Lighting Equipment Mfg
112120 Dairy Cattle & Milk Production	235610 Roofing, Siding, & Sheet Metal Contractors	324110 Petroleum Refineries (including integrated)	335200 Household Appliance Mfg
112210 Hog & Pig Farming	235710 Concrete Contractors	324120 Asphalt Paving, Roofing, & Saturated Materials Mfg	335310 Electrical Equipment Mfg
112300 Poultry & Egg Production	235810 Water Well Drilling Contractors	324190 Other Petroleum & Coal Products Mfg	335900 Other Electrical Equipment & Component Mfg
112400 Sheep & Goat Farming	235900 Other Special Trade Contractors	Chemical Manufacturing	Transportation Equipment Manufacturing
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)	Manufacturing	325100 Basic Chemical Mfg	336100 Motor Vehicle Mfg
112900 Other Animal Production	Food Manufacturing	325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	336210 Motor Vehicle Body & Trailer Mfg
Forestry and Logging	311110 Animal Food Mfg	325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	336300 Motor Vehicle Parts Mfg
113110 Timber Tract Operations	311200 Grain & Oilseed Milling	325410 Pharmaceutical & Medicine Mfg	336410 Aerospace Product & Parts Mfg
113210 Forest Nurseries & Gathering of Forest Products	311300 Sugar & Confectionery Product Mfg	325500 Paint, Coating, & Adhesive Mfg	336510 Railroad Rolling Stock Mfg
113310 Logging	311400 Fruit & Vegetable Preserving & Specialty Food Mfg	325600 Soap, Cleaning Compound, & Toilet Preparation Mfg	336610 Ship & Boat Building
Fishing, Hunting and Trapping	311500 Dairy Product Mfg	325900 Other Chemical Product & Preparation Mfg	336990 Other Transportation Equipment Mfg
114110 Fishing	311610 Animal Slaughtering and Processing	Plastics and Rubber Products Manufacturing	Furniture and Related Product Manufacturing
114210 Hunting & Trapping	311710 Seafood Product Preparation & Packaging	326100 Plastics Product Mfg	337000 Furniture & Related Product Manufacturing
Support Activities for Agriculture and Forestry	311800 Bakeries & Tortilla Mfg	326200 Rubber Product Mfg	Miscellaneous Manufacturing
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)	311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)	Nonmetallic Mineral Product Manufacturing	339110 Medical Equipment & Supplies Mfg
115210 Support Activities for Animal Production	Beverage and Tobacco Product Manufacturing	327100 Clay Product & Refractory Mfg	339900 Other Miscellaneous Manufacturing
115310 Support Activities For Forestry	312110 Soft Drink & Ice Mfg	327210 Glass & Glass Product Mfg	Wholesale Trade
Mining	312120 Breweries	327300 Cement & Concrete Product Mfg	Wholesale Trade, Durable Goods
211110 Oil & Gas Extraction	312130 Wineries	327400 Lime & Gypsum Product Mfg	421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
212110 Coal Mining	312140 Distilleries	327900 Other Nonmetallic Mineral Product Mfg	421200 Furniture & Home Furnishing Wholesalers
212200 Metal Ore Mining	312200 Tobacco Manufacturing	Primary Metal Manufacturing	421300 Lumber & Other Construction Materials Wholesalers
212310 Stone Mining & Quarrying	Textile Mills and Textile Product Mills	331110 Iron & Steel Mills & Ferroalloy Mfg	421400 Professional & Commercial Equipment & Supplies Wholesalers
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying	313000 Textile Mills	331200 Steel Product Mfg from Purchased Steel	421500 Metal & Mineral (except Petroleum) Wholesalers
212390 Other Nonmetallic Mineral Mining & Quarrying	314000 Textile Product Mills	331310 Alumina & Aluminum Production & Processing	421600 Electrical Goods Wholesalers
213110 Support Activities for Mining	Apparel Manufacturing	331400 Nonferrous Metal (except Aluminum) Production & Processing	421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
Utilities	315100 Apparel Knitting Mills	331500 Foundries	421800 Machinery, Equipment, & Supplies Wholesalers
221100 Electric Power Generation, Transmission & Distribution	315210 Cut & Sew Apparel Contractors	Fabricated Metal Product Manufacturing	421910 Sporting & Recreational Goods & Supplies Wholesalers
221210 Natural Gas Distribution	315220 Men's & Boys' Cut & Sew Apparel Mfg	332110 Forging & Stamping	421920 Toy & Hobby Goods & Supplies Wholesalers
221300 Water, Sewage & Other Systems	315230 Women's & Girls' Cut & Sew Apparel Mfg	332210 Cutlery & Handtool Mfg	421930 Recyclable Material Wholesalers
Construction	315290 Other Cut & Sew Apparel Mfg	332300 Architectural & Structural Metals Mfg	421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
Building, Developing, and General Contracting	315990 Apparel Accessories & Other Apparel Mfg	332400 Boiler, Tank, & Shipping Container Mfg	421990 Other Miscellaneous Durable Goods Wholesalers
233110 Land Subdivision & Land Development	Leather and Allied Product Manufacturing	332510 Hardware Mfg	Wholesale Trade, Nondurable Goods
233200 Residential Building Construction	316110 Leather & Hide Tanning & Finishing	332610 Spring & Wire Product Mfg	422100 Paper & Paper Product Wholesalers
233300 Nonresidential Building Construction	316210 Footwear Mfg (including rubber & plastics)	332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	422210 Drugs & Druggists' Sundries Wholesalers
	316990 Other Leather & Allied Product Mfg	332810 Coating, Engraving, Heat Treating, & Allied Activities	422300 Apparel, Piece Goods, & Notions Wholesalers
	Wood Product Manufacturing	332900 Other Fabricated Metal Product Mfg	422400 Grocery & Related Product Wholesalers
	321110 Sawmills & Wood Preservation	Machinery Manufacturing	422500 Farm Product Raw Material Wholesalers
		333100 Agriculture, Construction, & Mining Machinery Mfg	422600 Chemical & Allied Products Wholesalers
		333200 Industrial Machinery Mfg	422700 Petroleum & Petroleum Products Wholesalers
		333310 Commercial & Service Industry Machinery Mfg	422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
		333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg	
		333510 Metalworking Machinery Mfg	
		333610 Engine, Turbine & Power Transmission Equipment Mfg	
		333900 Other General Purpose Machinery Mfg	

Code
 422910 Farm Supplies Wholesalers
 422920 Book, Periodical, & Newspaper Wholesalers
 422930 Flower, Nursery Stock, & Florists' Supplies Wholesalers
 422940 Tobacco & Tobacco Product Wholesalers
 422950 Paint, Varnish, & Supplies Wholesalers
 422990 Other Miscellaneous Nondurable Goods Wholesalers

Retail Trade

Motor Vehicle and Parts Dealers

441110 New Car Dealers
 441120 Used Car Dealers
 441210 Recreational Vehicle Dealers
 441221 Motorcycle Dealers
 441222 Boat Dealers
 441229 All Other Motor Vehicle Dealers
 441300 Automotive Parts, Accessories, & Tire Stores

Furniture and Home Furnishings Stores

442110 Furniture Stores
 442210 Floor Covering Stores
 442291 Window Treatment Stores
 442299 All Other Home Furnishings Stores

Electronics and Appliance Stores

443111 Household Appliance Stores
 443112 Radio, Television, & Other Electronics Stores
 443120 Computer & Software Stores
 443130 Camera & Photographic Supplies Stores

Building Material and Garden Equipment and Supplies Dealers

444110 Home Centers
 444120 Paint & Wallpaper Stores
 444130 Hardware Stores
 444190 Other Building Material Dealers
 444200 Lawn & Garden Equipment & Supplies Stores

Food and Beverage Stores

445110 Supermarkets and Other Grocery (except Convenience) Stores
 445120 Convenience Stores
 445210 Meat Markets
 445220 Fish & Seafood Markets
 445230 Fruit & Vegetable Markets
 445291 Baked Goods Stores
 445292 Confectionery & Nut Stores
 445299 All Other Specialty Food Stores
 445310 Beer, Wine, & Liquor Stores

Health and Personal Care Stores

446110 Pharmacies & Drug Stores
 446120 Cosmetics, Beauty Supplies, & Perfume Stores
 446130 Optical Goods Stores
 446190 Other Health & Personal Care Stores

Gasoline Stations

447100 Gasoline Stations (including convenience stores with gas)

Clothing and Clothing Accessories Stores

448110 Men's Clothing Stores
 448120 Women's Clothing Stores
 448130 Children's & Infants' Clothing Stores
 448140 Family Clothing Stores
 448150 Clothing Accessories Stores
 448190 Other Clothing Stores
 448210 Shoe Stores
 448310 Jewelry Stores
 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, and Music Stores

451110 Sporting Goods Stores
 451120 Hobby, Toy, & Game Stores
 451130 Sewing, Needlework, & Piece Goods Stores

Code
 451140 Musical Instrument & Supplies Stores
 451211 Book Stores
 451212 News Dealers & Newsstands
 451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

452110 Department stores
 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

453110 Florists
 453210 Office Supplies & Stationery Stores
 453220 Gift, Novelty, & Souvenir Stores
 453310 Used Merchandise Stores
 453910 Pet & Pet Supplies Stores
 453920 Art Dealers
 453930 Manufactured (Mobile) Home Dealers
 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

454110 Electronic Shopping & Mail-Order Houses
 454210 Vending Machine Operators
 454311 Heating Oil Dealers
 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers
 454319 Other Fuel Dealers
 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation and Warehousing

Air, Rail, and Water Transportation

481000 Air Transportation
 482110 Rail Transportation
 483000 Water Transportation

Truck Transportation

484110 General Freight Trucking, Local
 484120 General Freight Trucking, Long-distance
 484200 Specialized Freight Trucking

Transit and Ground Passenger Transportation

485110 Urban Transit Systems
 485210 Interurban & Rural Bus Transportation
 485310 Taxi Service
 485320 Limousine Service
 485410 School & Employee Bus Transportation
 485510 Charter Bus Industry
 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

486000 Pipeline Transportation

Scenic & Sightseeing Transportation

487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

488100 Support Activities for Air Transportation
 488210 Support Activities for Rail Transportation
 488300 Support Activities for Water Transportation
 488410 Motor Vehicle Towing
 488490 Other Support Activities for Road Transportation
 488510 Freight Transportation Arrangement
 488990 Other Support Activities for Transportation

Couriers and Messengers

492110 Couriers
 492210 Local Messengers & Local Delivery

Code
Warehousing and Storage

493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Information

Publishing Industries

511110 Newspaper Publishers
 511120 Periodical Publishers
 511130 Book Publishers
 511140 Database & Directory Publishers
 511190 Other Publishers
 511210 Software Publishers

Motion Picture and Sound Recording Industries

512100 Motion Picture & Video Industries (except video rental)
 512200 Sound Recording Industries

Broadcasting and Telecommunications

513100 Radio & Television Broadcasting
 513200 Cable Networks & Program Distribution
 513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)

Information Services and Data Processing Services

514100 Information Services (including news syndicates, libraries, & on-line information services)
 514210 Data Processing Services

Finance and Insurance

Depository Credit Intermediation

522110 Commercial Banking
 522120 Savings Institutions
 522130 Credit Unions
 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

522210 Credit Card Issuing
 522220 Sales Financing
 522291 Consumer Lending
 522292 Real Estate Credit (including mortgage bankers & originators)
 522293 International Trade Financing
 522294 Secondary Market Financing
 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

522300 Activities Related to Credit Intermediation (including loan brokers)

Securities, Commodity Contracts, and Other Financial Investments and Related Activities

523110 Investment Banking & Securities Dealing
 523120 Securities Brokerage
 523130 Commodity Contracts Dealing
 523140 Commodity Contracts Brokerage
 523210 Securities & Commodity Exchanges
 523900 Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
 524210 Insurance Agencies & Brokerages
 524290 Other Insurance Related Activities

Code
Funds, Trusts, and Other Financial Vehicles

525100 Insurance & Employee Benefit Funds
 525910 Open-End Investment Funds (Form 1120-RIC)
 525920 Trusts, Estates, & Agency Accounts
 525930 Real Estate Investment Trusts (Form 1120-REIT)
 525990 Other Financial Vehicles

Real Estate and Rental and Leasing

Real Estate

531110 Lessors of Residential Buildings & Dwellings
 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
 531130 Lessors of Miniwarehouses & Self-Storage Units
 531190 Lessors of Other Real Estate Property
 531210 Offices of Real Estate Agents & Brokers
 531310 Real Estate Property Managers
 531320 Offices of Real Estate Appraisers
 531390 Other Activities Related to Real Estate

Rental and Leasing Services

532100 Automotive Equipment Rental & Leasing
 532210 Consumer Electronics & Appliances Rental
 532220 Formal Wear & Costume Rental
 532230 Video Tape & Disc Rental
 532290 Other Consumer Goods Rental
 532310 General Rental Centers
 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)

Professional, Scientific, and Technical Services

Legal Services

541110 Offices of Lawyers
 541190 Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

541211 Offices of Certified Public Accountants
 541213 Tax Preparation Services
 541214 Payroll Services
 541219 Other Accounting Services

Architectural, Engineering, and Related Services

541310 Architectural Services
 541320 Landscape Architecture Services
 541330 Engineering Services
 541340 Drafting Services
 541350 Building Inspection Services
 541360 Geophysical Surveying & Mapping Services
 541370 Surveying & Mapping (except Geophysical) Services
 541380 Testing Laboratories

Specialized Design Services

541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design and Related Services

541511 Custom Computer Programming Services
 541512 Computer Systems Design Services
 541513 Computer Facilities Management Services
 541519 Other Computer Related Services

Code
Other Professional, Scientific, and Technical Services
541600 Management, Scientific, & Technical Consulting Services
541700 Scientific Research & Development Services
541800 Advertising & Related Services
541910 Marketing Research & Public Opinion Polling
541920 Photographic Services
541930 Translation & Interpretation Services
541940 Veterinary Services
541990 All Other Professional, Scientific, & Technical Services

Management of Companies (Holding Companies)
551111 Offices of Bank Holding Companies
551112 Offices of Other Holding Companies

Administrative and Support and Waste Management and Remediation Services

Administrative and Support Services
561110 Office Administrative Services
561210 Facilities Support Services
561300 Employment Services
561410 Document Preparation Services
561420 Telephone Call Centers
561430 Business Service Centers (including private mail centers & copy shops)
561440 Collection Agencies
561450 Credit Bureaus
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
561500 Travel Arrangement & Reservation Services
561600 Investigation & Security Services
561710 Exterminating & Pest Control Services
561720 Janitorial Services
561730 Landscaping Services
561740 Carpet & Upholstery Cleaning Services

Code
561790 Other Services to Buildings & Dwellings
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)
Waste Management and Remediation Services
562000 Waste Management & Remediation Services

Educational Services
611000 Educational Services (including schools, colleges, & universities)

Health Care and Social Assistance
Offices of Physicians and Dentists
621111 Offices of Physicians (except mental health specialists)
621112 Offices of Physicians, Mental Health Specialists
621210 Offices of Dentists
Offices of Other Health Practitioners
621310 Offices of Chiropractors
621320 Offices of Optometrists
621330 Offices of Mental Health Practitioners (except Physicians)
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
621391 Offices of Podiatrists
621399 Offices of All Other Miscellaneous Health Practitioners

Outpatient Care Centers
621410 Family Planning Centers
621420 Outpatient Mental Health & Substance Abuse Centers
621491 HMO Medical Centers
621492 Kidney Dialysis Centers
621493 Freestanding Ambulatory Surgical & Emergency Centers
621498 All Other Outpatient Care Centers

Medical and Diagnostic Laboratories
621510 Medical & Diagnostic Laboratories

Home Health Care Services
621610 Home Health Care Services

Code
Other Ambulatory Health Care Services
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

Hospitals
622000 Hospitals
Nursing and Residential Care Facilities
623000 Nursing & Residential Care Facilities

Social Assistance
624100 Individual & Family Services
624200 Community Food & Housing, & Emergency & Other Relief Services
624310 Vocational Rehabilitation Services
624410 Child Day Care Services

Arts, Entertainment, and Recreation
Performing Arts, Spectator Sports, and Related Industries
711100 Performing Arts Companies
711210 Spectator Sports (including sports clubs & racetracks)
711300 Promoters of Performing Arts, Sports, & Similar Events
711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions
712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, and Recreation Industries
713100 Amusement Parks & Arcades
713200 Gambling Industries
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

Accommodation and Food Services

Accommodation
721110 Hotels (except casino hotels) & Motels
721120 Casino Hotels
721191 Bed & Breakfast Inns
721199 All Other Traveler Accommodation
721210 RV (Recreational Vehicle) Parks & Recreational Camps
721310 Rooming & Boarding Houses

Code
Food Services and Drinking Places
722110 Full-Service Restaurants
722210 Limited-Service Eating Places
722300 Special Food Services (including food service contractors & caterers)
722410 Drinking Places (Alcoholic Beverages)

Other Services

Repair and Maintenance
811110 Automotive Mechanical & Electrical Repair & Maintenance
811120 Automotive Body, Paint, Interior, & Glass Repair
811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210 Electronic & Precision Equipment Repair & Maintenance
811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
811410 Home & Garden Equipment & Appliance Repair & Maintenance
811420 Reupholstery & Furniture Repair
811430 Footwear & Leather Goods Repair
811490 Other Personal & Household Goods Repair & Maintenance

Personal and Laundry Services
812111 Barber Shops
812112 Beauty Salons
812113 Nail Salons
812190 Other Personal Care Services (including diet & weight reducing centers)
812210 Funeral Homes & Funeral Services
812220 Cemeteries & Crematories
812310 Coin-Operated Laundries & Drycleaners
812320 Drycleaning & Laundry Services (except Coin-Operated)

812330 Linen & Uniform Supply
812910 Pet Care (except Veterinary) Services
812920 Photofinishing
812930 Parking Lots & Garages
812990 All Other Personal Services

Religious, Grantmaking, Civic, Professional, and Similar Organizations
813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations