



# Instructions for Form 5713

(Rev. November 2001)

## International Boycott Report

Section references are to the Internal Revenue Code.

### A Change To Note

For transactions after September 30, 2000, if you had operations in or related to a country associated with carrying out an international boycott or you participated in or cooperated with an international boycott, your foreign trade income qualifying for the extraterritorial income exclusion may be reduced. The reduction is computed on Schedule C (Form 5713) using the international boycott factor from Schedule A (Form 5713).

### 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 are a U.S. person (defined in section 7701(a)(30)) that has operations (defined on page 2) in or related to a boycotting country, or with the government, a company, or a national of a boycotting country.

The following U.S. persons also must file Form 5713:

- A member of a controlled group (as defined in section 993(a)(3)), a member of which has operations;
- A U.S. 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);
- A partner in a partnership that has operations; or
- A person treated (under section 671) as the owner of a trust that has operations.

#### 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),
3. Is a foreign sales corporation (FSC) that has exempt foreign trade income, or
4. Has extraterritorial income (defined in section 114(e)) excluded from gross 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, FSC benefits, or the extraterritorial income exclusion; and
- The member attaches to its tax return a certificate stating that Form 5713 was filed on the member's behalf. This certificate 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, FSC benefits, and the extraterritorial income exclusion.

**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. Send one copy to the Internal Revenue Service Center, Philadelphia, PA 19255. Attach the other copy to your income tax return. Do not sign the copy that is attached to your income tax return.

## Penalties

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)),
- Exemption of foreign trade income of a FSC (section 927(e)(2), as in effect before its repeal), and
- Exclusion of extraterritorial income from gross income (section 941(a)(5)).

## Schedules A, B, and C

Figure the loss of tax benefits on Schedules A and C or Schedules B and C (Form 5713). You must use the international boycott factor (Schedule A) to figure the reduction to foreign trade income qualifying for the extraterritorial income exclusion. To figure the loss of all other tax benefits, you may use either the international boycott factor (Schedule A) or determine taxes and income specifically attributable to boycott operations (Schedule B).

**Note:** *The reduction in qualifying foreign trade income eligible for the extraterritorial income exclusion must be figured using the international boycott factor on Schedule A.*

Compute the loss of tax benefits on Schedule C. See the instructions for 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 is only required to complete 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.

**Form 8873**, Extraterritorial Income Exclusion.

## Definitions

### Boycotting Countries

A boycotting country is:

- Any country that is on the list maintained by the Secretary under section 999(a)(3). The current list (as of September 2001) includes Bahrain, Iraq, Kuwait, Lebanon, Libya, Oman, Qatar, Saudi Arabia, Syria, United Arab Emirates, and the Republic of Yemen.
- 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. However, see **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; financing and similar activities; extracting; processing; manufacturing; producing; constructing; transporting; performing activities related to the activities above (e.g., contract negotiating, advertising, site selecting, 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 2001 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.

#### 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 Tax Year Election

The common tax 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 tax year. This election is made by entering the name, tax year, and employer identification number (EIN) of the designated corporation on line 4b.

All members of a controlled group must consent, in writing, to the common tax year election. A common parent may consent to the common tax 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 should 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 tax 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 tax year election applies. If no common parent exists or no agreement is reached by the members of the controlled group, the common tax 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 tax 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

**Line 6a.** Enter on line 6a, the foreign tax credit before adjustment from Form 1116 (Part IV, line 31) or Form 1118, Schedule B, Part III, line 11.

**Line 6b.** Enter on line 6b, the pro rata share of total earnings from controlled foreign corporations from Form 5471, Schedule C, line 21.

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

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

**Line 6d.** 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).

**Line 6e.** Enter on line 6e, your foreign trade income that otherwise qualifies for the extraterritorial income exclusion (line 49 of Part IV of Form 8873).

## 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 tax 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 tax 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.

• 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 tax 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 should only be updated on a group basis once a year. The information is updated at the close of the common tax year, and is reported by each member of the group for its tax year that ends with or after the common tax year. If the tax years of all members, foreign corporations, and partnerships are the same as the common tax 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 tax 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 2001 tax years will reflect the operations of Corporations A, B, and C for the 2001 tax year, the operations of Corporation D for the period July 1, 2000–June 30, 2001 and the operations of Corporation X for the period April 1, 2000 to March 31, 2001. 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, 2002, will be identical to those on Forms 5713 filed by Corporations A, B, and C for their tax years ending December 31, 2001. The answers on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2002, will not reflect any of Corporation D's operations for its July 1, 2001–June 30, 2002 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 identifying number or the identifying number 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 on 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.

**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	22 hr., 0 min.	2 hr., 21 min.	4 hr., 1 min.
Sch. A (5713)	3 hr., 6 min.	12 min.	15 min.
Sch. B (5713)	3 hr., 21 min.	1 hr., 59 min.	2 hr., 7 min.
Sch. C (5713)	5 hr., 15 min.	1 hr., 47 min.	1 hr., 57 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 1.

## 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

#### Code

#### Crop Production

- 111100 Oilseed & Grain Farming
- 112120 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, nut, sugar beet & all other crop farming)

#### Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

#### Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

#### Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

#### Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities For Forestry

### Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

### Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

### Construction

#### Building, Developing, and General Contracting

- 233110 Land Subdivision & Land Development
- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction

#### Code

#### Heavy Construction

- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction

#### Special Trade Contractors

- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

### Manufacturing

#### Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

#### Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

#### Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

#### Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

#### Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

#### Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation

#### Code

- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

#### Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

#### Printing and Related Support Activities

- 323100 Printing & Related Support Activities

#### Petroleum and Coal Products Manufacturing

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

#### Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

#### Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

#### Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

#### Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

#### Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

#### Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 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

#### Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

#### Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

#### Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

#### Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

#### Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

### Wholesale Trade

#### Wholesale Trade, Durable Goods

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing Wholesalers
- 421300 Lumber & Other Construction Materials Wholesalers
- 421400 Professional & Commercial Equipment & Supplies Wholesalers
- 421500 Metal & Mineral (except Petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
- 421800 Machinery, Equipment, & Supplies Wholesalers
- 421910 Sporting & Recreational Goods & Supplies Wholesalers
- 421920 Toy & Hobby Goods & Supplies Wholesalers
- 421930 Recyclable Material Wholesalers
- 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
- 421990 Other Miscellaneous Durable Goods Wholesalers

#### Wholesale Trade, Nondurable Goods

- 422100 Paper & Paper Product Wholesalers
- 422210 Drugs & Druggists' Sundries Wholesalers
- 422300 Apparel, Piece Goods, & Notions Wholesalers
- 422400 Grocery & Related Product Wholesalers
- 422500 Farm Product Raw Material Wholesalers
- 422600 Chemical & Allied Products Wholesalers
- 422700 Petroleum & Petroleum Products Wholesalers
- 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers

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)
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#### 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
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#### Scenic & Sightseeing Transportation

487000	Scenic & Sightseeing Transportation
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#### 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	
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)
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#### 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	
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 "Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under <b>Management of Companies (Holding Companies)</b> on page 7.

### Real Estate and Rental and Leasing

#### Real Estate

531110	Lessors of Residential Buildings & Dwellings
531114	Cooperative Housing
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)
531130	Lessors of Miniwarehouses & Self-Storage Units
531190	Lessors of Other Real Estate Property
531210	Offices of Real Estate Agents & Brokers
531310	Real Estate Property Managers
531320	Offices of Real Estate Appraisers
531390	Other Activities Related to Real Estate

#### Rental and Leasing Services

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

#### Lessors of Nonfinancial Intangible Assets (except copyrighted works)

533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)
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### 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)
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#### Computer Systems Design and Related Services

541511	Custom Computer Programming Services
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<b>Code</b>	
541512	Computer Systems Design Services
541513	Computer Facilities Management Services
541519	Other Computer Related Services
<b>Other Professional, Scientific, and Technical Services</b>	
541600	Management, Scientific, & Technical Consulting Services
541700	Scientific Research & Development Services
541800	Advertising & Related Services
541910	Marketing Research & Public Opinion Polling
541920	Photographic Services
541930	Translation & Interpretation Services
541940	Veterinary Services
541990	All Other Professional, Scientific, & Technical Services

<b>Management of Companies (Holding Companies)</b>	
551111	Offices of Bank Holding Companies
551112	Offices of Other Holding Companies

<b>Administrative and Support and Waste Management and Remediation Services</b>	
<b>Administrative and Support Services</b>	
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

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

<b>Educational Services</b>	
611000	Educational Services (including schools, colleges, & universities)

<b>Health Care and Social Assistance</b>	
<b>Offices of Physicians and Dentists</b>	
621111	Offices of Physicians (except mental health specialists)
621112	Offices of Physicians, Mental Health Specialists
621210	Offices of Dentists
<b>Offices of Other Health Practitioners</b>	
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
<b>Outpatient Care Centers</b>	
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

<b>Medical and Diagnostic Laboratories</b>	
621510	Medical & Diagnostic Laboratories

<b>Home Health Care Services</b>	
621610	Home Health Care Services

<b>Code</b>	
<b>Other Ambulatory Health Care Services</b>	
621900	Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)
<b>Hospitals</b>	
622000	Hospitals
<b>Nursing and Residential Care Facilities</b>	
623000	Nursing & Residential Care Facilities
<b>Social Assistance</b>	
624100	Individual & Family Services
624200	Community Food & Housing, & Emergency & Other Relief Services
624310	Vocational Rehabilitation Services
624410	Child Day Care Services

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

<b>Museums, Historical Sites, and Similar Institutions</b>	
712100	Museums, Historical Sites, & Similar Institutions

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

<b>Accommodation and Food Services</b>	
<b>Accommodation</b>	
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

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

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

<b>Personal and Laundry Services</b>	
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

<b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b>	
813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)