

INSTRUCTIONS

Who must complete and file this form?

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

When should you complete and file this form?

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

Where and how should you complete and file this form?

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

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| <ul style="list-style-type: none"> ● AGUADILLA
Punta Borinquen Shopping Center
Bert Street, East Parade Street Intersection
Bo. Malezas Abajo, Ramey Base ● CAGUAS
Governmental Center
Goyco Street, Acosta Corner
2nd floor - Office 107 ● MAYAGÜEZ
Governmental Center
50 Nenadich Street
2nd floor – Office 214 ● ARECIBO
Governmental Center
372 José A. Cedeño Ave.
Building B – Office 106 | <ul style="list-style-type: none"> ● CAROLINA
Governmental Center
Fernández Juncos Ave.
Urb. Rosa María Corner ● PONCE
Governmental Center
Hostos Ave., Las Américas Corner
4th floor – Office 410 ● BAYAMON
Gutiérrez Building – 2nd floor
Road #2 ● HUMACAO
Governmental Center
45 Ortiz Estela Street ● SAN JUAN
Newport Building, Bechara Sector
1st floor, Kennedy Ave. |
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In the cases where an exemption certificate is requested, this form must be filed only by mail or at any of the Merchant's Service Districts.

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

SPECIFIC INSTRUCTIONS

PART I

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

Line 10 – Indicate the estimate of aggregate business volume of all activities and locations. "Business volume" means the gross sales of any business (reduced by returns) and the gross income received or derived from any service rendered or from any other commercial activity.

PART II

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

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

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

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

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

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

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

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

Line 22 – Indicate if you are requesting an exemption certificate. Merchants that purchase tangible personal property for resale, and those entitled to the exemption provided by Section 2506 of the Code are the only ones that may request an exemption certificate. If you answered "Yes", include stamped copy of the Volume of Business Declaration or the Application for Provisional Municipal License for the municipality where the new location or activity is established. The Department of the Treasury will verify in its information systems that every merchant that requests an exemption certificate is up to date by filing its returns and that does not have any debt.

PART III

Line 25 – Complete this line with information related to the owners, partners or shareholders who own 50% or more interest in the business.

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

SCHEDULE AS 2914.1 (LOCATIONS)

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

CHANGES OR AMENDMENTS

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

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

IMPORTANT INFORMATION

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

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

DEPARTMENT OF THE TREASURY

North American Industry Classification System (NAICS) Code List

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

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

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

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

235000 Special Trade Contractors
 235110 Plumbing, Heating, & Air-Conditioning Contractors
 235500 Carpentry & Floor Contractors
 235210 Painting & Wall Covering Contractors
 235310 Electrical Contractors
 235400 Masonry, Drywall, Insulation, & Tile Contractors
 235610 Roofing, Siding, & Sheet Metal Contractors
 235710 Concrete Contractors

235810 Water Well Drilling Contractors
 235900 Other Special Trade Contractors

Manufacturing

311000 Food Manufacturing
 311110 Animal Food Manufacturing
 311200 Grain & Oilseed Milling

 311300 Sugar & Confectionery Product Mfg.
 311400 Fruit & Vegetable Preserving & Specialty Food Manufacturing
 311500 Dairy Product Manufacturing
 311610 Animal Slaughtering & Processing
 311710 Seafood Product Preparation & Packaging
 311800 Bakeries & Tortilla Manufacturing
 311900 Other Food Manufacturing (including coffee, tea, flavorings & seasonings)

312100 Beverage and Tobacco Product Mfg.
 312110 Soft Drink and Ice Manufacturing
 312120 Breweries
 312130 Wineries
 312140 Distilleries
 312200 Tobacco Manufacturing
 313000 Textile Mills
 314000 Textile Product Mills

315000 Apparel Manufacturing
 315100 Apparel Knitting Mills
 315210 Cut and Sew Apparel Contractors
 315220 Men's & Boys' Cut & Sew Apparel Mfg.
 315230 Women's & Girls' Cut & Sew Apparel Mfg.
 315290 Other Cut & Sew Apparel Manufacturing
 315990 Apparel Accessories & Other Apparel Mfg.
 316000 Leather & Allied Product Manufacturing
 316110 Leather & Hide Tanning & Finishing

316210 Footwear Manufacturing (including rubber & plastic)

316990 Other Leather & Allied Product Mfg.
 321000 Wood Product Manufacturing
 321110 Sawmills and Wood Preservation

321210 Veneer, Plywood, & Engineered Wood Product Manufacturing
 321900 Other Wood Product Manufacturing

322000 Paper Manufacturing

322100 Pulp, Paper, & Paperboard Mills
 322200 Converted Paper Product Manufacturing
 323100 Printing and Related Support Activities
 323117 Book Printing
 323119 Other Commercial Printing
 324000 Petroleum and Coal Products Mfg.
 324110 Petroleum Refineries (including integrated)
 324120 Asphalt Paving, Roofing, & Saturated Materials Manufacturing
 324190 Other Petroleum and Coal Products Mfg.
 325000 Chemical Manufacturing
 325100 Basic Chemical Manufacturing
 325200 Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing
 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing
 325410 Pharmaceutical & Medicine Manufacturing
 325500 Paint, Coating, & Adhesive Manufacturing
 325600 Soap, Cleaning Compound, & Toilet Preparation Manufacturing
 325900 Other Chemical Product & Preparation Mfg.
 326000 Plastics and Rubber Products Mfg.

 326100 Plastic Product Manufacturing
 326200 Rubber Product Manufacturing
 327000 Nonmetallic Mineral Product Mfg.
 327100 Clay Product & Refractory Manufacturing
 327210 Glass & Glass Product Manufacturing

 327300 Cement & Concrete Product Mfg.
 327400 Lime & Gypsum Product Manufacturing
 327900 Other Nonmetallic Mineral Product Mfg.
 331000 Primary Metal Manufacturing
 331110 Iron and Steel Mills & Ferroalloy Mfg.
 331200 Steel Product Manufacturing from Purchased Steel
 331310 Alumina & Aluminum Production and Processing
 331400 Nonferrous Metal (except Aluminum) Production & Processing
 331500 Foundries
 332000 Fabricated Metal Product Manufacturing
 332110 Forging and Stamping
 332210 Cutlery and Handtool Manufacturing
 332300 Architectural and Structural Metals Mfg.
 332400 Boiler, Tank, & Shipping Container Mfg.
 332510 Hardware Manufacturing
 332610 Spring and Wire Product Manufacturing
 332700 Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
 332810 Coating, Engraving, Heat Treating, & Allied Activities

 332900 Other Fabricated Metal Product Mfg.
 333000 Machinery Manufacturing
 333100 Agricultural, Construction, & Mining Machinery Manufacturing
 333200 Industrial Machinery Manufacturing

 333310 Commercial & Service Industry Machinery Manufacturing
 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.

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

445291	Baked Goods Stores	483000	Water Transportation
445292	Confectionery and Nut Stores	484000	Truck Transportation
445299	All Other Specialty Food Stores	484110	General Freight Trucking, Local
445310	Beer, Wine, and Liquor Stores	484120	General Freight Trucking, Long-distance
446000	Health and Personal Care Stores	484200	Specialized Freight Trucking
446110	Pharmacies and Drug Stores	485000	Transit and Ground Passenger Transportation
446120	Cosmetics, Beauty Supplies, & Perfume Stores	485110	Urban Transit Systems
446130	Optical Goods Stores	485210	Interurban & Rural Bus Transportation
446190	Other Health & Personal Care Stores	485310	Taxi Service
447100	Gasoline Stations (including convenience stores with gas)	485320	Limousine Service
447100	Gasoline Stations (including convenience stores with gas)	485410	School & Employee Bus Transportation
448000	Clothing and Clothing Accessories Stores	485510	Charter Bus Industry
448110	Men's Clothing Stores	485990	Other Transit & Ground Passenger Transportation
448120	Women's Clothing Stores	486000	Pipeline Transportation
448130	Children's & Infants' Clothing Stores	487000	Scenic and Sightseeing Transportation
448140	Family Clothing Stores	488000	Support Activities for Transportation
448150	Clothing Accessories Stores	488100	Support Activities for Air Transportation
448190	Other Clothing Stores	488210	Support Activities for Rail Transportation
448210	Shoe Stores	488300	Support Activities for Water Transportation
448310	Jewelry Stores	488410	Motor Vehicle Towing
448320	Luggage & Leather Goods Stores	488490	Other Support Activities for Road Transportation
451000	Sporting Goods, Hobby, Book, and Music Stores	488510	Freight Transportation Arrangement
451110	Sporting Goods Stores	488990	Other Support Activities for Transportation
451120	Hobby, Toy, and Game Stores	492000	Couriers and Messengers
451130	Sewing, Needlework, & Piece Goods Stores	492110	Couriers
451140	Musical Instrument & Supplies Stores	492210	Local Messengers and Local Delivery
451211	Book Stores	493000	Warehousing and Storage
451212	News Dealers and Newsstands	493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)
451220	Prerecorded Tape, Compact Disc, and Record Stores		
452000	General Merchandise Stores		<u>Information</u>
452110	Department Stores	511100	Publishing Industries
452900	Other General Merchandise Stores	511110	Newspaper Publishers
453000	Miscellaneous Store Retailers	511120	Periodical Publishers
453110	Florists	511130	Book Publishers
453210	Office Supplies & Stationery Stores	511140	Database and Directory Publishers
453220	Gift, Novelty, and Souvenir Stores	511190	Other Publishers
453310	Used Merchandise Stores	511210	Software Publishers
453910	Pet and Pet Supplies Stores	512000	Motion Picture & Sound Recording Industries
453920	Art Dealers	512100	Motion Picture & Video Industries (except video rental)
453930	Manufactured (Mobile) Home Dealers		
453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	512200	Sound Recording Industries
454000	Nonstore Retailers	513000	Broadcasting and Telecommunications
454110	Electronic Shopping & Mail-Order Houses	513100	Radio & Television Broadcasting
454210	Vending Machine Operators	513200	Cable Networks & Program Distribution
454311	Heating Oil Dealers	513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	514000	Information Services & Data Processing Services
454319	Other Fuel Dealers	514100	Information Services (including news syndicates, libraries, & on-line Information services)
454390	Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)	514210	Data Processing Services
	<u>Transportation and Warehousing</u>		<u>Finance and Insurance</u>
481000	Air Transportation	522100	Depository Credit Intermediation
482110	Rail Transportation	522110	Commercial Banking

522120	Savings Institutions	531130	Lessors of Miniwarehouses and Self-Storage Units
522130	Credit Unions	531190	Lessors of Other Real Estate Property
522190	Other Depository Credit Intermediation	531210	Offices of Real Estate Agents & Brokers
522200	Nondepository Credit Intermediation	531310	Real Estate Property Managers
522210	Credit Card Issuing	531320	Offices of Real Estate Appraisers
522220	Sales Financing	531390	Other Activities Related to Real Estate
522290	Other Non-depository Credit Intermediation	532000	Rental and Leasing Services
522291	Consumer Lending	532100	Automotive Equipment Rental & Leasing
522292	Real Estate Credit (including mortgage bankers and originators)	532210	Consumer Electronics & Appliances Rental
522293	International Trade Financing	532220	Formal Wear and Costume Rental
522294	Secondary Market Financing	532230	Video Tape and Disc Rental
522298	All Other Nondepository Credit Intermediation	532290	Other Consumer Goods Rental
522300	Activities Related to Credit Intermediation (including loan brokers)	532291	Home Health Equipment Rental
523100	Securities, Commodity Contracts, and Other Intermediation and Brokerage	532310	General Rental Centers
523110	Investment Banking & Securities Dealing	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing
523120	Securities Brokerage	532420	Office Machinery and Equipment Rental and Leasing
523130	Commodity Contracts Dealing	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)
523140	Commodity Contracts Brokerage		
523210	Securities and Commodity Exchanges		<u>Professional, Scientific and Technical Services</u>
523900	Other Financial Investment Activities (including portfolio management & investment advice)		
524000	Insurance Carriers and Related Activities	541100	Legal Services
524113	Direct Life Insurance Carriers	541110	Offices of Lawyers
524114	Direct Health & Medical Insurance Carriers	541190	Other Legal Services
524121	Property & Casualty Insurance Carriers	541200	Accounting, Tax Preparation, Bookkeeping, and Payroll Services
524126	Direct Property and Casualty Insurance Carriers	541211	Offices of Certified Public Accountants
524130	Reinsurance Carriers	541213	Tax Preparation Services
524140	Direct Life, Health, and Medical Insurance & Reinsurance Carriers	541214	Payroll Services
524150	Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers	541219	Other Accounting Services
524210	Insurance Agencies and Brokerages	541300	Architectural, Engineering, and Related Services
524290	Other Insurance Related Activities	541310	Architectural Services
524292	Third Party Administration for Insurance and Pension Funds	541320	Landscape Architectural Services
524298	All Other Insurance Related Activities	541330	Engineering Services
525000	Funds, Trusts, and Other Financial Vehicles	541340	Drafting Services
525100	Insurance & Employee Benefit Funds	541350	Building Inspection Services
525910	Open-End Investment Funds (Form 1120-RIC)	541360	Geophysical Surveying & Mapping Services
525920	Trusts, Estates, and Agency Accounts	541370	Surveying & Mapping (except Geophysical) Services
525930	Real Estate Investment Trusts (Form 1120-REIT)	541380	Testing Laboratories
525990	Other Financial Vehicles	541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)
		541500	Computer Systems Design & Related Services
		541511	Custom Computer Programming Services
		541512	Computer Systems Design Services
		541513	Computer Facilities Management Services
		541519	Other Computer Related Services
		541600	Management, Scientific, & Technical Consulting Services
	<u>Real Estate, Rental and Leasing Services</u>		
531000	Real Estate		
531110	Lessors of Residential Buildings and Dwellings		
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)		

541610 Management Consulting Services
 541700 Scientific Research & Development Services
 541800 Advertising and Related Services
 541860 Direct Mail Advertising
 541900 Other Professional, Scientific, and Technical Services

541910 Marketing Research and Public Opinion Polling
 541920 Photographic Services
 541930 Translation and Interpretation Services
 541940 Veterinary Services
 541990 All Other Professional, Scientific, and Technical Services
 551000 Management of Companies and Enterprises

551111 Offices of Bank Holding Companies

551112 Office of Other Holding Companies

Administrative and Support & Waste Management and Remediation Services

561000 Administrative & Support Services

561110 Office of 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)
 561499 All Other Business Support Services
 561500 Travel Arrangement & Reservation Services
 561520 Tour Operators
 561600 Investigation and Security Services
 561700 Services to Buildings and Dwellings
 561710 Exterminating & Pest Control Services
 561720 Janitorial Services

561730 Landscaping Services
 561740 Carpet & Upholstery Cleaning Services
 561790 Other Services to Building & Dwellings
 561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers)
 562000 Waste Management and Remediation Services

Educational Services

611000 Educational Services
 611110 Elementary & Secondary Schools
 611310 Colleges, Universities and Professional Schools
 611510 Technical and Trade Schools

611600 Other Schools and Instruction

Health Care and Social Assistance

621000 Ambulatory Health Care Services
 621110 Offices of Physicians
 621111 Offices of Physicians (except mental health specialists)
 621112 Offices of Physicians, Mental Health Specialists
 621210 Offices of Dentists
 621300 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, and Audiologists
 621391 Offices of Podiatrists
 621399 Offices of All Other Miscellaneous Health Practitioners

621400 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 and Emergency Centers

621498 All Other Outpatient Care Centers

621510 Medical and Diagnostic Laboratories

621610 Home Health Care Services

621900 Other Ambulatory Health Care Services

621910 Ambulance Services

621990 All Other Ambulatory Health Care Services

621991 Blood and Organ Banks

622000 Hospitals

623000 Nursing & Residential Care Facilities

623990 Other Residential Care Facilities

624000 Social Assistance

624100 Individual & Family Services

624200 Community Food & Housing, and Emergency & Other Relief Services

624310 Vocational Rehabilitation Services

624410 Child Day Care Services

Arts, Entertainment, and Recreation

711000 Performing Arts, Spectator Sports, and Related Industries

711100 Performing Arts Companies

711110 Theater Companies & Dinner Theaters

711120 Dance Companies

711130 Musical Groups & Artists

711190 Other Performing Arts Companies

711210 Spectator Sports (including sports clubs & racetracks)

711300 Promoters of Performing Arts, Sports, & Similar Events

711410	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	811490	Other Personal & Household Goods Repair & Maintenance
711510	Independent Artists, Writers, & Performers	812000	Personal and Laundry Services
712100	Museums, Historical Sites, & Similar Institutions	812111	Barber Shops
713000	Amusement, Gambling, and Recreation Industries	812112	Beauty Shops
713100	Amusement Parks & Arcades	812113	Nail Salons
713110	Amusement & Theme Parks	811420	Reupholstery & Furniture Repair
713200	Gambling Industries	811430	Footwear & Leather Goods Repair
713900	Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)	811410	Home & Garden Equipment and Appliance Repair & Maintenance
<u>Accommodation, Food Services and Drinking Places</u>		812190	Other Personal Care Services (including diet & weight reducing centers)
721000	Accommodation	812210	Funeral Homes and Funeral Services
721110	Hotels (except casino hotels) and Motels	812220	Cemeteries and Crematories
721120	Casino Hotels	812300	Drycleaning & Laundry Services
721191	Bed-and-Breakfast Inns	812310	Coin-Operated Laundries and Drycleaners
721199	All Other Traveler Accommodation	812320	Drycleaning and Laundry Services (except Coin-Operated)
721210	RV (Recreational Vehicle) Parks & Recreational Camps	812330	Linen and Uniform Supply
721310	Rooming and Boarding Houses	812910	Pet Care (except Veterinary) Services
722000	Food Services & Drinking Places	812920	Photofinishing
722100	Full-Service Restaurants	812930	Parking Lots and Garages
722210	Limited-Service Eating Places	812990	All Other Personal Services
722300	Special Food Services (including food service contractors & caterers)	<u>Religious, Grantmaking, Civic, Professional and</u>	
722320	Caterers	813000	<u>Similar Organizations</u>
722410	Drinking Places (Alcoholic Beverages)	Religious, Grantmaking, Civic, Professional, & Similar Organizations	
<u>Other Services (except public administration)</u>		<u>Unrelated Business Activities</u>	
811000	Repair and Maintenance	900000	Unrelated Debt-financed Activities - other than rental or real estate
811110	Automotive Mechanical & Electrical Repair & Maintenance	900001	Investment Activities by section 501(c) (7), (9), or (17) organizations
811120	Automotive Body, Paint, Interior, and Glass Repair	900002	Rental of Personal Property
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	900003	Passive Income Activities with Controlled Organizations
811210	Electronic & Precision Equipment Repair and Maintenance	900004	Exploited Exempt Activities
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	999999	Unclassified Establishments (unable to classify)