

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:

• **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

• **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.

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 de owner's home address. In the case of other types of organizations, indicate the physical address of the main office.

Line 10 – Indicate the 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
531210	Real estate firms, agents and brokers
531320	Real estate appraisers
541100	Legal services
541211	Certified Public Accountants
541310	Architects
541320	Landscape architects
541330	Engineers
541340	Drafting services
541360	Geologists
541370	Surveyors
541690	Agronomists
611000	Educational services
621110	Doctors
621510	Medical and diagnostic laboratories
622000	Hospitals or other facilities that provide medical services

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

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

235000	Special Trade Contractors	322100	Pulp, Paper, & Paperboard Mills
235110	Plumbing, Heating, & Air-Conditioning Contractors	322200	Converted Paper Product Manufacturing
235500	Carpentry & Floor Contractors	323100	Printing and Related Support Activities
235210	Painting & Wall Covering Contractors	323117	Book Printing
235310	Electrical Contractors	323119	Other Commercial Printing
235400	Masonry, Drywall, Insulation, & Tile Contractors	324000	Petroleum and Coal Products Mfg.
235610	Roofing, Siding, & Sheet Metal Contractors	324110	Petroleum Refineries (including integrated)
235710	Concrete Contractors	324120	Asphalt Paving, Roofing, & Saturated Materials Manufacturing
235810	Water Well Drilling Contractors	324190	Other Petroleum and Coal Products Mfg.
235900	Other Special Trade Contractors	325000	Chemical Manufacturing
	<u>Manufacturing</u>	325100	Basic Chemical Manufacturing
311000	Food Manufacturing	325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing
311110	Animal Food Manufacturing	325300	Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing
311200	Grain & Oilseed Milling	325410	Pharmaceutical & Medicine Manufacturing
311300	Sugar & Confectionery Product Mfg.	325500	Paint, Coating, & Adhesive Manufacturing
311400	Fruit & Vegetable Preserving & Specialty Food Manufacturing	325600	Soap, Cleaning Compound, & Toilet Preparation Manufacturing
311500	Dairy Product Manufacturing	325900	Other Chemical Product & Preparation Mfg.
311610	Animal Slaughtering & Processing	326000	Plastics and Rubber Products Mfg.
311710	Seafood Product Preparation & Packaging	326100	Plastic Product Manufacturing
311800	Bakeries & Tortilla Manufacturing	326200	Rubber Product Manufacturing
311900	Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	327000	Nonmetallic Mineral Product Mfg.
312100	Beverage and Tobacco Product Mfg.	327100	Clay Product & Refractory Manufacturing
312110	Soft Drink and Ice Manufacturing	327210	Glass & Glass Product Manufacturing
312120	Breweries	327300	Cement & Concrete Product Mfg.
312130	Wineries	327400	Lime & Gypsum Product Manufacturing
312140	Distilleries	327900	Other Nonmetallic Mineral Product Mfg.
312200	Tobacco Manufacturing	331000	Primary Metal Manufacturing
313000	Textile Mills	331110	Iron and Steel Mills & Ferroalloy Mfg.
314000	Textile Product Mills	331200	Steel Product Manufacturing from Purchased Steel
315000	Apparel Manufacturing	331310	Alumina & Aluminum Production and Processing
315100	Apparel Knitting Mills	331400	Nonferrous Metal (except Aluminum) Production & Processing
315210	Cut and Sew Apparel Contractors	331500	Foundries
315220	Men's & Boys' Cut & Sew Apparel Mfg.	332000	Fabricated Metal Product Manufacturing
315230	Women's & Girls' Cut & Sew Apparel Mfg.	332110	Forging and Stamping
315290	Other Cut & Sew Apparel Manufacturing	332210	Cutlery and Handtool Manufacturing
315990	Apparel Accessories & Other Apparel Mfg.	332300	Architectural and Structural Metals Mfg.
316000	Leather & Allied Product Manufacturing	332400	Boiler, Tank, & Shipping Container Mfg.
316110	Leather & Hide Tanning & Finishing	332510	Hardware Manufacturing
316210	Footwear Manufacturing (including rubber & plastic)	332610	Spring and Wire Product Manufacturing
		332700	Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
		332810	Coating, Engraving, Heat Treating, & Allied Activities
316990	Other Leather & Allied Product Mfg.	332900	Other Fabricated Metal Product Mfg.
321000	Wood Product Manufacturing	333000	Machinery Manufacturing
321110	Sawmills and Wood Preservation	333100	Agricultural, Construction, & Mining Machinery Manufacturing
321210	Veneer, Plywood, & Engineered Wood Product Manufacturing	333200	Industrial Machinery Manufacturing
321900	Other Wood Product Manufacturing	333310	Commercial & Service Industry Machinery Manufacturing
322000	Paper 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, & Floristsø 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

Retail Trade

335200	Household Appliance Manufacturing	441000	Motor Vehicle and Parts Dealers
335310	Electrical Equipment Manufacturing	441110	New Car Dealers
335900	Other Electrical Equipment & Component Manufacturing	441120	Used Car Dealers
336000	Transportation Equipment Mfg.	441210	Recreational Vehicle Dealers
336110	Motor Vehicle Mfg./Auto Light Duty	441221	Motorcycle Dealers
336210	Motor Vehicle Body & Trailer Manufacturing	441222	Boat Dealers
336300	Motor Vehicle Parts Manufacturing	441229	All Other Motor Vehicle Dealers
336410	Aerospace Product & Parts Manufacturing	441300	Automotive Parts, Accessories, & Tire Stores
336510	Railroad Rolling Stock Manufacturing	442000	Furniture & Home Furnishings Stores
336610	Ship and Boat Building	442110	Furniture Stores
336990	Other Transportation Equipment Mfg.	442210	Floor Covering Stores
337000	Furniture and Related Product Mfg.	442291	Window Treatment Stores
339000	Miscellaneous Manufacturing	442299	All Other Home Furnishings Stores
339110	Medical Equipment & Supplies Mfg.	443000	Electronics and Appliance Stores
339900	Other Miscellaneous Manufacturing	443111	Household Appliance Stores

Wholesale Trade

421000	Wholesale Trade, Durable Goods	443112	Radio, Television, & Other Electronics Stores
421100	Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers	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)

Information

451220	Prerecorded Tape, Compact Disc, and Record Stores	511100	Publishing Industries
452000	General Merchandise Stores	511110	Newspaper Publishers
452110	Department Stores	511120	Periodical Publishers
452900	Other General Merchandise Stores	511130	Book Publishers
453000	Miscellaneous Store Retailers	511140	Database and Directory Publishers
453110	Florists	511190	Other Publishers
453210	Office Supplies & Stationery Stores	511210	Software Publishers
453220	Gift, Novelty, and Souvenir Stores	512000	Motion Picture & Sound Recording Industries
453310	Used Merchandise Stores	512100	Motion Picture & Video Industries (except video rental)
453910	Pet and Pet Supplies Stores		
453920	Art Dealers		
453930	Manufactured (Mobile) Home Dealers		

453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	512200	Sound Recording Industries
454000	Nonstore Retailers	513000	Broadcasting and Telecommunications
454110	Electronic Shopping & Mail-Order Houses	513100	Radio & Television Broadcasting
454210	Vending Machine Operators	513200	Cable Networks & Program Distribution
454311	Heating Oil Dealers	513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	514000	Information Services & Data Processing Services
454319	Other Fuel Dealers	514100	Information Services (including news syndicates, libraries, & on-line Information services)
454390	Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)	514210	Data Processing Services

Transportation and Warehousing

481000	Air Transportation	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
531000	Real Estate	541513	Computer Facilities Management Services
531110	Lessors of Residential Buildings and Dwellings	541519	Other Computer Related Services
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	541600	Management, Scientific, & Technical Consulting Services

541610	Management Consulting Services	<u>Health Care and Social Assistance</u>
541700	Scientific Research & Development Services	621000 Ambulatory Health Care Services
541800	Advertising and Related Services	621110 Offices of Physicians
541860	Direct Mail Advertising	621111 Offices of Physicians (except mental health specialists)
541900	Other Professional, Scientific, and Technical Services	621112 Offices of Physicians, Mental Health Specialists
541910	Marketing Research and Public Opinion Polling	621210 Offices of Dentists
541920	Photographic Services	621300 Offices of Other Health Practitioners
541930	Translation and Interpretation Services	621310 Offices of Chiropractors
541940	Veterinary Services	621320 Offices of Optometrists
541990	All Other Professional, Scientific, and Technical Services	621330 Offices of Mental Health Practitioners (except Physicians)
551000	Management of Companies and Enterprises	621340 Offices of Physical, Occupational & Speech Therapists, and Audiologists
551111	Offices of Bank Holding Companies	621391 Offices of Podiatrists
551112	Office of Other Holding Companies	621399 Offices of All Other Miscellaneous Health Practitioners
<u>Administrative and Support & Waste Management and Remediation Services</u>		621400 Outpatient Care Centers
561000	Administrative & Support Services	621410 Family Planning Centers
561110	Office of Administrative Services	621420 Outpatient Mental Health & Substance Abuse Centers
561210	Facilities Support Services	621491 HMO Medical Centers
561300	Employment Services	621492 Kidney Dialysis Centers
561410	Document Preparation Services	621493 Freestanding Ambulatory Surgical and Emergency Centers
561420	Telephone Call Centers	621498 All Other Outpatient Care Centers
561430	Business Service Centers (including private mail centers & copy shops)	621510 Medical and Diagnostic Laboratories
561440	Collection Agencies	621610 Home Health Care Services
561450	Credit Bureaus	621900 Other Ambulatory Health Care Services
561490	Other Business Support Services (including repossession services, court reporting, & stenotype services)	621910 Ambulance Services
561499	All Other Business Support Services	621990 All Other Ambulatory Health Care Services
561500	Travel Arrangement & Reservation Services	621991 Blood and Organ Banks
561520	Tour Operators	622000 Hospitals
561600	Investigation and Security Services	623000 Nursing & Residential Care Facilities
561700	Services to Buildings and Dwellings	623990 Other Residential Care Facilities
561710	Exterminating & Pest Control Services	624000 Social Assistance
561720	Janitorial Services	624100 Individual & Family Services
561730	Landscaping Services	624200 Community Food & Housing, and Emergency & Other Relief Services
561740	Carpet & Upholstery Cleaning Services	624310 Vocational Rehabilitation Services
561790	Other Services to Building & Dwellings	624410 Child Day Care Services
561900	Other Support Services (including packaging & labeling services, and convention & trade show organizers)	<u>Arts, Entertainment, and Recreation</u>
562000	Waste Management and Remediation Services	711000 Performing Arts, Spectator Sports, and Related Industries
<u>Educational Services</u>		711100 Performing Arts Companies
611000	Educational Services	711110 Theater Companies & Dinner Theaters
611110	Elementary & Secondary Schools	711120 Dance Companies
611310	Colleges, Universities and Professional Schools	711130 Musical Groups & Artists
611510	Technical and Trade Schools	711190 Other Performing Arts Companies
611600	Other Schools and Instruction	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>			
721000	Accommodation	812190	Other Personal Care Services (including diet & weight reducing centers)
721110	Hotels (except casino hotels) and Motels	812210	Funeral Homes and Funeral Services
721120	Casino Hotels	812220	Cemeteries and Crematories
721191	Bed-and-Breakfast Inns	812300	Drycleaning & Laundry Services
721199	All Other Traveler Accommodation	812310	Coin-Operated Laundries and Drycleaners
721210	RV (Recreational Vehicle) Parks & Recreational Camps	812320	Drycleaning and Laundry Services (except Coin-Operated)
721310	Rooming and Boarding Houses	812330	Linen and Uniform Supply
722000	Food Services & Drinking Places	812910	Pet Care (except Veterinary) Services
722100	Full-Service Restaurants	812920	Photofinishing
722210	Limited-Service Eating Places	812930	Parking Lots and Garages
722300	Special Food Services (including food service contractors & caterers)	812990	All Other Personal Services
722320	Caterers	<u>Religious, Grantmaking, Civic, Professional and Similar Organizations</u>	
722410	Drinking Places (Alcoholic Beverages)	Religious, Grantmaking, Civic, Professional, & Similar Organizations	
<u>Other Services (except public administration)</u>			
811000	Repair and Maintenance	813000	813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations
811110	Automotive Mechanical & Electrical Repair & Maintenance	900000	Unrelated Debt-financed Activities - other than rental or real estate
811120	Automotive Body, Paint, Interior, and Glass Repair	900001	Investment Activities by section 501(c) (7), (9), or (17) organizations
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	900002	Rental of Personal Property
811210	Electronic & Precision Equipment Repair and Maintenance	900003	Passive Income Activities with Controlled Organizations
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	900004	Exploited Exempt Activities
		999999	Unclassified Establishments (unable to classify)