



Unlocking a World of Investment Opportunities

IRS FORM 5500-EZ

HOW TO REPORT THE FAIR MARKET VALUE OF ASSETS HELD BY YOUR SOLO 401K PLAN TO THE IRS

The Internal Revenue Service (“IRS”) Form 5500-EZ is an annual information return that is required to be filed by every “One-Participant Plan” (owners and their spouses), also known as a Solo 401(k) Plan, with plan asset value in excess of \$250,000 as of December 31 of the previous tax year. The purpose of filing and reporting the fair market value (“FMV”) of your solo 401(k) plan’s assets is to inform the IRS of assets over \$250,000.00 annually held in a Solo 401(k) Plan. You must file the Form 5500-EZ if a plan meets the requirements alone or combined with any other qualified retirement plan owned greater than 80% by the business owner or a related party (one controlled group) exceeding \$250,000.00.

You do not have to file the form 5500-EZ for a plan year for a one-participant plan if the total of the plan’s assets and the assets of all other one-participant plans maintained by the employer at the end of the plan year does not exceed \$250,000.00, unless the current year is the final plan year of the plan.

FILING TIPS:

- The Form 5500-EZ is due every **July 31st** of the next plan year. Ex: for a plan that was established in or before 2016, the IRS Form 5500-EZ is due by July 31st, 2017. If the filling date falls on a Saturday, Sunday, or legal holiday it may be filed on the next day that is not.

- The Form 5500-EZ must be filed as a **hard copy** and sent directly to the IRS at the following address:

**Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0020**

- To file the Form 5500-EZ using a private delivery service, you must use the approved IRS Designated providers (PDS) as follows:

- **DHL Express (DHL): Same Day Service.**
Federal Express (FedEx): Priority Overnight, Standard Overnight, FedEx 2 Day, FedEx International Priority and FedEx International First.
United Parcel Service (UPS): UPS Next Day Air, UPS Net Day Air Saver, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The Private delivery services should use the following address:

**Internal Revenue Service
1973 Rulon White Blvd.
Ogden, UT 84404**

- The Form 5500-EZ **cannot** be e-filed electronically.
- The Plan Administrator or employer (owner) must use the official printed paper Form 5500-EZ obtained from the IRS, and use blue or black ink for a wet signature. **NO ELECTRONIC SIGNATURE ALLOWED.** Print, **sign** and **date** before mailing.
- **Do not** use a felt tip pen or other inks that bleed through, the other side should be blank.
- **Do not** use arrows or make notes on the Form 5500-EZ and only enter information in the specific fields provided. Abbreviate if necessary.
- **Do not** include schedules or attachments. However, you should retain them for your records.

PENALTIES:

The Internal Revenue Code imposes a penalty of **\$25 a day (up to \$15,000)**.

COMPLETING THE IRS FORM 5500-EZ

Attached please find a sample IRS Form 5500-EZ, which has been completed based on the responses to the questions below. The attached form should serve as a guide to assist you in successfully completing the IRS Form 5500-EZ.

PART I - Annual Return identification Information:

Enter the beginning date of the plan and then the ending date.

A) Check **(1)** for the first return filed for the plan. If this is **not** the first year filing then leave this **unchecked**.

B) Typically, do not check this box unless filed Form 5558 for an extension of time.

C) Typically, do not check this box unless this plan is maintained outside the United States.

PART II – Basic Plan Information:

1a) Enter the name of the plan as it appears on the EIN letter from the IRS: **ABC CONSULTING 401K TRUST**.

1b) Enter the numbers **001** for this year and every year's future filings use the same number. Note – if this plan will be amending an existing solo 401(k) Plan, you will need to include the appropriate 3 digit code (i.e. 002), which can be found in the plan Adoption Agreement.

1c) The date the plan became effective is found in Section One of your Adoption Agreement.

2a) Enter the name of the Adopting Employer:

ABC Consulting LLC.

dba or c/o if applicable.

1234 Ginger Street

(P.O. Box ONLY if USPS does not deliver).

Family, FL 55555.

2b) Enter the Adopting Employer EIN **XX-XXXXXXX** no SS#. If plan is under a Sole Proprietor, **YOU MUST OBTAIN AN EIN FROM THE IRS** by completing the online application:

[Apply for an EIN](#)

Alternatively, you can acquire an EIN by preparing and faxing the Form SS-4 to the IRS at I-800-829-3676 then call 1-800-829-4933 to receive your EIN by phone. The EIN is issued immediately once the application information is validated.

2c) Enter the Adopting Employer telephone number: **888-888-8888**.

2d) Enter the 6 digit applicable code **XXXXXX** that best describes the nature of the plan sponsors business from the list of principal business activity codes included at the end of these instructions.

3a) Enter the Plan Administrator information **OPTIONAL**. If preparer is the same as above, enter the same information.

3b) Enter and repeat the same EIN **XX-XXXXXXX** number as listed in **2b**.

3c) Enter the Plan Administrator telephone number: **888-888-8888**.

4a) Enter the name of the Trust: **ABC CONSULTING 401K TRUST**.

4b) Enter the EIN number as it appears on the EIN letter from the IRS: **XX-XXXXXXX**.

5a), 5b) and 5c) is not required if no changes were made to the plan.

6a) Enter the total number of participants at the beginning of the year. If solo 401K plan: Ex: 1 participant. Note – if the plan will include the spouse of a participant or a second business owner, then the appropriate number would need to be included (i.e. 2).

6b) Enter the total number of participants at the end of the plan year. If solo 401K plan: Ex: 1 participant. Note – if the plan will include the spouse of a participant or a second business owner, then the appropriate number would need to be included (i.e. 2).

PART III – Financial Information:

7a(1) Enter the “Total Plan Assets” or the same amount in 7a(2) from last year; if filed Form 5500-EZ previously. Otherwise, this figure includes “Total Plan Assets” as: rollovers, unrealized gains and losses such as appreciation/depreciation in assets. It also includes specific assets held by the plan at any time during the plan year (for example, partnership/joint venture interests, employer real property, real estate (other than employer real property), employer securities, loans (participants and non-participant loans), and tangible personal property). **Please do not include contributions.**

7a(2) Enter end of year “Total Plan Assets” as listed above. **Please do not include contributions.** NOTE: "Total Plan Assets" should include the amount of any liabilities, including , for example, mortgages.

7b(1) Enter “Total plan liabilities” to include but are not limited to benefit claims payable, operating payables, acquisition indebtedness (i.e. nonrecourse loan) and other liabilities. Do not include the value of future distributions what will be made to participants.

7b(2) Enter end of year “Total plan liabilities” as listed above.

7c(1) Enter “Net plan assets” the sum of by subtracting 7b(1) from 7a(1).

7c(2) Enter end of the year “Net plan assets” sum of by subtracting 7b(2) from 7a (2).

8a) and 8b) Enter total cash contributions received and/or receivable from employer and participants during the plan year.

8c) Enter all contributions including rollovers received from other plans valued on the date of contribution.

PART IV – Plan Characteristics:

9) Enter the applicable two-character feature Codes. In most cases, the following codes would be used: **2E, 2J, 3B, 3D**. **Note, if your plan assets are held in a brokerage account, then you would want to include 2R.**

PART V – Compliance and Funding Questions:

10) Check **YES** if any of the participants entered into a loan from the plan and the amount or **NO** if not applicable.

11) Check **NO**.

11a) Enter **N/A** for amount.

12) Check **NO**

DO NOT complete any information for 13), 14) and 15). They are optional and are not required in this year's filing.

For additional instructions on completing the IRS Form please contact the IRS Help Line at **1-877-829-5500** or consult with your tax professional or CPA.

**Forms 5500, 5500-SF, and 5500-EZ
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. These principal activity codes are based

on the North American Industry Classification System.

| | | | |
|--|--|---|---|
| <p>Agriculture, Forestry, Fishing and Hunting</p> <p>Crop Production</p> <p>111100 Oilseed & Grain Farming</p> <p>111210 Vegetable & Melon Farming (including potatoes & yams)</p> <p>111300 Fruit & Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, & Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)</p> <p>Animal Production</p> <p>112111 Beef Cattle Ranching & Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle & Milk Production</p> <p>112210 Hog & Pig Farming</p> <p>112300 Poultry & Egg Production</p> <p>112400 Sheep & Goat Farming</p> <p>112510 Aquaculture (including shellfish & finfish farms & hatcheries)</p> <p>112900 Other Animal Production</p> <p>Forestry and Logging</p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries & Gathering of Forest Products</p> <p>113310 Logging</p> <p>Fishing, Hunting and Trapping</p> <p>114110 Fishing</p> <p>114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry</p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)</p> <p>115210 Support Activities for Animal Production</p> <p>115310 Support Activities for Forestry</p> | <p>Specialty Trade Contractors</p> <p>238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, & Air-Conditioning Contractors</p> <p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)</p> <p>238900 Other Specialty Trade Contractors (including site preparation)</p> <p>Manufacturing</p> <p>Food Manufacturing</p> <p>311110 Animal Food Mfg</p> <p>311200 Grain & Oilseed Milling</p> <p>311300 Sugar & Confectionery Product Mfg</p> <p>311400 Fruit & Vegetable Preserving & Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering and Processing</p> <p>311710 Seafood Product Preparation & Packaging</p> <p>311800 Bakeries, Tortilla & Dry Pasta Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing</p> <p>312110 Soft Drink & Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills</p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p>Apparel Manufacturing</p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut & Sew Apparel Contractors</p> <p>315220 Men's & Boys' Cut & Sew Apparel Mfg</p> <p>315240 Women's, Girls' and Infants' Cut & Sew Apparel Mfg</p> <p>315280 Other Cut & Sew Apparel Mfg</p> <p>315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> | <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p> <p>Plastics and Rubber Products Manufacturing</p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing</p> <p>327100 Clay Product & Refractory Mfg</p> <p>327210 Glass & Glass Product Mfg</p> <p>327300 Cement & Concrete Product Mfg</p> <p>327400 Lime & Gypsum Product Mfg</p> <p>327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing</p> <p>331110 Iron & Steel Mills & Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina & Aluminum Production & Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production & Processing</p> <p>331500 Foundries</p> <p>Fabricated Metal Product Manufacturing</p> <p>332110 Forging & Stamping</p> <p>332210 Cutlery & Handtool Mfg</p> <p>332300 Architectural & Structural Metals Mfg</p> <p>332400 Boiler, Tank, & Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring & Wire Product Mfg</p> <p>332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, & Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing</p> <p>333100 Agriculture, Construction, & Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial & Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine & Power Transmission Equipment Mfg</p> | <p>333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg</p> <p>339900 Other Miscellaneous Manufacturing</p> <p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods</p> <p>423100 Motor Vehicle & Motor Vehicle Parts & Supplies</p> <p>423200 Furniture & Home Furnishings</p> <p>423300 Lumber & Other Construction Materials</p> <p>423400 Professional & Commercial Equipment & Supplies</p> <p>423500 Metals & Minerals (except Petroleum)</p> <p>423600 Household Appliances and Electrical & Electronic Goods</p> <p>423700 Hardware, Plumbing & Heating Equipment & Supplies</p> <p>423800 Machinery, Equipment, & Supplies</p> <p>423910 Sporting & Recreational Goods & Supplies</p> <p>423920 Toy & Hobby Goods & Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watches, Precious Stones, & Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods</p> <p>424100 Paper & Paper Products</p> <p>424210 Drugs & Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, & Notions</p> <p>424400 Grocery & Related Products</p> |
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Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (Continued)

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| 424500 Farm Product Raw Materials | 448210 Shoe Stores | 488490 Other Support Activities for Road Transportation | 523140 Commodity Contracts Brokerage |
| 424600 Chemical & Allied Products | 448310 Jewelry Stores | 488510 Freight Transportation Arrangement | 523210 Securities & Commodity Exchanges |
| 424700 Petroleum & Petroleum Products | 448320 Luggage & Leather Goods Stores | 488990 Other Support Activities for Transportation | 523900 Other Financial Investment Activities (including portfolio management & investment advice) |
| 424800 Beer, Wine, & Distilled Alcoholic Beverages | Sporting Goods, Hobby, Book, and Music Stores | Couriers and Messengers | Insurance Carriers and Related Activities |
| 424910 Farm Supplies | 451110 Sporting Goods Stores | 492110 Couriers | 524130 Reinsurance Carriers |
| 424920 Books, Periodicals, & Newspapers | 451120 Hobby, Toy, & Game Stores | 492210 Local Messengers & Local Delivery | 524140 Direct Life, Health, & Medical Insurance Carriers |
| 424930 Flower, Nursery Stock, & Florists' Supplies | 451130 Sewing, Needlework, & Piece Goods Stores | Warehousing and Storage | 524150 Direct Insurance (except Life, Health & Medical) Carriers |
| 424940 Tobacco & Tobacco Products | 451140 Musical Instrument & Supplies Stores | 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units) | 524210 Insurance Agencies & Brokerages |
| 424950 Paint, Varnish, & Supplies | 451211 Book Stores | Information | 524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds) |
| 424990 Other Miscellaneous Nondurable Goods | 451212 News Dealers & Newsstands | Publishing Industries (except Internet) | Funds, Trusts, and Other Financial Vehicles |
| Wholesale Electronic Markets and Agents and Brokers | General Merchandise Stores | 511110 Newspaper Publishers | 525100 Insurance & Employee Benefit Funds |
| 425110 Business to Business Electronic Markets | 452110 Department Stores | 511120 Periodical Publishers | 525910 Open-End Investment Funds (Form 1120-RIC) |
| 425120 Wholesale Trade Agents & Brokers | 452900 Other General Merchandise Stores | 511130 Book Publishers | 525920 Trusts, Estates, & Agency Accounts |
| Retail Trade | Miscellaneous Store Retailers | 511140 Directory & Mailing List Publishers | 525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds) |
| Motor Vehicle and Parts Dealers | 453210 Office Supplies & Stationery Stores | 511190 Other Publishers | "Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) . |
| 441110 New Car Dealers | 453220 Gift, Novelty, & Souvenir Stores | 511210 Software Publishers | Real Estate and Rental and Leasing |
| 441120 Used Car Dealers | 453310 Used Merchandise Stores | Motion Picture and Sound Recording Industries | Real Estate |
| 441210 Recreational Vehicle Dealers | 453910 Pet & Pet Supplies Stores | 512100 Motion Picture & Video Industries (except video rental) | 531110 Lessors of Residential Buildings & Dwellings (including equity REITs) |
| 441222 Boat Dealers | 453920 Art Dealers | 512200 Sound Recording Industries | 531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs) |
| 441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers | 453930 Manufactured (Mobile) Home Dealers | Broadcasting (except Internet) | 531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs) |
| 441300 Automotive Parts, Accessories, & Tire Stores | 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops) | 515100 Radio & Television Broadcasting | 531190 Lessors of Other Real Estate Property (including equity REITs) |
| Furniture and Home Furnishings Stores | Nonstore Retailers | 515210 Cable & Other Subscription Programming | 531210 Offices of Real Estate Agents & Brokers |
| 442110 Furniture Stores | 454110 Electronic Shopping & Mail-Order Houses | Telecommunications | 531310 Real Estate Property Managers |
| 442210 Floor Covering Stores | 454210 Vending Machine Operators | 517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers) | 531320 Offices of Real Estate Appraisers |
| 442291 Window Treatment Stores | 454310 Fuel dealers (including Heating Oil and Liquefied Petroleum) | Data Processing Services | 531390 Other Activities Related to Real Estate |
| 442299 All Other Home Furnishings Stores | 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers) | 518210 Data Processing, Hosting, & Related Services | Rental and Leasing Services |
| Electronics and Appliance Stores | Transportation and Warehousing | Other Information Services | 532100 Automotive Equipment Rental & Leasing |
| 443141 Household Appliance Stores | Air, Rail, and Water Transportation | 519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting) | 532210 Consumer Electronics & Appliances Rental |
| 443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores) | 481000 Air Transportation | Finance and Insurance | 532220 Formal Wear & Costume Rental |
| Building Material and Garden Equipment and Supplies Dealers | 482110 Rail Transportation | Depository Credit Intermediation | 532230 Video Tape & Disc Rental |
| 444110 Home Centers | 483000 Water Transportation | 522110 Commercial Banking | 532290 Other Consumer Goods Rental |
| 444120 Paint & Wallpaper Stores | Truck Transportation | 522120 Savings Institutions | 532310 General Rental Centers |
| 444130 Hardware Stores | 484110 General Freight Trucking, Local | 522130 Credit Unions | 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing |
| 444190 Other Building Material Dealers | 484120 General Freight Trucking, Long-distance | 522190 Other Depository Credit Intermediation | Lessors of Nonfinancial Intangible Assets (except copyrighted works) |
| 444200 Lawn & Garden Equipment & Supplies Stores | 484200 Specialized Freight Trucking | Nondepository Credit Intermediation | 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works) |
| Food and Beverage Stores | Transit and Ground Passenger Transportation | 522210 Credit Card Issuing | Professional, Scientific, and Technical Services |
| 445110 Supermarkets and Other Grocery (except Convenience) Stores | 485110 Urban Transit Systems | 522220 Sales Financing | Legal Services |
| 445120 Convenience Stores | 485210 Interurban & Rural Bus Transportation | 522291 Consumer Lending | 541110 Offices of Lawyers |
| 445210 Meat Markets | 485310 Taxi Service | 522292 Real Estate Credit (including mortgage bankers & originators) | 541190 Other Legal Services |
| 445220 Fish & Seafood Markets | 485320 Limousine Service | 522293 International Trade Financing | |
| 445230 Fruit & Vegetable Markets | 485410 School & Employee Bus Transportation | 522294 Secondary Market Financing | |
| 445291 Baked Goods Stores | 485510 Charter Bus Industry | 522298 All Other Nondepository Credit Intermediation | |
| 445292 Confectionery & Nut Stores | 485990 Other Transit & Ground Passenger Transportation | Activities Related to Credit Intermediation | |
| 445299 All Other Specialty Food Stores | Pipeline Transportation | 522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting) | |
| 445310 Beer, Wine, & Liquor Stores | 486000 Pipeline Transportation | Securities, Commodity Contracts, and Other Financial Investments and Related Activities | |
| Health and Personal Care Stores | Scenic & Sightseeing Transportation | 523110 Investment Banking & Securities Dealing | |
| 446110 Pharmacies & Drug Stores | 487000 Scenic & Sightseeing Transportation | 523120 Securities Brokerage | |
| 446120 Cosmetics, Beauty Supplies, & Perfume Stores | Support Activities for Transportation | 523130 Commodity Contracts Dealing | |
| 446130 Optical Goods Stores | 488100 Support Activities for Air Transportation | | |
| 446190 Other Health & Personal Care Stores | 488210 Support Activities for Rail Transportation | | |
| Gasoline Stations | 488300 Support Activities for Water Transportation | | |
| 447100 Gasoline Stations (including convenience stores with gas) | 488410 Motor Vehicle Towing | | |
| 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 | | | |

Forms 5500, 5500-SF, and 5500-EZ Codes for Principal Business Activity (Continued)

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|---|---|---|---|
| <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services</p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p> <p>541350 Building Inspection Services</p> <p>541360 Geophysical Surveying & Mapping Services</p> <p>541370 Surveying & Mapping (except Geophysical) Services</p> <p>541380 Testing Laboratories</p> <p>Specialized Design Services</p> <p>541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services</p> <p>541511 Custom Computer Programming Services</p> <p>541512 Computer Systems Design Services</p> <p>541513 Computer Facilities Management Services</p> <p>541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services</p> <p>541600 Management, Scientific, & Technical Consulting Services</p> <p>541700 Scientific Research & Development Services</p> <p>541800 Advertising & Related Services</p> <p>541910 Marketing Research & Public Opinion Polling</p> <p>541920 Photographic Services</p> <p>541930 Translation & Interpretation Services</p> <p>541940 Veterinary Services</p> <p>541990 All Other Professional, Scientific, & Technical Services</p> | <p>561420 Telephone Call Centers</p> <p>561430 Business Service Centers (including private mail centers & copy shops)</p> <p>561440 Collection Agencies</p> <p>561450 Credit Bureaus</p> <p>561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)</p> <p>561500 Travel Arrangement & Reservation Services</p> <p>561600 Investigation & Security Services</p> <p>561710 Exterminating & Pest Control Services</p> <p>561720 Janitorial Services</p> <p>561730 Landscaping Services</p> <p>561740 Carpet & Upholstery Cleaning Services</p> <p>561790 Other Services to Buildings & Dwellings</p> <p>561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management and Remediation Services</p> <p>562000 Waste Management & Remediation Services</p> <p>Educational Services</p> <p>611000 Educational Services (including schools, colleges, & universities)</p> <p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists</p> <p>621111 Offices of Physicians (except mental health specialists)</p> <p>621112 Offices of Physicians, Mental Health Specialists</p> <p>621210 Offices of Dentists</p> <p>Offices of Other Health Practitioners</p> <p>621310 Offices of Chiropractors</p> <p>621320 Offices of Optometrists</p> <p>621330 Offices of Mental Health Practitioners (except Physicians)</p> <p>621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists</p> <p>621391 Offices of Podiatrists</p> <p>621399 Offices of All Other Miscellaneous Health Practitioners</p> <p>Outpatient Care Centers</p> <p>621410 Family Planning Centers</p> <p>621420 Outpatient Mental Health & Substance Abuse Centers</p> <p>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical & Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p> | <p>Medical and Diagnostic Laboratories</p> <p>621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services</p> <p>621610 Home Health Care Services</p> <p>Other Ambulatory Health Care Services</p> <p>621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals</p> <p>622000 Hospitals</p> <p>Nursing and Residential Care Facilities</p> <p>623000 Nursing & Residential Care Facilities</p> <p>Social Assistance</p> <p>624100 Individual & Family Services</p> <p>624200 Community Food & Housing, & Emergency & Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p> <p>Arts, Entertainment, and Recreation</p> <p>Performing Arts, Spectator Sports, and Related Industries</p> <p>711100 Performing Arts Companies</p> <p>711210 Spectator Sports (including sports clubs & racetracks)</p> <p>711300 Promoters of Performing Arts, Sports, & Similar Events</p> <p>711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures</p> <p>711510 Independent Artists, Writers, & Performers</p> <p>Museums, Historical Sites, and Similar Institutions</p> <p>712100 Museums, Historical Sites, & Similar Institutions</p> <p>Amusement, Gambling, and Recreation Industries</p> <p>713100 Amusement Parks & Arcades</p> <p>713200 Gambling Industries</p> <p>713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p> <p>Accommodation and Food Services</p> <p>Accommodation</p> <p>721110 Hotels (except Casino Hotels) & Motels</p> <p>721120 Casino Hotels</p> <p>721191 Bed & Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p> <p>721210 RV (Recreational Vehicle) Parks & Recreational Camps</p> <p>721310 Rooming & Boarding Houses</p> <p>Food Services and Drinking Places</p> <p>722300 Special Food Services (including food service contractors & caterers)</p> | <p>722410 Drinking Places (Alcoholic Beverages)</p> <p>722511 Full-Service Restaurants</p> <p>722513 Limited-Service Restaurants</p> <p>722514 Cafeterias and Buffets</p> <p>722515 Snack and Non-alcoholic Beverage Bars</p> <p>Other Services</p> <p>Repair and Maintenance</p> <p>811110 Automotive Mechanical & Electrical Repair & Maintenance</p> <p>811120 Automotive Body, Paint, Interior, & Glass Repair</p> <p>811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)</p> <p>811210 Electronic & Precision Equipment Repair & Maintenance</p> <p>811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance</p> <p>811410 Home & Garden Equipment & Appliance Repair & Maintenance</p> <p>811420 Reupholstery & Furniture Repair</p> <p>811430 Footwear & Leather Goods Repair</p> <p>811490 Other Personal & Household Goods Repair & Maintenance</p> <p>Personal and Laundry Services</p> <p>812111 Barber Shops</p> <p>812112 Beauty Salons</p> <p>812113 Nail Salons</p> <p>812190 Other Personal Care Services (including diet & weight reducing centers)</p> <p>812210 Funeral Homes & Funeral Services</p> <p>812220 Cemeteries & Crematories</p> <p>812310 Coin-Operated Laundries & Drycleaners</p> <p>812320 Drycleaning & Laundry Services (except Coin-Operated)</p> <p>812330 Linen & Uniform Supply</p> <p>812910 Pet Care (except Veterinary) Services</p> <p>812920 Photofinishing</p> <p>812930 Parking Lots & Garages</p> <p>812990 All Other Personal Services</p> <p>Religious, Grantmaking, Civic, Professional, and Similar Organizations</p> <p>813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p> <p>813930 Labor Unions and Similar Labor Organizations</p> <p>921000 Governmental Instrumentality or Agency</p> |
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