



Instructions for Form 5500-EZ

Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

Section references are to the Internal Revenue Code.

Changes To Note for 1998

- The new principal business activity (PBA) codes beginning on page 6 of these instructions are based on the North American Industry Classification System (NAICS), which was developed by the statistical agencies of Canada, Mexico, and the United States in cooperation with the Office of Management and Budget. The NAICS-based codes replace the PBA codes previously based on the Standard Industrial Classification (SIC) system.
- Effective for plan years beginning after December 31, 1997, all applications for extension of time to file Form 5500, 5500-C/R and 5500-EZ that are filed before the return/report's normal due date on a properly completed and signed **Form 5558**, will be automatically approved to a date that is up to 2½ months after the return/report's normal due date. Approved copies of Form 5558, will not be returned to the filer by the IRS. As such, the requirement to attach a copy of the approved extension to the Forms 5500, 5500-C/R and 5500-EZ has been eliminated. Instead, a photocopy of the extension request that was filed must be attached.
- Notice 98-25, 1998-18, I.R.B. 11, provides guidance relating to certain trusts concerning an election for continued treatment as a domestic U.S. trust even though the trust would be considered a foreign trust under the tests of section 7701(a)(30)(E). To accomplish this election, certain information may be required to be attached to the 1998 Form 5500, 5500-C/R or 5500-EZ. See Notice 98-25 for more information.

How To Get Forms and Publications

Personal computer. Access the IRS's internet web site at www.irs.ustreas.gov to do the following:

- Download forms, instructions, and publications.
- See answers to frequently asked questions.
- Search publications on-line by topic or keyword.
- Send us comments or request help via e-mail.

- Sign up to receive hot tax issues and news by e-mail from the IRS Digital Dispatch.

You can also reach us using:

- Telnet at Iris.irs.ustreas.gov
- File transfer protocol at ftp.irs.ustreas.gov
- Direct dial (by modem) **703-321-8020**.
- **CD-ROM.** Order **Pub. 1796**, Federal Tax Products on CD-ROM, and get:
 - Current year forms, instructions, and publications, and
 - Prior years forms and instructions.
 - Popular forms that may be filled in electronically, printed out for submission, and saved for recordkeeping.

Buy the CD-ROM on the Internet at www.irs.ustreas.gov/cdorders from the National Technical Information Service (NTIS) for \$13 (plus a \$5 handling fee), and save 35%, or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the CD-ROM for \$20 (plus a \$5 handling fee).

By phone and in person. You can order forms and publications 24 hours a day, 7 days a week, by calling **1-800-TAX-FORM** (1-800-829-3676). You can also get most forms and publications at your local IRS office.

General Instructions

Reminder

For 1994 and prior years, one-participant plan(s) that held \$100,000 or less in total plan assets at the end of any plan year did not have to file Form 5500-EZ (or any other annual information return) for that plan year. For Forms 5500-EZ filed in 1995 and later years, one-participant plans that held more than \$100,000 at the end of any plan year beginning on or after January 1, 1994, must file a Form 5500-EZ for the year the assets exceeded \$100,000 and for each year thereafter, even if total plan assets were reduced to \$100,000 or less. For example, if plan assets in a plan that otherwise satisfies the requirements for filing the Form 5500-EZ totaled \$110,000 at the end of the 1997 plan year, and a distribution occurred in 1998 so that total plan assets were \$85,000 at the end of the 1998 plan year, a Form 5500-EZ must be filed for

the 1998 plan year and for all following years.

Electronic Filing of Form 5500-EZ

Qualified tax return filers can file Form 5500-EZ by magnetic media (magnetic tapes, floppy diskettes) or electronically. If the plan administrator files the employee plan return electronically or on magnetic media, he or she must also file **Form 8453-E**, Employee Benefit Plan Declaration and Signature for Electronic/Magnetic Media Filing. This is the declaration and signature form for the electronic/magnetic media return. See **Pub. 1507**, Procedures for Electronic/Magnetic Media Filing of Forms 5500, 5500-C/R, and 5500-EZ, for more information.

Purpose of Form

Form 5500-EZ is a simpler form that you can use if you have a one-participant retirement plan and you meet the five conditions listed under **Who May File Form 5500-EZ**. If you do not meet the five conditions, see **Form 5500-C/R**, Return/Report of Employee Benefit Plan (with fewer than 100 participants), for reporting requirements.

Retirement plans can be either defined contribution plans (which include profit-sharing plans, money purchase pension plans, stock bonus plans, and employee stock ownership plans (ESOPs)) or defined benefit pension plans.

Who May File Form 5500-EZ

You may file Form 5500-EZ instead of Form 5500 or Form 5500-C/R if you meet **ALL** of the following conditions:

1. The plan is a one-participant plan. This means that as of the 1st day of the plan year for which this form is filed, either:

- The plan only covers you (or you and your spouse) and you (or you and your spouse) own the entire business. (The business may be incorporated or unincorporated); OR
- The plan only covers one or more partners (or partner(s) and spouse(s)) in a business partnership.

2. The plan meets the minimum coverage requirements of section 410(b) without being combined with any other plan you may have that covers other employees of your business. See the instructions for line 10c for more information.

3. The plan does not provide benefits for anyone except you, or you and your spouse, or one or more partners and their spouses.

4. The plan does not cover a business that is a member of:

- a. An affiliated service group,
- b. A controlled group of corporations, or
- c. A group of businesses under common control.

5. The plan does not cover a business that leases employees. For an explanation of the technical terms above, see **Definitions** on this page.

If you do not meet all five of the conditions listed above, file Form 5500 or Form 5500-C/R instead of Form 5500-EZ. If you meet all five of the conditions, read **Who May Not Have To File**.

Who May Not Have To File

You do not have to file Form 5500-EZ (or Forms 5500 or 5500-C/R) for 1998 if you meet the five conditions above, **AND**

You have a one-participant plan that had total plan assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994, **OR**

You have two or more one-participant plans that together had total plan assets of \$100,000 or less at the end of every plan year beginning on or after January 1, 1994.

Note: *All one-participant plans must file a Form 5500-EZ for their final plan year even if the total plan assets have always been less than \$100,000. The final plan year is the year in which distribution of all plan assets is completed. Check the "final return" box at the top of Form 5500-EZ if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed to another plan.*

What To File

One-participant retirement plans that are required to file should complete and file Form 5500-EZ for the first year that it is required to be filed and for every plan year thereafter. See pages 4 and 5 of these instructions for a filled-in sample of Form 5500-EZ.

When To File

File Form 5500-EZ and any applicable schedules by the last day of the 7th month following the end of the plan year, unless you were granted an extension of time to file.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The IRS publishes a list of the designated private delivery services in September of each year. The list published in September 1998 includes only the following:

- Airborne Express (Airborne): Overnight Air Express Service, Next Afternoon Service, Second Day Service.
- DHL Worldwide Express (DHL): DHL "Same Day" Service, DHL USA Overnight.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M.

The private delivery service can tell you how to get written proof of the mailing date.

Extension of Time To File

A one-time extension of time to file Form 5500-EZ (up to 2½ months) may be granted if **Form 5558**, Application for Extension of Time To File Certain Employee Plan Returns, is filed timely.

Attach a copy of the extension of time to file to Form 5500-EZ and check the box above line 1b.

Exception. One-participant plans are automatically granted an extension of time to file Form 5500-EZ until the extended due date of the Federal income tax return of the employer (and are not required to file Form 5558) if all the following conditions are met: **(1)** the plan year and the employer's tax year are the same, **(2)** the employer has been granted an extension of time to file its Federal income tax return to a date later than the normal due date for filing the Form 5500-EZ, and **(3)** a copy of the IRS extension of time to file the Federal income tax return is attached to the Form 5500-EZ filed with the IRS. Be sure to check the box above line 1b. An extension granted by using this exception **CANNOT** be extended further by filing a Form 5558 after the normal due date (without extension) of Form 5500-EZ.

Short Plan Year

For a short plan year, file a return and all applicable schedules by the last day of the 7th month following the end of the short plan year. Modify the heading of the form to show the beginning and ending dates of your short plan year and check the box for a short plan year. If this is also the first or final return, check the appropriate box.

Amended Return

If you file an amended return, check the box at the top of the return. Be sure to circle the amended line numbers.

Where To File

File Form 5500-EZ with the Internal Revenue Service Center, Memphis, TN 37501-0024.

Signature and Date

The plan administrator or employer (owner) must sign and date Form 5500-EZ.

Penalties

The Internal Revenue Code imposes a penalty of \$25 a day (up to \$15,000) for not filing returns in connection with pension, profit-sharing, etc., plans by the required due date.

Schedules

• Actuaries of defined benefit plans subject to the minimum funding standards for this plan year must complete **Schedule B (Form 5500)**, Actuarial Information, and attach it to Form 5500-EZ. See the instructions for Schedule B (Form 5500).

• **Schedule P (Form 5500)**, Annual Return of Fiduciary of Employee Benefit Trust, can be filed as an attachment to Form 5500-EZ for a one-participant plan that is funded by a trust by any trustee or custodian to start the running of the statute of limitations for the trust. See the instructions for Schedule P (Form 5500).

Definitions

Organizations defined in **Affiliated Service Group** or **Controlled Group of Corporations and a Group of Trades or Businesses Under Common Control** must file Form 5500 or Form 5500-C/R rather than Form 5500-EZ.

Affiliated Service Group

In general, two or more businesses may be an affiliated service group if: **(a)** one or more of the businesses (or the shareholders, officers, or highly compensated employees of one or more of the businesses) has an ownership interest in any of the other businesses, and **(b)** any of the businesses provide services to any of the other businesses (or the businesses are associated to provide services to third parties). If this applies to your business, read the rest of this definition for more details.

Section 414(m)(2) defines an affiliated service group as a group consisting of a service organization (referred to below as the "first service organization" (FSO)) and:

1. A service organization (A-ORG) that is a shareholder or partner in the FSO and that regularly performs services for the FSO or is regularly associated with the FSO in performing services for third persons, and/or

2. Any other organization (B-ORG) if:
a. A significant portion of the business of that organization consists of performing services for the FSO or A-ORG of a type

historically performed by employees in the service field of the FSO or A-ORG, and

b. 10% or more of the interest of the B-ORG is held by persons who are officers, highly compensated employees, or owners of the FSO or A-ORG.

An affiliated service group also includes a group consisting of: **(a)** an organization whose principal business is performing management functions on a regular and continuous basis for another organization (or one organization and other related organizations), and **(b)** the organization (and related organizations) for which such functions are performed. See section 414(m)(5).

Controlled Group of Corporations and a Group of Trades or Businesses under Common Control

These are corporations or unincorporated businesses in which there is common ownership by one or more individuals or persons. See sections 414(b) and 414(c).

Leased Employee

Under section 414(n), a leased employee provides employee services for you that are performed under your primary direction and control, the individual provides services on a substantially full-time basis for at least a year, and the services are provided pursuant to an agreement between you and a leasing organization.

Disqualified Person

Generally, a disqualified person in the case of a sole proprietorship or partnership includes you, your partners, your relatives and your partner's relatives, and other businesses in which you, your partners, or the partnership have an interest. In the case of a corporation, another corporation in which your corporation has an interest may be a disqualified person.

Specifically, the term "disqualified person" means:

1. Any fiduciary (including, but not limited to, any administrator, officer, trustee, or custodian), or counsel;
2. A person providing services to the plan;
3. An employer any of whose employees are covered by the plan;
4. An employee organization any of whose members are covered by the plan;
5. An owner, direct or indirect, of 50% or more of: **(a)** the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of a corporation, **(b)** the capital interest or the profits interest of a partnership, or **(c)** the beneficial interest of a trust or unincorporated enterprise, which is an employer or an employee organization described in paragraph 3 or 4;
6. A relative of any individual, described in paragraph 1, 2, 3, or 5;

7. A corporation, partnership, or trust or estate of which (or in which) 50% or more of: **(a)** the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of such corporation, **(b)** the capital interest or profits interest of such partnership, or **(c)** the beneficial interest of such trust or estate is owned directly or indirectly, or held by persons described in paragraph 1, 2, 3, 4, or 5;

8. An officer, director (or an individual having power or responsibilities similar to those of officers or directors), or a 10% or more shareholder, directly or indirectly, of a person described in paragraph 3, 4, 5, or 7; or

9. A 10% or more (directly or indirectly in capital or profits) partner or joint venturer of a person described in paragraph 3, 4, 5, or 7.

Specific Instructions

Information at the Top of the Form

Check box (i) if this is the first filing for this plan. Do not check this box if you have ever filed for this plan, even if it was a different form (e.g., Form 5500 or Form 5500-C/R).

Check box (ii) if you have already filed for the 1998 plan year and are now filing an amended return to correct errors and/or omissions on the previously filed return.

Check box (iii) if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed to another plan. The final plan year is the year in which distribution of all plan assets is completed.

Check box (iv) if this form is filed for a period of less than 12 months. Show the dates at the top of the form.

Line 1a.— Enter the employer's name and address. Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the employer has a P.O. box, show the box number instead of the street address.

Line 1b.— Enter the employer's nine-digit employer identification number (EIN). For example, 00-1234567. **Do Not Enter Your Social Security Number.**

Employers who do not have an EIN should apply for one by attaching a completed **Form SS-4**, Application for Employer Identification Number, to this form when it is filed. You may also apply for an EIN before you are required to file Form 5500-EZ by filing a completed Form SS-4 with the IRS Service Center, Memphis, TN 37501. If you do not receive your EIN in time to enter it on the Form 5500-EZ you file, enter "Applied For" on line 1b.

Note: Although EINs for funds (trusts or custodial accounts) associated with plans are generally not required to be furnished on the Form 5500 series returns/reports (except on Schedule P (Form 5500)), the IRS will issue EINs for such funds for other reporting purposes. EINs may be obtained by filing Form SS-4 as explained above.

The plan administrator or employer should use the trust's EIN described in the **Note** above when opening a bank account or conducting other transactions for a plan that requires an EIN.

Line 1d.— From the list of new business activity codes on pages 6 through 8, enter the one that best describes the nature of your business.

Line 2a.— If the employer is also the plan administrator, check "Yes." If the employer is not the plan administrator, check "No" and, at the bottom of Form 5500-EZ, write in the plan administrator's name and EIN.

Line 2b.— Enter the formal name of the plan or sufficient information to identify the plan.

The plan name should not exceed 70 characters including blank spaces. If your plan name is more than 70 characters, please abbreviate it.

Line 2c.— Enter the date the plan first became effective.

Line 2d.— Enter the three-digit number the employer assigned to the plan. Plans should be numbered consecutively starting with 001.

Once a plan number is used for a plan, it must be used as the plan number for all future filings of returns for the plan, and this number may not be used for any other plan even after the plan is terminated.

Line 3.— Check one box on this line. Profit-sharing, employee stock ownership (ESOP), stock bonus, and money purchase pension plans are types of defined contribution plans. A "defined contribution plan" is a plan that provides for an individual account for each participant and for benefits based solely on the amount in such account. If a plan is not a defined contribution plan, it is a defined benefit plan.

Line 3a.— Any defined benefit pension plan subject to the minimum funding standards must complete and attach Schedule B (Form 5500) to this form. All defined benefit pension plans are subject to the minimum funding standards, except certain insurance contract plans described in section 412(i), church plans, governmental plans, and certain other plans described in section 412(h).

Line 3b.— If this is a defined contribution plan for which a waived funding deficiency is being amortized in the current plan year, attach Schedule B (Form 5500) to this form. Complete only lines 3, 8a, 9, and 10 of Schedule B. An enrolled actuary does not have to sign the Schedule B under these circumstances.

Line 4a.— If this plan is a master/prototype plan, enter the latest opinion letter number issued for the master/prototype plan. If this plan is a regional prototype plan, enter the latest notification letter number issued for the regional prototype plan. Leave line 4a blank if this plan is not a master/prototype plan or a regional prototype plan.

Line 4b.— Check box (i) if you, or you and your spouse together, own 100% of the business which maintains the plan, and the business is unincorporated. Check box (ii) if you are a partner in the partnership which maintains the plan. Check box (iii) if you, or you and your spouse jointly, own 100% of the shares of the corporation which maintains the plan.

Line 5b.— File a separate Form 5500-EZ for each plan if you have two or more one-participant plans with combined total plan assets that exceeded \$100,000 at the end of any plan year beginning on or after January 1, 1994.

Line 6.— In general, distributions received by participants from any qualified plan prior to attainment of age 59½, death, or disability will be subject to a 10% tax on the amount of the distributions (in addition to the income tax owed on the amount distributed). In addition, individuals generally must begin to receive distributions from qualified plans by April 1 of the calendar year following the calendar year in which they reach age 70½.

Note: *Beginning in 1997, most participants in qualified plans are not required to begin receiving distributions until they actually retire, even if that date is later than the date they turn age 70½. However, this rule does not apply to participants who own 5% or more of the business that maintains the plan, or to their spouses who also participate in the plan.*

For more details on early distributions and excess accumulations in qualified retirement plans, see **Pub. 560**, Retirement Plans for the Self-Employed, and **Pub. 590**, Individual Retirement Arrangements (IRAs). In addition, **Form 5329**, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts, contains detailed information on how to report any excise tax or additional income tax in connection with your plan.

Line 7.— Do not include transfers received or rollovers received from other plans on lines 7b and 7c. Those should be included on line 8a.

Line 7b.— Enter the total cash contributions received by the plan during the year and the contributions owed to the plan at the end of the plan year including contributions for administrative expenses.

Line 7d.— Enter the total plan distributions made to participants or beneficiaries (including those distributions that are rolled over, whether or not in a direct transfer under section 401(a)(31)).

If distributions include securities or other property, include the current value of the securities or other property at the date these assets were distributed. For distributions of insurance or annuity contracts to participants, enter the cash value of the contract when distributed.

Line 7e.— Enter the total plan distributions made during the year attributable to employee contributions or other basis under the plan.

Line 7f.— Enter the amount of assets transferred (under section 414(l)) from this plan to another plan, if any. Do not include rollovers or direct transfers under section 401(a)(31) included on line 7d.

Line 7g.— Include rollovers, direct transfers under Code section 401(a)(31), transfers under section 414(l), and net income received by the plan for the year. Do not include unrealized gains or losses.

Line 8a.— "Total plan assets" includes rollovers and transfers received from other plans, and unrealized gains and losses such as appreciation/depreciation in assets.

Line 8b.— Do not include the value of future distributions that will be made to participants.

Line 9.— Section 4975 prohibits certain transactions between a plan and any disqualified person and imposes an excise tax on each prohibited transaction.

The section 4975 tax is paid with the filing of **Form 5330**, Return of Excise Taxes Related to Employee Benefit Plans. References to disqualified person transactions refer to all such transactions, not only those that are prohibited.

See **Definitions** for the meaning of "disqualified person."

Line 10b.— Count your spouse and your partners' spouses only if they work in the business and benefit under the plan.

Line 10c.— Your plan meets the minimum coverage requirements of section 410(b), for purposes of Form 5500-EZ, if the employees of your business (other than those benefiting under the plan) are:

1. Covered by a collective-bargaining agreement, under which retirement benefits were subject to good-faith bargaining,

2. Nonresident aliens who receive no earned income from you that constitutes income from sources within the United States, or

3. Not eligible because they do not meet the plan's minimum age or years-of-service requirements.

Note: *You cannot use Form 5500-EZ if you have employees covered by another plan and this one-participant plan relies on that plan to meet the minimum coverage requirements. Use Form 5500-C/R instead.*

Line 11b.— A qualified joint and survivor annuity is an immediate annuity for the life of the participant, with a survivor annuity for the life of the spouse that is not less than 50% of, and is not greater than 100% of, the amount of the annuity that is

payable during the joint lives of the participant and the spouse. The qualified joint and survivor annuity may be provided either by the purchase of an annuity contract from an insurance company or directly from the plan's trust. See section 417(b).

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form is required to be filed under section 6058(a) of the Internal Revenue Code. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). If you fail to provide this information in a timely manner, you may be liable for penalties and interest. Section 6104(b) makes the information contained in this form publicly available. Therefore, the information will be given to the Department of Justice for civil and criminal litigation, and cities, states and the District of Columbia for use in administering their tax laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of ERISA or the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection. However, Schedules E, F, and SSA (Form 5500) are confidential, as required by Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	11 hr., 43 min.
Learning about the law or the form	1 hr., 16 min.
Preparing the form.....	2 hr., 26 min.
Copying, assembling, and sending the form to the IRS ..	16 min.

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

1998 Form 5500-EZ Example

Example

The pension plan started in 1987. Mr. John Jones is the sole proprietor of a radio and TV repair shop (J & J Repair Service). Mr. Jones' wife is also employed in his business. The business has a money purchase pension plan adopted in

1987 with an effective date (beginning date) of January 1, 1987.

Contributions to the pension plan for 1998 were \$20,000. The income earned for 1998 was \$10,000. The bank charged Mr. Jones' plan a \$100 maintenance fee for 1998.

Mr. Jones would complete and file a Form 5500-EZ for 1998 as shown in the following sample of a filled-in Form 5500-EZ.

Supplemental Explanation

Line 1d.— Mr. Jones enters 811210 (Electronic & Precision Equipment Repair & Maintenance) as the business activity code that best describes his business.

Line 2a.— Mr. Jones is the plan administrator so line 2a is checked "Yes."

If Mr. Jones was not the plan administrator he would check "No," and enter the plan administrator's name and EIN at the bottom of Form 5500-EZ.

Line 2d.— Mr. Jones, doing business as (DBA) J & J Repair Service, has only this pension plan. Therefore, he will number the pension plan "001."

Line 4b.— Mr. Jones checks box 4b(i) because he is self-employed.

Line 5a.— Mr. Jones has only one pension plan, so line 5a is "1-."

Line 7a(i).— Because Mr. Jones' plan is not an annuity plan with an insurance company, the box on line 7a(i) is checked "No."

Line 8b.— There were no plan liabilities at the end of the year, so Mr. Jones enters zero on line 8b.

Lines 9a through 9d.— Because neither Mr. nor Mrs. Jones had any of the listed transactions with the plan, these items are checked "No."

Lines 10a through 10c.— Because Mr. Jones and his wife are the only employees of the business, line 10a is checked "No" and lines 10b and 10c are not answered.

Lines 11a through 11c.— There were no distributions or loans from the plan for the year, so lines 11a through 11c are checked "No."

Signature and Date

Mr. Jones signs and dates the return.

Form 5500-EZ		Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan		OMB No. 1545-0956		
Department of the Treasury Internal Revenue Service		This form is required to be filed under section 6058(a) of the Internal Revenue Code.		1998		
Please type or print		▶ See separate instructions.		This Form Is Open to Public Inspection		
For the calendar plan year 1998 or fiscal plan year beginning , 1998, and ending , 19						
This return is: (i) ☐ the first return filed (ii) ☐ an amended return (iii) ☐ the final return (iv) ☐ a short plan year (less than 12 mos.)						
Check here if you filed an extension of time to file and attach a copy of the approved extension ▶ ☐						
Use IRS label. Otherwise, please type or print.	1a Name of employer John Jones DBA J & J Repair Service			1b Employer identification number 00 1234567		
	Number, street, and room or suite no. (If a P.O. box, see instructions for line 1a.)			1c Telephone number of employer (518) 999-1234		
	1234 2nd Street			1d Business activity code (new codes—see page 6 of instr.) 811210		
	City or town, state, and ZIP code Anytown, VA 22334			1e If plan year has changed since last return, check here ▶ ☐		
2a Is the employer also the plan administrator? ☒ Yes ☐ No (If "No," see instructions.)				2c Date plan first became effective Month 01 Day 01 Year 87		
2b (i) Name of plan ▶ J & J Repair Service Pension Plan				2d Enter three-digit plan number ▶ 0 0 1		
(ii) ☐ Check if name of plan has changed since last return						
3 Type of plan: a ☐ Defined benefit pension plan (attach Schedule B (Form 5500)) b ☐ Money purchase pension plan (see instructions) c ☐ Profit-sharing plan d ☐ Stock bonus plan e ☐ ESOP plan (attach Schedule E (Form 5500))						
4a If this is a master/prototype, or regional prototype plan, enter the opinion/notification letter number						
b Check if this plan covers: (i) ☒ Self-employed individuals, (ii) ☐ Partner(s) in a partnership, or (iii) ☐ 100% owner of corporation						
5a Enter the number of qualified pension benefit plans maintained by the employer (including this plan). 1						
b Check here if you have more than one plan and the total assets of all plans are more than \$100,000 (see instructions) ▶ ☐						
6 Enter the number of participants in each category listed below:						
				Number		
a Under age 59½ at the end of the plan year				6a 2		
b Age 59½ or older at the end of the plan year, but under age 70½ at the beginning of the plan year				6b 0		
c Age 70½ or older at the beginning of the plan year				6c 0		
7a (i) Is this a fully insured pension plan which is funded entirely by insurance or annuity contracts? ☐ Yes ☒ No						
If "Yes," complete lines 7a(ii) through 7f and skip lines 7g through 9d.						
(ii) If 7a(i) is "Yes," are the insurance contracts held: ☐ under a trust ☐ with no trust						
b Cash contributions received by the plan for this plan year				7b 20,000		
c Noncash contributions received by the plan for this plan year				7c 0		
d Total plan distributions to participants or beneficiaries				7d 0		
e Total nontaxable plan distributions to participants or beneficiaries				7e 0		
f Transfers to other plans				7f 0		
g Amounts received by the plan other than from contributions				7g 10,000		
h Plan expenses other than distributions				7h 100		
8a Total plan assets at the end of the year				8a 108,490		
b Total plan liabilities at the end of the year				8b 0		
9 Check "Yes" and enter amount involved if any of the following transactions took place between the plan and a disqualified person during this plan year. Otherwise, check "No."						
				Yes	No	Amount
a Sale, exchange, or lease of property				9a	X	
b Payment by the plan for services				9b	X	
c Acquisition or holding of employer securities				9c	X	
d Loan or extension of credit				9d	X	
If 10a is "No," do not complete line 10b and line 10c. See the specific instructions for line 10b and line 10c.						
10a Does your business have any employees other than you and your spouse (and your partners and their spouses)?				10a		X
b Total number of employees (including you and your spouse and your partners and their spouses) ▶				10b		
c Does this plan meet the coverage requirements of Code section 410(b)?				10c		
11a Did the plan distribute any annuity contracts this plan year?				11a		X
b During this plan year, did the plan make distributions to a married participant in a form other than a qualified joint and survivor annuity or were any distributions on account of the death of a married participant made to beneficiaries other than the spouse of that participant?				11b		X
c During this plan year, did the plan make loans to married participants?				11c		X
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.						
Signature of employer (owner) or plan administrator ▶ John Jones				Date ▶ 7/20/99		
For Paperwork Reduction Act Notice, see the instructions to Form 5500-EZ.						
Cat. No. 63263R				Form 5500-EZ (1998)		

Forms 5500, 5500-C/R 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 type of activity in which it is engaged. These principal activity codes are based on the North American Industry Classification System.

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

Code**Wholesale Trade, Nondurable Goods**

422100	Paper & Paper Product Wholesalers
422210	Drugs & Druggists' Sundries Wholesalers
422300	Apparel, Piece Goods, & Notions Wholesalers
422400	Grocery & Related Product Wholesalers
422500	Farm Product Raw Material Wholesalers
422600	Chemical & Allied Products Wholesalers
422700	Petroleum & Petroleum Products Wholesalers
422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
422910	Farm Supplies Wholesalers
422920	Book, Periodical, & Newspaper Wholesalers
422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
422940	Tobacco & Tobacco Product Wholesalers
422950	Paint, Varnish, & Supplies Wholesalers
422990	Other Miscellaneous Nondurable Goods Wholesalers

Retail Trade**Motor Vehicle and Parts Dealers**

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

Furniture and Home Furnishings Stores

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

Electronics and Appliance Stores

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

Building Material and Garden Equipment and Supplies Dealers

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

Food and Beverage Stores

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

Health and Personal Care Stores

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

Gasoline Stations

447100	Gasoline Stations (including convenience stores with gas)
--------	---

Code**Clothing and Clothing Accessories Stores**

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

Sporting Goods, Hobby, Book, and Music Stores

451110	Sporting Goods Stores
451120	Hobby, Toy, & Game Stores
451130	Sewing, Needlework, & Piece Goods Stores
451140	Musical Instrument & Supplies Stores
451211	Book Stores
451212	News Dealers & Newsstands
451220	Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

452110	Department stores
452900	Other General Merchandise Stores

Miscellaneous Store Retailers

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

Nonstore Retailers

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

Transportation and Warehousing**Air, Rail, and Water Transportation**

481000	Air Transportation
482110	Rail Transportation
483000	Water Transportation

Truck Transportation

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

Transit and Ground Passenger Transportation

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

Pipeline Transportation

486000	Pipeline Transportation
--------	-------------------------

Scenic & Sightseeing Transportation

487000	Scenic & Sightseeing Transportation
--------	-------------------------------------

Code**Support Activities for Transportation**

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

Couriers and Messengers

492110	Couriers
492210	Local Messengers & Local Delivery

Warehousing and Storage

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

Information**Publishing Industries**

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

Motion Picture and Sound Recording Industries

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

Broadcasting and Telecommunications

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

Information Services and Data Processing Services

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

Finance and Insurance**Depository Credit Intermediation**

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

Nondepository Credit Intermediation

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

Activities Related to Credit Intermediation

522300	Activities Related to Credit Intermediation (including loan brokers)
--------	--

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

523110	Investment Banking & Securities Dealing
523120	Securities Brokerage
523130	Commodity Contracts Dealing
523140	Commodity Contracts Brokerage

Code

523210	Securities & Commodity Exchanges
523900	Other Financial Investment Activities (including portfolio management & investment advice)

Insurance Carriers and Related Activities

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

Funds, Trusts, and Other Financial Vehicles

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

Real Estate and Rental and Leasing**Real Estate**

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

Rental and Leasing Services

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

Lessors of Nonfinancial Intangible Assets (except copyrighted works)

533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)
--------	--

Professional, Scientific, and Technical Services**Legal Services**

541110	Offices of Lawyers
541190	Other Legal Services

Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

Architectural, Engineering, and Related Services

541310	Architectural Services
541320	Landscape Architecture Services
541330	Engineering Services
541340	Drafting Services
541350	Building Inspection Services

Code	Code	Code	Code
541360 Geophysical Surveying & Mapping Services	561500 Travel Arrangement & Reservation Services	Other Ambulatory Health Care Services	Food Services and Drinking Places
541370 Surveying & Mapping (except Geophysical) Services	561600 Investigation & Security Services	621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	722110 Full-Service Restaurants
541380 Testing Laboratories	561710 Exterminating & Pest Control Services	Hospitals	722210 Limited-Service Eating Places
Specialized Design Services	561720 Janitorial Services	622000 Hospitals	722300 Special Food Services (including food service contractors & caterers)
541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)	561730 Landscaping Services	Nursing and Residential Care Facilities	722410 Drinking Places (Alcoholic Beverages)
Computer Systems Design and Related Services	561740 Carpet & Upholstery Cleaning Services	623000 Nursing & Residential Care Facilities	Other Services
541511 Custom Computer Programming Services	561790 Other Services to Buildings & Dwellings	Social Assistance	Repair and Maintenance
541512 Computer Systems Design Services	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)	624100 Individual & Family Services	811110 Automotive Mechanical & Electrical Repair & Maintenance
541513 Computer Facilities Management Services	Waste Management and Remediation Services	624200 Community Food & Housing, & Emergency & Other Relief Services	811120 Automotive Body, Paint, Interior, & Glass Repair
541519 Other Computer Related Services	562000 Waste Management & Remediation Services	624310 Vocational Rehabilitation Services	811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
Other Professional, Scientific, and Technical Services	Educational Services	624410 Child Day Care Services	811210 Electronic & Precision Equipment Repair & Maintenance
541600 Management, Scientific, & Technical Consulting Services	611000 Educational Services (including schools, colleges, & universities)	Arts, Entertainment, and Recreation	811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
541700 Scientific Research & Development Services	Health Care and Social Assistance	Performing Arts, Spectator Sports, and Related Industries	811410 Home & Garden Equipment & Appliance Repair & Maintenance
541800 Advertising & Related Services	Offices of Physicians and Dentists	711100 Performing Arts Companies	811420 Reupholstery & Furniture Repair
541910 Marketing Research & Public Opinion Polling	621111 Offices of Physicians (except mental health specialists)	711210 Spectator Sports (including sports clubs & racetracks)	811430 Footwear & Leather Goods Repair
541920 Photographic Services	621112 Offices of Physicians, Mental Health Specialists	711300 Promoters of Performing Arts, Sports, & Similar Events	811490 Other Personal & Household Goods Repair & Maintenance
541930 Translation & Interpretation Services	621210 Offices of Dentists	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	Personal and Laundry Services
541940 Veterinary Services	Offices of Other Health Practitioners	711510 Independent Artists, Writers, & Performers	812111 Barber Shops
541990 All Other Professional, Scientific, & Technical Services	621310 Offices of Chiropractors	Museums, Historical Sites, and Similar Institutions	812112 Beauty Salons
Management of Companies (Holding Companies)	621320 Offices of Optometrists	712100 Museums, Historical Sites, & Similar Institutions	812113 Nail Salons
551111 Offices of Bank Holding Companies	621330 Offices of Mental Health Practitioners (except Physicians)	Amusement, Gambling, and Recreation Industries	812190 Other Personal Care Services (including diet & weight reducing centers)
551112 Offices of Other Holding Companies	621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists	713100 Amusement Parks & Arcades	812210 Funeral Homes & Funeral Services
Administrative and Support and Waste Management and Remediation Services	621391 Offices of Podiatrists	713200 Gambling Industries	812220 Cemeteries & Crematories
Administrative and Support Services	621399 Offices of All Other Miscellaneous Health Practitioners	713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	812310 Coin-Operated Laundries & Drycleaners
561110 Office Administrative Services	Outpatient Care Centers	Accommodation and Food Services	812320 Drycleaning & Laundry Services (except Coin-Operated)
561210 Facilities Support Services	621410 Family Planning Centers	Accommodation	812330 Linen & Uniform Supply
561300 Employment Services	621420 Outpatient Mental Health & Substance Abuse Centers	721110 Hotels (except casino hotels) & Motels	812910 Pet Care (except Veterinary) Services
561410 Document Preparation Services	621491 HMO Medical Centers	721120 Casino Hotels	812920 Photofinishing
561420 Telephone Call Centers	621492 Kidney Dialysis Centers	721191 Bed & Breakfast Inns	812930 Parking Lots & Garages
561430 Business Service Centers (including private mail centers & copy shops)	621493 Freestanding Ambulatory Surgical & Emergency Centers	721199 All Other Traveler Accommodation	812990 All Other Personal Services
561440 Collection Agencies	621498 All Other Outpatient Care Centers	721210 RV (Recreational Vehicle) Parks & Recreational Camps	Religious, Grantmaking, Civic, Professional, and Similar Organizations
561450 Credit Bureaus	Medical and Diagnostic Laboratories	721310 Rooming & Boarding Houses	813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)	Home Health Care Services		
	621610 Home Health Care Services		