



Instructions for Form 5500-EZ

Annual Return of a One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 5500-EZ and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form5500EZ](https://www.irs.gov/Form5500EZ).

What's New

Plan Characteristics. A new plan characteristic code, 1G, has been added to the Defined Benefit Pension Features section of Form 5500-EZ, Part IV, line 8, to identify defined benefit plans that use variable annuity benefit formula.

Filing Tips

To reduce the possibility of correspondence and penalties, we remind filers of the following.

Filing Form 5500-EZ on paper with the IRS:

- Use the online, fillable 2025 Form 5500-EZ on the IRS website. Complete and download the form to your computer to print and sign before mailing.
- Or, use the official printed paper Form 5500-EZ obtained from the IRS. Complete the form by hand using only black or blue ink. Be sure to enter your information in the specific line fields provided; sign and date the form before mailing.
- Or, use approved software, if available.
- Do not use felt tip pens or other writing instruments that can cause signatures or data to bleed through to the other side of the paper. One-sided documents should have no markings on the blank side.
- Do not use glue or other sticky substances on the paper. Paper should be clean.
- Do not submit extraneous information such as arrows or notes on the form.
- Mail Form 5500-EZ for plan year 2025 to the IRS office in Ogden, Utah, to be processed. See *Where To File* in these instructions.

Filing Form 5500-EZ electronically using the EFAST2 filing system:

- File online using EFAST2's web-based filing system or
- File through an EFAST2-approved vendor.

Detailed information on electronic filing is available on the EFAST2 website at www.efast.dol.gov.

Phone Help

If you have questions and need help in completing this form, please call the IRS Help Desk at 877-829-5500. If you have questions concerning electronic filing under the EFAST2 filing system, call the EFAST2 Help Desk at 1-

866-GO-EFAST (1-866-463-3278). These toll-free telephone services are available Monday through Friday.

How To Get Forms and Publications

You can find Form 5500-EZ and its instructions by visiting the IRS Internet website at [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs). You can also find and order other IRS forms and publications at [IRS.gov/OrderForms](https://www.irs.gov/OrderForms).

Personal computer. You can access the IRS website 24 hours a day, 7 days a week at IRS.gov to:

- View forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications online by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.

Photographs of Missing Children

The Internal Revenue Service is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.ncmec.org). Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Purpose of Form

Form 5500-EZ is used by one-participant plans and foreign plans that are not subject to the requirements of section 104(a) of the Employee Retirement Income Security Act of 1974 (ERISA).

Note. A one-participant plan or a foreign plan (as defined under *Who Must File Form 5500-EZ*) cannot file an annual return on Form 5500, Annual Return/Report of Employee Benefit Plan, or Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, regardless of whether the plan previously filed an annual return on Form 5500 or Form 5500-SF. Therefore, every one-participant plan or a foreign plan required to file an annual return must either file paper Form 5500-EZ with the IRS or electronically file Form 5500-EZ using the *EFAST2 Filing System*.

Who Must File Form 5500-EZ

You must file Form 5500-EZ for a retirement plan if the plan is a one-participant plan or a foreign plan that is required to

file an annual return under section 6058(a).

A one-participant plan means a retirement plan (that is, a defined benefit pension plan or a defined contribution profit-sharing or money purchase pension plan), other than an Employee Stock Ownership Plan (ESOP), which:

1. Covers only you (or you and your spouse) and you (or you and your spouse) own the entire business (which may be incorporated or unincorporated); or
2. Covers only one or more partners (or partners and their spouses) in a business partnership (treating 2% shareholder of an S corporation, as defined in IRC §1372(b), as a partner); and
3. Does not provide benefits for anyone except you (or you and your spouse) or one or more partners (or partners and their spouses).

A one-participant plan must file an annual return unless the plan meets the conditions for not filing under *Who Does Not Have To File Form 5500-EZ* below.

A foreign plan means a pension plan that is maintained outside the United States primarily for nonresident aliens.

A foreign plan is required to file an annual return if the employer who maintains the plan is:

- A domestic employer, or
- A foreign employer with income derived from sources within the United States (including foreign subsidiaries of domestic employers) if contributions to the plan are deducted on its U.S. income tax return.

 *Do not file an annual return for a plan that is a qualified foreign plan within the meaning of section 404A(e) that does not qualify for the treatment provided in section 402(d).*

Note. If you are not eligible to file the Form 5500-EZ for a plan that is subject to the reporting requirements in section 104 of ERISA, you must electronically file Form 5500 or, if eligible, Form 5500-SF.

Who Does Not Have To File Form 5500-EZ

You do not have to file Form 5500-EZ for the 2025 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 2025 plan year does not exceed \$250,000, unless 2025 is the final plan year of the plan. For more information on final plan years, see *Final Return*, later.

Example. If a plan meets all the requirements for filing Form 5500-EZ and its total assets (either alone or in combination with one or more one-participant plans maintained by the employer) exceed \$250,000 at the end of the 2025 plan year, Form 5500-EZ must be filed for each of the employer's one-participant plans including those with less than \$250,000 in assets for the 2025 plan year.

Note. You should use the total plan assets as listed as of the end of the plan year on line 6a(2) of this form to determine whether the plan(s) assets exceed \$250,000. If an employer maintains one or more one-participant plans, the total assets of all one-participant plans combined must be counted towards the amount of \$250,000.

How To File

Paper forms for filing. The 2025 Form 5500-EZ may be filed on paper. File the official IRS printed Form 5500-EZ or the downloadable form found on the IRS website; or use approved software, if available.

You can complete the online, fillable 2025 Form 5500-EZ found on the IRS website and download it to your computer to print and sign before mailing to the address specified in these instructions. See *Where To File*.

You can obtain the official IRS printed 2025 Form 5500-EZ from the IRS to complete by hand with pen or typewriter using blue or black ink. Entries should not exceed the lines provided on the form. Abbreviate if necessary. Paper forms are available from the IRS as discussed earlier in *How To Get Forms and Publications*.

Electronic filing. Effective for plan years beginning after 2019, a filer can file Form 5500-EZ electronically using the EFAST2 filing system. See *EFAST2 Filing System* in these instructions.

Mandatory electronic filing. A filer must file the Form 5500-EZ electronically using the *EFAST2 Filing System* for plan year beginning on or after January 1, 2025 if the filer is required to file at least 10 returns of any type with the IRS, including information returns (for example, Forms W-2 and Forms 1099), income tax returns, employment tax returns, and excise tax returns, during the calendar year that includes the first day of the applicable plan year. If a filer is required to file a Form 5500-EZ electronically but does not, the filer is considered to have not filed the form even if a paper Form 5500-EZ is submitted. See Treasury Regulations section 301.6058-2 (T.D. 9972) for more information on mandatory electronic filing of employee retirement benefit plan returns.

On a year-by-year basis, the IRS may waive the requirements to file Form 5500-EZ electronically in cases of undue economic hardship. In general, the filer should maintain documentation supporting the undue hardship or other applicable reason for not filing electronically.

EFAST2 Filing System

A one-participant plan and a foreign plan can satisfy their filing obligation under the Code by filing Form 5500-EZ electronically under the EFAST2 filing system in place of filing Form 5500-EZ on paper with the IRS.

Under EFAST2, you must electronically file the 2025 Forms 5500 and 5500-SF using EFAST2's web-based filing system or you may file through an EFAST2-approved vendor. The 2025 Form 5500-EZ can also be electronically filed using the EFAST2 filing system or filed on paper with the IRS. For more information about electronic filing, see the EFAST2 website at www.efast.dol.gov. For telephone assistance, call the EFAST2 Help Desk at 1-866-GO-EFAST (1-866-463-3278). The EFAST2 Help Desk is available Monday through Friday.

Note (1). A filer must file Form 5500-EZ electronically with EFAST2 instead of filing paper Form 5500-EZ with the IRS if the filer is required to file at least 10 returns of any type with the IRS during the calendar year. See *How To File* for more information.

Note (2). If a filer is not subject to the IRS mandatory electronic filing requirement under Treasury Regulations

section 301.6058-2, a filer may elect to file Form 5500-EZ electronically using the EFAST2 filing system. Information filed on Form 5500-EZ is required to be made available to the public. However, the information for a one-participant plan or a foreign plan, whether filed electronically with EFAST2 or filed on paper, will not be published on the internet.

What To File

Plans required to file an annual return for one-participant (owners and their spouses) retirement plans or foreign plans may file Form 5500-EZ in accordance with its instructions. Filers of Form 5500-EZ are not required to file schedules or attachments related to Form 5500 with the 2025 Form 5500-EZ. However, you must collect and retain for your records completed **Schedule MB (Form 5500), Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information**, if applicable, and completed and signed **Schedule SB (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information**, if applicable. Even though you do not have to file the Schedule MB (Form 5500) or Schedule SB (Form 5500) with the 2025 Form 5500-EZ, you are still required to both perform an annual valuation and maintain the funding records associated with plan funding in the same manner as a plan for which the applicable schedule must be filed.

Eligible combined plans. The Pension Protection Act of 2006 established rules for a new type of pension plan, an “eligible combined plan,” effective for plan years beginning after December 31, 2009. An eligible combined plan consists of a defined benefit plan and a defined contribution plan that includes a qualified cash or deferred arrangement under section 401(k). The assets of the two plans are held in a single trust, but clearly identified and allocated between plans. The eligible combined plan design is available only to employers that:

- Employed an average of at least 2, but no more than 500, employees on business days during the calendar year prior to the establishment of the eligible combined plan; and
- Employ at least 2 employees on the first day of the plan year that the plan is established.

Because an eligible combined plan includes both a defined benefit plan and a defined contribution plan, the Form 5500-EZ filed for the plan must include all the information that would be required for either a defined benefit plan or a defined contribution plan.

Note. The 2025 Schedule MB (Form 5500) and the 2025 Schedule SB (Form 5500) are available only electronically from the Department of Labor website at

www.efast.dol.gov. You can complete the schedules online and print them out for your records. If you are a Form 5500-EZ filer, **do not** attempt to electronically file the Schedule MB or Schedule SB related to your 2025 Form 5500-EZ filing.

When To File

File the 2025 return for plan years that started in 2025. Form 5500-EZ must be filed by the last day of the 7th calendar month after the end of the plan year that began in 2025 (not to exceed 12 months in length).

Note. If the filing due date falls on a Saturday, Sunday, or legal holiday, the return may be filed on the next day that is not a Saturday, Sunday, or legal holiday.

Where To File

File the paper Form 5500-EZ at the following address:
Department of the Treasury Internal Revenue Service
Ogden, UT 84201-0020

Private delivery services (PDSs). 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. Go to IRS.gov/PDS for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

Private delivery services use the following address:
Internal Revenue Submission Processing Center
1973 Rulon White Blvd.
Ogden, UT 84201

Who Must Sign

The plan administrator or employer (owner) must sign and date paper Form 5500-EZ for the 2025 filing.

Penalties

Section 6652(e) imposes a penalty of \$250 a day (up to a maximum penalty of \$150,000 per plan year) for not filing returns in connection with pension, profit-sharing, etc., plans by the required due date.

Specific Instructions

Part I – Annual Return Identification Information

Enter the calendar or fiscal year beginning and ending dates of the plan year (not to exceed 12 months in length) for which you are reporting information. Express the date in numerical month, day, and year in the following order “MM/DD/YYYY” (for example, “01/01/2025”).

For a plan year of less than 12 months (short plan year), insert the short plan year beginning and ending dates on the line provided at the top of the form. For purposes of this form, the short plan year ends on the date of the change in accounting period or the complete distribution of the plan's assets.

First Return

Check **box A(1)** 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 (for example, Form 5500).

Amended Return

Check **box A(2)** if you are filing an amended Form 5500-EZ to correct errors and/or omissions in a previously filed annual return for the 2025 plan year. The amended Form 5500-EZ must conform to the requirements under the *How To File* section, earlier.

If you are filing an amended return for a one-participant plan or a foreign plan that previously filed electronically using Form 5500-SF or Form 5500-EZ, you must submit the

amended return electronically using the prior-year Form 5500-EZ for amending returns originally filed for the prior years or use the current-year Form 5500-EZ for amending returns filed for the current year or returns originally filed older than 3-years. Do Not use Form 5500-SF for an amended return of a one-participant plan or a foreign plan, even if you previously filed using Form 5500-SF.

If you are filing an amended return for a one-participant plan or a foreign plan that was previously filed on a paper Form 5500-EZ, you must submit the amended return using the paper Form 5500-EZ with the IRS.

Short Plan Year

Check **box A(4)** if this form is filed for a period of less than 12 months. Show the dates at the top of the form.

For a short plan year, file a return 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 **box A(4)** for a short plan year. If this is also the first or final return filed for the plan, check the appropriate box (**box A(1)** or **A(3)**).

Final Return

All one-participant plans and all foreign plans should file a return for their final plan year indicating that all assets have been distributed.

Check **box A(3)** if all assets under the plan(s) (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or distributed or transferred to another plan. The final plan year is the year in which distribution of all plan assets is completed.

Extension of Time To File

Using Form 5558

If filing under an extension of time based on the filing of a Form 5558, Application for Extension of Time To File Certain Employee Plan Returns, **do not attach** Form 5558 to your Form 5500-EZ. Check the "Form 5558" box in Part I, line B. A one-time extension of time to file Form 5500-EZ (up to 2 ½ months) may be obtained by filing Form 5558 on or before the normal due date (not including any extensions) of the return. A copy of the completed extension request must be retained with the plan's records. Please see **Instructions for Form 5558** for more information on how and where to file.

Note. Line A of the Form 5558 asks for "Name of filer, plan administrator, or plan sponsor." The name of the plan sponsor is generally the same as the employer name for a one-participant plan.

Using Extension of Time To File Federal Income Tax Return

Filers 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 of 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 application for extension of time to file

the federal income tax return is retained with the plan's records.

Be sure to check the "automatic extension" box in Part I, line B, at the top of the form. 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.

Other Extensions of Time

The IRS may announce special extensions of time under certain circumstances, such as extensions for Presidentially-declared disasters or for service in, or in support of, the Armed Forces of the United States in a combat zone. If you are relying on one of these announced special extensions, check the "special extension" box on the Form 5500-EZ, Part I, line B, and enter a description of the announced authority for the extension.

Foreign Plan

Check **box C** if the return is filed by a foreign plan. See *Who Must File Form 5500-EZ*, earlier.

Check **Box D** only if you are filing a paper Form 5500-EZ with the IRS for the late filer penalty relief program. The delinquent return cannot be filed electronically through the EFAST2 System.

Late Filer Penalty Relief Program

The IRS Late Filer Penalty Relief Program for late annual reporting for non-Title I retirement plans (one-participant plans and certain foreign plans) provides administrative relief to plan administrators and plan sponsors from the penalties otherwise applicable under sections 6652(e) and 6692 for failing to timely comply with the annual reporting requirements imposed under sections 6047(e), 6058, and 6059. Rev. Proc. 2015-32 requires that an applicant must submit a complete Form 5500-EZ for the delinquent plan year on paper with the IRS. The IRS delinquent return cannot be filed electronically through EFAST2 System. An applicant under the program must print in red letters in the top margin above the Form 5500-EZ's title on the first page of the return: "Delinquent Return Submitted under Rev. Proc. 2015-32, Eligible for Penalty Relief." A filer who checks **box D** and submits the delinquent 2025 Form 5500-EZ under the program is not required to also mark the return as described in Rev. Proc. 2015-32. However, the return must still be marked as described in Rev. Proc. 2015-32 for delinquent returns for years that have no **box D** available. Please be aware that each submission under the program must include a completed paper copy of Form 14704 attached to the front of the oldest delinquent return in the submission. Form 14704 can be found at www.irs.gov/pub/irs-pdf/f14704.pdf. See Rev. Proc. 2015-32, 2015-24 1063, for more information.

A retroactively adopted plan as permitted by SECURE Act section 201

Check this box E if the plan sponsor adopted the plan during the 2025 plan year (i.e., by the due date, including extension, for filing the plan sponsor's tax return for the 2024 taxable year) and elected to treat the plan as having been adopted before the 2025 plan year began (i.e., at the close as of the last day of the sponsor's taxable year) as permitted by section 201 of the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE ACT). Plans in this situation are not required to file a 2024 Form 5500-EZ. However, if the plan is a defined benefit

pension plan, the enrolled actuary must complete and sign the 2024 Schedule SB (Form 5500) in addition to the 2025 Schedule SB (Form 5500) and the plan sponsor must retain both 2024 and 2025 Schedule SBs for its records. Please see Instructions for Schedule SB for more information.

Part II – Basic Plan Information

Line 1a. Enter the formal name of the plan.

Line 1b. Enter the three-digit plan number (PN) that 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 1c. Enter the date the plan first became effective.

Line 2a. Each row is designed to contain specific information regarding the employer. Please limit your response to the information required in each row as specified below.

1. Enter in the first row the name of the employer.
2. Enter in the second row the trade name if different from the name entered in the first row.
3. Enter in the third row the in care of ("C/O") name.
4. Enter in the fourth row the street address. A post office box number may be entered if the Post Office does not deliver mail to the employer's street address.
5. Enter in the fifth row the name of the city, the two character abbreviation of the U.S. state or possession and ZIP code.

Note. You can use Form 8822-B, Change of Address or Responsible Party — Business, to notify the IRS if you changed your business mailing address, your business location, or the identity of your responsible party.

Foreign address. For foreign addresses, enter the information in the order of the city or town, state or province, country, and ZIP or foreign postal code. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

Line 2b. Enter the employer's nine-digit employer identification number (EIN). For example, 00-1234567. Do not enter a social security number (SSN).

Employers without an EIN must apply for one as soon as possible. EINs are issued by the IRS. You can apply for an EIN:

- Online — Go to the IRS website at [IRS.gov/Businesses](https://www.irs.gov/Businesses) and click on "Employer ID Numbers." The EIN is issued immediately once the application information is validated.
- By mailing or faxing Form SS-4, Application for Employer Identification Number.



The online application process is not yet available for plans with addresses in foreign countries.

Foreign plans may not apply for an EIN online but must use one of the other methods to apply. However, foreign plans may call 267-941-1099 (not a toll-free number) to apply for an EIN. For more information, see the Instructions for Form SS-4.

Line 2c. Enter the employer's telephone number including the area code.

Line 2d. Enter the six-digit applicable code that best describes the nature of the plan sponsor's business from the list of principal business activity codes later in these instructions.

Line 3a. Each row is designed to contain specific information regarding the plan administrator. Please limit your response to the information required in each row of boxes as specified below.

1. Enter in the first row the name of the plan administrator unless the administrator is the employer identified in line 2a. If this is the case, enter the word "Same" on line 3a and leave the remainder of line 3a, and all of lines 3b and 3c, blank.
2. Enter in the second row any in care of ("C/O") name.
3. Enter in the third row the street address. A post office box number may be entered if the Post Office does not deliver mail to the administrator's street address.
4. Enter in the fourth row the name of the city, the two-character abbreviation of the U.S. state or possession and ZIP code.

Foreign address. For foreign addresses, enter the information in the order of the city or town, state or province, country, and ZIP or foreign postal code. Follow the country's practice in placing the postal code in the address. Do not abbreviate the country name.

Line 3b. Enter the plan administrator's nine-digit EIN. A plan administrator must have an EIN for Form 5500-EZ reporting purposes. If the plan administrator does not have an EIN, apply for one as explained in the instructions for line 2b.

Line 3c. Enter the plan administrator's telephone number including the area code.

Lines 4a–4d. If the employer's name, the employer's EIN, and/or the plan name has changed since the last return was filed for this plan, enter the employer's name and EIN, the plan name, and the plan number as it appeared on the last return filed for this plan.

Line 5a(1). Enter the total number of participants at the beginning of the plan year.

Line 5a(2). Enter the total number of active participants at the beginning of the plan year.

Line 5b(1). Enter the total number of participants at the end of the plan year.

Line 5b(2). Enter the total number of active participants at the end of the plan year.

"Participant" for purpose of lines 5a(1)–5b(2) means any individual who is included in one of the categories below.

1. Active participants (for example, any individuals who are currently in employment covered by the plan and who are earning or retaining credited service under the plan) including:

- Any individuals who are eligible to elect to have the employer make payments under a section 401(k) qualified cash or deferred arrangement, and
- Any nonvested individuals who are earning or retaining credited service under the plan.

This category does not include (a) nonvested former employees who have incurred the break in service period specified in the plan or (b) former employees who have

received a “cash-out” distribution or deemed distribution of their entire nonforfeitable accrued benefit.

2. Retired or separated participants receiving benefits (for example, individuals who are retired or separated from employment covered by the plan and who are receiving benefits under the plan). This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the individual is entitled under the plan.

3. Other retired or separated participants entitled to future benefits (for example, any individuals who are retired or separated from employment covered by the plan and who are entitled to begin receiving benefits under the plan in the future). This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the individual is entitled under the plan.

4. Deceased individuals who had one or more beneficiaries who are receiving or are entitled to receive benefits under the plan. This category does not include any individual to whom an insurance company has made an irrevocable commitment to pay all the benefits to which the beneficiaries of that individual are entitled under the plan.

Line 5c. Include any individual who terminated employment during this plan year, whether or not he or she (a) incurred a break in service, (b) received an irrevocable commitment from an insurance company to pay all the benefits to which he or she is entitled under the plan, and/or (c) received a cash distribution or deemed cash distribution of his or her nonforfeitable accrued benefit.

Part III – Financial Information

Note. The cash, modified cash, or accrual basis accounting methods may be used for recognition of transactions in Part III, as long as you use one method consistently. Amounts reported on lines 6a, 6b, and 6c for the beginning of the plan year must be the same as reported for the end of the plan year on the return for the preceding plan year. Use whole dollars only.

Line 6a. “Total plan assets” include rollovers and transfers received from other plans, 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 (participant and non-participant loans), and tangible personal property).

Enter the total amount of plan assets at the beginning of the plan year in column (1). Do not include contributions designated for the 2025 plan year in column (1). Enter the total amount of plan assets at the end of the plan year in column (2).

Line 6b. Liabilities include but are not limited to benefit claims payable, operating payables, acquisition indebtedness, and other liabilities. Do not include the value of future distributions that will be made to participants.

Lines 7a and 7b. Enter the total cash contributions received and/or receivable by the plan from employers and participants during the plan year.

Line 7c. Enter the amount of all other contributions including transfers or rollovers received from other plans valued on the date of contribution.

Part IV – Plan Characteristics

Line 8. Do not leave blank. Enter all applicable two-character plan characteristic codes that applied during the reporting year from the List of Plan Characteristic Codes shown later that describe the characteristics of the plan being reported.

Note. In the case of an eligible combined plan under section 414(x) and ERISA section 210(e), the codes entered in the boxes on line 9 must include any codes applicable for either the defined benefit pension features or the defined contribution pension features of the plan.

Part V – Compliance and Funding Questions

Line 9. You must check “Yes” if the plan had any participant loans outstanding at any time during the plan year and enter the amount outstanding as of the end of the plan year.

Enter on this line all loans to participants, including residential mortgage loans that are subject to section 72(p). Include the sum of the value of the unpaid principal balances, plus accrued but unpaid interest, if any, for participant loans made under an individual account plan with investment experience segregated for each account made in accordance with 29 CFR 2550.408b-1 and which are secured solely by a portion of the participant's vested accrued benefit. When applicable, combine this amount with the current value of any other participant loans. Do not include a participant loan that has been deemed distributed.

Line 10. Check “Yes” if this plan is a defined benefit plan subject to the minimum funding standard requirements of section 412.

Line 10a. Enter the unpaid minimum required contribution for all years from line 40 of Schedule SB (Form 5500).

If the plan is a defined benefit plan, the enrolled actuary must complete and sign the 2025 Schedule SB (Form 5500) and forward it no later than the filing due date to the person responsible for filing Form 5500-EZ. The completed Schedule SB is subject to the records retention provisions of the Code. See the 2025 Instructions for Form 5500 for more information about Schedule SB.

Line 11a. If a waiver of the minimum funding standard for a prior year is being amortized in the current plan year, enter the month, day, and year (MM/DD/YYYY) the letter ruling was granted.

If a money purchase defined contribution plan (including a target benefit plan) has received a waiver of the minimum funding standard, and the waiver is currently being amortized, complete lines 3, 9, and 10 of Schedule MB (Form 5500). See the Instructions for Schedule MB in the Instructions for Form 5500. **Do not attach** Schedule MB to the Form 5500-EZ. Instead, keep the completed Schedule MB in accordance with the applicable records retention requirements.

Line 12. If a plan sponsor or an employer adopted a Pre-approved Plan that had received a favorable Opinion Letter,

enter the date of the most recent favorable Opinion Letter issued by the IRS and the Opinion Letter serial number listed on the letter. A “Pre-approved Plan” is a plan approved by the IRS with a favorable opinion letter that is made available by a Provider for adoption by employers, including a standardized plan or a nonstandardized plan. A Pre-approved Plan may utilize either of two forms: a basic plan document with an adoption agreement or a single plan document. The employer is permitted to make minor modifications to the plan. An “Adopting Employer” is an employer that adopts a Pre-approved Plan offered by a Provider, including a plan that is word-for-word identical to, or a minor modification of, a plan of a Mass Submitter. If a plan was modified in such a way that negates the Opinion Letter, then the plan sponsor is no longer an Adopting

Employer of a Pre-approved Plan, and the plan is treated as an individually designed plan. An “Opinion Letter” is a written statement issued by the IRS to a Provider or Mass Submitter as an opinion on the qualification in form of a plan under section 401(a), section 403(a), or both sections 401 or 403(a) and 4975(e)(7). See [Revenue Procedure 2017-41](#) for more information. The opinion letter serial number is a unique combination of a capital letter and a series of six numbers assigned to each opinion letter.

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). Section 6109 requires you to provide your identification number. If you fail to provide this information in a timely manner or if you provide false or fraudulent information, you may be subject to penalties. Section 6104(b) makes the information contained in this form publicly available. Therefore, the information will be given to anyone who asks for it and may be given to the Pension Benefit Guaranty Corporation (PBGC) for administration of ERISA, the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a treaty, to federal and state agencies to enforce federal non-tax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

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 the Internal Revenue Code. Generally, the Form 5500 series return/reports and some of the related schedules are open to public inspection.

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

Recordkeeping	19 hr., 07 min.
Learning about the law or the form	3 hr., 01min.
Preparing the form	5 hr., 19min.
Copying, assembling, and sending the form	32 min.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComment. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File*, earlier.

LIST OF PLAN CHARACTERISTIC CODES FOR LINE 8

CODE	Defined Benefit Pension Features	
1A	Benefits are primarily pay related.	
1B	Benefits are primarily flat dollar (includes dollars per year of service).	
1C	Cash balance or similar plan – Plan has a “cash balance” formula. For this purpose, a “cash balance” formula is a benefit formula in a defined benefit plan by whatever name (for example, personal account plan, pension equity plan, life cycle plan, cash account plan, etc.) that rather than, or in addition to, expressing the accrued benefit as a life annuity commencing at normal retirement age, defines benefits for each employee in terms more common to a defined contribution plan such as a single sum distribution amount (for example, 10% of final average pay times years of service, or the amount of the employee's hypothetical account balance).	
1D	Floor-offset plan – Plan benefits are subject to offset for retirement benefits provided by an employer-sponsored defined contribution plan.	
1E	Section 401(h) arrangement – Plan contains separate accounts under section 401(h) to provide employee health benefits.	
1F	Section 414(k) arrangement – Benefits are based partly on the balance of the separate account of the participant (also include appropriate defined contribution pension feature codes).	
1G	Variable annuity benefit formula – any benefit formula under a defined benefit plan which provides that the amount payable is periodically adjusted by reference to the difference between a rate of return and a specified assumed interest rate.	
1I	Frozen plan – As of the last day of the plan year, the plan provides that no participant will get any new benefit accrual (whether because of service or compensation).	
CODE	Defined Contribution Pension Features	
2A	Age/Service Weighted or New Comparability or Similar Plan – Age/Service Weighted Plan: Allocations are based on age, service, or age and service. New Comparability or Similar Plan: Allocations are based on participant classifications and a classification(s) consists entirely or predominantly of highly compensated employees; or the plan provides an additional allocation rate on compensation above a specified threshold, and the threshold or additional rate exceeds the maximum threshold or rate allowed under the permitted disparity rules of section 401(l).	
2B	Target benefit plan.	
2C	Money purchase (other than target benefit) plan.	
2D	Offset plan – Plan benefits are subject to offset for retirement benefits provided in another plan or arrangement of the employer.	
2E	Profit-sharing plan.	
2J	Section 401(k) feature – A cash or deferred arrangement described in section 401(k) that is part of a qualified defined contribution plan that provides for an election by employees to defer part of their compensation or receive these amounts in cash.	
2K	Section 401(m) arrangement – Employee contributions are allocated to separate accounts under the plan or employer contributions are based, in whole or in part, on employee deferrals or contributions to the plan. Not applicable if plan is 401(k) plan with only QNECs and/or QMACs. Also not applicable if plan is a section 403(b)(1), 403(b)(7), or 408 arrangement/accounts annuities.	
2R	Participant-directed brokerage accounts provided as an investment option under the plan.	
2S	Plan provides for automatic enrollment in plan that has elective contributions deducted from payroll.	
2T	Total or partial participant-directed account plan – Plan uses default investment account for participants who fail to direct assets in their account.	
CODE	Other Pension Benefit Features	
3A	Non-U.S. plan – Pension plan maintained outside the United States primarily for nonresident aliens.	
3B	Plan covering self-employed individuals.	
3C	Plan not intended to be qualified – A plan not intended to be qualified under section 401, 403, or 408.	
3D	Pre-approved pension plan – A pre-approved pension plan under sections 401, 403(a), 403(b), and 4975(e)(7) of the Code that is subject to a favorable opinion letter from the IRS.	
3E	A one-participant plan that satisfies minimum coverage requirements of section 410(b) only when combined with another plan of the employer.	
3F	Plan sponsor(s) received services of leased employees, as defined in section 414(n), during the plan year.	
3H	Plan sponsor(s) is (are) a member(s) of a controlled group, or affiliated service group (section 414(b), (c), or (m)).	
3J	U.S.-based plan that covers residents of Puerto Rico and is qualified under both section 401 and section 1165 of the Internal Revenue Code of Puerto Rico.	

**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.

Code Agriculture, Forestry, Fishing and Hunting Crop Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse, Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming) Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting & Trapping Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities for Forestry	Code Specialty Trade Contractors 238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding) 238210 Electrical Contractors 238220 Plumbing, Heating, & Air-Conditioning Contractors 238290 Other Building Equipment Contractors 238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry) 238900 Other Specialty Trade Contractors (including site preparation)	Code Printing and Related Support Activities 323100 Printing & Related Support Activities Petroleum and Coal Products Manufacturing 324110 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filament Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint, Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mfg Nonmetallic Mineral Product Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass Product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg 333900 Other General Purpose Machinery Mfg	Code Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media Electrical Equipment, Appliance, and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Major Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Mfg Wholesale Trade Merchant Wholesalers, Durable Goods 423100 Motor Vehicle, & Motor Vehicle Parts & Supplies 423200 Furniture & Home Furnishings 423300 Lumber & Other Construction Materials 423400 Professional & Commercial Equipment & Supplies 423500 Metal & Mineral (except petroleum) 423600 Household Appliances and Electrical & Electronic Goods 423700 Hardware, Plumbing, & Heating Equipment & Supplies 423800 Machinery, Equipment, & Supplies 423910 Sporting & Recreational Goods & Supplies 423920 Toy, & Hobby Goods, & Supplies 423930 Recyclable Materials 423940 Jewelry, Watch, Precious Stone, & Precious Metals 423990 Other Miscellaneous Durable Goods Merchant Wholesalers, Nondurable Goods 424100 Paper & Paper Products 424210 Drugs & Druggists' Sundries 424300 Apparel, Piece Goods, & Notions 424400 Grocery & Related Products 424500 Farm Product Raw Materials 424600 Chemical & Allied Products
Mining 211120 Crude Petroleum Extraction 211130 Natural Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining, & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining	Mills 313000 Textile Mills 314000 Textile Product Mills		
Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems 221500 Combination Gas & Electric	Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg. 315240 Women's, Girls' and Infants' Cut & Sew Apparel Mfg. 315280 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg		
Construction Construction of Buildings 236110 Residential Building Construction 236200 Nonresidential Building Construction	Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning, & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg		
Heavy and Civil Engineering Construction 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction 237990 Other Heavy & Civil Engineering Construction	Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg		
	Paper Manufacturing 322100 Pulp, Paper, & Paperboard Mills 322200 Converted Paper Product Mfg		

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

Code	Code	Code	Code
424700 Petroleum & Petroleum Products	448140 Family Clothing Stores	488100 Support Activities for Air Transportation	Securities, Commodity Contracts, and Other Financial Investments and Related Activities
424800 Beer, Wine, & Distilled Alcoholic Beverages	448150 Clothing Accessories Stores	488210 Support Activities for Rail Transportation	523110 Investment Banking & Securities Dealing
424910 Farm Supplies	448190 Other Clothing Stores	488300 Support Activities for Water Transportation	523120 Securities Brokerage
424920 Book, Periodical, & Newspapers	448210 Shoe Stores	488410 Motor Vehicle Towing	523130 Commodity Contracts Dealing
424930 Flower, Nursery Stock, & Florists' Supplies	448310 Jewelry Stores	488490 Other Support Activities for Road Transportation	523140 Commodity Contracts Brokerage
424940 Tobacco & Tobacco Products	448320 Luggage & Leather Goods Stores	488510 Freight Transportation Arrangement	523210 Securities & Commodity Exchanges
424950 Paint, Varnish, & Supplies	Sporting Goods, Hobby, Book, and Music Stores	488990 Other Support Activities for Transportation	523900 Other Financial Investment Activities (including portfolio management & investment advice)
424990 Other Miscellaneous Nondurable Goods	451110 Sporting Goods Stores	Couriers and Messengers	Insurance Carriers and Related Activities
Wholesale Electronic Markets and Agents and Brokers	451210 Hobby, Toy, & Game Stores	492110 Couriers	524130 Reinsurance Carriers
425110 Business to Business Electronic Markets	451130 Sewing, Needlework, & Piece Goods Stores	492210 Local Messengers & Local Delivery	524140 Direct Life, Health, & Medical Insurance Carriers
425120 Wholesale Trade Agents & Brokers	451140 Musical Instrument & Supplies Stores	Warehousing and Storage	524210 Insurance Agencies & Brokerages
Retail Trade	451211 Book Stores	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)
Motor Vehicle and Parts Dealers	451212 News Dealers & Newsstands	Information	Funds, Trusts, and Other Financial Vehicles
441110 New Car Dealers	452200 Department Stores	Publishing Industries (except Internet)	525100 Insurance & Employee Benefit Funds
441120 Used Car Dealers	452300 General Merchandise Stores incl. Warehouse Clubs & Supercenters	511110 Newspaper Publishers	525910 Open-End Investment Funds (Form 1120-RIC)
441210 Recreational Vehicle Dealers	Miscellaneous Store Retailers	511120 Periodical Publishers	525920 Trusts, Estates, & Agency Accounts
441222 Boat Dealers	453110 Florists	511130 Book Publishers	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)
441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers	453210 Office Supplies & Stationery Stores	511140 Directory & Mailing List Publishers	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) .
441300 Automotive Parts, Accessories, & Tire Stores	453220 Gift, Novelty, & Souvenir Stores	511190 Other Publishers	
Furniture and Home Furnishings Stores	453310 Used Merchandise Stores	511210 Software Publishers	
442110 Furniture Stores	453910 Pet & Pet Supplies Stores	Motion Picture and Sound Recording Industries	
442210 Floor Covering Stores	453920 Art Dealers	512100 Motion Picture & Video Industries (except video rental)	
442291 Window Treatment Stores	453930 Manufactured (Mobile) Home Dealers	512200 Sound Recording Industries	
442299 All Other Home Furnishings Stores	453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	515100 Radio & Television Broadcasting	
Electronics and Appliance Stores	Nonstore Retailers	515210 Cable & Other Subscription Programming	
443141 Household Appliance Stores	454110 Electronic Shopping & Mail-Order Houses	Telecommunications	
443142 Electronics Stores (including Audio, Video, Computer, and Camera Stores)	454210 Vending Machine Operators	517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	
Building Material and Garden Equipment and Supplies Dealers	454310 Fuel Dealers (including Heating Oil and Liquefied Petroleum)	Data Processing Services	
444110 Home Centers	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	
444120 Paint & Wallpaper Stores	Transportation and Warehousing	519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)	
444130 Hardware Stores	Air, Rail, and Water Transportation	Finance and Insurance	
444190 Other Building Material Dealers	481000 Air Transportation	Depository Credit Intermediation	
444200 Lawn & Garden Equipment & Supplies Stores	482110 Rail Transportation	522110 Commercial Banking	
Food and Beverage Stores	483000 Water Transportation	522120 Savings Institutions	
445110 Supermarkets and Other Grocery (except Convenience) Stores	484110 General Freight Trucking, Local	522130 Credit Unions	
445120 Convenience Stores	484120 General Freight Trucking, Long-distance	522190 Other Depository Credit Intermediation	
445210 Meat Markets	484200 Specialized Freight Trucking	522210 Credit Card Issuing	
445220 Fish & Seafood Markets	Transit and Ground Passenger Transportation	522220 Sales Financing	
445230 Fruit & Vegetable Markets	485110 Urban Transit Systems	522291 Consumer Lending	
445291 Baked Goods Stores	485210 Interurban & Rural Bus Transportation	522292 Real Estate Credit (including mortgage bankers & originators)	
445292 Confectionery & Nut Stores	485310 Taxi Service	522293 International Trade Financing	
445299 All Other Specialty Food Stores	485320 Limousine Service	522294 Secondary Market Financing	
445310 Beer, Wine, & Liquor Stores	485410 School & Employee Bus Transportation	522298 All Other Nondepository Credit Intermediation	
Health and Personal Care Stores	485510 Charter Bus Industry	Activities Related to Credit Intermediation	
446110 Pharmacies & Drug Stores	485990 Other Transit & Ground Passenger Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)	
446120 Cosmetics, Beauty Supplies, & Perfume Stores	Pipeline Transportation		
446130 Optical Goods Stores	486000 Pipeline Transportation		
446190 Other Health & Personal Care Stores	Scenic & Sightseeing Transportation		
Gasoline Stations	487000 Scenic & Sightseeing Transportation		
447100 Gasoline Stations (including convenience stores with gas)			
Clothing and Clothing Accessories Stores			
448110 Men's Clothing Stores			
448120 Women's Clothing Stores			
448130 Children's & Infants' Clothing Stores			

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

Code	Code	Code	Code
532283 Home Health Equipment Rental	Administrative and Support and Waste Management and Remediation Services	Medical and Diagnostic Laboratories	Other Services
532284 Recreational Goods Rental	Administration and Support Services	621510 Medical & Diagnostic Laboratories	Repair and Maintenance
532289 All Other Consumer Goods Rental	561110 Office Administrative Services	621610 Home Health Care Services	811110 Automotive Mechanical, & Electrical Repair & Maintenance
532310 General Rental Centers	561120 Facilities Support Services	621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)	811120 Automotive Body, Paint, Interior, & Glass Repair
532400 Commercial & Industrial Machinery & Equipment Rental & Leasing	561300 Employment Services	Hospitals	811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561410 Document Preparation Services	622000 Hospitals	811210 Electronic & Precision Equipment Repair & Maintenance
533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)	561420 Telephone Call Centers	Nursing and Residential Care Facilities	811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
Professional, Scientific, and Technical Services	561430 Business Service Centers (including private mail centers & copy shops)	623000 Nursing & Residential Care Facilities	811410 Home & Garden Equipment & Appliance Repair & Maintenance
Legal Services	561440 Collection Agencies	Social Assistance	811420 Reupholstery & Furniture Repair
541110 Offices of Lawyers	561450 Credit Bureaus	624100 Individual & Family Services	811430 Footwear & Leather Goods Repair
541190 Other Legal Services	561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)	624200 Community Food & Housing, & Emergency & Other Relief Services	811490 Other Personal & Household Goods Repair & Maintenance
Accounting, Tax Preparation, Bookkeeping, and Payroll Services	561500 Travel Arrangement & Reservation Services	624310 Vocational Rehabilitation Services	Personal and Laundry Services
541211 Offices of Certified Public Accountants	561600 Investigation & Security Services	624410 Child Day Care Services	812111 Barber Shops
541213 Tax Preparation Services	561710 Exterminating & Pest Control Services	Arts, Entertainment, and Recreation	812112 Beauty Salons
541214 Payroll Services	561720 Janitorial Services	Performing Arts, Spectator Sports, and Related Industries	812113 Nail Salons
541219 Other Accounting Services	561730 Landscaping Services	711100 Performing Arts Companies	812190 Other Personal Care Services (including diet & weight reducing centers)
Architectural, Engineering, and Related Services	561740 Carpet & Upholstery Cleaning Services	711210 Spectator Sports (including sports clubs & racetracks)	812210 Funeral Homes & Funeral Services
541310 Architectural Services	561790 Other Services to Buildings & Dwellings	711300 Promoters of Performing Arts, Sports, & Similar Events	812220 Cemeteries & Crematories
541320 Landscape Architecture Services	561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)	711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures	812310 Coin-Operated Laundries & Drycleaners
541330 Engineering Services	562000 Waste Management and Remediation Services	711510 Independent Artists, Writers, & Performers	812320 Drycleaning & Laundry Services (except Coin-Operated)
541340 Drafting Services		Museums, Historical Sites, and Similar Institutions	812330 Linen & Uniform Supply
541350 Building Inspection Services		712100 Museums, Historical Sites, & Similar Institutions	812910 Pet Care (except Veterinary) Services
541360 Geophysical Surveying & Mapping Services		Amusements, Gambling, and Recreation Industries	812920 Photofinishing
541370 Surveying & Mapping (except Geophysical) Services		713100 Amusement Parks & Arcades	812930 Parking Lots & Garages
541380 Testing Laboratories		713200 Gambling Industries	812990 All Other Personal Services
Specialized Design Services		713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	Religious, Grantmaking, Civic, Professional, and Similar Organizations
541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)		Accommodation and Food Services	813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)
Computer Systems Design and Related Services		721110 Hotels (except Casino Hotels) & Motels	813930 Labor Unions and Similar Labor Organizations
541511 Custom Computer Programming Services		721120 Casino Hotels	921000 Governmental Instrumentality or Agency
541512 Computer Systems Design Services		721191 Bed & Breakfast Inns	
541513 Computer Facilities Management Services		721199 All other Traveler Accommodation	
541519 Other Computer Related Services		721210 RV (Recreational Vehicle) Parks & Recreational Camps	
Other Professional, Scientific, and Technical Services		721310 Rooming and Boarding Houses, Dormitories, and Workers' Camps	
541600 Management, Scientific, & Technical Consulting Services		Food Services and Drinking Places	
541700 Scientific Research & Development Services		722300 Special Food Services (including food service contractors & caterers)	
541800 Advertising & Related Services		722410 Drinking Places (Alcoholic Beverages)	
541910 Marketing Research & Public Opinion Polling		722511 Full-Service Restaurants	
541920 Photographic Services		722513 Limited-Service Restaurants	
541930 Translation & Interpretation Services		722514 Cafeterias and Buffets	
541940 Veterinary Services		722515 Snack and Non-alcoholic Beverage Bars	
541990 All Other Professional, Scientific, & Technical Services			
Management of Companies (Holding Companies)			
551111 Offices of Bank Holding Companies			
551112 Offices of Other Holding Companies			