

## **Business Codes for Schedule C and Schedule C-EZ**

# **Accommodation, Food Services, & Drinking Places**

### ***Accommodation***

721310 Rooming & boarding houses

721210 RV (recreational vehicle) parks & recreational camps

721100 Traveler accommodation (including hotels, motels, and bed & breakfast inns)

### ***Food Services & Drinking Places***

722410 Drinking places (alcoholic beverages)

722110 Full-service restaurants

722210 Limited-service eating places

722300 Special food services (including food service contractors & caterers)

# **Administrative & Support and Waste Management & Remediation Services**

### ***Administrative & Support Services***

561430 Business service centers (including private mail centers & copy shops)

561740 Carpet & upholstery cleaning services

561440 Collection agencies

561450 Credit bureaus

561410 Document preparation services

561300 Employment services

561710 Exterminating & pest control services

561210 Facilities support (management) services

561600 Investigation & security services

561720 Janitorial services

561730 Landscaping services

561110 Office administrative services

561420 Telephone call centers (including telephone answering services & telemarketing bureaus)

561500 Travel arrangement & reservation services

561490 Other business support services (including repossession services, court reporting, & stenotype services)

561790 Other services to buildings & dwellings

561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

### ***Waste Management & Remediation Services***

562000 Waste management & remediation services

## **Agriculture, Forestry, Hunting, & Fishing**

112900 Animal production (including breeding of cats and dogs)

114110 Fishing

113000 Forestry & logging (including forest nurseries & timber tracts)

114210 Hunting & trapping

## ***Support Activities for Agriculture & Forestry***

115210 Support activities for animal production (including farriers)

115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)

115310 Support activities for forestry

## **Arts, Entertainment, & Recreation**

### ***Amusement, Gambling, & Recreation Industries***

713100 Amusement parks & arcades

713200 Gambling industries

713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

### ***Museums, Historical Sites, & Similar Institutions***

712100 Museums, historical sites, & similar institutions

### ***Performing Arts, Spectator Sports, & Related Industries***

711410 Agents & managers for artists, athletes, entertainers, & other public figures

711510 Independent artists, writers, & performers

711100 Performing arts companies

711300 Promoters of performing arts, sports, & similar events

711210 Spectator sports (including professional sports clubs & racetrack operations)

## **Construction of Buildings**

236200 Nonresidential building construction

236100 Residential building construction

## ***Heavy and Civil Engineering Construction***

237310 Highway, street, & bridge construction

237210 Land subdivision

237100 Utility system construction

237990 Other heavy & civil engineering construction

## ***Specialty Trade Contractors***

238310 Drywall & insulation contractors

238210 Electrical contractors

238350 Finish carpentry contractors

238330 Flooring contractors

238130 Framing carpentry contractors

238150 Glass & glazing contractors

238140 Masonry contractors

238320 Painting & wall covering contractors

238220 Plumbing, heating & air conditioning contractors

238110 Poured concrete foundation & structure contractors

238160 Roofing contractors

238170 Siding contractors

238910 Site preparation contractors

238120 Structural steel & precast concrete construction contractors

238340 Tile & terrazzo contractors

238290 Other building equipment contractors

238390 Other building finishing contractors

238190 Other foundation, structure, & building exterior contractors

238990 All other specialty trade contractors

## **Educational Services**

611000 Educational services (including schools, colleges, & universities)

## **Finance & Insurance**

### ***Credit Intermediation & Related Activities***

522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)

522200 Nondepository credit intermediation (including sales financing & consumer lending)

522300 Activities related to credit intermediation (including loan brokers)

### ***Insurance Agents, Brokers, & Related Activities***

524210 Insurance agencies & brokerages

524290 Other insurance related activities

### ***Securities, Commodity Contracts, & Other Financial Investments & Related Activities***

523140 Commodity contracts brokers

523130 Commodity contracts dealers

523110 Investment bankers & securities dealers

523210 Securities & commodity exchanges

523120 Securities brokers

523900 Other financial investment activities (including investment advice)

## **Health Care & Social Assistance**

## ***Ambulatory Health Care Services***

621610 Home health care services

621510 Medical & diagnostic laboratories

621310 Offices of chiropractors

621210 Offices of dentists

621330 Offices of mental health practitioners (except physicians)

621320 Offices of optometrists

621340 Office of physical, occupational & speech therapists, & audiologists

621111 Offices of physicians (except mental health specialists)

621112 Offices of physicians, mental health specialists

621391 Offices of podiatrists

621399 Offices of all other miscellaneous health practitioners

621400 Outpatient care centers

621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

## ***Hospitals***

622000 Hospitals

## ***Nursing & Residential Care Facilities***

623000 Nursing & residential care facilities

## ***Social Assistance***

624410 Child day care services

624200 Community food & housing, & emergency & other relief services

624100 Individual & family services

624310 Vocational rehabilitation services

## **Information**

511000 Publishing industries (except Internet)

### ***Broadcasting (except Internet) & Telecommunications***

515000 Broadcasting (except Internet)

517000 Telecommunications & Internet service providers

### ***Data Processing Services***

518210 Data processing, hosting, & related services

519100 Other Information services (including news syndicates & libraries, Internet publishing & broadcasting)

### ***Motion Picture & Sound Recording***

512100 Motion picture & video industries (except video rental)

512200 Sound recording industries

## **Manufacturing**

315000 Apparel mfg.

312000 Beverage & tobacco product mfg.

334000 Computer & electronic product mfg.

335000 Electrical equipment, appliance, & component mfg.

332000 Fabricated metal product mfg.

337000 Furniture & related product mfg.

333000 Machinery mfg.

339110 Medical equipment & supplies mfg.

322000 Paper mfg.

324100 Petroleum & coal products mfg.  
326000 Plastics & rubber products mfg.  
331000 Primary metal mfg.  
323100 Printing & related support activities  
313000 Textile mills  
314000 Textile product mills  
336000 Transportation equipment mfg.  
321000 Wood product mfg.  
339900 Other miscellaneous mfg.

### ***Chemical Manufacturing***

325100 Basic chemical mfg.  
325500 Paint, coating, & adhesive mfg.  
325300 Pesticide, fertilizer, & other agricultural chemical mfg.  
325410 Pharmaceutical & medicine mfg.  
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg  
325600 Soap, cleaning compound, & toilet preparation mfg.  
325900 Other chemical product & preparation mfg.

### ***Food manufacturing***

311110 Animal food mfg.  
311800 Bakeries & tortilla mfg.  
311500 Dairy product mfg.  
311400 Fruit & vegetable preserving & specialty food mfg.  
311200 Grain & oilseed milling



311610 Animal slaughtering & processing

311710 Seafood product preparation & packaging

311300 Sugar & confectionery product mfg.

311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)

### ***Leather & Allied Product Manufacturing***

316210 Footwear mfg. (including leather, rubber, & plastics)

316110 Leather & hide tanning & finishing

316990 Other leather & allied product mfg.

### ***Nonmetallic Mineral Product Manufacturing***

327300 Cement & concrete product mfg.

327100 Clay product & refractory mfg.

327210 Glass & glass product mfg.

327400 Lime & gypsum product mfg.

327900 Other nonmetallic mineral product mfg.

## **Mining**

212110 Coal mining

212200 Metal ore mining

212300 Nonmetal mineral mining & quarrying

211110 Oil & gas extraction

213110 Support activities for mining

## **Other Services**

## ***Personal & Laundry Services***

812111 Barber shops

812112 Beauty salons

812220 Cemeteries & crematories

812310 Coin-operated laundries & drycleaners

812320 Drycleaning & laundry services (except coin-operated laundry) (including laundry & drycleaning drop off & pickup sites)

812210 Funeral homes & funeral services

812330 Linen & uniform supply

812113 Nail salons

812930 Parking lots & garages

812910 Pet care (except veterinary) services

812920 Photofinishing

812190 Other personal care services (including diet & weight reducing centers)

812990 All other personal services

## ***Repair & Maintenance***

811120 Automotive body, paint, interior, & glass repair

811110 Automotive mechanical & electrical repair & maintenance

811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)

811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance

811210 Electronic & precision equipment repair & maintenance

811430 Footwear & leather goods repair

811410 Home & garden equipment & appliance repair & maintenance

811420 Reupholstery & furniture repair

811490 Other personal & household goods repair & maintenance

## **Professional, Scientific, & Technical Services**

541100 Legal services

541211 Offices of certified public accountants

541214 Payroll services

541213 Tax preparation services

541219 Other accounting services

### ***Architectural, Engineering, & Related Services***

541310 Architectural services

541350 Building inspection services

541340 Drafting services

541330 Engineering services

541360 Geophysical surveying & mapping services

541320 Landscape architecture services

541370 Surveying & mapping (except geophysical) services

541380 Testing laboratories

### ***Computer Systems Design & Related Services***

541510 Computer systems design & related services

### ***Specialized Design Services***

541400 Specialized design services (including interior, industrial, graphic, & fashion design)

## ***Other Professional, Scientific, & Technical Services***

541800 Advertising & related services

541600 Management, scientific, & technical consulting services

541910 Market research & public opinion polling

541920 Photographic services

541700 Scientific research & development services

541930 Translation & interpretation services

541940 Veterinary services

541990 All other professional, scientific, & technical services

## **Real Estate & Rental & Leasing**

### ***Real Estate***

531100 Lessors of real estate (including miniwarehouses & self-storage units)

531210 Offices of real estate agents & brokers

531320 Offices of real estate appraisers

531310 Real estate property managers

531390 Other activities related to real estate

### ***Rental & Leasing Services***

532100 Automotive equipment rental & leasing

532400 Commercial & industrial machinery & equipment rental leasing

532210 Consumer electronics & appliances rental

532220 Formal wear & costume rental

532310 General rental centers

532230 Video tape & disc rental

532290 Other consumer goods rental

## **Religious, Grantmaking, Civic, Professional, & Similar Organizations**

813000 Religious, grantmaking, civic, professional, & similar organizations

## **Retail Trade**

### ***Building Material & Garden Equipment & Supplies Dealers***

444130 Hardware stores

444110 Home centers

444200 Lawn & garden equipment & supplies stores

444120 Paint & wallpaper stores

444190 Other building materials dealers

### ***Clothing & Accessories Stores***

448130 Children's & infants' clothing stores

448150 Clothing accessories stores

448140 Family clothing stores

448310 Jewelry stores

448320 Luggage & leather goods

448110 Men's clothing stores

448210 Shoe stores

448120 Women's clothing stores

448190 Other clothing stores

### ***Electronic & Appliance Stores***

443130 Camera & photographic supplies stores

443120 Computer & software stores

443111 Household appliance stores

443112 Radio, television, & other electronics stores

### ***Food & Beverage Stores***

445310 Beer, wine, & liquor stores

445220 Fish & seafood markets

445230 Fruit & vegetable markets

445100 Grocery stores (including supermarkets & convenience stores without gas)

445210 Meat markets

445290 Other specialty food stores

## ***Furniture & Home Furnishing Stores***

442110 Furniture stores  
442200 Home furnishing stores

## ***Gasoline Stations***

447100 Gasoline stations (including convenience stores with gas)

## ***General Merchandise Stores***

452000 General merchandise stores

## ***Health & Personal Care Stores***

446120 Cosmetics, beauty supplies, & perfume stores  
446130 Optical goods stores  
446110 Pharmacies & drug stores  
446190 Other health & personal care stores

## ***Motor Vehicle & Parts Dealers***

441300 Automotive parts, accessories, & tire stores  
441222 Boat dealers  
441221 Motorcycle dealers  
441110 New car dealers  
441210 Recreational vehicle dealers (including motor homes, & travel trailer dealers)  
441120 Used car dealers  
441229 All other motor vehicle dealers

## ***Sporting Goods, Hobby, Book, & Music Stores***

451211 Book stores  
451120 Hobby, toy, & games stores  
451140 Musical instrument & supplies stores  
451212 News dealers & newsstands  
451220 Prerecorded tape, compact disc, & record stores  
451130 Sewing, needlework, & piece goods stores  
451110 Sporting goods stores

## ***Miscellaneous Store Retailers***

453920 Art dealers  
453110 Florists  
453220 Gift, novelty, & souvenir stores  
453930 Manufactured (mobile) home dealers  
453210 Office supplies & stationery stores  
453910 Pet & pet supplies stores  
453310 Used merchandise stores  
453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

### ***Nonstore Retailers***

454112 Electronic auctions

454111 Electronic shopping

454310 Fuel dealers

454113 Mail-order houses

454210 Vending machine operators

454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

## **Transportation & Warehousing**

481000 Air transportation

485510 Charter bus industry

484110 General freight trucking, local

484120 General freight trucking, long-distance

485210 Interurban & rural bus transportation

486000 Pipeline transportation

482110 Rail transportation

487000 Scenic & sightseeing transportation

485410 School & employee bus transportation

484200 Specialized freight trucking (including household moving vans)

485300 Taxi & limousine service

485110 Urban transit systems

483000 Water transportation

485990 Other transit & ground passenger transportation

488000 Support activities for transportation (including motor vehicle towing)

### ***Couriers & Messengers***

492000 Couriers & messengers

## ***Warehousing & Storage Facilities***

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

## **Utilities**

221000 Utilities

## **Unclassified Establishments**

999999 Unclassified establishments (unable to classify)

## **Wholesale Trade**

### ***Merchant Wholesalers, Durable Goods***

423600 Electrical & electronic goods

423200 Furniture & home furnishing

423700 Hardware, & plumbing & heating equipment & supplies

423940 Jewelry, watch, precious stone, & precious metals

423300 Lumber & other construction materials

423800 Machinery, equipment, & supplies

423500 Metal & mineral (except petroleum)

423100 Motor vehicle & motor vehicle parts & supplies

423400 Professional & commercial equipment & supplies

423930 Recyclable materials

423910 Sporting & recreational goods & supplies

423920 Toy & hobby goods & supplies

423990 Other miscellaneous durable goods



## ***Merchant Wholesalers, Nondurable Goods***

424300 Apparel, piece goods, & notions

424800 Beer, wine, & distilled alcoholic beverage

424920 Books, periodicals, & newspapers

424600 Chemical & allied products

424210 Drugs & druggists' sundries

424500 Farm product raw materials

424910 Farm supplies

424930 Flower, nursery stock, & florists' supplies

424400 Grocery & related products

424950 Paint, varnish, & supplies

424100 Paper & paper products

424700 Petroleum & petroleum products

424940 Tobacco & tobacco products

424990 Other miscellaneous nondurable goods

## **Wholesale Electronic Markets and Agents & Brokers**

425110 Business to business electronic markets

425120 Wholesale trade agents & brokers

# 1099-R Codes for Box 7

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- 1 – Early distribution, no known exception
- 2 – Early distribution, exception applies
- 3 – Disability\*
- 4 – Death\*
- 5 – Prohibited transaction
- 6 – Section 1035 exchange
- 7 – Normal distribution
- 8 – Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 2008
- 9 – Cost of current life insurance protection
- A – May be eligible for 10-year tax option
- B - Designated Roth account distribution.
- D – Excess contributions plus earnings/excess deferrals taxable in 2006
- E – Excess annual additions under section 415/certain excess amounts under section 403(b) plans\*
- F – Charitable gift annuity
- G – Direct rollover and rollover contribution\*
- J - Early distribution from a Roth IRA
- L – Loans treated as deemed distributions under section 72(p)
- N – Recharacterized IRA contribution made for 2008
- P – Excess contributions plus earnings/excess deferrals taxable in 2007
- Q – Qualified distribution from a Roth IRA\*

R – Recharacterized IRA contribution made for 2007

S – Early distribution from a SIMPLE IRA in first 2 years, no known exception

T – Roth IRA distribution, exception applies

\*You are not required to file Form 5329

# Country Codes for 1040

Electronic filing of Form 2555, Foreign Earned Income, requires you to list the Country Code.

If the following list does not include the country, use Country Code "XX" Other Countries.

<b>Code</b>	<b>Name of Country</b>	<b>Code</b>	<b>Name of Country</b>
AF	Afghanistan	KG	Kyrgyzstan
AL	Albania	LA	Laos
AG	Algeria	LG	Latvia
AN	Andorra	LE	Lebanon
AO	Angola	LT	Lesotho
AV	Anguilla	LI	Liberia
AY	Antarctica (not valid for Form 2555)	LY	Libya
AC	Antigua & Barbuda	LS	Lichtenstein
AR	Argentina	LH	Lithuania
AM	Armenia	LU	Luxembourg
AA	Aruba	MC	Macau
AT	Ashmore & Cartier Islands	MK	Macedonia, The Former Republic of Yugoslav
AS	Australia	MA	Madagascar
AU	Austria	MI	Malawi
AJ	Azerbaijan	MY	Malaysia
BF	Bahamas The	MV	Maldives
BA	Bahrain	ML	Mali
FQ	Baker Island	MT	Malta
BG	Bangladesh	IM	Man, Isle of
BB	Barbados	RM	Marshall Islands
BS	Bassas da India	MB	Martinique
BO	Belarus	MR	Mauritania
BE	Belgium	MP	Mauritius
BH	Belize	MF	Mayotte
BN	Benin	MX	Mexico

BD	Bermuda	FM	Micronesia, Federated States of
BT	Bhutan	MQ	Midway Islands
BL	Bolivia	MD	Moldova
BK	Bosnia & Herzegovina	MN	Monaco
BC	Botswana	MG	Mongolia
BV	Bouvet Island	MJ	Montenegro
BR	Brazil	MH	Montserrat
IO	British Indian Ocean Territory	MO	Morocco
BX	Brunei	MZ	Mozambique
BU	Bulgaria	WA	Namibia
UV	Burkina Faso	NR	Nauru
BM	Burma	NR	Nepal
BY	Burundi	NL	Netherlands
CB	Cambodia	NT	Netherlands Antilles
CM	Cameroon	NC	New Caledonia
CA	Canada	NZ	New Zealand
CV	Cape Verde	NU	Nicaragua
CJ	Cayman Islands	NG	Niger
CT	Central African Republic	NI	Nigeria
CD	Chad	NE	Niue
CI	Chili	NF	Norfolk Island
CH	China	XN	Northern Ireland
KT	Christmas Islands	NO	Norway
IP	Clipperton Islands	MU	Oman
CK	Cocos (Keeling Islands)	PK	Pakistan
CO	Colombia	PS	Palau
CN	Comoros	LQ	Palmyra Atoll
CF	Congo (Brazzaville)	PM	Panama
CG	Congo (Kinshasa)	PP	Papua New Guinea
CW	Cooks Islands	PF	Paracel Islands
CR	Coral Sea Islands	PA	Paraguay
CS	Costa Rica	PE	Peru

IV	Cote d'Ivoire	RP	Philippines
HR	Croatia	PC	Pitcairn Islands
CU	Cuba	PL	Poland
CY	Cyprus	PO	Portugal
EZ	Czech Republic	QA	Qatar
DA	Denmark	RE	Reunion
DJ	Djibouti	RO	Romania
DO	Dominica	RS	Russia
DR	Dominican Republic	RW	Rwanda
TT	Dem Rep of Timor-Leste	SH	Saint Helena
EC	Ecuador	SC	Saint Kitts & Nevis
EG	Egypt	ST	Saint Lucia
EK	Equatorial Guinea	SB	Saint Pierre & Miquelon
ER	Eritrea	VC	Saint Vincent & The Grenadines
EN	Estonia	WS	Samoa
ET	Ethiopia	SM	San Marino
EU	Europa Island	TP	Sao Tome & Principe
FK	Falkland Islands (Islas Malvinas)	SA	Saudi Arabia
FO	Faroe Islands	SG	Senegal
FJ	Fiji	YI	Serbia
FI	Finland	SE	Seychelles
FR	France	SL	Sierra Leone
FG	French Guiana	SN	Singapore
FP	French Polynesia	LO	Slovakia
FS	French Southern & Antarctic Lands	SI	Slovenia
GB	Gabon	BP	Solomon Islands
GA	Gambia The	SO	Somalia
GZ	Gaza Strip	SF	South Africa
GG	Georgia	SX	South Georgia & The South Sandwich Islands
GM	Germany	SP	Spain

GH	Ghana	PG	Spratly Islands
GI	Gibraltar	CE	Sri Lanka
GO	Glorioso Islands	SU	Sudan
GR	Greece	NS	Suriname
GL	Greenland	SV	Svalbard
GJ	Grenada	WZ	Swaziland
GP	Guadeloupe	SW	Sweden
GT	Guatemala	SZ	Switzerland
GK	Guernsey	SY	Syria
GV	Guinea	TW	Taiwan
PU	Guinea-Bissau	TI	Tajikistan
GY	Guyana	TZ	Tanzania
HA	Haiti	TH	Thailand
HM	Heard Island & McDonald Islands	TO	Togo
BK	Herzegovina & Bosnia	TL	Tokelau
VT	Holy City	TN	Tonga
HO	Honduras	TD	Trinidad & Tobago
HK	Hong Kong	TE	Tromelin Island
HQ	Howland Island	TS	Tunisia
HU	Hungary	TU	Turkey
IC	Iceland	TX	Turkmenistan
IN	India	TK	Turks & Caicos Islands
ID	Indonesia	TV	Tuvalu
IR	Iran	UG	Uganda
IZ	Iraq	UP	Ukraine
EI	Ireland	AE	United Arab Emirates
IS	Israel	UK	United Kingdom
IT	Italy	UY	Uruguay
JM	Jamaica	UZ	Uzbekistan
JN	Jan Mayen	NH	Vanuatu
JA	Japan	VE	Venezuela
JE	Jersey	VM	Vietnam
JQ	Johnston Atoll	VI	Virgin Islands, British
JO	Jordan	WQ	Wake Island

JU	Juan de Nova Island	WF	Wallis & Futuna
KZ	Kazakhstan	WE	West Bank (Palestine)
KE	Kenya	WI	Western Sahara
KQ	Kingman Reef	VC	Winward Island
KR	Kiribati	YM	Yemen
KN	Korea, North	ZA	Zambia
KS	Korea, South	ZI	Zimbabwe
KU	Kuwait	XX	All other countries