
2007 Instructions for Schedule SSA (Form 5500)

Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits

General Instructions

Purpose of Schedule

Use Schedule SSA to report information concerning separated participants with deferred vested benefit rights. Report participants who:

- separated from your company during the plan year; or
- transferred into this plan during the plan year; or
- previously were reported under this plan but are no longer entitled to those deferred vested benefits.

Also use Schedule SSA to correct information previously reported concerning participants with deferred vested benefits.

The information on this schedule is given to the Social Security Administration to provide to participants when they file for Social Security benefits.

Note. Beginning with the 2004 Schedule SSA, report required information regarding separated participants **only** on page 2 of Schedule SSA. Use additional pages 2 when you need to report information for more separated participants than one page 2 allows. Do not use attachments other than the page 2 Schedule SSA.

The Social Security Administration is revising its processing of participant plan data to avoid inaccurate information in the pension notice.

Who Must File

The plan administrator is responsible for filing Schedule SSA. Plans that cover only owners and their spouses do not have to file this schedule.

Check the Schedule SSA box on the Form 5500 (Part II, line 10a(4)) if a Schedule SSA is attached to the Form 5500.

Note. Government, church, or other plans that elect to file the Schedule SSA voluntarily **must** check the appropriate box on the schedule **and** complete lines 2 through 3c.

When to Report a Separated Participant

In general, **for a plan to which only one employer contributes**, a participant must be reported on Schedule SSA if:

1. The participant separates from service covered by the plan in a plan year, and
2. The participant is entitled to a deferred vested benefit under the plan.

The separated participant must be reported no later than on the Schedule SSA filed for the plan year following the plan year in which separation occurred. However, you can report the separation in the plan year in which it occurs, if you want to report earlier. Do not report a participant more than once unless you wish to revise or update a prior Schedule SSA (see instructions for line 4, box (a), under codes B, C, or D).

In general, **for a plan to which more than one employer contributes**, a participant must be reported on Schedule SSA if:

1. The participant incurs two successive 1-year breaks in service (as defined in the plan for vesting purposes), and
2. The participant is (or may be) entitled to a deferred vested benefit under the plan.

The participant must be reported no later than on the Schedule SSA filed for the plan year in which the participant completed the second of the two consecutive 1-year breaks in service. The participant may be reported earlier (i.e., on the

Schedule SSA filed for the plan year in which he or she separated from service or completed the first 1-year break in service).

When NOT to Report a Participant

A participant is not required to be reported on Schedule SSA if, before the date the Schedule SSA is required to be filed (including any extension of time for filing), the participant:

1. Is paid some or all of the deferred vested retirement benefit (see the **Caution** below), or
2. Returns to service covered by the plan and/or accrues additional retirement benefits under the plan, or
3. Forfeits all the deferred vested retirement benefit.



*If payment of the deferred vested retirement benefit ceases before **ALL** of the benefit to which the participant is entitled is paid to the participant, information relating to the deferred vested retirement benefit to which the participant remains entitled shall be filed on the Schedule SSA filed for the year **following** the last plan year within which a portion of the benefit is paid to the participant.*

Separation of a Re-Employed Employee

If the deferred vested benefit of a separated employee is different from that previously reported, you may use code B (see below) to report that employee's total vested benefit.

Revising Prior Report

Use Schedule SSA to report revisions to pension information for a participant you reported on a previous Schedule SSA. This will ensure that SSA's records are correct. This is important since SSA provides Schedule SSA information that it has on file to participants when they file for Social Security benefits. If this information is not up-to-date, the participant may contact the plan administrator to resolve the difference.

You do not need to report changes in the value of the employees' accounts, since that is likely to change. However, you may report these changes if you want.

Transfer of a Participant to a New Plan

When a separated participant with deferred vested benefits is transferred from the plan he or she was originally reported under to a new plan,

1. The new plan administrator should complete a Schedule SSA using:
 - Entry Code C for line 4, box (a), when the original plan information is available, or
 - Entry Code A for line 4, box (a), when the original plan information is not available.
2. The original plan administrator should complete a Schedule SSA using Entry Code D for line 4, box (a).

Where and How To File

File as an attachment to Form 5500.

Note. Government, church, or other plans that elect to voluntarily file the Schedule SSA are not required to attach their Schedule SSA to a Form 5500, but **must** check the appropriate box on the schedule.



A penalty may be assessed if Schedule SSA (Form 5500) is not timely filed or critical information is not furnished.

Specific Instructions

- Complete all applicable fields on Schedule SSA.
- Please verify that the EIN and plan number being used on the Form 5500 and this Schedule SSA are correct for this plan.

Line D. Enter the sponsor's employer identification number (EIN) shown on Form 5500, line 2b.

Line 2. If the Post Office does not deliver mail to the street address and you have a P.O. box, enter the box number instead of the street address.

Line 4, box (a). Enter the appropriate code from the following list.

Code A — Use this code for a participant not previously reported. Also complete boxes (b) through (h).

Code B — Use this code for a participant previously reported under the plan number shown on this schedule to modify some of the previously reported information. Enter all the current information for boxes (b) through (h).

Code C — Use this code for a participant previously reported under another plan number who will now be receiving his/her future benefit from the plan reported on this schedule. Also complete boxes (b), (c), (i), and (j).

Code D — Use this code for a participant previously reported under the plan number shown on this schedule who is no longer entitled to those deferred vested benefits. This includes a participant who has begun receiving benefits, has received a lump-sum payout, or has been transferred to another plan. Also complete boxes (b) and (c).

Line 4, box (b). Enter the exact social security number (SSN) of each participant listed. If the participant is a foreign national employed outside the United States who does not have an SSN, enter the word "FOREIGN."

Line 4, box (c). Enter each participant's name exactly as it appears on the participant's social security card. Do not enter periods; however, initials, if on the social security card, are permitted. Space is available for the first eleven characters of the participant's first name, one for their middle initial, and the first fifteen characters of their last name. If the participant does not have a middle initial, leave the space for the middle initial blank.

Line 4, box (d). From the following list, select the code that describes the type of annuity that will be provided for the participant. Enter the code that describes the type of annuity that normally accrues under the plan at the time of the participant's separation from service covered by the plan (or for a plan to which more than one employer contributes at the time the participant incurs the second consecutive 1-year break in service under the plan).

Type of Annuity Code

- A** A single sum
- B** Annuity payable over fixed number of years
- C** Life annuity
- D** Life annuity with period certain
- E** Cash refund life annuity
- F** Modified cash refund life annuity
- G** Joint and last survivor life annuity
- M** Other

Line 4, box (e). From the following list, select the code that describes the benefit payment frequency during a 12-month period.

Type of Payment Code

- A** Lump sum
- B** Annually
- C** Semiannually
- D** Quarterly
- E** Monthly
- M** Other

Line 4, box (f). For a defined benefit plan, enter the amount of the periodic payment that a participant is entitled to receive under line 4, box (f).

For a plan to which more than one employer contributes, if the amount of the periodic payment cannot be accurately determined because the plan administrator does not maintain complete records of covered service, enter an estimated amount.

Line 4, box (g). For a defined contribution plan, if the plan states that a participant's share of the fund will be determined on the basis of units, enter the number of units credited to the participant.

If, under the plan, participation is determined on the basis of shares of stock of the employer, enter the number of shares and add the letters "S" to indicate shares. A number without the "S" will be interpreted to mean units.

Line 4, box (h). For defined contribution plans, enter the value of the participant's account at the time of separation.

Line 4, boxes (i) and (j). Show the EIN and plan number of the plan under which the participant was previously reported.

Signature. This form must be signed by the plan administrator. If more than one Schedule SSA is filed for one plan, only the initial page one should be signed.

OMB Control Numbers

Agency	OMB Number	Agency	OMB Number
Employee Benefits Security Administration	1210-0110	Pension Benefit Guaranty Corporation	1212-0057
	1210-0089	Social Security Administration	0960-0606
Internal Revenue Service	1545-1610		

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the law as specified in ERISA and Code sections 6047(e), 6057(b), and 6058(a). You are required to give us the information. We need it to determine whether the plan is operating according to the law.

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 and 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 or are required to be maintained pursuant to Title I or IV of ERISA. Generally, the Form 5500 return/reports are open to public inspection. However, Schedules E and SSA (Form 5500) are confidential, as required by Code section 6103.

The time needed to complete and file the forms listed below reflects the combined requirements of the Internal Revenue Service, Department of Labor, Pension Benefit Guaranty Corporation, and the Social Security Administration. These times will vary depending on individual circumstances. The estimated average times are:

	Pension Plans		Welfare Plans	
	Large	Small*	Large	Small*
Form 5500	1 hr., 43 min.	1 hr., 17 min.	1 hr., 45 min.	1 hr., 14 min.
Schedule A	2 hr., 41 min.	2 hr., 44 min.	3 hr., 30 min.	2 hr., 36 min.
Schedule B	7 hr., 56 min.	7 hr., 55 min.		
Schedule C	2 hr., 22 min.		3 hr., 8 min.	
Schedule D	1 hr., 39 min.	20 min.	1 hr., 52 min.	20 min.
Schedule E	3 hr., 18 min.	3 hr., 18 min.		
Schedule G	11 hr., 29 min.		11 hr.	
Schedule H	7 hr., 12 min.		8 hr.	
Schedule I		1 hr., 57 min.		1 hr., 48 min.
Schedule R	1 hr., 36 min.	1 hr., 3 min.		
Schedule SSA	6 hr., 25 min.	1 hr., 42 min.		

*In 2007, certain small plans have a simplified reporting alternative, as described in the instructions, which allows eligible filers to complete fewer schedules and line items on certain schedules. We have assumed for purposes of assessing the paperwork burden that not all filers will use the simplified reporting method because this method of filing is optional. For eligible plans that choose to use the simplified reporting option, the burden of filing will be smaller than the table indicates, because this option allows eligible plans to fill out fewer line items and schedules.

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send any of these forms or schedules to this address. Instead, see **Where To File** on page 5.

**Forms 5500 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	Code	Code	Code
<p>Agriculture, Forestry, Fishing and Hunting</p> <p>Crop Production</p> <p>111100 Oilseed & Grain Farming</p> <p>111210 Vegetable & Melon Farming (including potatoes & yams)</p> <p>111300 Fruit & Tree Nut Farming</p> <p>111400 Greenhouse, Nursery, & Floriculture Production</p> <p>111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)</p> <p>Animal Production</p> <p>112111 Beef Cattle Ranching & Farming</p> <p>112112 Cattle Feedlots</p> <p>112120 Dairy Cattle & Milk Production</p> <p>112210 Hog & Pig Farming</p> <p>112300 Poultry & Egg Production</p> <p>112400 Sheep & Goat Farming</p> <p>112510 Aquaculture (including shellfish & finfish farms & hatcheries)</p> <p>112900 Other Animal Production</p> <p>Forestry and Logging</p> <p>113110 Timber Tract Operations</p> <p>113210 Forest Nurseries & Gathering of Forest Products</p> <p>113310 Logging</p> <p>Fishing, Hunting and Trapping</p> <p>114110 Fishing</p> <p>114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry</p> <p>115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)</p> <p>115210 Support Activities for Animal Production</p> <p>115310 Support Activities For Forestry</p>	<p>Specialty Trade Contractors</p> <p>238100 Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)</p> <p>238210 Electrical Contractors</p> <p>238220 Plumbing, Heating, & Air-Conditioning Contractors</p> <p>238290 Other Building Equipment Contractors</p> <p>238300 Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)</p> <p>238900 Other Specialty Trade Contractors (including site preparation)</p> <p>Manufacturing</p> <p>Food Manufacturing</p> <p>311110 Animal Food Mfg</p> <p>311200 Grain & Oilseed Milling</p> <p>311300 Sugar & Confectionery Product Mfg</p> <p>311400 Fruit & Vegetable Preserving & Specialty Food Mfg</p> <p>311500 Dairy Product Mfg</p> <p>311610 Animal Slaughtering and Processing</p> <p>311710 Seafood Product Preparation & Packaging</p> <p>311800 Bakeries & Tortilla Mfg</p> <p>311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing</p> <p>312110 Soft Drink & Ice Mfg</p> <p>312120 Breweries</p> <p>312130 Wineries</p> <p>312140 Distilleries</p> <p>312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills</p> <p>313000 Textile Mills</p> <p>314000 Textile Product Mills</p> <p>Apparel Manufacturing</p> <p>315100 Apparel Knitting Mills</p> <p>315210 Cut & Sew Apparel Contractors</p> <p>315220 Men's & Boys' Cut & Sew Apparel Mfg</p> <p>315230 Women's & Girls' Cut & Sew Apparel Mfg</p> <p>315290 Other Cut & Sew Apparel Mfg</p> <p>315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing</p> <p>316110 Leather & Hide Tanning & Finishing</p> <p>316210 Footwear Mfg (including rubber & plastics)</p> <p>316990 Other Leather & Allied Product Mfg</p> <p>Wood Product Manufacturing</p> <p>321110 Sawmills & Wood Preservation</p> <p>321210 Veneer, Plywood, & Engineered Wood Product Mfg</p> <p>321900 Other Wood Product Mfg</p> <p>Paper Manufacturing</p> <p>322100 Pulp, Paper, & Paperboard Mills</p> <p>322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities</p> <p>323100 Printing & Related Support Activities</p>	<p>Petroleum and Coal Products Manufacturing</p> <p>324110 Petroleum Refineries (including integrated)</p> <p>324120 Asphalt Paving, Roofing, & Saturated Materials Mfg</p> <p>324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing</p> <p>325100 Basic Chemical Mfg</p> <p>325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg</p> <p>325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg</p> <p>325410 Pharmaceutical & Medicine Mfg</p> <p>325500 Paint, Coating, & Adhesive Mfg</p> <p>325600 Soap, Cleaning Compound, & Toilet Preparation Mfg</p> <p>325900 Other Chemical Product & Preparation Mfg</p> <p>Plastics and Rubber Products Manufacturing</p> <p>326100 Plastics Product Mfg</p> <p>326200 Rubber Product Mfg</p> <p>Nonmetallic Mineral Product Manufacturing</p> <p>327100 Clay Product & Refractory Mfg</p> <p>327210 Glass & Glass Product Mfg</p> <p>327300 Cement & Concrete Product Mfg</p> <p>327400 Lime & Gypsum Product Mfg</p> <p>327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing</p> <p>331110 Iron & Steel Mills & Ferroalloy Mfg</p> <p>331200 Steel Product Mfg from Purchased Steel</p> <p>331310 Alumina & Aluminum Production & Processing</p> <p>331400 Nonferrous Metal (except Aluminum) Production & Processing</p> <p>331500 Foundries</p> <p>Fabricated Metal Product Manufacturing</p> <p>332110 Forging & Stamping</p> <p>332210 Cutlery & Handtool Mfg</p> <p>332300 Architectural & Structural Metals Mfg</p> <p>332400 Boiler, Tank, & Shipping Container Mfg</p> <p>332510 Hardware Mfg</p> <p>332610 Spring & Wire Product Mfg</p> <p>332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg</p> <p>332810 Coating, Engraving, Heat Treating, & Allied Activities</p> <p>332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing</p> <p>333100 Agriculture, Construction, & Mining Machinery Mfg</p> <p>333200 Industrial Machinery Mfg</p> <p>333310 Commercial & Service Industry Machinery Mfg</p> <p>333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg</p> <p>333510 Metalworking Machinery Mfg</p> <p>333610 Engine, Turbine & Power Transmission Equipment Mfg</p> <p>333900 Other General Purpose Machinery Mfg</p>	<p>Computer and Electronic Product Manufacturing</p> <p>334110 Computer & Peripheral Equipment Mfg</p> <p>334200 Communications Equipment Mfg</p> <p>334310 Audio & Video Equipment Mfg</p> <p>334410 Semiconductor & Other Electronic Component Mfg</p> <p>334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg</p> <p>334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance, and Component Manufacturing</p> <p>335100 Electric Lighting Equipment Mfg</p> <p>335200 Household Appliance Mfg</p> <p>335310 Electrical Equipment Mfg</p> <p>335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing</p> <p>336100 Motor Vehicle Mfg</p> <p>336210 Motor Vehicle Body & Trailer Mfg</p> <p>336300 Motor Vehicle Parts Mfg</p> <p>336410 Aerospace Product & Parts Mfg</p> <p>336510 Railroad Rolling Stock Mfg</p> <p>336610 Ship & Boat Building</p> <p>336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing</p> <p>337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing</p> <p>339110 Medical Equipment & Supplies Mfg</p> <p>339900 Other Miscellaneous Manufacturing</p> <p>Wholesale Trade</p> <p>Merchant Wholesalers, Durable Goods</p> <p>423100 Motor Vehicle & Motor Vehicle Parts & Supplies</p> <p>423200 Furniture & Home Furnishings</p> <p>423300 Lumber & Other Construction Materials</p> <p>423400 Professional & Commercial Equipment & Supplies</p> <p>423500 Metals & Minerals (except Petroleum)</p> <p>423600 Electrical & Electronic Goods</p> <p>423700 Hardware, Plumbing & Heating Equipment & Supplies</p> <p>423800 Machinery, Equipment, & Supplies</p> <p>423910 Sporting & Recreational Goods & Supplies</p> <p>423920 Toy & Hobby Goods & Supplies</p> <p>423930 Recyclable Materials</p> <p>423940 Jewelry, Watches, Precious Stones, & Precious Metals</p> <p>423990 Other Miscellaneous Durable Goods</p> <p>Merchant Wholesalers, Nondurable Goods</p> <p>424100 Paper & Paper Products</p> <p>424210 Drugs & Druggists' Sundries</p> <p>424300 Apparel, Piece Goods, & Notions</p> <p>424400 Grocery & Related Products</p> <p>424500 Farm Product Raw Materials</p> <p>424600 Chemical & Allied Products</p>

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

Code	Code	Code	Code
424700 Petroleum & Petroleum Products	448140 Family Clothing Stores	Support Activities for Transportation	Activities Related to Credit Intermediation
424800 Beer, Wine, & Distilled Alcoholic Beverages	448150 Clothing Accessories Stores	488100 Support Activities for Air Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)
424910 Farm Supplies	448190 Other Clothing Stores	488210 Support Activities for Rail Transportation	Securities, Commodity Contracts, and Other Financial Investments and Related Activities
424920 Books, Periodicals, & Newspapers	448210 Shoe Stores	488300 Support Activities for Water Transportation	523110 Investment Banking & Securities Dealing
424930 Flower, Nursery Stock, & Florists' Supplies	448310 Jewelry Stores	488410 Motor Vehicle Towing	523120 Securities Brokerage
424940 Tobacco & Tobacco Products	448320 Luggage & Leather Goods Stores	488490 Other Support Activities for Road Transportation	523130 Commodity Contracts Dealing
424950 Paint, Varnish, & Supplies	Sporting Goods, Hobby, Book, and Music Stores	488510 Freight Transportation Arrangement	523140 Commodity Contracts Brokerage
424990 Other Miscellaneous Nondurable Goods	451110 Sporting Goods Stores	488990 Other Support Activities for Transportation	523210 Securities & Commodity Exchanges
Wholesale Electronic Markets and Agents and Brokers	451120 Hobby, Toy, & Game Stores	Couriers and Messengers	523900 Other Financial Investment Activities (including portfolio management & investment advice)
425110 Business to Business Electronic Markets	451130 Sewing, Needlework, & Piece Goods Stores	492110 Couriers	Insurance Carriers and Related Activities
425120 Wholesale Trade Agents & Brokers	451140 Musical Instrument & Supplies Stores	492210 Local Messengers & Local Delivery	524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
Retail Trade	General Merchandise Stores	Warehousing and Storage	524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
Motor Vehicle and Parts Dealers	452110 Department Stores	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	524210 Insurance Agencies & Brokerages
441110 New Car Dealers	452900 Other General Merchandise Stores	Information	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)
441120 Used Car Dealers	Miscellaneous Store Retailers	Publishing Industries (except Internet)	Funds, Trusts, and Other Financial Vehicles
441210 Recreational Vehicle Dealers	453110 Florists	511110 Newspaper Publishers	525100 Insurance & Employee Benefit Funds
441221 Motorcycle Dealers	453210 Office Supplies & Stationery Stores	511120 Periodical Publishers	525910 Open-End Investment Funds (Form 1120-RIC)
441222 Boat Dealers	453220 Gift, Novelty, & Souvenir Stores	511130 Book Publishers	525920 Trusts, Estates, & Agency Accounts
441229 All Other Motor Vehicle Dealers	453310 Used Merchandise Stores	511140 Directory & Mailing List Publishers	525990 Other Financial Vehicles (including mortgage REITs & closed-end investment funds)
441300 Automotive Parts, Accessories, & Tire Stores	453910 Pet & Pet Supplies Stores	511190 Other Publishers	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) .
Furniture and Home Furnishings Stores	453920 Art Dealers	511210 Software Publishers	Real Estate and Rental and Leasing
442110 Furniture Stores	453930 Manufactured (Mobile) Home Dealers	Motion Picture and Sound Recording Industries	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)
442210 Floor Covering Stores	453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	512100 Motion Picture & Video Industries (except video rental)	531114 Cooperative Housing (including equity REITs)
442291 Window Treatment Stores	Nonstore Retailers	512200 Sound Recording Industries	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)
442299 All Other Home Furnishings Stores	454110 Electronic Shopping & Mail-Order Houses	Broadcasting (except Internet)	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)
Electronics and Appliance Stores	454210 Vending Machine Operators	515100 Radio & Television Broadcasting	531190 Lessors of Other Real Estate Property (including equity REITs)
443111 Household Appliance Stores	454311 Heating Oil Dealers	515210 Cable & Other Subscription Programming	531210 Offices of Real Estate Agents & Brokers
443112 Radio, Television, & Other Electronics Stores	454312 Liquefied Petroleum Gas (bottled gas) Dealers	Telecommunications	531310 Real Estate Property Managers
443120 Computer & Software Stores	454319 Other Fuel Dealers	517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, other telecommunications, & internet service providers)	531320 Offices of Real Estate Appraisers
443130 Camera & Photographic Supplies Stores	454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	Data Processing Services	531390 Other Activities Related to Real Estate
Building Material and Garden Equipment and Supplies Dealers	Transportation and Warehousing	518210 Data Processing, Hosting, & Related Services	Rental and Leasing Services
444110 Home Centers	Air, Rail, and Water Transportation	Other Information Services	532100 Automotive Equipment Rental & Leasing
444120 Paint & Wallpaper Stores	481000 Air Transportation	519100 Other Information Services (including news syndicates, libraries, internet publishing & broadcasting)	532210 Consumer Electronics & Appliances Rental
444130 Hardware Stores	482110 Rail Transportation	Finance and Insurance	532220 Formal Wear & Costume Rental
444190 Other Building Material Dealers	483000 Water Transportation	Depository Credit Intermediation	532230 Video Tape & Disc Rental
444200 Lawn & Garden Equipment & Supplies Stores	Truck Transportation	522110 Commercial Banking	
Food and Beverage Stores	484110 General Freight Trucking, Local	522120 Savings Institutions	
445110 Supermarkets and Other Grocery (except Convenience) Stores	484120 General Freight Trucking, Long-distance	522130 Credit Unions	
445120 Convenience Stores	484200 Specialized Freight Trucking	522190 Other Depository Credit Intermediation	
445210 Meat Markets	Transit and Ground Passenger Transportation	Nondepository Credit Intermediation	
445220 Fish & Seafood Markets	485110 Urban Transit Systems	522210 Credit Card Issuing	
445230 Fruit & Vegetable Markets	485210 Interurban & Rural Bus Transportation	522220 Sales Financing	
445291 Baked Goods Stores	485310 Taxi Service	522291 Consumer Lending	
445292 Confectionery & Nut Stores	485320 Limousine Service	522292 Real Estate Credit (including mortgage bankers & originators)	
445299 All Other Specialty Food Stores	485410 School & Employee Bus Transportation	522293 International Trade Financing	
445310 Beer, Wine, & Liquor Stores	485510 Charter Bus Industry	522294 Secondary Market Financing	
Health and Personal Care Stores	485990 Other Transit & Ground Passenger Transportation	522298 All Other Nondepository Credit Intermediation	
446110 Pharmacies & Drug Stores	Pipeline Transportation		
446120 Cosmetics, Beauty Supplies, & Perfume Stores	486000 Pipeline Transportation		
446130 Optical Goods Stores	Scenic & Sightseeing Transportation		
446190 Other Health & Personal Care Stores	487000 Scenic & Sightseeing Transportation		
Gasoline Stations			
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 and 5500-EZ Codes for Principal Business Activity (continued)

<p><i>Code</i></p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>	<p><i>Code</i></p> <p>561210 Facilities Support Services</p> <p>561300 Employment Services</p> <p>561410 Document Preparation Services</p> <p>561420 Telephone Call Centers</p> <p>561430 Business Service Centers (including private mail centers & copy shops)</p> <p>561440 Collection Agencies</p> <p>561450 Credit Bureaus</p> <p>561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)</p> <p>561500 Travel Arrangement & Reservation Services</p> <p>561600 Investigation & Security Services</p> <p>561710 Exterminating & Pest Control Services</p> <p>561720 Janitorial Services</p> <p>561730 Landscaping Services</p> <p>561740 Carpet & Upholstery Cleaning Services</p> <p>561790 Other Services to Buildings & Dwellings</p> <p>561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management and Remediation Services</p> <p>562000 Waste Management & Remediation Services</p>	<p><i>Code</i></p> <p>Medical and Diagnostic Laboratories</p> <p>621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services</p> <p>621610 Home Health Care Services</p> <p>Other Ambulatory Health Care Services</p> <p>621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals</p> <p>622000 Hospitals</p> <p>Nursing and Residential Care Facilities</p> <p>623000 Nursing & Residential Care Facilities</p> <p>Social Assistance</p> <p>624100 Individual & Family Services</p> <p>624200 Community Food & Housing, & Emergency & Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p>	<p><i>Code</i></p> <p>722300 Special Food Services (including food service contractors & caterers)</p> <p>722410 Drinking Places (Alcoholic Beverages)</p> <p>Other Services</p> <p>Repair and Maintenance</p> <p>811110 Automotive Mechanical & Electrical Repair & Maintenance</p> <p>811120 Automotive Body, Paint, Interior, & Glass Repair</p> <p>811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)</p> <p>811210 Electronic & Precision Equipment Repair & Maintenance</p> <p>811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance</p> <p>811410 Home & Garden Equipment & Appliance Repair & Maintenance</p> <p>811420 Reupholstery & Furniture Repair</p> <p>811430 Footwear & Leather Goods Repair</p> <p>811490 Other Personal & Household Goods Repair & Maintenance</p> <p>Personal and Laundry Services</p> <p>812111 Barber Shops</p> <p>812112 Beauty Salons</p> <p>812113 Nail Salons</p> <p>812190 Other Personal Care Services (including diet & weight reducing centers)</p> <p>812210 Funeral Homes & Funeral Services</p> <p>812220 Cemeteries & Crematories</p> <p>812310 Coin-Operated Laundries & Drycleaners</p> <p>812320 Drycleaning & Laundry Services (except Coin-Operated)</p> <p>812330 Linen & Uniform Supply</p> <p>812910 Pet Care (except Veterinary) Services</p> <p>812920 Photofinishing</p> <p>812930 Parking Lots & Garages</p> <p>812990 All Other Personal Services</p> <p>Religious, Grantmaking, Civic, Professional, and Similar Organizations</p> <p>813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p> <p>813930 Labor Unions and Similar Labor Organizations</p>
<p>Professional, Scientific, and Technical Services</p> <p>Legal Services</p> <p>541110 Offices of Lawyers</p> <p>541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services</p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p> <p>541350 Building Inspection Services</p> <p>541360 Geophysical Surveying & Mapping Services</p> <p>541370 Surveying & Mapping (except Geophysical) Services</p> <p>541380 Testing Laboratories</p> <p>Specialized Design Services</p> <p>541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services</p> <p>541511 Custom Computer Programming Services</p> <p>541512 Computer Systems Design Services</p> <p>541513 Computer Facilities Management Services</p> <p>541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services</p> <p>541600 Management, Scientific, & Technical Consulting Services</p> <p>541700 Scientific Research & Development Services</p> <p>541800 Advertising & Related Services</p> <p>541910 Marketing Research & Public Opinion Polling</p> <p>541920 Photographic Services</p> <p>541930 Translation & Interpretation Services</p> <p>541940 Veterinary Services</p> <p>541990 All Other Professional, Scientific, & Technical Services</p>	<p>Educational Services</p> <p>611000 Educational Services (including schools, colleges, & universities)</p> <p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists</p> <p>621111 Offices of Physicians (except mental health specialists)</p> <p>621112 Offices of Physicians, Mental Health Specialists</p> <p>621210 Offices of Dentists</p> <p>Offices of Other Health Practitioners</p> <p>621310 Offices of Chiropractors</p> <p>621320 Offices of Optometrists</p> <p>621330 Offices of Mental Health Practitioners (except Physicians)</p> <p>621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists</p> <p>621391 Offices of Podiatrists</p> <p>621399 Offices of All Other Miscellaneous Health Practitioners</p> <p>Outpatient Care Centers</p> <p>621410 Family Planning Centers</p> <p>621420 Outpatient Mental Health & Substance Abuse Centers</p> <p>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical & Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p>	<p>Arts, Entertainment, and Recreation</p> <p>Performing Arts, Spectator Sports, and Related Industries</p> <p>711100 Performing Arts Companies</p> <p>711210 Spectator Sports (including sports clubs & racetracks)</p> <p>711300 Promoters of Performing Arts, Sports, & Similar Events</p> <p>711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures</p> <p>711510 Independent Artists, Writers, & Performers</p> <p>Museums, Historical Sites, and Similar Institutions</p> <p>712100 Museums, Historical Sites, & Similar Institutions</p> <p>Amusement, Gambling, and Recreation Industries</p> <p>713100 Amusement Parks & Arcades</p> <p>713200 Gambling Industries</p> <p>713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p>	<p>921000 Governmental Instrumentality or Agency</p>
<p>Management of Companies (Holding Companies)</p> <p>551111 Offices of Bank Holding Companies</p> <p>551112 Offices of Other Holding Companies</p>	<p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services</p> <p>561110 Office Administrative Services</p>	<p>Accommodation and Food Services</p> <p>Accommodation</p> <p>721110 Hotels (except Casino Hotels) & Motels</p> <p>721120 Casino Hotels</p> <p>721191 Bed & Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p> <p>721210 RV (Recreational Vehicle) Parks & Recreational Camps</p> <p>721310 Rooming & Boarding Houses</p> <p>Food Services and Drinking Places</p> <p>722110 Full-Service Restaurants</p> <p>722210 Limited-Service Eating Places</p>	<p>813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p> <p>813930 Labor Unions and Similar Labor Organizations</p>
<p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services</p> <p>561110 Office Administrative Services</p>	<p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services</p> <p>561110 Office Administrative Services</p>	<p>Accommodation and Food Services</p> <p>Accommodation</p> <p>721110 Hotels (except Casino Hotels) & Motels</p> <p>721120 Casino Hotels</p> <p>721191 Bed & Breakfast Inns</p> <p>721199 All Other Traveler Accommodation</p> <p>721210 RV (Recreational Vehicle) Parks & Recreational Camps</p> <p>721310 Rooming & Boarding Houses</p> <p>Food Services and Drinking Places</p> <p>722110 Full-Service Restaurants</p> <p>722210 Limited-Service Eating Places</p>	<p>813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p> <p>813930 Labor Unions and Similar Labor Organizations</p>

ERISA COMPLIANCE QUICK CHECKLIST

Compliance with the Employee Retirement Income Security Act (ERISA) begins with knowing the rules. Plan administrators and other plan officials can use this checklist as a quick diagnostic tool for assessing a plan's compliance with certain important ERISA rules; it is not a complete description of all ERISA's rules and it is not a substitute for a comprehensive compliance review. Use of this checklist is voluntary, and it should not be filed with your Form 5500.

If you answer "No" to any of the questions below, you should review your plan's operations because you may not be in full compliance with ERISA's requirements.

1. Have you provided plan participants with a summary plan description, summaries of any material modifications of the plan, and annual summary financial reports?
2. Do you maintain copies of plan documents at the principal office of the plan administrator for examination by participants and beneficiaries?
3. Do you respond to written participant inquires for copies of plan documents and information within 30 days?
4. Does your plan include written procedures for making benefit claims and appealing denied claims, and are you complying with those procedures?
5. Is your plan covered by a fidelity bond against losses due to fraud or dishonesty?
6. Are the plan's investments diversified so as to minimize the risk of large losses?
7. If the plan permits participants to select the investments in their plan accounts, has the plan provided them with enough information to make informed decisions?
8. Has a plan official determined that the investments are prudent and solely in the interest of the plan's participants and beneficiaries, and evaluated the risks associated with plan investments before making the investments?
9. Did the employer or other plan sponsor send participant contributions to the plan on a timely basis?
10. Did the plan pay participant benefits on time and in the correct amounts?
11. Did the plan give participants and beneficiaries 30 days advance notice before imposing a "blackout period" of at least three consecutive business days during which participants or beneficiaries of a 401(k) or other individual account pension plan were unable to change their plan investments, obtain loans from the plan, or obtain distributions from the plan?

If you answer "Yes" to any of the questions below, you should review your plan's operations because you may not be in full compliance with ERISA's requirements.

1. Has the plan engaged in any financial transactions with persons related to the plan or any plan official? (For example, has the plan made a loan to or participated in an investment with the employer?)
2. Has the plan official used the assets of the plan for his/her own interest?
3. Have plan assets been used to pay expenses that were not authorized in the plan document, were not necessary to the proper administration of the plan, or were more than reasonable in amount?

If you need help answering these questions or want additional guidance about ERISA requirements, a plan official should contact the U.S. Department of Labor Employee Benefits Security Administration office in your region or consult with the plan's legal counsel or professional employee benefit advisor.