

Instructions for Form 5713

(Rev. December 2010)

International Boycott Report



Department of the Treasury
Internal Revenue Service

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

General Instructions

Purpose of Form

Use Form 5713 to report:

- Operations in or related to boycotting countries (see list on page 2) and
- The receipt of boycott requests and boycott agreements made.

Who Must File

You must file Form 5713 if you are a U.S. person (defined in section 7701(a)(30)) that has operations (defined on page 2) in or related to a boycotting country, or with the government, a company, or a national of a boycotting country.

The following U.S. persons also must file Form 5713:

- A member of a controlled group (as defined in section 993(a)(3)), a member of which has operations;
- A U.S. shareholder (within the meaning of section 951(b)) of a foreign corporation that has operations (but only if you own (within the meaning of section 958(a)) stock of that foreign corporation);
- A partner in a partnership that has operations; or
- A person treated (under section 671) as the owner of a trust that has operations.

Ban on importing or exporting.

Although you can comply with a ban on importing or exporting of products described in sections 999(b)(4)(B) and (C) without incurring the loss of tax benefits, you must report the boycott operations from such agreements on Form 5713.

Exceptions From Filing

Foreign person. A foreign person is not required to file Form 5713 unless that person:

1. Claims the benefits of the foreign tax credit,
2. Owns stock in an interest charge domestic international sales corporation (IC-DISC),
3. Is a foreign sales corporation (FSC) that has exempt foreign trade income, or
4. Has extraterritorial income (defined in section 114(e), as in effect before its repeal) excluded from gross income.

Members of a controlled group. A corporation that is a member of a controlled group (as defined in section 1563) is not required to file Form 5713 if all members of the controlled group joined

in the filing of a consolidated income tax return and the common parent files Form 5713 on behalf of all members of the controlled group.

If all members of a controlled group did not join in the filing of a consolidated income tax return, each member of the controlled group must file Form 5713 separately.

A member of a controlled group (as defined in section 993(a)(3)) is not required to file Form 5713 if all of the following conditions apply:

- The member has no operations in or related to a boycotting country (or with the government, a company, or a national of a boycotting country);
- The member did not own stock, directly or indirectly, in any corporation having such operations;
- The member did not receive any boycott requests;
- The member did not own stock, directly or indirectly, of any corporation receiving a request;
- The member is not entitled to (or forfeits) the benefits of the foreign tax credit, the deferral of earnings of a controlled foreign corporation (CFC), IC-DISC benefits, FSC benefits, or the extraterritorial income exclusion; and
- The member attaches to its tax return a certificate stating that Form 5713 was filed on the member's behalf. This certificate must be signed by a person authorized to sign the income tax return of the common parent of the group.

Partners. A partner is not required to file Form 5713 if:

- That partner has no boycott operations that are independent of the partnership,
- The partnership files Form 5713 with Form 1065, and
- The partnership did not cooperate with or participate in an international boycott.

U.S. approved boycotts. You can comply with an international boycott imposed by a foreign country if the boycott is approved by United States law, regulations, or an Executive order. Do not report U.S. approved boycotts on Form 5713.

Unsolicited invitation to bid. If you receive an unsolicited invitation to bid for a contract that contains a request to participate in or cooperate with an international boycott, you are required to file Form 5713 only if you accept the invitation.

Foreign corporation with U.S. subsidiary or sister corporation. A U.S. corporation that is a subsidiary or sister corporation of a foreign corporation can waive the requirement to report

boycott operations of its foreign parent or sister corporation if the following conditions are met:

- The foreign corporation is not required to file Form 5713 independent of its relationship with the U.S. subsidiary or sister corporation.
- The U.S. subsidiary or sister corporation agrees to forfeit the benefits of the foreign tax credit, deferral of taxation of earnings of a CFC, IC-DISC benefits, FSC benefits, and the extraterritorial income exclusion.

Foreign corporation with U.S. branch.

A foreign corporation engaged in a U.S. trade or business through a U.S. branch generally is required to file Form 5713 to report the boycott activities of its controlled group, including the U.S. branch. When reporting for the U.S. branch, report all information related to the U.S. branch's boycott activities, including the boycott activities that do not relate to the U.S. trade or business.

The foreign corporation can, however, waive the requirements to report information about its U.S. branch if it does not claim or forfeits the benefits of the foreign tax credit, deferral of taxation of earnings of a CFC, IC-DISC benefits, and FSC benefits. This waiver does not relieve the foreign corporation of reporting boycott activities of all U.S. corporations that are members of the same controlled group of which the foreign corporation is a member.

When and Where To File

Form 5713 is due when your income tax return is due, including extensions. Attach the original copy of the Form 5713 (and Schedules A, B, and C, if applicable) to your income tax return. Do not sign the copy that is attached to your income tax return. Paper filers must file a duplicate copy of the form and required schedules with the Internal Revenue Service Center, P. O. Box 409101, Ogden, UT 84409. However, see *Electronic Filing of Form 5713* next.

Electronic Filing of Form 5713. If you file your original Form 5713 electronically (as an attachment to your electronically filed income tax return), you are not required to file a duplicate Form 5713. See the instructions for your income tax return for general information about electronic filing.

Penalties

Willful failure to file Form 5713 may result in:

- A \$25,000 fine,

- Imprisonment for no more than 1 year, or
- Both.

Tax Benefits That May Be Lost

If you cooperate with or participate in an international boycott, you may lose a portion of the following:

- The foreign tax credit (section 908(a)),
- Deferral of taxation of earnings of a CFC (section 952(a)(3)),
- Deferral of taxation of IC-DISC income (section 995(b)(1)(F)(ii)),
- Exemption of foreign trade income of a FSC (section 927(e)(2), as in effect before its repeal), and
- Exclusion of extraterritorial income from gross income (section 941(a)(5), as in effect before its repeal).

Schedules A, B, and C

Figure the loss of tax benefits on Schedules A and C or Schedules B and C (Form 5713). You must use the international boycott factor (Schedule A) to figure the reduction to foreign trade income qualifying for the extraterritorial income exclusion. To figure the loss of all other tax benefits, you can use either the international boycott factor (Schedule A) or determine taxes and income specifically attributable to boycott operations (Schedule B).

Compute the loss of tax benefits on Schedule C. See the instructions for these separate schedules for more details.

Complete Schedule C if you are a partner. Partnerships do not complete Schedule C. But partnerships must complete parts of both Schedules A and B. However, if all partners figure the loss of their tax benefits using the boycott factor exclusively, or specifically identifiable taxes and income attributable to boycott operations exclusively, then the partnership is only required to complete parts of Schedule A or parts of Schedule B.

Report the appropriate amounts from Schedule C on the following forms.

Form 1116, Foreign Tax Credit (Individual, Estate, or Trust).

Form 1118, Foreign Tax Credit—Corporations.

Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

Form 1120-IC-DISC, Interest Charge Domestic International Sales Corporation Return.

Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation.

Form 8873, Extraterritorial Income Exclusion.

Definitions

Boycotting Countries

A boycotting country is:

- Any country that is on the list maintained by the Secretary of the Treasury under section 999(a)(3). As of the date these instructions were revised, the most recent list (dated November 2010) included Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, United Arab Emirates, and the Republic of Yemen.
- Any other country in which you (or a member of the controlled group of which you are a member) have operations and of which you know (or have reason to know) requires any person to cooperate with or participate in an international boycott. However, see *Exceptions From Filing* on page 1.

Boycott Request

A boycott request is any request to enter into an agreement that would constitute cooperation with or participation in an international boycott.

Operations

The term “operations” means all forms of business or commercial activities and transactions (or parts of transactions), whether or not productive of income, including, but not limited to: selling; purchasing; leasing; licensing; banking, financing, and similar activities; extracting; processing; manufacturing; producing; constructing; transporting; performing activities related to the activities above (for example, contract negotiating, advertising, site selecting, etc.); and performing services, whether or not related to the activities above.

Operations in a boycotting country.

You are considered to have operations “in a boycotting country” if you have an operation that is carried out, in whole or in part, in a boycotting country, either for or with the government, a company, or a national of a boycotting country.

Operations with the government, a company, or a national of a boycotting country.

You are considered to have operations “with the government, a company, or a national of a boycotting country” if you have an operation that is carried on outside a boycotting country either for or with the government, a company, or a national of a boycotting country.

Operations related to a boycotting country.

You are considered to have operations “related to a boycotting country” if you have an operation that is carried on outside a boycotting country for the government, a company, or a national of a nonboycotting country if you know or have reason to know that specific goods or services produced by the operation are intended for use in a boycotting country, or for use by or for the benefit of the government, a company, or a national of a boycotting country, or for use in forwarding or transporting to a boycotting country.

Specific Instructions

Address

Include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the filer has a P.O. box, show the box number instead.

If you receive your mail in care of a third party (such as an accountant or an attorney), enter on the street address line “C/O” followed by the third party’s name and street address or P.O. box.

Address of Service Center

Enter the address of the service center where your tax return was filed. If the return was e-filed, enter “e-file”.

Lines 1 Through 6

Note. All line references are to 2010 forms unless otherwise noted.

Line 1. Individuals

Enter your adjusted gross income (from Form 1040, line 37).

Line 2c. Partnerships and Corporations

Enter your principal business activity code number and description from the list beginning on page 6. Enter the code number for the specific industry group from which the largest percentage of total receipts was derived. Total receipts are defined in the instructions for the Codes for Principal Business Activity located at the end of the instructions for partnership and corporate returns.

Line 2d. IC-DISCs

Enter on line 2d the major product code number for the major product or service (as measured by export gross receipts) sold or provided by the IC-DISC (Form 1120-IC-DISC, Schedule N, line 1a).

Line 3a. Partnership’s Total Assets

Enter the total assets of the partnership (Form 1065 and Form 1065-B, line 14, column (d) of Schedule L).

Line 3b. Partnership’s Ordinary Income

Enter the partnership’s ordinary income (Form 1065, page 1, line 22). For electing large partnerships, enter the portion of taxable income (Form 1065-B, page 1, line 25) that is attributable to trade or business activities.

Line 4b. Common Tax Year Election

The common tax year of a controlled group is generally the tax year of the common parent. The members of the controlled group can, however, elect the tax year of any member of the group as the common tax year. This election is made by entering the name, tax year, and employer identification number (EIN) of the designated corporation on line 4b.

All members of a controlled group must consent, in writing, to the common tax year election. A common parent can consent to the common tax year election on behalf of all members of the controlled group that joined with the common parent in filing a consolidated return. Foreign corporations that are members of a controlled group should not sign the consent if they are not required to file Form 5713. However, if a foreign corporation subsequently becomes liable to file Form 5713, then it is bound by the common tax year election previously made by the group. A copy of the consent must be attached to each member's Form 5713 filed for the first tax year of such member to which the common tax year election applies. If no common parent exists or no agreement is reached by the members of the controlled group, the common tax year of the group will be the tax year of the member of the controlled group whose tax year ends in the latest month of the calendar year. The common tax year election is a binding election and can be changed only with the approval of the Secretary.

Line 4c(1). Corporation's Total Assets

Enter the amount of total assets as follows.

Form 1120. Schedule L, line 15, column (d).

Form 1120-F. Schedule L, line 17, column (d).

Form 1120-FSC. Schedule L, line 15, column (d).

Form 1120-IC-DISC. Schedule L, line 3, column (b).

Form 1120-L. Schedule L, Part I, line 6, column (b).

Form 1120-PC. Schedule L, line 15, column (d).

Form 1120S. Schedule L, line 15, column (d).

Line 4c(2). Corporation's Taxable Income

Enter the amount of taxable income before net operating loss (NOL) and special deductions as follows.

Form 1120. Page 1, line 28.

Form 1120-F. Page 3, line 29.

Form 1120-FSC. Page 3, Schedule B, line 18.

Form 1120-IC-DISC. Page 1, line 5.

Form 1120-L. Page 1, line 24, plus line 21c.

Form 1120-PC. Page 2, Schedule A, line 35.

Form 1120S. Page 1, line 21 (ordinary business income).

Line 6. Totals

Line 6a. Foreign tax credit. Enter on line 6a the foreign tax credit before adjustment from Form 1116, line 27, or Form 1118, Schedule B, Part III, line 4.

Line 6b. Deferral of earnings of CFCs. Enter on line 6b your pro rata share of

total earnings from controlled foreign corporations (as defined in section 952(a)(3)(A)).

Line 6c. Deferral of IC-DISC income.

Shareholders of an IC-DISC should compute the deferral as follows:

Shareholder that is not a C corporation. Enter on line 6c your pro rata share of the section 995(b)(1)(F)(i) amount (pro rata share of Form 1120-IC-DISC, Schedule J, Part I, line 8).

Shareholder that is a C corporation. Enter on line 6c your pro rata share of the section 995(b)(1)(F)(i) amount multiplied by 16/17 (16/17 times your pro rata share of Form 1120-IC-DISC, Schedule J, Part I, line 8).

Line 6d. FSC exempt foreign trade income. Enter on line 6d the total exempt foreign trade income (the total of columns (a) and (b) of Form 1120-FSC, Schedule B, line 10).

Line 6e. Foreign trade income qualifying for extraterritorial income exclusion. Enter on line 6e your foreign trade income that otherwise qualifies for the extraterritorial income exclusion (Form 8873, line 49).

Lines 8 Through 13

Filers that are not members of a controlled group. If you are not a member of a controlled group, report on lines 8 through 13 your own boycott information and the boycott information with respect to:

- Any foreign corporation in which you are a U.S. shareholder,
- Any partnership in which you are a partner, or
- Any trust of which you are treated as the owner under section 671.

When reporting on behalf of a foreign corporation, partnership, or trust, report the boycott activities for the tax year of the foreign corporation, partnership, or trust that ends with or within your tax year.

Members of a controlled group of corporations. If you are a member of a controlled group of corporations, the answers to the questions on lines 8 through 13 for your tax year must reflect:

- Your boycott information (and the boycott information of any trust of which you are treated as the owner under section 671) for your tax year that ends with or within the common tax year that ends with or within your tax year (see instructions for line 4b).
- The boycott information of each other member of the controlled group (and that of any trust of which a member of the controlled group is treated as the owner under section 671) for each member's tax year that ends with or within the common tax year that ends with or within your tax year.
- The boycott information of each foreign corporation or partnership on whose

behalf you are reporting as a U.S. shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within your tax year that ends with or within the common tax year that ends with or within your tax year.

- The boycott information of each foreign corporation or partnership on whose behalf a member (other than you) of the controlled group is reporting as a U.S. shareholder or as a partner, for the tax year of the foreign corporation or the partnership that ends with or within such member's tax year that ends with or within the common tax year that ends with or within your tax year.

The effect of these reporting requirements is that the answers to the questions on lines 8 through 13 generally are identical for each member of the controlled group and should only be updated on a group basis once a year. The information is updated at the close of the common tax year, and is reported by each member of the group for its tax year that ends with or after the common tax year. If the tax years of all members, foreign corporations, and partnerships are the same as the common tax year, then all information is reported on a current basis.

If all tax years are different, then all or some of the information reported will reflect a time period that is different from the reporter's tax year.

Example. Assume that Corporations A, B, C, and D are all members of a controlled group. Corporation A is the common parent and no common tax year election is made. Corporations A, B, and C report on the basis of a calendar year. Corporation D reports on the basis of a July 1–June 30 tax year. Corporation C owns 15% of Foreign Corporation X. Corporation X reports on the basis of an April 1–March 31 tax year. Corporations A, B, C, D, and X have operations in boycotting countries. The answers to the questions on lines 8 through 13 on the Forms 5713 filed by Corporations A, B, and C for their 2009 tax years will reflect the operations of Corporations A, B, and C for the 2009 tax year, the operations of Corporation D for the period July 1, 2008–June 30, 2009, and the operations of Corporation X for the period April 1, 2008–March 31, 2009. The answers to the questions on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2010, will be identical to those on Forms 5713 filed by Corporations A, B, and C for their tax years ending December 31, 2009. The answers on lines 8 through 13 on the Form 5713 filed by Corporation D for its tax year ending June 30, 2010, will not reflect any of Corporation D's operations for its July 1, 2009–June 30, 2010, tax year.

Part I. Operations in or Related to a Boycotting Country

Line 8. Boycott of Israel

The question on line 8 concerns operations in or related to countries on the Secretary's list of countries associated in the boycott of Israel. Use a separate line for each country or each person having operations in that country. Do not use separate lines for separate operations by the same person in the same country.

Column (2). Enter the identifying number of each person having operations in or related to any of the listed countries. If you are a member of a controlled group of corporations, include the EIN of all members of your controlled group that have operations in or related to the listed countries. If you or a member of your controlled group is the U.S. shareholder of a foreign corporation which has operations in or related to the listed countries (or with the governments, companies, or nationals of those countries), enter your EIN or the EIN of the member of your group who is the U.S. shareholder. Then, in parentheses, enter the name and EIN, if available, of the foreign corporation having the operation in or related to the listed countries.

Columns (3) and (4). Enter in column (3) the principal business activity code number (see the list beginning on page 6) of the person that has the boycott operation. Enter a brief description of the principal business activity in column (4).

Column (5). IC-DISCs, enter the product code from Form 1120-IC-DISC, Schedule N, line 1a.

Line 9. Nonlisted Countries Boycotting Israel

If the answer to the question on line 9 is "Yes," use the same procedure outlined in the instructions for line 8 for any nonlisted countries which you know or have reason to know require participation in or cooperation with the international boycott of Israel.

Line 10. Boycotts of Countries Other Than Israel

If the answer to the question on line 10 is "Yes," use the same procedure outlined in the instructions for line 8 for an

international boycott other than the boycott of Israel.

Line 11. Boycott Requests

If you receive a substantial number of similar requests, you can attach a copy of one of these requests and a statement showing the number and nature of all other similar requests received.

Line 12. Boycott Agreements

If a substantial number of boycott agreements were entered into or were effective for the period covered by the report, and the boycott clauses are similar, you can attach a sample boycott clause and a statement showing the number and general nature of all other boycott clauses and agreements entered into. An agreement to participate in or cooperate with an international boycott continues for the entire period that it is in effect and must be reported each year that it is in effect.

Part II. Requests for and Acts of Participation in or Cooperation With an International Boycott

Line 13a(1) and 13a(2)

Check "Yes" for any requests received or agreements entered into or continuing in effect during the period covered by the report for any international boycott not excluded under *U.S. approved boycotts* on page 1. Also see *Unsolicited invitation to bid* on page 1. If no requests were received and no agreements were entered into or in effect, enter "No."

Line 13b

Use a separate line for each country, person, and type of participation or cooperation. Do not use separate lines for similar types of participation or cooperation by the same person in the same country.

Column (2). Enter the identifying number of the person receiving the request or having the agreement.

Columns (3) and (4). Enter in column (3) the principal business activity code number (see the list beginning on page 6) of the person receiving the request or the person who has the agreement. Enter in column (4) a brief description of the principal business activity of that person.

Column (5). IC-DISCs are required to enter the product code from Form 1120-IC-DISC, Schedule N, line 1a.

Columns (6) and (8). Enter in column (6) the total number of requests of the same type that were received by the same person in the same country. Enter in column (8) the total number of agreements of the same type that were entered into by the same person in the same country.

Columns (7) and (9). Enter in column (7) the code number listed in the following chart that indicates the type of participation or cooperation requested. Enter in column (9) the code number listed in the following chart that indicates the type of participation or cooperation agreed to.

Code Number	Type of Cooperation or Participation Requested or Agreed to
01	Refrain from doing business with or in a country that is the object of the boycott or with the government, companies, or nationals of that country.
02	Refrain from doing business with any U.S. person engaged in trade in a country that is the object of the boycott or with the government, companies, or nationals of that country.
03	Refrain from doing business with any company whose ownership or management is made up, in whole or in part, of individuals of a particular nationality, race, or religion, or to remove (or refrain from selecting) corporate directors who are individuals of a particular nationality, race, or religion.
04	Refrain from employing individuals of a particular nationality, race, or religion.
05	As a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring products on a carrier owned, leased, or operated by a person who does not participate in or cooperate with an international boycott.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0074 and is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
5713	22 hr., 0 min.	2 hr., 21 min.	4 hr., 1 min.
Sch. A (5713)	3 hr., 6 min.	12 min.	15 min.
Sch. B (5713)	3 hr., 21 min.	1 hr., 59 min.	2 hr., 7 min.
Sch. C (5713)	5 hr., 15 min.	1 hr., 47 min.	1 hr., 57 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form and related schedules 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 the tax form to this office. Instead, see *When and Where To File* on page 1.

Form 5713

Principal Business Activity Codes

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 to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System.

Using the list below enter the code for the specific industry group from which the largest percentage of the total receipts is derived.

Code	Code	Code	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	237990 Other Heavy & Civil Engineering Construction 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)	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 & Filaments 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 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 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 Manufacturing
Mining 211110 Oil & 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	Manufacturing Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla Mfg 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings) Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel Mfg 315990 Apparel Accessories & Other Apparel Mfg Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg 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	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 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	
Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems 221500 Combination Gas & Electric			
Construction Construction of Buildings 236110 Residential Building Construction 236200 Nonresidential Building Construction Heavy and Civil Engineering Construction 237100 Utility System Construction 237210 Land Subdivision 237310 Highway, Street, & Bridge Construction			

Form 5713 (continued)

<p><i>Code</i></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> <p>424700 Petroleum & Petroleum Products</p> <p>424800 Beer, Wine, & Distilled Alcoholic Beverages</p> <p>424910 Farm Supplies</p> <p>424920 Book, Periodical, & Newspapers</p> <p>424930 Flower, Nursery Stock, & Florists' Supplies</p> <p>424940 Tobacco & Tobacco Products</p> <p>424950 Paint, Varnish, & Supplies</p> <p>424990 Other Miscellaneous Nondurable Goods</p> <p>Wholesale Electronic Markets and Agents and Brokers</p> <p>425110 Business to Business Electronic Markets</p> <p>425120 Wholesale Trade Agents & Brokers</p>	<p><i>Code</i></p> <p>Clothing and Clothing Accessories Stores</p> <p>448110 Men's Clothing Stores</p> <p>448120 Women's Clothing Stores</p> <p>448130 Children's & Infants' Clothing Stores</p> <p>448140 Family Clothing Stores</p> <p>448150 Clothing Accessories Stores</p> <p>448190 Other Clothing Stores</p> <p>448210 Shoe Stores</p> <p>448310 Jewelry Stores</p> <p>448320 Luggage & Leather Goods Stores</p> <p>Sporting Goods, Hobby, Book, and Music Stores</p> <p>451110 Sporting Goods Stores</p> <p>451120 Hobby, Toy, & Game Stores</p> <p>451130 Sewing, Needlework, & Piece Goods Stores</p> <p>451140 Musical Instrument & Supplies Stores</p> <p>451211 Book Stores</p> <p>451212 News Dealers & Newsstands</p> <p>451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores</p> <p>452110 Department Stores</p> <p>452900 Other General Merchandise Stores</p> <p>Miscellaneous Store Retailers</p> <p>453110 Florists</p> <p>453210 Office Supplies & Stationery Stores</p> <p>453220 Gift, Novelty, & Souvenir Stores</p> <p>453310 Used Merchandise Stores</p> <p>453910 Pet & Pet Supplies Stores</p> <p>453920 Art Dealers</p> <p>453930 Manufactured (Mobile) Home Dealers</p> <p>453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers</p> <p>454110 Electronic Shopping & Mail-Order Houses</p> <p>454210 Vending Machine Operators</p> <p>454311 Heating Oil Dealers</p> <p>454312 Liquefied Petroleum Gas (Bottled Gas) Dealers</p> <p>454319 Other Fuel Dealers</p> <p>454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>	<p><i>Code</i></p> <p>Pipeline Transportation</p> <p>486000 Pipeline Transportation</p> <p>Scenic & Sightseeing Transportation</p> <p>487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation</p> <p>488100 Support Activities for Air Transportation</p> <p>488210 Support Activities for Rail Transportation</p> <p>488300 Support Activities for Water Transportation</p> <p>488410 Motor Vehicle Towing</p> <p>488490 Other Support Activities for Road Transportation</p> <p>488510 Freight Transportation Arrangement</p> <p>488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers</p> <p>492110 Couriers</p> <p>492210 Local Messengers & Local Delivery</p> <p>Warehousing and Storage</p> <p>493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p>	<p><i>Code</i></p> <p>Activities Related to Credit Intermediation</p> <p>522300 Activities Related to Credit Intermediation (including loan brokers, check clearing, & money transmitting)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</p> <p>523110 Investment Banking & Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities & Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management & investment advice)</p> <p>Insurance Carriers and Related Activities</p> <p>524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers</p> <p>524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers</p> <p>524210 Insurance Agencies & Brokerages</p> <p>524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)</p> <p>Funds, Trusts, and Other Financial Vehicles</p> <p>525100 Insurance & Employee Benefit Funds</p> <p>525910 Open-End Investment Funds (Form 1120-RIC)</p> <p>525920 Trusts, Estates, & Agency Accounts</p> <p>525990 Other Financial Vehicles (including closed-end investment funds) including mortgage REITs</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under Management of Companies (Holding Companies) on page 8.</p>
<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441221 Motorcycle Dealers</p> <p>441222 Boat Dealers</p> <p>441229 All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores</p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores</p> <p>443111 Household Appliance Stores</p> <p>443112 Radio, Television, & Other Electronics Stores</p> <p>443120 Computer & Software Stores</p> <p>443130 Camera & Photographic Supplies Stores</p> <p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores</p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish & Seafood Markets</p> <p>445230 Fruit & Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery & Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores</p> <p>446110 Pharmacies & Drug Stores</p> <p>446120 Cosmetics, Beauty Supplies, & Perfume Stores</p> <p>446130 Optical Goods Stores</p> <p>446190 Other Health & Personal Care Stores</p> <p>Gasoline Stations</p> <p>447100 Gasoline Stations (including convenience stores with gas)</p>	<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation</p> <p>481000 Air Transportation</p> <p>482110 Rail Transportation</p> <p>483000 Water Transportation</p> <p>Truck Transportation</p> <p>484110 General Freight Trucking, Local</p> <p>484120 General Freight Trucking, Long-distance</p> <p>484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation</p> <p>485110 Urban Transit Systems</p> <p>485210 Interurban & Rural Bus Transportation</p> <p>485310 Taxi Service</p> <p>485320 Limousine Service</p> <p>485410 School & Employee Bus Transportation</p> <p>485510 Charter Bus Industry</p> <p>485990 Other Transit & Ground Passenger Transportation</p>	<p>Information Publishing Industries (except Internet)</p> <p>511110 Newspaper Publishers</p> <p>511120 Periodical Publishers</p> <p>511130 Book Publishers</p> <p>511140 Directory & Mailing List Publishers</p> <p>511190 Other Publishers</p> <p>511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries</p> <p>512100 Motion Picture & Video Industries (except video rental)</p> <p>512200 Sound Recording Industries</p> <p>Broadcasting (except Internet)</p> <p>515100 Radio & Television Broadcasting</p> <p>515210 Cable & Other Subscription Programming</p> <p>Telecommunications</p> <p>517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications) and internet service providers</p> <p>Data Processing Services</p> <p>518210 Data Processing, Hosting, & Related Services</p> <p>Other Information Services</p> <p>519100 Other Information Services (including news syndicates & libraries), internet publishing and broadcasting</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate</p> <p>531110 Lessors of Residential Buildings & Dwellings (including equity REITs)</p> <p>531114 Cooperative Housing (including equity REITs)</p> <p>531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)</p> <p>531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)</p> <p>531190 Lessors of Other Real Estate Property (including equity REITs)</p> <p>531210 Offices of Real Estate Agents & Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services</p> <p>532100 Automotive Equipment Rental & Leasing</p> <p>532210 Consumer Electronics & Appliances Rental</p> <p>532220 Formal Wear & Costume Rental</p> <p>532230 Video Tape & Disc Rental</p>
		<p>Finance and Insurance</p> <p>Depository Credit Intermediation</p> <p>522110 Commercial Banking</p> <p>522120 Savings Institutions</p> <p>522130 Credit Unions</p> <p>522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation</p> <p>522210 Credit Card Issuing</p> <p>522220 Sales Financing</p> <p>522291 Consumer Lending</p> <p>522292 Real Estate Credit (including mortgage bankers & originators)</p> <p>522293 International Trade Financing</p> <p>522294 Secondary Market Financing</p> <p>522298 All Other Nondepository Credit Intermediation</p>	

Form 5713 (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>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services</p> <p>561110 Office Administrative Services</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>621491 HMO Medical Centers</p> <p>621492 Kidney Dialysis Centers</p> <p>621493 Freestanding Ambulatory Surgical & Emergency Centers</p> <p>621498 All Other Outpatient Care Centers</p> <p>Medical and Diagnostic Laboratories</p> <p>621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services</p> <p>621610 Home Health Care Services</p> <p>Other Ambulatory Health Care Services</p> <p>621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals</p> <p>622000 Hospitals</p> <p>Nursing and Residential Care Facilities</p> <p>623000 Nursing & Residential Care Facilities</p> <p>Social Assistance</p> <p>624100 Individual & Family Services</p> <p>624200 Community Food & Housing, & Emergency & Other Relief Services</p> <p>624310 Vocational Rehabilitation Services</p> <p>624410 Child Day Care Services</p>	<p><i>Code</i></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>722300 Special Food Services (including food service contractors & caterers)</p> <p>722410 Drinking Places (Alcoholic Beverages)</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>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>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>Management of Companies (Holding Companies)</p> <p>551111 Offices of Bank Holding Companies</p> <p>551112 Offices of Other Holding Companies</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>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>	