



APPLICATION FOR MERCHANTS' REGISTRATION CERTIFICATE AND EXEMPTION CERTIFICATE

Serial Number

AMENDED

Assigned Registration Number

1. Indicate the reason for filing this application: Initial registration New business Change of address New activity New location Cease of operations Other _____

2. Legal name of the corporation, partnership, individual owner (name, initial, last name) or other

3. Social security number

4. Employer identification number

5. Postal address

6. Physical address

Municipality, State Zip Code

Municipality, State Zip Code

7. Telephone ()

8. Fax ()

9. E-mail address

10. Web page

11. Type of organization: Individual Estate or Trust Corporation Partnership Limited Liability Partnership Limited Liability Company Employees-Owned Special Corporation Non Profit Organization Cooperative Other _____

12. Date of incorporation or creation: Day ___ Month ___ Year ___

13. Closing date of your accounting period: Day ___ Month ___

14. Aggregate business volume at the end of the calendar year prior to the application:

15. Nature of principal business activity (Description of the activity)

15a. North American Industry Classification System (NAICS)

NAICS code grid

16. Indicate the following information for each owner, partner, shareholder or any other person owning 50% or more interest in the business:

Name Title Social security or employer identification number Ownership percentage

Home address Telephone () Municipality State Zip Code

If your business provides services, do you own 50% or more interest in another business? Yes No. If you answered "Yes", indicate the following information for the other business: Name _____ Employer identification number _____

Name Title Social security or employer identification number Ownership percentage

Home address Telephone () Municipality State Zip Code

If your business provides services, do you own 50% or more interest in another business? Yes No. If you answered "Yes", indicate the following information for the other business: Name _____ Employer identification number _____

PART I - MERCHANT'S INFORMATION

PART II - PERSON(S) HAVING INTEREST IN THE BUSINESS

PART III - LOCATIONS

17. Indicate the following information for each location operated by the business (submit Schedule AS 2914.1 if necessary):

Type of registration certificate requested: Merchant Exhibitor (From _____ To _____) Mobile business
 Temporary business (From _____ To _____)

Trade name or "DBA" _____ Will you sell tangible personal property?
 Yes No

Physical address _____ Municipality _____ State _____ Zip Code _____ Telephone () _____

| | | | |
|-----------------------------|--|--|---|
| Description of the activity | North American Industry Classification System (NAICS) <div style="border: 1px solid black; width: 100px; height: 20px; display: flex; justify-content: space-around;"> </div> | Business volume at the end of the calendar year prior to the application | Beginning date of operations (Day/Month/Year) |
|-----------------------------|--|--|---|

Type of registration certificate requested: Merchant Exhibitor (From _____ To _____) Mobile business
 Temporary business (From _____ To _____)

Trade name or "DBA" _____ Will you sell tangible personal property?
 Yes No

Physical address _____ Municipality _____ State _____ Zip Code _____ Telephone () _____

| | | | |
|-----------------------------|--|--|---|
| Description of the activity | North American Industry Classification System (NAICS) <div style="border: 1px solid black; width: 100px; height: 20px; display: flex; justify-content: space-around;"> </div> | Business volume at the end of the calendar year prior to the application | Beginning date of operations (Day/Month/Year) |
|-----------------------------|--|--|---|

PART IV - SALES AND USE TAX

18. Indicate if you sell outside of Puerto Rico: Yes No (If you answered "Yes", indicate the percentage of your total sales _____)

19. Indicate if you are requesting an exemption certificate: Yes No **20. Indicate the amount of duplicates of the exemption certificate that you need:** _____

21. If you answered "Yes" on line 19, indicate the reason for requesting the exemption certificate and complete line 22: Manufacturing plant Reseller

22. If you are a Manufacturing Plant, provide your manufacturer's identification number. If you are a Reseller, describe the tangible personal property that you will purchase for resale in the ordinary course of your business (submit schedule if necessary):

OATH

I hereby declare under penalties of perjury that this application has been examined by me, and that to the best of my knowledge and belief, all the information provided herein is true, correct and complete. I also agree to notify the Secretary of the Treasury of any changes in the information provided on this application, within 30 days of the change or event. The declaration of the person that prepares this application (except the merchant) is with respect to the available information, and such information has been verified.

| | |
|-----------------|----------------------|
| Merchant's name | Merchant's signature |
|-----------------|----------------------|

| | |
|-------|------|
| Title | Date |
|-------|------|

| | | |
|-------------------------------|------------------------------------|------|
| Name of duly authorized agent | Signature of duly authorized agent | Date |
|-------------------------------|------------------------------------|------|

| | | |
|---|---------|---------------------|
| Social Security or Employer Identification Number | Address | Telephone () _____ |
|---|---------|---------------------|

TO BE COMPLETED BY THE DEPARTMENT OF THE TREASURY

After evaluating this application, I certify that it is complete and that the information provided herein is presumed to be true. Nevertheless, the Department of the Treasury reserves the right to conduct any future investigation to verify the information.

| | | |
|-----------------|----------------------|------|
| Employee's name | Employee's signature | Date |
|-----------------|----------------------|------|

| | |
|---------------------------|--------|
| Employee's classification | Office |
|---------------------------|--------|

INSTRUCTIONS

Who must complete and file this form?

Every person that wishes to carry or carries out business in Puerto Rico and wishes to request an Exemption Certificate must complete and file this form. Every exhibitor, mobile or temporary business must also complete this form.

When should you complete and file this form?

The application must be submitted to the Secretary of the Treasury 30 days before the person, enterprise, partnership or corporation begins to operate a business, or before October 15, 2006 in the case of businesses that are already operating.

Where and how should you complete and file this form?

The application can be filed using our web page at www.hacienda.gobierno.pr, by phone or via fax. The application can also be mailed to the Department of the Treasury, Taxpayer's Service Bureau (Merchants' Registry), PO Box 9024140, San Juan, PR 00902-4140, or can be submitted at any Collections Office, Collections District or Taxpayer's Service Centers located in:

- **San Juan**
Intendente Ramírez Building
10 Paseo Covadonga, Office 101, Old San Juan
- **Bayamón**
Road #2
2nd Floor, Gutiérrez Building
- **Caguas**
Goyco Street, Acosta Corner
1st Floor, Governmental Building, Office 110
- **Ponce**
Governmental Building
2440 Las Américas Avenue, Office 409
- **Mayagüez**
Governmental Building
50 Nenadich Street, Office 102

Type or print in black or blue ink all the information requested in the application. Submitting an incomplete form may delay the issuance of the Merchants' Registration Certificate and/or Exemption Certificate.

SPECIFIC INSTRUCTIONS

Amended application – Every merchant will have the obligation to notify the Secretary of the Treasury of any change or amendment to the information provided in this application, theft of the Merchants' Registration Certificate, or cease of operations, no later than 30 days after the change or event. The following are examples of situations that will require the filing of an amended application: change of address, addition of new locations or commercial activities, among others. When amending this application, please check the box located in the upper right corner of the form, provide the Merchants' Registration number assigned to the entity or location that requires an amendment, and complete lines 1, 2, 3 and 4 and the specific lines that require an amendment.

Line 1 – Check the applicable boxes. If your business is already operating and you are filing this application for the first time, you must check the box "Initial registration".

Line 6 – In the case of individual owners, mobile and temporary businesses, indicate de owner's home address. In the case of other types of organizations, indicate the physical address of the main office.

Line 14 – Indicate the aggregate business volume of all activities and locations. "Business volume" means the gross sales of any business (reduced by returns)

and the gross income received or derived from any service rendered or from any other commercial activity.

Line 15 – Indicate the nature of your principal business activity. For example, if your principal business activity is furniture manufacturing, enter **furniture manufacturing**; if it is the retail sale of furniture, enter **furniture store**.

Line 15a – Enter the code related to the activity previously indicated on line 15. Use the North American Industry Classification System (NAICS) code list provided with the instructions of this form.

Line 16 – Complete this line with information related to the owners, partners or shareholders who own 50% or more interest in the business.

Line 17 – Provide the information related to each location operated by the business. You can only check one of the following alternatives:

- **Merchant** – every person that wishes to carry or carries out business in Puerto Rico, except exhibitors, mobile and temporary businesses.
- **Exhibitor** – a person that, through an agreement, is authorized to sell taxable items in a convention or exhibition. Indicate the duration of the convention or exhibition.
- **Mobile business** – a business that sells taxable items without a permanent or fixed establishment, in mobile units, walking or from establishments that are not adhered to any building or real property.
- **Temporary business** – a business that operates for less than six consecutive months during the year. Indicate the months during which the business will operate.

Indicate if you will sell tangible personal property in each location. "Tangible personal property" means an article or personal property that can be seen, weighed, measured or touched, or is in any way perceptible to the senses, or susceptible to appropriation.

Complete and include with this application Schedule AS 2914.1 (Locations) if you own more locations than the spaces provided on this line. Use the North American Industry Classification System (NAICS) code list provided with the instructions of this form.

Line 19 – Indicate if you are requesting an exemption certificate. Merchants that purchase tangible personal property for resale, and those entitled to the exemption provided by Section 2506 of the Code are the only ones that may request an exemption certificate.

Oath – If this application is filed by a duly authorized representative, it must be signed by the taxpayer and the representative. The Power and Declaration of Representation (Form AS 2745-A) must also be included with this application.

SCHEDULE AS 2614.1 (LOCATIONS)

Complete this Schedule if you own more locations than the spaces provided on line 17 of the Application for Merchants' Registration Certificate and Exemption Certificate (Form AS 2914.1).

IMPORTANT INFORMATION

Once the Secretary of the Treasury approves this application, a Merchants' Registration Certificate and Exemption Certificate, when applicable, will be issued. The Merchants' Registration Certificate will confirm whether or not the merchant is considered a withholding agent.

Every person that violates the provisions of Subtitle BB of the Code or the regulations promulgated under this Subtitle, will be subject to administrative and criminal sanctions, as applicable. Therefore, the information provided in this application must be true, correct and complete.

DEPARTMENT OF THE TREASURY

North American Industry Classification System (NAICS) Code List

If you are engaged in any of the following industries or activities, please use this code list:

| | |
|--------|---|
| | Financial institutions, as defined under Section 1024(f)(4) of the Code |
| 522110 | Insurance services and commissions |
| 524000 | Real estate firms, agents and brokers |
| 531210 | Real estate appraisers |
| 531320 | Legal services |
| 541100 | Certified Public Accountants |
| 541211 | Architects |
| 541310 | Landscape architects |
| 541320 | Engineers |
| 541330 | Drafting services |
| 541340 | Geologists |
| 541360 | Surveyors |
| 541370 | Agronomists |
| 541690 | Educational services |
| 611000 | Doctors |
| 621110 | Medical and diagnostic laboratories |
| 621510 | Hospitals or other facilities that provide medical services |
| 622000 | |

If your industry or activity does not appear in the previous list, please use the following code list:

| | | | |
|--------|--|--------|--|
| | <u>Agriculture, Forestry, Fishing and Hunting</u> | 115310 | Support Activities for Forestry |
| 110000 | Agriculture, Forestry, Fishing and Hunting | | <u>Mining</u> |
| 111000 | Crop Production | | |
| 111100 | Oilseed & Grain Farming | 211110 | Oil and Gas Extraction |
| 111210 | Vegetable & Melon Farming (including potatoes & yams) | 212110 | Coal Mining |
| 111300 | Fruit & Tree Nut Farming | 212200 | Metal Ore Mining |
| 111400 | Greenhouse, Nursery, & Floriculture Production | 212310 | Stone Mining and Quarrying |
| 111900 | Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet & all other crop farming) | 212320 | Sand, Gravel, Clay, & Ceramic and Refractory Minerals Mining & Quarrying |
| 112000 | Animal Production | 212390 | Other Nonmetallic Mineral Mining & Quarrying |
| 112111 | Beef Cattle Ranching & Farming | 213110 | Support Activities for Mining |
| 112112 | Cattle Feedlots | | <u>Utilities</u> |
| 112120 | Dairy Cattle & Milk Production | | |
| 112210 | Hog and Pig Farming | 221000 | Utilities |
| 112300 | Poultry & Egg Production | 221100 | Electric Power Generation, Transmission & Distribution |
| 112400 | Sheep & Goat Farming | 221210 | Natural Gas Distribution |
| 112510 | Animal Aquaculture (including shellfish & finfish farms and hatcheries) | 221300 | Water, Sewage & Other Systems |
| 112900 | Other Animal Production | | <u>Construction</u> |
| 113000 | Forestry and Logging | | |
| 113110 | Timber Tract Operations | 233000 | Building, Developing, & General Constructing |
| 113210 | Forest Nurseries & Gathering of Forest Products | 233110 | Land Subdivision & Land Developing |
| 113310 | Logging | 233200 | Residential Building Construction |
| 114000 | Fishing, Hunting and Trapping | 233300 | Nonresidential Building Construction |
| 114110 | Fishing | 234000 | Heavy Construction |
| 114210 | Hunting and Trapping | 234100 | Highway, Street, Bridge, & Tunnel Construction |
| 115000 | Support Activities for Agriculture and Forestry | 234900 | Other Heavy Construction |
| 115110 | Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating) | | |
| 115210 | Support Activities for Animal Production | | |

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|--------|---|--------|---|
| 235000 | Special Trade Contractors | 322100 | Pulp, Paper, & Paperboard Mills |
| 235110 | Plumbing, Heating, & Air-Conditioning Contractors | 322200 | Converted Paper Product Manufacturing |
| 235500 | Carpentry & Floor Contractors | 323100 | Printing and Related Support Activities |
| 235210 | Painting & Wall Covering Contractors | 323117 | Book Printing |
| 235310 | Electrical Contractors | 323119 | Other Commercial Printing |
| 235400 | Masonry, Drywall, Insulation, & Tile Contractors | 324000 | Petroleum and Coal Products Mfg. |
| 235610 | Roofing, Siding, & Sheet Metal Contractors | 324110 | Petroleum Refineries (including integrated) |
| 235710 | Concrete Contractors | 324120 | Asphalt Paving, Roofing, & Saturated Materials Manufacturing |
| 235810 | Water Well Drilling Contractors | 324190 | Other Petroleum and Coal Products Mfg. |
| 235900 | Other Special Trade Contractors | 325000 | Chemical Manufacturing |
| | <u>Manufacturing</u> | 325100 | Basic Chemical Manufacturing |
| | | 325200 | Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing |
| | | 325300 | Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing |
| 311000 | Food Manufacturing | 325410 | Pharmaceutical & Medicine Manufacturing |
| 311110 | Animal Food Manufacturing | 325500 | Paint, Coating, & Adhesive Manufacturing |
| 311200 | Grain & Oilseed Milling | 325600 | Soap, Cleaning Compound, & Toilet Preparation Manufacturing |
| 311300 | Sugar & Confectionery Product Mfg. | 325900 | Other Chemical Product & Preparation Mfg. |
| 311400 | Fruit & Vegetable Preserving & Specialty Food Manufacturing | 326000 | Plastics and Rubber Products Mfg. |
| 311500 | Dairy Product Manufacturing | 326100 | Plastic Product Manufacturing |
| 311610 | Animal Slaughtering & Processing | 326200 | Rubber Product Manufacturing |
| 311710 | Seafood Product Preparation & Packaging | 327000 | Nonmetallic Mineral Product Mfg. |
| 311800 | Bakeries & Tortilla Manufacturing | 327100 | Clay Product & Refractory Manufacturing |
| 311900 | Other Food Manufacturing (including coffee, tea, flavorings & seasonings) | 327210 | Glass & Glass Product Manufacturing |
| 312100 | Beverage and Tobacco Product Mfg. | 327300 | Cement & Concrete Product Mfg. |
| 312110 | Soft Drink and Ice Manufacturing | 327400 | Lime & Gypsum Product Manufacturing |
| 312120 | Breweries | 327900 | Other Nonmetallic Mineral Product Mfg. |
| 312130 | Wineries | 331000 | Primary Metal Manufacturing |
| 312140 | Distilleries | 331110 | Iron and Steel Mills & Ferroalloy Mfg. |
| 312200 | Tobacco Manufacturing | 331200 | Steel Product Manufacturing from Purchased Steel |
| 313000 | Textile Mills | 331310 | Alumina & Aluminum Production and Processing |
| 314000 | Textile Product Mills | 331400 | Nonferrous Metal (except Aluminum) Production & Processing |
| 315000 | Apparel Manufacturing | 331500 | Foundries |
| 315100 | Apparel Knitting Mills | 332000 | Fabricated Metal Product Manufacturing |
| 315210 | Cut and Sew Apparel Contractors | 332110 | Forging and Stamping |
| 315220 | Men's & Boys' Cut & Sew Apparel Mfg. | 332210 | Cutlery and Handtool Manufacturing |
| 315230 | Women's & Girls' Cut & Sew Apparel Mfg. | 332300 | Architectural and Structural Metals Mfg. |
| 315290 | Other Cut & Sew Apparel Manufacturing | 332400 | Boiler, Tank, & Shipping Container Mfg. |
| 315990 | Apparel Accessories & Other Apparel Mfg. | 332510 | Hardware Manufacturing |
| 316000 | Leather & Allied Product Manufacturing | 332610 | Spring and Wire Product Manufacturing |
| 316110 | Leather & Hide Tanning & Finishing | 332700 | Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing |
| 316210 | Footwear Manufacturing (including rubber & plastic) | 332810 | Coating, Engraving, Heat Treating, & Allied Activities |
| 316990 | Other Leather & Allied Product Mfg. | 332900 | Other Fabricated Metal Product Mfg. |
| 321000 | Wood Product Manufacturing | 333000 | Machinery Manufacturing |
| 321110 | Sawmills and Wood Preservation | 333100 | Agricultural, Construction, & Mining Machinery Manufacturing |
| 321210 | Veneer, Plywood, & Engineered Wood Product Manufacturing | 333200 | Industrial Machinery Manufacturing |
| 321900 | Other Wood Product Manufacturing | 333310 | Commercial & Service Industry Machinery Manufacturing |
| 322000 | Paper Manufacturing | 333410 | Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg. |

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| 445291 | Baked Goods Stores | 483000 | Water Transportation |
| 445292 | Confectionery and Nut Stores | 484000 | Truck Transportation |
| 445299 | All Other Specialty Food Stores | 484110 | General Freight Trucking, Local |
| 445310 | Beer, Wine, and Liquor Stores | 484120 | General Freight Trucking, Long-distance |
| 446000 | Health and Personal Care Stores | 484200 | Specialized Freight Trucking |
| 446110 | Pharmacies and Drug Stores | 485000 | Transit and Ground Passenger Transportation |
| 446120 | Cosmetics, Beauty Supplies, & Perfume Stores | 485110 | Urban Transit Systems |
| 446130 | Optical Goods Stores | 485210 | Interurban & Rural Bus Transportation |
| 446190 | Other Health & Personal Care Stores | 485310 | Taxi Service |
| 447100 | Gasoline Stations (including convenience stores with gas) | 485320 | Limousine Service |
| 447100 | Gasoline Stations (including convenience stores with gas) | 485410 | School & Employee Bus Transportation |
| 448000 | Clothing and Clothing Accessories Stores | 485510 | Charter Bus Industry |
| 448110 | Men's Clothing Stores | 485990 | Other Transit & Ground Passenger Transportation |
| 448120 | Women's Clothing Stores | 486000 | Pipeline Transportation |
| 448130 | Children's & Infants' Clothing Stores | 487000 | Scenic and Sightseeing Transportation |
| 448140 | Family Clothing Stores | 488000 | Support Activities for Transportation |
| 448150 | Clothing Accessories Stores | 488100 | Support Activities for Air Transportation |
| 448190 | Other Clothing Stores | 488210 | Support Activities for Rail Transportation |
| 448210 | Shoe Stores | 488300 | Support Activities for Water Transportation |
| 448310 | Jewelry Stores | 488410 | Motor Vehicle Towing |
| 448320 | Luggage & Leather Goods Stores | 488490 | Other Support Activities for Road Transportation |
| 451000 | Sporting Goods, Hobby, Book, and Music Stores | 488510 | Freight Transportation Arrangement |
| 451110 | Sporting Goods Stores | 488990 | Other Support Activities for Transportation |
| 451120 | Hobby, Toy, and Game Stores | 492000 | Couriers and Messengers |
| 451130 | Sewing, Needlework, & Piece Goods Stores | 492110 | Couriers |
| 451140 | Musical Instrument & Supplies Stores | 492210 | Local Messengers and Local Delivery |
| 451211 | Book Stores | 493000 | Warehousing and Storage |
| 451212 | News Dealers and Newsstands | 493100 | Warehousing & Storage (except lessors of miniwarehouses & self-storage units) |
| 451220 | Prerecorded Tape, Compact Disc, and Record Stores | | |
| 452000 | General Merchandise Stores | | |
| 452110 | Department Stores | | |
| 452900 | Other General Merchandise Stores | 511100 | Publishing Industries |
| 453000 | Miscellaneous Store Retailers | 511110 | Newspaper Publishers |
| 453110 | Florists | 511120 | Periodical Publishers |
| 453210 | Office Supplies & Stationery Stores | 511130 | Book Publishers |
| 453220 | Gift, Novelty, and Souvenir Stores | 511140 | Database and Directory Publishers |
| 453310 | Used Merchandise Stores | 511190 | Other Publishers |
| 453910 | Pet and Pet Supplies Stores | 511210 | Software Publishers |
| 453920 | Art Dealers | 512000 | Motion Picture & Sound Recording Industries |
| 453930 | Manufactured (Mobile) Home Dealers | 512100 | Motion Picture & Video Industries (except video rental) |
| 453990 | All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops) | 512200 | Sound Recording Industries |
| 454000 | Nonstore Retailers | 513000 | Broadcasting and Telecommunications |
| 454110 | Electronic Shopping & Mail-Order Houses | 513100 | Radio & Television Broadcasting |
| 454210 | Vending Machine Operators | 513200 | Cable Networks & Program Distribution |
| 454311 | Heating Oil Dealers | 513300 | Telecommunications (including paging, cellular, satellite, & other telecommunications) |
| 454312 | Liquefied Petroleum Gas (Bottled Gas) Dealers | 514000 | Information Services & Data Processing Services |
| 454319 | Other Fuel Dealers | 514100 | Information Services (including news syndicates, libraries, & on-line information services) |
| 454390 | Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers) | 514210 | Data Processing Services |

Transportation and Warehousing

481000 Air Transportation
482110 Rail Transportation

Information

511100 Publishing Industries
511110 Newspaper Publishers
511120 Periodical Publishers
511130 Book Publishers
511140 Database and Directory Publishers
511190 Other Publishers
511210 Software Publishers
512000 Motion Picture & Sound Recording Industries
512100 Motion Picture & Video Industries (except video rental)
512200 Sound Recording Industries
513000 Broadcasting and Telecommunications
513100 Radio & Television Broadcasting
513200 Cable Networks & Program Distribution
513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)
514000 Information Services & Data Processing Services
514100 Information Services (including news syndicates, libraries, & on-line information services)
514210 Data Processing Services

Finance and Insurance

522100 Depository Credit Intermediation
522110 Commercial Banking

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|--------|---|---------------|---|
| 711410 | Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures | 811490 | Other Personal & Household Goods Repair & Maintenance |
| 711510 | Independent Artists, Writers, & Performers | 812000 | Personal and Laundry Services |
| 712100 | Museums, Historical Sites, & Similar Institutions | 812111 | Barber Shops |
| 713000 | Amusement, Gambling, and Recreation Industries | 812112 | Beauty Shops |
| 713100 | Amusement Parks & Arcades | 812113 | Nail Salons |
| 713110 | Amusement & Theme Parks | 811420 | Reupholstery & Furniture Repair |
| 713200 | Gambling Industries | 811430 | Footwear & Leather Goods Repair |
| 713900 | Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers) | 811410 | Home & Garden Equipment and Appliance Repair & Maintenance |
| | <u>Accommodation, Food Services and Drinking Places</u> | 812190 | Other Personal Care Services (including diet & weight reducing centers) |
| | | 812210 | Funeral Homes and Funeral Services |
| 721000 | Accommodation | 812220 | Cemeteries and Crematories |
| 721110 | Hotels (except casino hotels) and Motels | 812300 | Drycleaning & Laundry Services |
| 721120 | Casino Hotels | 812310 | Coin-Operated Laundries and Drycleaners |
| | | 812320 | Drycleaning and Laundry Services (except Coin-Operated) |
| 721191 | Bed-and-Breakfast Inns | 812330 | Linen and Uniform Supply |
| 721199 | All Other Traveler Accommodation | 812910 | Pet Care (except Veterinary) Services |
| 721210 | RV (Recreational Vehicle) Parks & Recreational Camps | 812920 | Photofinishing |
| 721310 | Rooming and Boarding Houses | 812930 | Parking Lots and Garages |
| 722000 | Food Services & Drinking Places | 812990 | All Other Personal Services |
| 722100 | Full-Service Restaurants | | <u>Religious, Grantmaking, Civic, Professional and</u> |
| 722210 | Limited-Service Eating Places | 813000 | <u>Similar Organizations</u> |
| 722300 | Special Food Services (including food service contractors & caterers) | | Religious, Grantmaking, Civic, Professional, & Similar |
| 722320 | Caterers | 813000 | Organizations |
| 722410 | Drinking Places (Alcoholic Beverages) | | <u>Unrelated Business Activities</u> |
| | <u>Other Services (except public administration)</u> | 900000 | Unrelated Debt-financed Activities - other than rental or real estate |
| 811000 | Repair and Maintenance | 900001 | Investment Activities by section 501(c) (7), (9), or (17) organizations |
| 811110 | Automotive Mechanical & Electrical Repair & Maintenance | 900002 | Rental of Personal Property |
| 811120 | Automotive Body, Paint, Interior, and Glass Repair | 900003 | Passive Income Activities with Controlled Organizations |
| 811190 | Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash) | 900004 | Exploited Exempt Activities |
| 811210 | Electronic & Precision Equipment Repair and Maintenance | | |
| 811310 | Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance | 999999 | Unclassified Establishments (unable to classify) |