

# Instructions for Form 8865

## Information Return of U.S. Persons With Respect To Certain Foreign Partnerships



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

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### General Instructions

#### Purpose of Form

Form 8865 is used by certain U.S. persons (see **Definitions** on pages 2 and 3) to satisfy the reporting requirements of sections 6038, 6038B, 6046A, and the related regulations with respect to certain foreign partnerships.

#### Who Must File

Generally, a U.S. person qualifying under one or more of the **Categories of Filers** below must complete the schedules, statements, and/or other information requested in the instructions and the **Filer Categories - Required Information** chart on page 2. Read the information for each of the filer categories carefully to determine which schedules, statements, and/or information must be submitted.

If the filer qualifies under more than one filing category, do not duplicate information. However, complete all schedules that apply.

Complete a separate Form 8865 and the applicable schedules for each foreign partnership.

#### Categories of Filers

**Note:** See **Exceptions to Filing** below.

**Category (1) filer.** This includes a U.S. person who controls a foreign partnership at any time during the annual accounting period of the partnership. Whether any person controls a partnership is determined by reference to the agreement of the partners relating to such interests during the period.

**Category (2) filer.** This includes a U.S. person who owns (directly, indirectly, or by attribution) at least a 10-percent interest in a controlled foreign partnership at any time during the annual accounting period of the partnership. However, any such person is not a Category (2) filer (and will not have to file Form 8865) if there is a U.S. person that is a controlling partner of the controlled foreign partnership during the same annual accounting period.

**Category (3) filer.** This includes a U.S. person who contributed property to a foreign partnership in a section 721 transfer during the annual accounting period of the foreign partnership (or during the U.S. person's taxable year, if such partner is not a Category (1) or Category (2) filer) if that person either (1) owned at least a 10-percent interest in the foreign partnership immediately after the contribution or (2) the value of the property contributed (when added to the value of the property contributed by such person or any related person during the 12-month period ending on the date of transfer) exceeds \$100,000. For this purpose, if a partnership (whether foreign or domestic) contributes property to a foreign partnership, a U.S. person that is a partner in the contributing partnership is treated as having transferred a proportionate share of the contributed property to the foreign partnership.

Category (3) also includes a U.S. person that previously contributed section 704(c) property and was required to report the contribution under section 6038B, if during the annual accounting period of the foreign partnership (or during the U.S. person's tax year if such partner is not a Category (1) or (2) filer) the foreign partnership disposed of such property while the U.S. person remained a partner in the partnership.

**Category (4) filer.** This includes a U.S. person who has a reportable event during the annual accounting period of the foreign partnership (or during the U.S. person's taxable year, if such partner is not a Category (1) or Category (2) filer). A reportable event is (1) a direct or indirect acquisition of at least a

10-percent interest in a foreign partnership, (2) a direct or indirect disposition of at least a 10-percent interest in a foreign partnership, or (3) a change in proportional interest in a foreign partnership that is equivalent to at least a 10-percent interest in the partnership. A reportable event does not include any acquisition of an interest in, or change in proportional interest in, a foreign partnership in a transfer also subject to the reporting requirements under section 6038B. Under certain circumstances, this category also includes a U.S. person who has a reportable event during that person's prior tax year. See Proposed Regulations sections 1.6038B-2(j)(1) and 1.6046A-1(b)(2)(ii) and (j)(2).

#### Exceptions To Filing

Under certain circumstances, one U.S. person may file Form 8865 and the applicable schedules in satisfaction of the requirements for other persons described within the **Categories of Filers**. The U.S. person that files the required information will be considered to furnish Form 8865 on behalf of the non-filer and should complete Item B on page 1 of the form. Circumstances in which a U.S. person will be excepted from filing a separate Form 8865 are:

- If more than one Category (1) filer controls a foreign partnership during the same annual accounting period, then in lieu of all such partners making separate returns, only one return from one of the controlling partners is required to be filed. This return cannot be made by a partner that controls by reason of an interest in losses or deductions if another U.S. person controls by reason of an interest in capital or profits; the latter must file the return. To take advantage of this exception, the filed return must contain all of the information that would have been required to be submitted if each U.S. person filed a separate Form 8865. For example, a separate Schedule H must be attached to the Form 8865 for each Category (1) filer. In any case, all Category (1) filers must still file a separate return with the appropriate schedules if they are otherwise required to file as Category (3) or Category (4) filers.
- A Category (1), (2), (3), or (4) filer does not have to file Form 8865 if the filer does not directly own any interest in the foreign partnership, is required to file the information return solely by reason of attribution of ownership from another U.S. person, and the U.S. person from whom the ownership interest is attributed files Form 8865.

**Filer Categories - Required Information**

	Category (1)	Category (2)	Category (3)	Category (4)
Identifying information—(page 1 of Form 8865)	✓	✓	✓	✓
Schedule A—Partners of foreign partnership	✓			
Schedule B—Trade and business income	✓			
Schedules C-1 and C-2—Partners' shares of income, credits, deductions, etc.	✓			
Schedule D—Capital gains and losses	✓			
Schedules E-1 and E-2—Balance sheets	✓			
Schedules F-1 and F-2—Reconciliation of income per books with income per return and analysis of partners' capital accounts	✓			
Schedules G-1 and G-2—Partners' shares of income, credits, deductions, etc.	✓	✓		
Schedule H—Transactions between controlled foreign partnership and partners or other related entities	✓	✓		
Schedule I—Transfer of property to a foreign partnership			✓	
Schedule J—Acquisitions and dispositions of, and changes in interests in, a foreign partnership				✓

In order to be excepted from filing Form 8865, any person who does not file a return under the circumstances described on page 1, must be identified in Item B on page 1 of the form see instruction on page 3. In addition, each such excepted person must attach a statement to that person's income tax return that:

- Indicates that the filing requirement has been or will be satisfied;
- Identifies the person who filed or will file the return; and
- Identifies the IRS Service Center where the return was or will be filed.

**When and Where To File**

Form 8865 and the applicable schedules are due when your income tax return is due, including extensions. File two copies of the form and required schedules. Attach one copy to your income tax return. Send the other copy to the Internal Revenue Service Center, Philadelphia, PA 19255.

**Private delivery services.** See the instructions for your income tax return for information on certain private delivery services designated by the IRS to meet the "timely mailing as timely filing" for tax returns.

**Caution:** *Private delivery services cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.*

**Definitions**

**Partnership.** A partnership includes all entities that are classified for Federal income tax purposes as a partnership. See Regulations sections 301.7701-2, and 301.7701-3 and **Form 8832**, Entity Classification Election, for more details. A partnership includes a limited partnership, syndicate, group, pool, joint venture, limited liability company, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of Regulations sections 301.7701-2, 301.7701-3, and 301.7701-4, a trust, estate, corporation or sole proprietorship.

**Foreign Partnership.** A foreign partnership is a partnership that is not created or organized in the U.S. or under the law of the U.S. or any state.

**Partner.** A partner is a member of a partnership, syndicate, group, pool, joint venture, organization, limited liability company or other unincorporated organization.

**50-percent interest.** A 50-percent interest in a partnership is an interest equal to 50% of the capital interest, 50% of the profits interest, or an interest to which 50% of the deductions or losses are allocated. For purposes of determining a 50-percent interest, the attribution rules of section 267(c)(1) and (c)(5) apply, taking into account that such rules refer to corporations and not to partnerships.

Section 267(c)(1) generally provides that an interest owned directly or indirectly by or for a corporation, partnership, estate or trust should be considered as being owned proportionately by its owners and section 267(c)(5) provides a reattribution rule under certain circumstances.

The rules of section 267(c)(2) and (c)(4) (family attribution rules) also apply for purposes of determining a 50-percent interest, but only if the person to whom the interest is attributed owns, directly or indirectly (under the attribution rules of section 267(c)(1) or (5)), an interest in the partnership.

**Example.** A does not own a direct or indirect interest in foreign Partnership K. Although A's brother owns 80% of foreign Partnership K, A is not treated as owning a 50-percent interest.

**Example.** A owns 100% of a foreign corporation, which owns 20% of foreign Partnership K. A's brother owns 30% of foreign Partnership K. A is treated as owning a 50-percent interest in Partnership K, because A indirectly owns 20% of the partnership and constructively owns an additional 30%.

**10-percent interest.** A 10-percent interest in a partnership is an interest equal to 10% of the capital interest, 10% of the profits interest, or an interest to which 10% of the deductions or losses are allocated. For purposes of determining a 10-percent interest, the attribution rules described above with respect to a 50-percent interest apply.

**Control.** Control of a partnership is ownership directly, indirectly, or by attribution of more than a 50-percent interest in the partnership.

**Controlling partner.** A controlling partner is a U.S. person that has control of a partnership.

**Controlled foreign partnership.** A controlled foreign partnership is a foreign partnership controlled by U.S. persons owning at least 10-percent interests.

**U.S. person.** A U.S. person is a citizen or resident of the United States, a domestic partnership, a domestic corporation, and any estate or trust which is not described in section 7701(a)(31).

**Control of a corporation.** Control of a corporation is ownership of stock possessing more than 50% of the total combined voting power, or more than 50% of the total value of shares of all classes of stock of the corporation. For rules concerning indirect ownership and attribution, see Regulations section 1.6038-2(b) and (c).

## Penalties

### Failure to file information required by section 6038(a).

• A \$10,000 penalty is imposed for each annual accounting period of each foreign partnership for failure to furnish the required information within the time prescribed. If the information is not filed within 90 days after the IRS has mailed a notice of the failure to the U.S. person, an additional \$10,000 penalty (per foreign partnership) is charged for each 30-day period, or fraction thereof, during which the failure continues after the 90-day period has expired. The additional penalty is limited to a maximum of \$50,000 for each failure.

• Any person who fails to file or report all of the information required within the time prescribed will be subject to a reduction of 10% of the foreign taxes available for credit under sections 901, 902, and 960. If the failure continues for more than 90 days after the date the IRS mails of the failure, an additional 5% reduction is made for each 3-month period, or fraction thereof, during which the failure continues after the 90-day period has expired. See section 6038(c)(2) for limits on the amount of this penalty.

• Criminal penalties under sections 7203, 7206, and 7207 may apply for failure to file or for filing false or fraudulent information.

**Failure to file information required by section 6038B.** Any person who fails to properly report a contribution to a foreign partnership that is required to be reported under section 6038B and the regulations under that section (Form 8865, page 1 and Schedule I), is subject to a penalty equal to 10% of the fair market value of the property contributed. This penalty is subject to a \$100,000 limit under section 6038B(c)(3), unless the failure is due to intentional disregard. In addition, the transferor must recognize gain on the

contribution as if the contributed property had been sold for fair market value.

**Failure to file information required by section 6046A.** Any person who fails to file or report all of the information requested by section 6046A (Form 8865, page 1 and Schedule J) may be subject to a \$10,000 penalty for each failure for each reportable transaction. If the failure continues for more than 90 days after notice of the failure by the IRS, an additional \$10,000 penalty will apply for each 30-day period (or fraction thereof) during which the failure continues after, the 90-day period has expired. The additional penalty shall not exceed \$50,000.

**Important:** Any person required to file any information on Form 8865 and Schedules I and/or J, who agrees to have another person file the form on that person's behalf may be subject to the above penalties if the other person does not file a correct and proper form and schedule.

**Treaty-Based Return Positions.** U.S. persons that adopt a return position that any treaty of the United States (including, but not limited to, an income tax treaty, an estate and gift tax treaty, or a friendship, commerce, and navigation treaty) overrides or modifies any provision of the Internal Revenue Code and causes (or potentially causes) a reduction of any tax incurred at any time, generally must disclose that return position on Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

Failure to make such a report may result in a \$1,000 penalty (\$10,000 in the case of a C corporation). See section 6712.

## Identification Numbers and Addresses

Use social security numbers or individual taxpayer identification numbers (TIN) to identify individuals. Use employer identification numbers (EIN) to identify estates, trusts, partnerships, and corporations.

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 U.S. person has a P.O. box, show the box number instead of the street address.

**Foreign address.** Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code, if any. Please do not abbreviate the country name.

## Specific Instructions

**Important:** Fill in all applicable lines and sections. All information reported must be in the English language. All amounts must be stated in U.S. dollars unless otherwise indicated. If the information required in a given section exceeds the space provided within that section, do not write "see

attached" in the section and do not attach all of the information on additional sheets.

Instead, complete all entry spaces in the section and attach the remaining information on additional sheets. The additional sheets must conform with the IRS version of that section.

## Identifying Information

**Note:** All persons required to file Form 8865 must complete this section.

## Annual Accounting Period

Enter in the space below the title of Form 8865 the annual accounting period of the foreign partnership for which you are furnishing information. The partnership's annual accounting period should be its tax year, as defined in section 706. Report information for the annual accounting period of the foreign partnership that ends with or within your tax year. However, if you are only required to file Schedule I or J (and the identifying information), report transactions that occurred during your tax year.

## Item A

### Categories of Filers

**Note:** See Categories of Filers on page 1. Indicate the categories that describe the person filing the form. If more than one category applies, check all boxes that apply.

## Item B

### Person(s) On Whose Behalf Form 8865 is Filed

If you are filing on behalf of another person who would otherwise have a reporting requirement (see Exceptions to Filing on page 1), you must identify each such person in Item B. List their names, addresses, identification numbers, and indicate their relationship to the foreign partnership.

## Item C

### Identification of Common Parent

If the filer is a member of a consolidated group, identify the common parent in Item C, listing its name, address and EIN.

## Item 1a

Check the box that applies to the partner filing this return.

## Item 1b

Enter the appropriate percentages. A filer's percentage interest should be determined by reference to the agreement of the partners relating to such interests. Attach a statement if further explanation is required.

## Item 1c

Enter your share of nonrecourse liabilities, partnership-level qualified nonrecourse financing, and other liabilities. Separately state nonrecourse liabilities that are held by an entity that is respected for foreign tax purposes, but disregarded as separate from the partnership for Federal tax purposes.

"Nonrecourse liabilities" are those liabilities of the partnership for which no partner bears the economic risk of loss. The extent to which a partner bears the economic risk is determined under the rules of Regulations section 1.752-2.

"Qualified nonrecourse financing" generally includes financing for which no one is personally liable for repayment that is borrowed for use in an activity of holding real property and that is lent or guaranteed by a federal, state or local government or that is borrowed from a qualified person. See section 465 for more information on qualified nonrecourse financing.

#### Items 1(d)

Enter the number of disregarded entities owned by the partnership during the partnership's annual accounting period. A disregarded entity is an entity that is disregarded as separate from its owner under Regulations section 301.7701-3(a). On an attached schedule, identify the country or countries in which each disregarded entity conducts operations. If, during the partnership's annual accounting period, an election was filed to treat any entity owned by the partnership as a disregarded entity, attach a copy of the Form 8832, on which the election was made.

#### Item 2(f) and 2(g)

Enter the applicable name and code number from the list beginning on page 10.

#### Item 2(h)

Enter the functional currency of the foreign partnership. If the filer had more than one qualified business unit (QBU), attach a statement identifying each QBU, its country of operation, and its functional currency.

#### Item 3(b)

If the foreign partnership was required to file Form 1065 for the taxable year, check the box and list the IRS Service Center where such form was or will be filed. Indicate whether the foreign partnership filed Forms 8804, 8805 and/or 1042.

### Schedule A Partners of Foreign Partnership

All Category (1) filers must complete Schedule A, listing all persons who owned at least a 10-percent interest in the foreign partnership during the partnership's annual accounting period.

### Schedule B Income Statement

All Category (1) filers must complete Schedule B, which requires an income statement prepared in the partnership's functional currency. Each item also must be expressed in U.S. dollars translated from the functional currency in accordance with section 989.

**Exception:** A partnership that would have hyperinflationary currency as its functional

currency is subject to special rules set forth in Regulations section 1.985-3. Under these rules, a partnership is determined to have the U.S. dollar as its functional currency. The partnership's hyperinflationary income statement is translated into U.S. dollars and adjusted for exchange gain or loss to correct distortions caused by hyperinflation.

A partnership subject to these rules should complete only the dollar column, using dollar amounts computed and adjusted in accordance with Regulations section 1.985-3.

Report only trade or business activity income for purposes of Schedule B. Do not report rental activity income, portfolio income, or tax-exempt income on these lines; they should be reported on Schedule C-1.

#### Line 1a—Gross Receipts or Sales.

Enter the gross receipts or sales from all trade or business operations except those that must be reported on lines 4 through 6.

**Line 2—Cost of Goods Sold.** See the regulations under section 471 for information on how to calculate cost of goods sold.

#### Line 4—Ordinary Income (Loss) From Other Partnerships, Estates, and Trusts.

Enter the total amount of ordinary income or loss received from other partnerships, estates, and trusts. Attach a statement identifying the partnership's, estate's, or trust's name, address, and EIN (if any), the respective ownership interests held in each entity, and the ordinary income (loss) from each entity.

**Do not** include portfolio income or rental activity income (loss) from other partnerships, estates, or trusts on this line. Instead, report these amounts on the applicable lines of Schedule C-1. Ordinary income or loss from a publicly traded partnership is not reported on this line. Instead, report the amount separately on line 7 of Schedule C-1.

If there is a loss from another partnership, the amount of the loss that may be claimed is subject to the at-risk, basis, and dual consolidated loss limitations, as appropriate.

If the tax year of your partnership does not coincide with the tax year of the other partnership, estate, or trust, include the ordinary income (loss) from the other entity in the tax year in which the other entity's tax year ends.

#### Line 5—Net Gain (Loss) From Form 4797.

Include only ordinary gains or losses from the sale, exchange, or involuntary conversion of assets used in a trade or business activity. Attach Form 4797 if required.

**Line 6—Other Income (Loss).** Enter on line 6 trade or business income (loss) that is not included on lines 1a through 5.

Items to report include farm profit and loss. See Schedule F (Form 1040). Do not include items requiring separate computations that must be reported on

Schedule C-1, or portfolio or rental activity income (loss) on this line.

#### Deductions

**Caution:** Report *only* trade or business activity deductions on lines 8 through 16.

**Do not** report the following expenses on lines 8 through 16:

- Rental activity expenses.
- Deductions allocable to portfolio income.
- Nondeductible expenses (e.g., expenses connected with the production of tax-exempt income).
- Qualified expenditures to which an election under section 59(e) may apply.
- Items the partnership must state separately that require separate computations by the partners. Examples include expenses incurred for the production of income instead of in a trade or business, foreign taxes paid, intangible drilling and development costs, and exploration expenditures.

**Line 8—Salaries and Wages.** Enter on line 8 the salaries and wages paid or incurred for the tax year.

#### Line 9—Guaranteed Payments to Partners.

Deduct payments or credits to a partner for services or for the use of capital if the payments or credits are determined without regard to partnership income and are allocable to a trade or business activity. Also include on line 9 amounts paid during the tax year for insurance that constitutes medical care for a partner, a partner's spouse, or a partner's dependents.

Do not include any payments and credits that should be capitalized or distributive shares of partnership profits.

**Line 10—Bad Debts.** Enter the total debts that became worthless in whole or in part during the year, but only to the extent such debts relate to a trade or business activity.

**Line 11—Rents and Royalties.** Enter rents and royalties paid on business property used in a trade or business activity. Do not deduct rent for a dwelling unit occupied by any partner for personal use.

**Line 12—Taxes and Licenses.** Enter taxes and licenses paid or incurred in the trade or business activities of the partnership if not reflected in cost of goods sold. Federal import duties and Federal excise taxes are deductible only if paid or incurred in carrying on the trade or business of the partnership.

**Do not** deduct the following taxes on line 12:

- Federal income taxes or taxes reported elsewhere on the return.
- Section 901 foreign taxes. Report these taxes separately on Schedules C-2 and G-2.

**Line 13—Interest.** Include only interest incurred in the trade or business activities of the partnership that is not claimed elsewhere on the return.

**Line 14—Depreciation.** On line 14a, enter **only** the depreciation claimed on assets used in a trade or business activity. Enter on line 14b the depreciation reported elsewhere on the return that is attributable to assets used in trade or business activities. Attach **Form 4562**, Depreciation and Amortization, if required.

Do not include any section 179 expense deduction on this line. This amount is not deducted by the partnership. Instead, it is passed through to the partners.

**Line 15—Depletion.** If the partnership claims a deduction for timber depletion, complete and attach **Form T**, Forest Activities Schedules, if required.

**Caution:** *Do not deduct depletion for oil and gas properties. Each partner figures depletion on oil and gas properties.*

**Line 16—Other Deductions.** Attach your own schedule, listing by type and amount, all allowable deductions related to a trade or business activity for which there is no separate line on Schedule B. Enter the total on this line. Do not include items that must be reported separately on Schedules C-1 and G-1. Items that must be reported on line 16 include deductions related to repairs and maintenance, retirement plans and employee benefit plans.

#### Schedule C-1

#### Partners' Shares of Income, Credits, Deductions, Etc.

All Category (1) filers must complete Schedule C-1. Lines 1 through 21 are the same for both Schedule C-1 and Schedule G-1 (see page 7). Schedule C-1 is a summary schedule of all of the partners' shares of the partnership income, credits, deductions, etc. Schedule G-1 is a summary schedule of a specific partner's share of the partnership income, credits, deductions, etc.

Although the partnership is not subject to income tax, the partners are liable for tax on their shares of the partnership income, whether or not distributed, and must include their shares on their tax returns. Allocations of income, gain, losses, deduction or credits among the partners generally should be made according to the partnership agreement. See also section 704 and the regulations thereunder.

See the instructions to Schedule B on page 4 regarding the reporting of amounts in functional currency and U.S. dollars.

**Line 1—Ordinary Income (Loss) from Trade or Business Activities.** Enter the amount from Schedule B, line 18. Enter the income or loss without reference to the basis of the partners' interests in the partnership, the partners' at-risk limitations or other determinations that should be made at the partner level. If the partnership has more than one trade or business activity, identify on an attachment to the schedule the amount from each separate activity.

**Line 2—Net Income (Loss) from Rental Real Estate Activities.** Report the net income or loss from rental real estate activities. Attach **Form 8825**, Rental Real Estate Income and Expenses of a Partnership or an S Corporation, if required. If the partnership has more than one rental real estate activity, identify on an attachment to Schedule C-1 the amount attributable to each activity.

**Line 3—Net Income (Loss) from Other Rental Activities.** Report net income or loss from rental activities other than real estate activities. Attach a schedule reporting gross income and expenses from such activities.

**Line 4—Portfolio Income (Loss).** Enter gross portfolio income (loss) on lines 4a through 4f. Generally, portfolio income includes all gross income, other than income derived in the ordinary course of a trade or business, that is attributable to interest, dividends, royalties, income from a real estate investment trust, income from the disposition of property that produces income of a type defined as portfolio income and income from the disposition of property held for investment.

**Lines 4a and b.** Enter only taxable interest and dividends on these lines.

**Lines 4d, 4e(1) and (2).** Enter on line 4d the gain (loss) from line 5 of Schedule D of Form 8865 plus any short-term capital gain or loss that is specially allocated to partners. Enter on line 4e(1) the gain (loss) from line 11 of Schedule D of Form 8865 plus any 28% rate gain (loss) that is specially allocated to partners. Enter on line 4e(2) the gain (loss) from line 12 of Schedule D of Form 8865 plus any long-term gain (loss) that is specially allocated to partners.

**Line 4f.** Report and identify other portfolio income or loss on an attachment for line 4f.

**Line 7—Other Income (Loss).** Use line 7 to report other items of income, gain or loss not included on lines 1 through 6. If the partnership has more than one activity, identify on an attachment the amount and the activity to which each amount relates. Items to report on line 7 include specially allocated ordinary gain (loss), any net gain or loss from section 1256 contracts, and any income, gain or loss to the partnership under section 751(b).

**Line 8—Charitable Contributions.** Report the total amount of charitable contributions made by the partnership on Schedule C-1. Report the partner's distributive share on Schedule G-1. Attach **Form 8283**, Noncash Charitable Contributions if required.

**Line 9—Section 179 Expense Deduction.** A partnership may elect to expense part of the cost of certain tangible property the partnership purchased this year for use in its trade or business or certain rental activities. See **Pub. 946**, How to Depreciate Property and Form 4562 for more information on the type of property that qualifies for the

expense deduction and limitations on its amount.

**Line 10—Deductions Related to Portfolio Income.** Enter on line 10 and attach an itemized list of the deductions clearly and directly allocable to portfolio income other than interest expense (which should be considered investment interest expense and reported on line 14a) and section 212 expenses from a REMIC (which should be reported on an attachment for line 4f).

**Line 11—Other Deductions.** Use line 11 to report deductions not included on line 8, 9, or 10. On an attachment, identify the deduction and amount, and if the partnership has more than one activity, the activity to which the deduction relates.

**Line 12—Credits Related to Real Estate Activities.** Report the total credits related to real estate including the low-income housing credit, qualified rehabilitation expenditures related to rental real estate activities and other credits related to rental real estate activities. On the dotted line to the left of the entry space for line 12, identify the type of credit. If there is more than one type of credit, or if the credit is from more than one activity, report this information separately for each credit or activity as an attachment to Schedules C-1 and G-1.

**Line 13—Other Credits.** Report any other credit, except for credits on line 12 and foreign tax credits. On the dotted line to the left of the entry space for line 12, identify the type of credit. If there is more than one type of credit, or if the credit is from more than one activity, report this information separately for each credit or activity as an attachment to Schedules C-1 and G-1.

**Line 14—Investment Interest.**

**Line 14(a)—Interest expense on investment debts.** Include on this line interest paid or accrued on debt properly allocable to property held for investment. Property held for investment includes property that produces income (unless derived in the ordinary course of a trade or business) from interest, dividends, annuities or royalties; and gains from the disposition of property that produces those types of income or is held for investment. Investment interest does not include interest expense allocable to a passive activity.

**Lines 14b(1) and 14b(2)—Investment income and expenses.** Enter on line 14b(1) only the investment income included on lines 4a, 4b, 4c, and 4f of Schedule C-1. Enter on line 14b(2) only the investment expense included on line 10 of Schedule C-1.

If there are other items of investment income or expense included in the amounts that are required to be passed through separately to the partner on Schedule G-1, such as net short-term capital gain or loss, net long-term capital gain or loss and other portfolio gains and losses, these amounts should be identified on an attachment to Schedule G-1.

**Line 15—Adjustments and Tax Preference Items.** Enter items of income and deductions that are adjustments or tax preference items. See **Form 6251**, Alternative Minimum Tax—Individuals; **Form 4626**, Alternative Minimum Tax—Corporations; or Schedule I of **Form 1041**, U.S. Income Tax Return for Estates and Trusts, for more information.

**Line 19—Nondeductible Expenses.** Enter on line 19 nondeductible expenses paid or incurred by the partnership. Do not include separately stated deductions shown elsewhere on Schedule C-1, capital expenditures, or items the deduction for which is deferred to a later tax year.

**Line 20—Distributions of Money (Cash and Marketable Securities).** Enter on line 20 the total distributions of cash and marketable securities that are treated as money under section 731(c)(1). If an amount on line 20 includes marketable securities treated as money, separately state on an attachment to Schedule C-1, the partnership's adjusted basis of those securities immediately before the distribution and the fair market value of those securities on the date of distribution (excluding the distributee partner's share of the gain on the securities distributed to that partner).

**Line 22—Other Items Required to be Separately Reported.** Attach a schedule to report the partnership's total income, expenditures, or other information that is required to be separately reported to partners. Items to report include earnings from self-employment.

**Line 23—Dual Consolidated Loss.** Indicate whether the partnership incurred a loss that is a dual consolidated loss under section 1503(d). See Regulations section 1.1503-2 for more information on dual consolidated losses.

**Line 24—Separate Units.** Indicate whether the partnership owned any interest in a "separate unit." In general, a separate unit is (1) a foreign branch that is owned directly by a domestic corporation or indirectly by a domestic corporation through a partnership or trust interest, (2) an interest in a partnership, or (3) an interest in a trust. See Regulations section 1.1502-(c)(3) for more information on separate units. Attach a schedule identifying each separate unit owned, the type of separate unit, and its country of operation.

### Schedule C-2 Partners' Shares of Foreign Tax Credit Items

Lines 1 through 5 are the same for Schedule C-2 and Schedule G-2 (see page 7).

In general, all Category (1) filers must complete Schedule C-2. This schedule must be completed whether or not a partner is eligible for the foreign tax credit if the foreign partnership has foreign income, deductions or losses, or has paid or accrued foreign taxes. In addition to the instructions below, see **Form 1116**,

Foreign Tax Credit— Individual, Estate, Trust or Nonresident Alien Individual, **Form 1118**, Foreign Tax Credit— Corporation, and the related instructions for more information.

**Line 1—Gross income sourced at partner level.** Enter in column (d) the total gross income of the partnership that is required to be sourced at the partner level. For example, see section 865(i).

**Line 2—Gross income sourced at partnership level.** Report all gross income that is sourced at the partnership level on line 2. For purposes of this line, report the foreign-source gross income according to the separate limitation categories described in section 904(d). These limitation categories are:

- Passive income;
- High withholding tax interest;
- Financial services income;
- Shipping income;
- Dividends from each noncontrolled section 902 corporation;
- Dividends from a domestic international sales corporation (DISC) or a former DISC;
- Distributions from a foreign sales corporation (FSC) or a former FSC;
- Taxable income attributable to foreign trade income (within the meaning of section 923(b));
- Income from certain sanctioned countries (see section 901(j)(2)); and
- General limitation income (all other income from sources outside the U.S. including income from sources within U.S. possessions).

Separately report the gross amounts of foreign-source general limitation income, passive income and financial services income in columns (a), (b) and (c) respectively. If the partnership had U.S. source income, or foreign-source income from any of the other limitation categories, enter the total amount of such income in column (d). Attach a schedule reporting the gross amount of U.S. source income and detailing foreign-source income in each of the respective limitation categories.

### Line 3—Deductions Allocated and Apportioned at Partner Level.

**Line 3a.** In column (d) enter the total interest expense (including interest equivalents under Temporary Regulations section 1.861-9T(b)) other than interest specifically allocated and apportioned under Temporary Regulations section 1.861-10T.

**Line 3b.** In column (d) enter the total of all other deductions or losses that should be allocated and apportioned at the partner level. For example, see Regulations section 1.861-17(f).

**Line 4—Deductions allocated and apportioned at partnership level.** Report all deductions that are allocated and apportioned at the partnership level on line 4. For purposes of this line, report foreign-source deductions according to the separate limitation categories

described in section 904(d). See line 2 above for a description of the limitation categories.

Separately report deductions allocated and apportioned to the general limitation income, passive income and financial services income limitation categories in columns (a), (b), and (c) respectively. If the partnership incurred deductions allocated and apportioned to U.S. source income, or foreign-source income from any of the other limitation categories, enter the total amount of such deductions in column (d). Attach a schedule reporting the total amounts of deductions allocated and apportioned to U.S. source income and reporting the amount of the deductions in each of the respective limitation categories.

**Line 5—Creditable foreign taxes.** Enter in U.S. dollars the creditable foreign taxes (described in section 901 or section 903) that were paid or accrued by the partnership to foreign countries or U.S. possessions. Translate these amounts into U.S. dollars by using the rates specified in section 986. Taxes for which a credit is not allowed include:

- Certain taxes paid on distributions from possessions corporations (section 901(g));
- Taxes paid on foreign trade income (section 901(h));
- Certain taxes used to provide subsidies (section 901(i));
- Taxes denied due to the holding period requirement of section 901(k);
- Taxes paid or accrued to a foreign country or U.S. possession on taxable income that is taken into account in computing the possessions corporation tax credit described in section 936 or 30A (section 936(c));
- Taxes attributable to income excluded under section 814(a)(relating to contiguous country branches of domestic life insurance companies)(section 814(f));
- Certain taxes on foreign oil related income (section 907(b)); and
- Taxes not legally owed because of a reduced rate under a treaty.

Separately report taxes allocated and apportioned to the general limitation income, passive income, and financial services income limitation categories in columns (a), (b) and (c) respectively. If the partnership incurred taxes allocated and apportioned to U.S. source income, or foreign-source income from any of the other limitation categories, enter the total amount of such taxes in column (d). Attach a schedule reporting the total amount of taxes allocated and apportioned to U.S. source income and reporting the amount of the taxes in each of the respective limitation categories.

Attach a schedule that shows the dates the taxes were paid or accrued, the foreign country to whom the taxes were paid or accrued, the translation rates used, and the amounts in both foreign currency and U.S. dollars, as follows:

- Taxes withheld at source on interest.

- Taxes withheld at source on dividends.
- Taxes withheld at source on rents and royalties.
- Other foreign taxes paid or accrued.

In addition, attach a schedule that shows creditable taxes included on line 5 that are subject to reduction. Taxes subject to reduction include:

- Taxes on foreign mineral income (section 901(e)); and
- Taxes on foreign oil and gas extraction income (section 907(a)).

### Schedule D Capital Gains and Losses

All Category (1) filers must complete Schedule D. Use Schedule D to report sales or exchanges of capital assets, capital gain distributions and nonbusiness bad debts.

Do not report on Schedule D capital gains (losses) specially allocated to any partners. Enter capital gains (losses) of the partnership that are specially allocated to partners directly on line 4d, 4e(1), 4e(2), or 7 of Schedules C-1 and G-1, whichever applies.

Enter capital gains (losses) specially allocated to the partnership as a partner in other partnerships and from estates and trusts on Schedule D line 4 or 9, whichever applies.

### Schedule E-1 Balance Sheet

All Category (1) filers must complete Schedule E-1. Schedule E-1 requires a balance sheet prepared and translated into dollars in accordance with U.S. GAAP.

**Exception.** If the partnership or any qualified business unit of the partnership uses the United States dollar approximate separate transactions method (DASTM), Schedule E-1 should reflect the tax balance sheet prepared and translated into U.S. dollars according to Regulations section 1.985-3(d).

**Line 6—** A subsidiary is any corporation that is controlled by the partnership.

### Schedule E-2 Balance Sheet for Interest Allocation

In general, all Category (1) filers must complete Schedule E-2. Schedule E-2 should reflect the tax book values of the partnership's assets as described in Temporary Regulations sections 1.861-9T(g)(2) and 1.861-12T. Assets should be characterized as U.S. assets or foreign assets in one or more separate limitation categories as provided in Temporary Regulations sections 1.861-9T(g)(3) and 1.861-12T. The balance sheet should be prepared in the partnership's functional currency and translated into U.S. dollars in accordance with Temporary Regulations section 1.861-9T(g)(2)(ii).

**Exception:** If the partnership or any qualified business unit of the partnership uses DASTM, Schedule E-2 should reflect the tax balance sheet prepared and translated into U.S. dollars according to Temporary Regulations section 1.985-3T. See Temporary Regulations section 1.861-9T(g)(2)(ii)(A)(2) for more information on DASTM.

**Line 1—** Report total U.S. assets.

**Line 2—** Report total foreign assets according to the separate limitation categories described in section 904(d). (See the instructions to line 2 of Schedule C-2 for more information on the different limitation categories). To the extent assets should be classified by a limitation category not listed on Schedule E-2, report the totals in line 2c, and attach a statement detailing such information.

### Schedule F-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

All Category (1) filers must complete Schedule F-1, which requires a statement prepared in the partnership's functional currency and in U.S. dollars.

**Line 3—Guaranteed Payments.** Include on this line guaranteed payments shown on Schedule C-1, line 5 (other than amounts paid for insurance that constitutes medical care for a partner, a partner's spouse, and a partner's dependents).

### Schedule F-2 Analysis of Partner's Capital Accounts

All Category (1) filers must complete Schedule F-2. Show what caused the changes in the partners' capital accounts as reflected on the partnership's books and records. All items must be reported in the partnership's functional currency and in U.S. dollars.

The partnership may, but is not required to, use the rules in Regulations section 1.704-1(b)(2)(iv) to determine the partners' capital accounts. If the beginning and ending capital accounts reported under these rules differ from the amounts reported on Schedule E-1, attach a statement reconciling any differences.

**Line 2—Capital Contributed During the Year.** Include on line 2 the amount of money and property contributed by each partner to the partnership as reflected on the partnership's books and records.

**Line 3—Net Income per Books.** Enter on line 3 the partnership's net income (loss) per books, from Schedule F-1, line 1.

**Line 6—Distributions.**

**Line 6a.** Enter the total amount of money distributed to each partner by the partnership.

**Line 6b.** Enter the total amount of property distributed to each partner by the partnership as reflected on the partnership's books and records.

### Schedule G-1 Summary of Partner's Income from Foreign Partnership

All Category (1) and (2) filers must complete Schedule G-1. In addition, each Category (1) filer is also required to attach a separate Schedule G-1 for each U.S. person who directly owns at least a 10-percent interest in the partnership. However, columns (a) through (e) must be completed by or on behalf of a controlling partner.

Lines 1 through 21 are the same for both Schedule C-1 and Schedule G-1, except G-1 should contain information about the partner's distributive share of the requested information. See instructions under Schedule C-1 for more information on completing this schedule. Provide the partner's year-end percentage interest in partnership profits, capital, losses and deductions. Attach a schedule describing in detail any special allocations to the partner.

**Line 23—Supplemental Information.** Enter on the line 23 (or on an attached schedule if more space is needed), each item that must be reported on this schedule in detail. Identify the applicable line number next to the information entered in the supplemental information space. Show income and gains as a positive number and losses in parentheses. Show any other information that may be needed to file an income tax return that is not shown anywhere else on this schedule.

Include information about the partner's share of gross income from each property, share of production for the tax year, etc., needed to figure the partner's depletion deduction for oil and gas wells. The partnership cannot deduct depletion on oil and gas wells and the partner must determine the allowable amount to report on his or her return. See **Pub. 535**, Business Expenses, for more information.

### Schedule G-2 Partners' Shares of Foreign Tax Credit

All Category (1) and (2) filers must complete Schedule G-2. In addition, each Category (1) filer also is required to attach a separate schedule G-2 for each U.S. partner who owns at least a 10-percent interest in the partnership.

Follow the instructions for Schedule C-2 in completing this schedule. This schedule must be completed whether or not a partner is eligible for the foreign tax credit if the foreign partnership has foreign income, deductions or losses or has paid or accrued foreign taxes.

### Schedule H Transactions Between Controlled Foreign Partnership and Partners or Other Related Entities

All Category (1) filers must complete Schedule H and report all transactions of the foreign partnership's annual accounting period ending with or within

the U.S. person's tax year. In addition, a separate schedule H should be completed for each controlling partner on whose behalf the return is being filed.

All Category (2) filers are required to complete items (a), (b), and (c), of Schedule H. Category (2) filers do not have to complete item (d).

**Column a.** Use column (a) to report transactions between the foreign partnership and the filer.

**Lines 6 and 16.** Report on these lines distributions received and paid by the foreign partnership.

**Lines 20 and 21.** Lines 20 and 21 request the largest outstanding balances during the year of gross amounts borrowed from, and gross amounts lent to, the related parties described in columns (a) through (d). Do not enter aggregate cash flows, year-end loan balances, average balances, or net balances. Do not include open account balances resulting from sales and purchases reported under other items listed on Schedule H that arise and are collected in full in the ordinary course of business.

## Schedule I

### Transfers of Property to a Foreign Partnership

Part II is used to report the transfer of property to a foreign partnership. Part III is used to report the subsequent transfer of certain items of such property by the partnership. Every U.S. person described in Category (4) must complete Schedule I.

**Part I.** List the name, address, and identification number (if any) of each partner in the partnership. If you only contribute cash (and no other property) to the partnership, and immediately after the transfer you own less than a 10-percent interest in the partnership, you are not required to complete Part I.

**Part II.** Provide the information required in columns (a) through (g) with respect to each contribution of property to a foreign partnership. If you contributed property with a fair market value in excess of your adjusted basis in the property (section 704(c) property), or intangible property, provide the information required in columns (a) through (g) separately with respect to each item of property transferred (except to the extent you are allowed to aggregate the property under Regulations section 1.704-3(e)(2), (3), and (4)). Provide a general description of each such item of property in the **Supplemental Information Required to be Reported** section. For all other property contributed, aggregate by the categories listed in Part II. See Regulations section 1.704-3(a)(3) for more information on the definition of section 704(c) property.

**Column (a).** Enter the date of the transfer. If the transfer was comprised of a series of transactions over multiple dates, enter the date the transfer was completed.

**Column (b).** Enter the number of items of property transferred.

**Column (c).** Enter the fair market value of the property contributed (measured as of the date of the transfer).

**Column (d).** Enter your adjusted basis in the property contributed on the date of the transfer. See sections 1011 through 1016 for more information on the determination of adjusted basis.

**Column (e).** If you contributed section 704(c) property, enter the method (traditional, traditional with curative allocations, or remedial) used by the partnership to make section 704(c) allocations with respect to each item of property. See Regulations section 1.704-3(b), (c), and (d) for more information on these allocation methods.

**Column (f).** Enter the amount of gain, if any, realized on the transfer. See sections 721(b) and 904(f)(3).

**Column (g).** Enter your percentage interest in the partnership immediately after the transfer. To the extent your percentage interest in the partnership differs among capital, profits, losses, or deductions, enter "See Below" and state the different percentages in the **Supplemental Information Required to be Reported** section.

**Supplemental information required to be reported.** Enter any information required to be reported in Part II in greater detail. Identify the applicable column number next to the information entered in this section. In addition, if you contributed property to a foreign partnership as part of a wider transaction, briefly describe the entire transaction.

**Part III.** Part III is used to report the disposition by a foreign partnership of section 704(c) property previously contributed by a U.S. person. If you are a partner in a foreign partnership that has disposed of section 704(c) property (including any disposition in a nonrecognition transaction) previously contributed by you, enter the information required in Part III. If the partnership disposes of the property in a nonrecognition transaction and receives in exchange substituted basis property with built-in gain, you must also report the disposition of the substituted basis property in the same manner as provided for the contributed property. See section 7701(a)(42) for the definition of substituted basis property and Regulations section 1.704-3(a)(8) for more information.

**Column (a).** Provide a brief description of the property disposed of by the partnership. If you are reporting the disposition of substituted basis property received by the partnership in a nonrecognition transaction in exchange for section 704(c) property previously contributed by you, enter "See Attached" and attach a schedule providing brief descriptions of both the section 704(c) property contributed by you to the partnership and the substituted basis property received by the partnership in

exchange for the section 704(c) property. See Proposed Regulations section 1.6038B-2(a)(2)(ii).

**Column (b).** Enter the date that you transferred this property to the partnership. If you are reporting the disposition of substituted basis property received by the partnership in a nonrecognition transaction in exchange for section 704(c) property previously contributed by you, enter "See Attached" and attach a schedule showing both the date you transferred the section 704(c) property to the partnership and the date the partnership exchanged the section 704(c) property for substituted basis property in a nonrecognition transaction. See Proposed Regulations section 1.6038B-2(a)(2)(ii).

**Column (c).** Enter the date that the partnership disposed of the property.

**Column (d).** Briefly describe how the partnership disposed of the property (for example, by sale or exchange).

**Column (e).** Enter the amount of gain, if any, recognized by the partnership on the disposition of property.

**Column (f).** Enter the amount of depreciation recapture, if any, recognized by the partnership on the disposition of property. See Regulations section 1.1245-1(e) and 1.1250-1(f).

**Column (g).** Enter the amount of gain from column e allocated to you.

**Column (h).** Enter the amount of depreciation recapture from column (f) allocated to you. See Regulations sections 1.1245-1(e) and 1.1250-1(f). If you recognize any section 1254 recapture on the partnership's disposition of property, enter "See Attached" and attach a schedule calculating the amount of recapture. See Regulations section 1.1254-5.

**Part IV.** If gain recognition was required with respect to any transfer reported in Part II under section 904(f)(3) and (f)(5)(F), attach a schedule identifying the transfer and the amount of gain recognized.

## Schedule J

### Acquisitions and Dispositions of, and Changes in, Interests in a Foreign Partnership

Schedule J is used to report the acquisition or disposition of, or change in, an interest in a foreign partnership. Every U.S. person described in Category (4) must complete Schedule J.

**Note:** *The disposition of an interest in a foreign partnership may constitute a triggering event for dual consolidated losses under Regulations section 1.1503-2(g)(2)(iii). See Regulations section 1.1503-2 for more information regarding dual consolidated losses.*

**Part I** Part I is completed by U.S. persons who must report transactions because they acquired at least a 10-percent interest in a foreign partnership. In the case of an indirect acquisition of a 10-percent interest (for example, an

acquisition of a 10-percent interest by a foreign corporation wholly owned by a U.S. person), provide details of the transaction in Part IV, including the identity of the direct transferee.

**Column (a).** Enter the name, address, and identifying number (if any), of the person from whom you acquired the interest in the partnership.

**Column (b).** Enter the date of the acquisition. If the acquisition was comprised of a series of transactions over multiple dates, enter the date the acquisition was completed.

**Column (c).** Enter the fair market value of the interest you acquired in the partnership (measured as of the date of acquisition).

**Column (d).** Enter your basis in the interest in the partnership that you acquired (measured as of the date of acquisition). See sections 722 and 742.

**Columns (e) and (f).** Enter your percentage interest in the partnership both before and immediately after the acquisition. To the extent your percentage interest in the partnership differs among capital, profits, losses, or deductions, enter "See Below" and state the different percentages in Part IV.

**Part II.** This section is completed by partners who must report transactions because they disposed of at least a 10-percent interest in a foreign partnership. Indicate in Part IV whether a statement required by Regulations section 1.751-1(a)(3) was filed with respect to the disposition.

**Column (a).** Enter the name, address, and identifying number (if any), of the person to whom you disposed of the interest in the foreign partnership.

**Column (b).** Enter the date of the disposition. If the disposition was comprised of a series of transactions over multiple dates, enter the date the disposition was completed.

**Column (c).** Enter the FMV the interest you disposed of in the partnership (measured as of the date of disposition). If you recognized gain or loss on the disposition, state the amount of gain or loss in Part IV. See section 741.

**Column (d).** Enter your adjusted basis in the interest in the partnership that you disposed of (measured immediately before the disposition). See section 705.

**Columns (e) and (f).** Enter your percentage interest in the partnership both before and immediately after the disposition. To the extent your percentage interest in the partnership differs among capital, profits, losses, or deductions, enter "See Below" and state the different percentages in Part IV.

**Part III.** This section is completed by partners who must report a change in their proportional interest in a foreign partnership because it is equivalent to at least a 10-percent change.

**Column (a).** Briefly describe the event that caused your interest in the partnership to change (for example, the admission of a new partner), and provide any additional information about the event in Part IV. In the case of a change in an interest held indirectly, provide the identity of the direct partner.

**Column (b).** Enter the date of the change. If the change resulted from a series of transactions over multiple dates, enter the date the change was completed.

**Column (c).** Enter the FMV of your interest in the partnership (measured as of the date of change).

**Column (d).** Enter the adjusted basis of your interest in the partnership (measured as of the date of change). See section 705.

**Columns (e) and (f).** Enter your percentage interest in the partnership both before and immediately after the change. To the extent your percentage

interest in the partnership differs among capital, profits, losses, or deductions, enter "See Below" and state the different percentages in Part IV.

**Part IV.** Part IV must be completed by all Category (4) filers. Enter any information asked for in Part I, Part II, or Part III that must be reported in detail. Identify the applicable Part number and column next to the information entered in Part IV.

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## Codes for Principal Business Activity and Principal Product or Service

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. For tax years beginning after 1997, these Principal Business Activity Codes are based on the North American Industry Classification System.

Using the list of activities and codes below, determine from which activity the business derives the largest percentage of its "total receipts." Total receipts is defined as the sum of gross receipts or sales (Schedule B, line 1a), all other income (Schedule B, lines 4 through 6), and income (receipts only) reflected on Schedule C-1, lines 2, 3, and 4a through 4f. If the business purchases raw materials and supplies

them to a subcontractor to produce the finished product, but retains title to the product, the business is considered a manufacturer and must use one of the manufacturing codes (311110-339900).

Once the Principal Business Activity is determined, enter the six-digit code from the list below on page 1, item 2f. Also enter a brief description of the business activity in item 2g.

Code	Code	Code	Code
<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>Code</b>	<b>Code</b>	<b>Code</b>
<b>Crop Production</b>	<b>Heavy Construction</b>	321900 Other Wood Product Mfg	<b>Machinery Manufacturing</b>
111100 Oilseed & Grain Farming	234100 Highway, Street, Bridge, & Tunnel Construction	<b>Paper Manufacturing</b>	333100 Agriculture, Construction, & Mining Machinery Mfg
111210 Vegetable & Melon Farming (including potatoes & yams)	234900 Other Heavy Construction	322100 Pulp, Paper, & Paperboard Mills	333200 Industrial Machinery Mfg
111300 Fruit & Tree Nut Farming	<b>Special Trade Contractors</b>	322200 Converted Paper Product Mfg	333310 Commercial & Service Industry Machinery Mfg
111400 Greenhouse, Nursery, & Floriculture Production	235110 Plumbing, Heating, & Air-Conditioning Contractors	<b>Printing and Related Support Activities</b>	333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	235210 Painting & Wall Covering Contractors	323100 Printing & Related Support Activities	333510 Metalworking Machinery Mfg
<b>Animal Production</b>	235310 Electrical Contractors	<b>Petroleum and Coal Products Manufacturing</b>	333610 Engine, Turbine & Power Transmission Equipment Mfg
112111 Beef Cattle Ranching & Farming	235400 Masonry, Drywall, Insulation, & Tile Contractors	324110 Petroleum Refineries (including integrated)	333900 Other General Purpose Machinery Mfg
112112 Cattle Feedlots	235500 Carpentry & Floor Contractors	324120 Asphalt Paving, Roofing, & Saturated Materials Mfg	<b>Computer and Electronic Product Manufacturing</b>
112120 Dairy Cattle & Milk Production	235610 Roofing, Siding, & Sheet Metal Contractors	324190 Other Petroleum & Coal Products Mfg	334110 Computer & Peripheral Equipment Mfg
112210 Hog & Pig Farming	235710 Concrete Contractors	<b>Chemical Manufacturing</b>	334200 Communications Equipment Mfg
112300 Poultry & Egg Production	235810 Water Well Drilling Contractors	325100 Basic Chemical Mfg	334310 Audio & Video Equipment Mfg
112400 Sheep & Goat Farming	235900 Other Special Trade Contractors	325200 Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg	334410 Semiconductor & Other Electronic Component Mfg
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)	<b>Manufacturing</b>	325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg	334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
112900 Other Animal Production	<b>Food Manufacturing</b>	325410 Pharmaceutical & Medicine Mfg	334610 Manufacturing & Reproducing Magnetic & Optical Media
<b>Forestry and Logging</b>	311110 Animal Food Mfg	325500 Paint, Coating, & Adhesive Mfg	<b>Electrical Equipment, Appliance, and Component Manufacturing</b>
113110 Timber Tract Operations	311200 Grain & Oilseed Milling	325600 Soap, Cleaning Compound, & Toilet Preparation Mfg	335100 Electric Lighting Equipment Mfg
113210 Forest Nurseries & Gathering of Forest Products	311300 Sugar & Confectionery Product Mfg	325900 Other Chemical Product & Preparation Mfg	335200 Household Appliance Mfg
113310 Logging	311400 Fruit & Vegetable Preserving & Specialty Food Mfg	<b>Plastics and Rubber Products Manufacturing</b>	335310 Electrical Equipment Mfg
<b>Fishing, Hunting and Trapping</b>	311500 Dairy Product Mfg	326100 Plastics Product Mfg	335900 Other Electrical Equipment & Component Mfg
114110 Fishing	311610 Animal Slaughtering & Processing	326200 Rubber Product Mfg	<b>Transportation Equipment Manufacturing</b>
114210 Hunting & Trapping	311710 Seafood Product Preparation & Packaging	327100 Clay Product & Refractory Mfg	336100 Motor Vehicle Mfg
<b>Support Activities for Agriculture and Forestry</b>	311800 Bakeries & Tortilla Mfg	327210 Glass & Glass Product Mfg	336210 Motor Vehicle Body & Trailer Mfg
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)	311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)	327300 Cement & Concrete Product Mfg	336300 Motor Vehicle Parts Mfg
115210 Support Activities for Animal Production	<b>Beverage and Tobacco Product Manufacturing</b>	327400 Lime & Gypsum Product Mfg	336410 Aerospace Product & Parts Mfg
115310 Support Activities For Forestry	312110 Soft Drink & Ice Mfg	327900 Other Nonmetallic Mineral Product Mfg	336510 Railroad Rolling Stock Mfg
<b>Mining</b>	312120 Breweries	<b>Primary Metal Manufacturing</b>	336610 Ship & Boat Building
211110 Oil & Gas Extraction	312130 Wineries	331110 Iron & Steel Mills & Ferroalloy Mfg	336900 Other Transportation Equipment Mfg
212110 Coal Mining	312140 Distilleries	331200 Steel Product Mfg from Purchased Steel	<b>Furniture and Related Product Manufacturing</b>
212200 Metal Ore Mining	312200 Tobacco Manufacturing	331310 Alumina & Aluminum Production & Processing	337000 Furniture & Related Product Manufacturing
212310 Stone Mining & Quarrying	<b>Textile Mills and Textile Product Mills</b>	331400 Nonferrous Metal (except Aluminum) Production & Processing	<b>Miscellaneous Manufacturing</b>
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying	313000 Textile Mills	331500 Foundries	339110 Medical Equipment & Supplies Mfg
212390 Other Nonmetallic Mineral Mining & Quarrying	314000 Textile Product Mills	<b>Fabricated Metal Product Manufacturing</b>	339900 Other Miscellaneous Manufacturing
213110 Support Activities for Mining	<b>Apparel Manufacturing</b>	332110 Forging & Stamping	<b>Wholesale Trade</b>
<b>Utilities</b>	315100 Apparel Knitting Mills	332210 Cutlery & Handtool Mfg	<b>Wholesale Trade, Durable Goods</b>
221100 Electric Power Generation, Transmission & Distribution	315210 Cut & Sew Apparel Contractors	332300 Architectural & Structural Metals Mfg	421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
221210 Natural Gas Distribution	315220 Men's & Boys' Cut & Sew Apparel Mfg	332400 Boiler, Tank, & Shipping Container Mfg	421200 Furniture & Home Furnishing Wholesalers
221300 Water, Sewage & Other Systems	315230 Women's & Girls' Cut & Sew Apparel Mfg	332510 Hardware Mfg	421300 Lumber & Other Construction Materials Wholesalers
<b>Construction</b>	315290 Other Cut & Sew Apparel Mfg	332610 Spring & Wire Product Mfg	421400 Professional & Commercial Equipment & Supplies Wholesalers
<b>Building, Developing, and General Contracting</b>	315990 Apparel Accessories & Other Apparel Mfg	332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg	421500 Metal & Mineral (except Petroleum) Wholesalers
233110 Land Subdivision & Land Development	<b>Leather and Allied Product Manufacturing</b>	332810 Coating, Engraving, Heat Treating, & Allied Activities	421600 Electrical Goods Wholesalers
233200 Residential Building Construction	316110 Leather & Hide Tanning & Finishing	332900 Other Fabricated Metal Product Mfg	
233300 Nonresidential Building Construction	316210 Footwear Mfg (including rubber & plastics)		
	316990 Other Leather & Allied Product Mfg		
	<b>Wood Product Manufacturing</b>		
	321110 Sawmills & Wood Preservation		
	321210 Veneer, Plywood, & Engineered Wood Product Mfg		

Code	
<b>Wholesale Trade, Nondurable Goods</b>	
422100	Paper & Paper Product Wholesalers
422210	Drugs & Druggists' Sundries Wholesalers
422300	Apparel, Piece Goods, & Notions Wholesalers
422400	Grocery & Related Product Wholesalers
422500	Farm Product Raw Material Wholesalers
422600	Chemical & Allied Products Wholesalers
422700	Petroleum & Petroleum Products Wholesalers
422800	Beer, Wine, & Distilled Alcoholic Beverage Wholesalers
422910	Farm Supplies Wholesalers
422920	Book, Periodical, & Newspaper Wholesalers
422930	Flower, Nursery Stock, & Florists' Supplies Wholesalers
422940	Tobacco & Tobacco Product Wholesalers
422950	Paint, Varnish, & Supplies Wholesalers
422990	Other Miscellaneous Nondurable Goods Wholesalers

**Retail Trade**

<b>Motor Vehicle and Parts Dealers</b>	
441110	New Car Dealers
441120	Used Car Dealers
441210	Recreational Vehicle Dealers
441221	Motorcycle Dealers
441222	Boat Dealers
441229	All Other Motor Vehicle Dealers
441300	Automotive Parts, Accessories, & Tire Stores

<b>Furniture and Home Furnishings Stores</b>	
442110	Furniture Stores
442210	Floor Covering Stores
442291	Window Treatment Stores
442299	All Other Home Furnishings Stores

<b>Electronics and Appliance Stores</b>	
443111	Household Appliance Stores
443112	Radio, Television, & Other Electronics Stores
443120	Computer & Software Stores
443130	Camera & Photographic Supplies Stores

<b>Building Material and Garden Equipment and Supplies Dealers</b>	
444110	Home Centers
444120	Paint & Wallpaper Stores
444130	Hardware Stores
444190	Other Building Material Dealers
444200	Lawn & Garden Equipment & Supplies Stores

<b>Food and Beverage Stores</b>	
445110	Supermarkets and Other Grocery (except Convenience) Stores
445120	Convenience Stores
445210	Meat Markets
445220	Fish & Seafood Markets
445230	Fruit & Vegetable Markets
445291	Baked Goods Stores
445292	Confectionery & Nut Stores
445299	All Other Specialty Food Stores
445310	Beer, Wine, & Liquor Stores

<b>Health and Personal Care Stores</b>	
446110	Pharmacies & Drug Stores
446120	Cosmetics, Beauty Supplies, & Perfume Stores
446130	Optical Goods Stores
446190	Other Health & Personal Care Stores

<b>Gasoline Stations</b>	
447100	Gasoline Stations (including convenience stores with gas)

Code	
<b>Clothing and Clothing Accessories Stores</b>	
448110	Men's Clothing Stores
448120	Women's Clothing Stores
448130	Children's & Infants' Clothing Stores
448140	Family Clothing Stores
448150	Clothing Accessories Stores
448190	Other Clothing Stores
448210	Shoe Stores
448310	Jewelry Stores
448320	Luggage & Leather Goods Stores
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	
451110	Sporting Goods Stores
451120	Hobby, Toy, & Game Stores
451130	Sewing, Needlework, & Piece Goods Stores
451140	Musical Instrument & Supplies Stores
451211	Book Stores
451212	News Dealers & Newsstands
451220	Prerecorded Tape, Compact Disc, & Record Stores
<b>General Merchandise Stores</b>	
452110	Department stores
452900	Other General Merchandise Stores

<b>Miscellaneous Store Retailers</b>	
453110	Florists
453210	Office Supplies & Stationery Stores
453220	Gift, Novelty, & Souvenir Stores
453310	Used Merchandise Stores
453910	Pet & Pet Supplies Stores
453920	Art Dealers
453930	Manufactured (Mobile) Home Dealers
453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

<b>Nonstore Retailers</b>	
454110	Electronic Shopping & Mail-Order Houses
454210	Vending Machine Operators
454311	Heating Oil Dealers
454312	Liquefied Petroleum Gas (Bottled Gas) Dealers
454319	Other Fuel Dealers
454390	Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

**Transportation and Warehousing**

<b>Air, Rail, and Water Transportation</b>	
481000	Air Transportation
482110	Rail Transportation
483000	Water Transportation

<b>Truck Transportation</b>	
484110	General Freight Trucking, Local
484120	General Freight Trucking, Long-distance
484200	Specialized Freight Trucking

<b>Transit and Ground Passenger Transportation</b>	
485110	Urban Transit Systems
485210	Interurban & Rural Bus Transportation
485310	Taxi Service
485320	Limousine Service
485410	School & Employee Bus Transportation
485510	Charter Bus Industry
485990	Other Transit & Ground Passenger Transportation

<b>Pipeline Transportation</b>	
486000	Pipeline Transportation

<b>Scenic &amp; Sightseeing Transportation</b>	
487000	Scenic & Sightseeing Transportation

Code	
<b>Support Activities for Transportation</b>	
488100	Support Activities for Air Transportation
488210	Support Activities for Rail Transportation
488300	Support Activities for Water Transportation
488410	Motor Vehicle Towing
488490	Other Support Activities for Road Transportation
488510	Freight Transportation Arrangement
488990	Other Support Activities for Transportation
<b>Couriers and Messengers</b>	
492110	Couriers
492210	Local Messengers & Local Delivery
<b>Warehousing and Storage</b>	
493100	Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

**Information**

<b>Publishing Industries</b>	
511110	Newspaper Publishers
511120	Periodical Publishers
511130	Book Publishers
511140	Database & Directory Publishers
511190	Other Publishers
511210	Software Publishers

<b>Motion Picture and Sound Recording Industries</b>	
512100	Motion Picture & Video Industries (except video rental)
512200	Sound Recording Industries

<b>Broadcasting and Telecommunications</b>	
513100	Radio & Television Broadcasting
513200	Cable Networks & Program Distribution
513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)

<b>Information Services and Data Processing Services</b>	
514100	Information Services (including news syndicates, libraries, & on-line information services)
514210	Data Processing Services

**Finance and Insurance**

<b>Depository Credit Intermediation</b>	
522110	Commercial Banking
522120	Savings Institutions
522130	Credit Unions
522190	Other Depository Credit Intermediation

<b>Nondepository Credit Intermediation</b>	
522210	Credit Card Issuing
522220	Sales Financing
522291	Consumer Lending
522292	Real Estate Credit (including mortgage bankers & originators)
522293	International Trade Financing
522294	Secondary Market Financing
522298	All Other Nondepository Credit Intermediation

<b>Activities Related to Credit Intermediation</b>	
522300	Activities Related to Credit Intermediation (including loan brokers)

<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>	
523110	Investment Banking & Securities Dealing
523120	Securities Brokerage
523130	Commodity Contracts Dealing
523140	Commodity Contracts Brokerage

Code	
523210	Securities & Commodity Exchanges
523900	Other Financial Investment Activities (including portfolio management & investment advice)
<b>Insurance Carriers and Related Activities</b>	
524140	Direct Life, Health, & Medical Insurance & Reinsurance Carriers
524150	Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
524210	Insurance Agencies & Brokerages
524290	Other Insurance Related Activities
<b>Funds, Trusts, and Other Financial Vehicles</b>	
525100	Insurance & Employee Benefit Funds
525910	Open-End Investment Funds (Form 1120-RIC)
525920	Trusts, Estates, & Agency Accounts
525930	Real Estate Investment Trusts (Form 1120-REIT)
525990	Other Financial Vehicles

**Real Estate and Rental and Leasing**

<b>Real Estate</b>	
531110	Lessors of Residential Buildings & Dwellings
531120	Lessors of Nonresidential Buildings (except Miniwarehouses)
531130	Lessors of Miniwarehouses & Self-Storage Units
531190	Lessors of Other Real Estate Property
531210	Offices of Real Estate Agents & Brokers
531310	Real Estate Property Managers
531320	Offices of Real Estate Appraisers
531390	Other Activities Related to Real Estate

<b>Rental and Leasing Services</b>	
532100	Automotive Equipment Rental & Leasing
532210	Consumer Electronics & Appliances Rental
532220	Formal Wear & Costume Rental
532230	Video Tape & Disc Rental
532290	Other Consumer Goods Rental
532310	General Rental Centers
532400	Commercial & Industrial Machinery & Equipment Rental & Leasing

<b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>	
533110	Lessors of Nonfinancial Intangible Assets (except copyrighted works)

**Professional, Scientific, and Technical Services**

<b>Legal Services</b>	
541110	Offices of Lawyers
541190	Other Legal Services

<b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>	
541211	Offices of Certified Public Accountants
541213	Tax Preparation Services
541214	Payroll Services
541219	Other Accounting Services

<b>Architectural, Engineering, and Related Services</b>	
541310	Architectural Services
541320	Landscape Architecture Services
541330	Engineering Services
541340	Drafting Services
541350	Building Inspection Services

**Code**  
 541360 Geophysical Surveying & Mapping Services  
 541370 Surveying & Mapping (except Geophysical) Services  
 541380 Testing Laboratories  
**Specialized Design Services**  
 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)  
**Computer Systems Design and Related Services**  
 541511 Custom Computer Programming Services  
 541512 Computer Systems Design Services  
 541513 Computer Facilities Management Services  
 541519 Other Computer Related Services  
**Other Professional, Scientific, and Technical Services**  
 541600 Management, Scientific, & Technical Consulting Services  
 541700 Scientific Research & Development Services  
 541800 Advertising & Related Services  
 541910 Marketing Research & Public Opinion Polling  
 541920 Photographic Services  
 541930 Translation & Interpretation Services  
 541940 Veterinary Services  
 541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**  
 551111 Offices of Bank Holding Companies  
 551112 Offices of Other Holding Companies

**Administrative and Support and Waste Management and Remediation Services**  
**Administrative and Support Services**  
 561110 Office Administrative Services  
 561210 Facilities Support Services  
 561300 Employment Services  
 561410 Document Preparation Services  
 561420 Telephone Call Centers  
 561430 Business Service Centers (including private mail centers & copy shops)  
 561440 Collection Agencies  
 561450 Credit Bureaus  
 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)

**Code**  
 561500 Travel Arrangement & Reservation Services  
 561600 Investigation & Security Services  
 561710 Exterminating & Pest Control Services  
 561720 Janitorial Services  
 561730 Landscaping Services  
 561740 Carpet & Upholstery Cleaning Services  
 561790 Other Services to Buildings & Dwellings  
 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)  
**Waste Management and Remediation Services**  
 562000 Waste Management & Remediation Services

**Educational Services**  
 611000 Educational Services (including schools, colleges, & universities)

**Health Care and Social Assistance**  
**Offices of Physicians and Dentists**  
 621111 Offices of Physicians (except mental health specialists)  
 621112 Offices of Physicians, Mental Health Specialists  
 621210 Offices of Dentists  
**Offices of Other Health Practitioners**  
 621310 Offices of Chiropractors  
 621320 Offices of Optometrists  
 621330 Offices of Mental Health Practitioners (except Physicians)  
 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists  
 621391 Offices of Podiatrists  
 621399 Offices of All Other Miscellaneous Health Practitioners

**Outpatient Care Centers**  
 621410 Family Planning Centers  
 621420 Outpatient Mental Health & Substance Abuse Centers  
 621491 HMO Medical Centers  
 621492 Kidney Dialysis Centers  
 621493 Freestanding Ambulatory Surgical & Emergency Centers  
 621498 All Other Outpatient Care Centers  
**Medical and Diagnostic Laboratories**  
 621510 Medical & Diagnostic Laboratories  
**Home Health Care Services**  
 621610 Home Health Care Services

**Code**  
**Other Ambulatory Health Care Services**  
 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)  
**Hospitals**  
 622000 Hospitals  
**Nursing and Residential Care Facilities**  
 623000 Nursing & Residential Care Facilities  
**Social Assistance**  
 624100 Individual & Family Services  
 624200 Community Food & Housing, & Emergency & Other Relief Services  
 624310 Vocational Rehabilitation Services  
 624410 Child Day Care Services

**Arts, Entertainment, and Recreation**  
**Performing Arts, Spectator Sports, and Related Industries**  
 711100 Performing Arts Companies  
 711210 Spectator Sports (including sports clubs & racetracks)  
 711300 Promoters of Performing Arts, Sports, & Similar Events  
 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures  
 711510 Independent Artists, Writers, & Performers  
**Museums, Historical Sites, and Similar Institutions**  
 712100 Museums, Historical Sites, & Similar Institutions  
**Amusement, Gambling, and Recreation Industries**  
 713100 Amusement Parks & Arcades  
 713200 Gambling Industries  
 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

**Accommodation and Food Services**  
**Accommodation**  
 721110 Hotels (except casino hotels) & Motels  
 721120 Casino Hotels  
 721191 Bed & Breakfast Inns  
 721199 All Other Traveler Accommodation  
 721210 RV (Recreational Vehicle) Parks & Recreational Camps  
 721310 Rooming & Boarding Houses

**Code**  
**Food Services and Drinking Places**  
 722110 Full-Service Restaurants  
 722210 Limited-Service Eating Places  
 722300 Special Food Services (including food service contractors & caterers)  
 722410 Drinking Places (Alcoholic Beverages)

**Other Services**  
**Repair and Maintenance**  
 811110 Automotive Mechanical & Electrical Repair & Maintenance  
 811120 Automotive Body, Paint, Interior, & Glass Repair  
 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)  
 811210 Electronic & Precision Equipment Repair & Maintenance  
 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance  
 811410 Home & Garden Equipment & Appliance Repair & Maintenance  
 811420 Reupholstery & Furniture Repair  
 811430 Footwear & Leather Goods Repair  
 811490 Other Personal & Household Goods Repair & Maintenance  
**Personal and Laundry Services**  
 812111 Barber Shops  
 812112 Beauty Salons  
 812113 Nail Salons  
 812190 Other Personal Care Services (including diet & weight reducing centers)  
 812210 Funeral Homes & Funeral Services  
 812220 Cemeteries & Crematories  
 812310 Coin-Operated Laundries & Drycleaners  
 812320 Drycleaning & Laundry Services (except Coin-Operated)  
 812330 Linen & Uniform Supply  
 812910 Pet Care (except Veterinary) Services  
 812920 Photofinishing  
 812930 Parking Lots & Garages  
 812990 All Other Personal Services  
**Religious, Grantmaking, Civic, Professional, and Similar Organizations**  
 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations