

VIRGINIA DEPARTMENT OF TAXATION

BUSINESS REGISTRATION APPLICATION INSTRUCTIONS FOR COMPLETING FORM R-1

Read the instructions carefully. When completing Form R-1, please print or type and provide the information requested on all lines that apply to your business. If a line does not apply to your business, leave it blank. Incorrect or illegible information will slow processing of your application.

NEED HELP COMPLETING FORM R-1?

Call the Virginia Department of Taxation Registration Unit at (804)367-8057 for assistance.

CHECK THE REASON(S) you are submitting this application. Retail Sales and use Tax and Motor Vehicle Fuel Sales Tax must submit a separate Form R-1 application for each location that collects retail sales tax. Vending Machine Sales Tax applicants must complete a separate Form R-1 if adding a location in a different locality. **NOTE:** *This application cannot be used to request a consolidated account number for Sales Tax accounts. To consolidate five or more Sales Tax accounts under a single account number, submit your request in writing to: Registration Unit, Virginia Department of Taxation, P.O. Box 1114, Richmond, VA 23218-1114. Include the legal business name and the registration numbers of all accounts you wish to consolidate.*

NEW BUSINESS - NEVER REGISTERED. Check this box if you want to register a new business that has never been registered for any Virginia business tax. If the new business is a specialty dealer that will be selling from various locations throughout Virginia, at flea markets, gun shows, arts and craft shows, etc., check the second box in this section also. Do not check any of the boxes in this section if the business has ever been assigned a Virginia business tax account number.

REOPEN A CLOSED BUSINESS ACCOUNT. Check this box if this business was previously registered with the Virginia Department of Taxation, but the account is no longer active, and you want to reopen the account. Enter the name and account number of the previously registered business in the space provided.

EXISTING BUSINESS - ALREADY REGISTERED. Complete this section if you already have an active Virginia account number for your business. If the account has been closed, see the section under REOPEN A CLOSED BUSINESS ACCOUNT.

Sales and Use Tax:

- Complete Line A if you want to register a new location in the same city or county to collect Virginia Sales and Use Tax or Tire Tax. If you want to file a combined return, you will be issued a separate registration number for each location, but you will file a single combined return under one account number for your locations.
- Complete Line B if you want to add one or more locations to your existing consolidated account number. For example, if your business already has five stores registered to file under one consolidated account number and you need to add a sixth store to that account, the sixth store is considered a *new* location. Enter your previously assigned Virginia consolidated account number. For information on requesting a consolidated account, see the "NOTE" at the beginning of this section of the instructions.

SECTION A: BUSINESS NAME, LOCATION AND ENTITY TYPE

1. Check the box on Form R-1 that best describes the type of ownership of this business (same designation as reported to IRS) and enter the legal name of the business, for example "Mary J. Smith" for Sole Proprietor, or "Jones and Smith Painting Service" for Partnership, "Mary J. Smith Limited Company" for Limited Liability Company or "Smith Inc." for Corporation.

SOLE PROPRIETOR - A sole proprietorship is an unincorporated business that is owned and operated by one person. This person receives all the profits and is personally liable for all the losses.

PARTNERSHIP - A general partnership is a relationship existing between two or more persons who join together to carry on a trade or a business. General partnerships file a Virginia State Corporation Commission (SCC) Form UPA-93. A limited partnership files the SCC Form LPA-73.11. A foreign limited partnership files the SCC Form LPA-73.54.

LIMITED LIABILITY COMPANY - A limited liability company is an unincorporated association of one or more members who own membership interest based on their capital contributions, which is generally taxed as a partnership while limiting the personal liability of all of its owners. It may be organized under the laws of Virginia and other states. Depending on the type of limited liability company, it would be necessary to file Form LLC-1011, LLC-1103 or LLC-1052 with the Virginia State Corporation Commission.

CORPORATION - A corporation is an entity with a legal existence separate from its owners. Check this box if you are registering a corporation that is organized under the laws of Virginia or a "foreign corporation" created under the laws of another state or country. Also check any of the boxes under this section on Form R-1 that apply to this business. Depending on the type of corporation, you must file Form SCC 619, SCC 819, SCC 544 or SCC 759/921.

SUB CHAPTER S CORPORATION - This type of corporation elects to be treated as an S Corporation. In general, it does not pay any income tax but passes its income and expenses through to its shareholders to be included on their separate returns.

MULTI-STATE CORPORATION - This is a corporation that does business in Virginia and in one or more other states.

NON-PROFIT CORPORATION EXEMPT UNDER INTERNAL REVENUE CODE SECTION 501(c) - This is a corporation with non-profit, tax-exempt status under Section 501(c) of the *Internal Revenue Code*. Write the number of the IRC 501(c) paragraph, in the space provided, that describes the non-profit status.

GOVERNMENT - This category includes all federal, state, or local government entities.

U.S. GOVERNMENT - Federal government entities are part of the government of the United States of America.

STATE GOVERNMENT - This category covers government entities at the state level (i.e., a body of people occupying a definite territory of the United States and organized under one government). For purposes of this line, the District of Columbia is considered a state government.

GOVERNMENT OTHER THAN U.S. or STATE - This includes government or administration of a particular locality; especially the governmental authority of a municipal corporation, as a city or county.

OTHER - If unsure of the type of ownership, check this box and explain the ownership of this business on a separate sheet.

2. Enter the "trading-as" name by which this business is known to the public if it is **different** from the legal name on line 1 of Form R-1, Section A. For example, in the name J and S Company, T/A Quality Painters, enter Quality Painters.
3. Enter the street address of the business' **physical** location, not a post office box. **This information is used for allocating local sales tax revenue to the city or county in which the business is physically located.** If the address is a rural route, the box number must be included. For example, the following address is unacceptable: P.O. Box 88, Anytown, VA 23999. (The business' mailing address will be entered on Line 7.) Enter the daytime telephone number of your business.
- 4b or 4c: Use the list below to complete the line that best identifies the *physical location* of your business (street address). **In many cases, this is not the same as the mailing address.** For example, a business with a mailing address of "RICHMOND VA" may actually be located in Chesterfield or Henrico County. Contact your local county, city or town government office if you are not positive of the correct location.

Counties	129	Fairfax (County)	157	Mathews	188	Spotsylvania	231	Galax
101 Accomack	130	Fauquier	158	Mecklenburg	189	Stafford	207	Hampton
101 Albemarle	131	Floyd	159	Middlesex	190	Surry	208	Harrisonburg
102 Alleghany	132	Fluvanna	160	Montgomery	191	Sussex	209	Hopewell
103 Amelia	133	Franklin (County)	162	Nelson	192	Tazewell	237	Lexington
104 Amherst	134	Frederick	163	New Kent	193	Warren	210	Lynchburg
105 Appomattox	135	Giles	165	Northampton	195	Washington	242	Manassas
106 Arlington	136	Gloucester	166	Northumberland	196	Westmoreland	243	Manassas Park
107 Augusta	137	Goochland	167	Nottoway	197	Wise	223	Martinsville
108 Bath	138	Grayson	168	Orange	198	Wythe	211	Newport News
109 Bedford (County)	139	Greene	169	Page	199	York	212	Norfolk
110 Bland	140	Greensville	170	Patrick			232	Norton
111 Botetourt	141	Halifax	171	Pittsylvania		Cities	213	Petersburg
112 Brunswick	142	Hanover	172	Powhatan	200	Alexandria	244	Poquoson
113 Buchanan	143	Henrico	173	Prince Edward	240	Bedford (City)	214	Portsmouth
114 Buckingham	144	Henry	174	Prince George	201	Bristol	215	Radford
115 Campbell	145	Highland	176	Prince William	202	Buena Vista	216	Richmond (City)
116 Caroline	146	Isle of Wight	177	Pulaski	203	Charlottesville	217	Roanoke (City)
117 Carroll	147	James City	178	Rappahannock	236	Chesapeake	239	Salem
118 Charles City	148	King George	179	Richmond (County)	204	Clifton Forge	219	Staunton
119 Charlotte	149	King and Queen	180	Roanoke (County)	227	Colonial Heights	220	Suffolk
120 Chesterfield	150	King William	181	Rockbridge	230	Covington	228	Virginia Beach
121 Clarke	151	Lancaster	182	Rockingham	205	Danville	225	Waynesboro
122 Craig	152	Lee	183	Russell	238	Emporia	221	Williamsburg
123 Culpeper	153	Loudoun	184	Scott	234	Fairfax (City)	222	Winchester
124 Cumberland	154	Louisa	185	Shenandoah	226	Falls Church		
125 Dickenson	155	Lunenburg	186	Smyth	235	Franklin (City)		
126 Dinwiddie	156	Madison	187	Southampton	206	Fredericksburg		
128 Essex								

- 4d. Check this box if you are a specialty dealer. Specialty dealers are those businesses that sell in flea markets, gun shows, arts/crafts shows, etc., at various locations in Virginia.
5. Enter the federal employer identification number (FEIN) that you obtained from the Internal Revenue Service for federal income tax return purposes. If you do not have a FEIN, but are required by the IRS to have one, complete federal Form SS4 to request the FEIN. Form SS4 is available from the IRS. If you have Internet access, you may download the form from <http://www.irs.gov>. If this business is operated by a sole proprietor who is not required to obtain a FEIN for federal purposes, enter the sole proprietor's social security number.
6. Enter the four-digit Principal Business Activity Code for your business type from page 6 of these instructions. Next, describe the primary activity of your business, the products you sell or the type of services you perform, such as "book manufacturing," "accounting firm," "dry cleaning" or "record store." Primary activity means the activity from which you derive the majority of your revenue. For example, if your business is a clothing dry cleaner that also rents carpet cleaning equipment, and most of its income comes from cleaning clothing, the primary activity of the business is "clothing dry cleaner."

7. If you want mail concerning a particular Virginia tax to be sent to a special mailing address (different from the physical address on line 3), enter that address on this line. If registering for more than one tax type and you want to register a separate mailing address for one or more of those taxes, write the name of the tax and enter the desired mailing address. This address will be used by the Virginia Department of Taxation when mailing forms and instructions.
8. If you sell alcoholic beverages, enter your ABC license number.

SECTION B: RESPONSIBLE OFFICER(S)

9. Enter the social security numbers, names, titles, home addresses, and home phone numbers of **all** owners, partners, corporation officers or trustees. In the case of a limited partnership, enter information for each general partner. Your application cannot be processed without this information.

SECTION C: TAX TYPES

10. Check the box next to each tax for which you need to register. **Do not** check taxes for which you are already registered. To the right of each new tax you check, enter the date you became liable or will become liable for the tax. This may be a past date if you are already in business but have not yet registered for the tax. List the telephone number where we can contact you with questions regarding the specific tax. If the number is the same as your business telephone number listed on line 3, it is not necessary to repeat it. The taxes are explained as follows:

Retail Sales and Use Tax (In-State Dealers) - This tax is imposed on gross receipts from retail sales or leases of tangible personal property and/or taxable services to a consumer or to any person for any purpose other than for resale.

Use Tax (Out-of-State Dealers) - This tax is imposed on the total gross receipts from retail sales and/or leases of tangible personal property and/or taxable services occurring outside Virginia and delivered for use, consumption or storage in Virginia. The use tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Consumer's Use Tax - This tax applies to tangible personal property used, consumed, or stored in Virginia but purchased outside the state, that would have been subject to retail sales tax if purchased in the state. The tax also applies to purchases, leases or rentals made in Virginia if the sales tax was not paid at the time of purchase, lease or rental.

Dealers Aircraft Sales and Use Tax - This tax is paid by the aircraft dealer upon the gross receipts derived from the rental or lease of aircraft in Virginia. Enter the Virginia commercial fleet aircraft license number (assigned by the Virginia Department of Aviation), the date issued and the expiration date. Also enter the number of aircraft owned during the preceding calendar year. To qualify for the dealer exclusion under the Virginia Aircraft Sales and Use Tax Act, the dealer must own five or more aircraft during the calendar year.

Motor Vehicle Fuel Sales Tax - This tax is imposed in certain Northern Virginia localities on the retail sale of motor fuels.

Tire Tax - This tax is levied on each new tire sold at retail in Virginia.

Vending Machine Sales Tax - This tax is imposed on dealers placing vending machines through which they sell tangible personal property.

Watercraft Sales & Use Tax - This tax is imposed upon the purchaser of any watercraft sold in Virginia, and upon the user of any watercraft not sold in Virginia, if required to be titled with the Department of Game and Inland Fisheries for use in Virginia.

Employer Withholding Tax - An employer who pays wages to one or more employees is required to deduct and withhold state income tax from those wages. Check the total dollar amount of Virginia Income tax you expect to withhold each quarter from *all* employees. If unsure of this amount, check an estimated amount; **DO NOT LEAVE THIS LINE BLANK.**

Corporation Income Tax - Every corporation organized under the laws of Virginia, every foreign corporation registered with the State Corporation Commission and every corporation having income from Virginia sources, must file a corporation income tax return except: public service corporations (other than railroads and telecommunications companies), banks subject to the Bank Franchise Tax, credit unions, insurance companies, and corporations not conducted for profit that are exempt from federal income tax, with the exception that these are taxable on their unrelated business taxable income. Electing small business corporations (S corporations) are required to register and file an information return. Check whether your taxable year is calendar or fiscal. A CALENDAR YEAR is 01 (January) through 12 (December). If you checked FISCAL YEAR, enter the first month of your fiscal year (same as federal filing period). Fiscal years start on any month other than 01 (January).

Subsidiary/Affiliate: If this business is a subsidiary or affiliate of another business and will be filing a combined or consolidated return with its affiliate(s), check this box and enter the Virginia account number, and the federal employer identification number (FEIN), as well as the name of the parent or affiliated corporation(s).

Corn Assessment - This assessment is levied on corn produced for sale in Virginia. The handler (including any farmer who sells his or her corn out of state) is responsible for payment of the assessment. It is deducted from payments to farmers for corn purchased.

Cotton Assessment - This assessment is levied on any cotton sold in Virginia. The handler is responsible for deducting the assessment from payments for cotton purchased from the producer.

Egg Excise Tax - This assessment is levied on shell eggs and egg products sold or consumed in Virginia. The handler of such eggs is responsible for payment of the tax. The term "handler" includes a farmer who performs the functions of a handler.

Forest Products Tax - This is a tax levied on every person in Virginia engaging in the business of manufacturing, shipping or severing timber or any other forest products from the soil for sale, profit or commercial use.

Litter Tax - This tax does not apply to individual consumers. This tax imposed on every business in the state that, on January 1 of the taxable year, was engaged as the manufacturer, wholesaler, distributor, or retailer of the following products: food for human or pet consumption; groceries; cigarettes and tobacco products; soft drinks and carbonated waters; beer and other malt beverages; wine; newspapers and magazines; paper products and household paper; containers made of glass, metal, or plastic; fiber containers made of synthetic material; cleaning agents and toiletries; non-drug drugstore sundry items; distilled spirits; and motor vehicle parts.

Peanut Excise Tax - This tax is levied on peanuts grown and sold in Virginia for processing. The processor is liable for the payment of the tax on all peanuts such processor purchases.

Sheep Assessment - This is an assessment levied on sheep and lambs sold in Virginia. The handler is responsible for payment of tax on all sheep and lambs. The assessment must be deducted by the handlers from payments to owners of the sheep and lambs.

Small Grains Assessment - This is an assessment on all sales of wheat, barley, rye and oats produced in Virginia. The handler of small grains who purchases such grains produced in Virginia shall deduct from payments made to the farmer the amount of the assessment and remit this amount to the Department of Taxation. The term "handler" includes any farmer who transports and sells his own grain out of state.

Soft Drink Excise Tax - This tax is levied on every wholesaler or distributor of carbonated soft drinks in Virginia.

Soybean Assessment - This is an assessment levied on soybeans produced in Virginia. The first buyer (whoever pays the producer-country elevator, terminal, processor, seedsman, trucker or extruder) is responsible for collecting a soybean assessment from the producer. First-buyers will be required to collect on all soybeans purchased (provisions are in place to identify soybeans checked-off at a previous sale point) regardless of the state of origin.

SECTION D: MULTIPLE PLACES OF BUSINESS (SALES TAXES)

11. If you are a sales tax dealer with multiple locations and different account numbers, enter each Virginia account number.

SECTION E: ELECTRONIC FUNDS TRANSFER (EFT)

Electronic Funds Transfer (EFT) involves the transfer of funds from your bank account to the State's bank account. Over the last several years, many taxpayers have voluntarily chosen this efficient and cost effective method for making their tax payments. This program is only available for Sales and Use Tax, Use Tax (Out-Of-State Dealers), Employer Withholding Tax, and Corporation Income Tax at this time.

If your monthly tax liability for any one of these taxes exceeds \$20,000, you are required by law to pay by EFT. For consolidated sales tax accounts, the return tax liability for the account of the parent company reporting for its subsidiaries is used to determine if EFT is required. Please check the boxes in this section for the taxes you must pay by EFT. A guide will automatically be mailed to you.

If you are not required to pay by EFT, but would like to use this payment method, check the special box on Form R-1 to receive an EFT guide.

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SECTION F: SIGNATURE

If you need additional information on EFT, contact the Customer Services Section by phone at (804) 367-8037 or write us at Virginia Department of Taxation, Customer Services Section, P.O. Box 1115, Richmond, VA 23218-1115.

Read the statement above the signature line, then complete the section if you are authorized to sign the application as defined in the statement. If not authorized to sign, have the application signed and dated by an authorized person. Unsigned or improperly signed applications will be returned unprocessed.

Mail your completed Form R-1 to: **Registration Unit**
Virginia Department of Taxation
P.O. Box 1114
Richmond, VA 23218-1114

Or Fax it to: **(804) 367-0985**

Contact the Virginia Department of Taxation's main office or one of the district offices shown below for forms or assistance:

MAIN OFFICE:

Department of Taxation
Central Office
Office of Customer Service
2220 W. Broad Street
P.O. Box 1115
Richmond, VA 23218-1115
(804) 367-8037

FORMS ONLY:

Department of Taxation
Forms Request Unit
P.O. Box 1317
Richmond, VA 23218-1317
(804) 236-2760; (804) 236-2761 or
1-888-268-2829 (toll free outside the Richmond area)

DISTRICT OFFICES:

Bristol District Office
Huff Cook Building, Suite U-3
1969 Lee Highway
Bristol, VA 24201
(540) 466-3412

Danville District Office
203 Riverview Drive
Danville, VA 24541
(804) 791-5244

Fairfax District Office
11166 Main Street
Fairfax, VA 22030
(703) 359-6715

Norfolk District Office
7 Koger Executive Center
Suite 101
Norfolk, VA 23502
(757) 455-3810

Peninsula District Office
11847 Canon Blvd. , Suite # 5
Newport News, VA 23606
(757) 594-7482

Richmond District Office
1708 Commonwealth Ave
Richmond, VA 23230
(804) 367-0954

Roanoke District Office
3033 Peters Creek Road
Roanoke, VA 24019
(540) 562-3510

Valley District Office
350 N. Main Street
P.O. Box 311
Harrisonburg, VA 22802
(540) 434-1769

Visit our Web site at
<http://www.state.va.us/tax>
for forms and tax information

**See Page 6 for the list of
Principal Business Activity Codes
(for use in completing Form R-1, line 6)**

Codes for Principal Business Activity (for use when completing Line 6 in Section A)

Agriculture, Forestry, and Fishing

Code
0400 Agricultural production.
0600 Agricultural Services (except veterinarians), forestry, fishing, hunting, and trapping.

Mining

Metal mining:

1010 Iron ores.
1070 Copper, lead and zinc, gold and silver ores.
1098 Other metal mining.

1150 Coal mining.

Oil and gas extraction:

1330 Crude petroleum, natural gas, and natural gas liquids.

1380 Oil and gas field services.

Nonmetallic minerals, except fuels:

1430 Dimension, crushed and broken stone; sand and gravel.
1498 Other nonmetallic minerals, except fuels.

Construction

General building contractors and operative builders:

1510 General building contractors.
1531 Operative builders.

1600 Heavy construction contractors.

Special trade contractors:

1711 Plumbing, heating, and air conditioning.
1731 Electrical work.
1798 Other special trade contractors.

Manufacturing

Food and kindred products:

2010 Meat products.
2020 Dairy products.
2030 Preserved fruit and vegetables.
2040 Grain mill products.
2050 Bakery products.
2060 Sugar and confectionery products.
2081 Malt liquors and malt.
2088 Alcoholic beverages, except malt liquors and malt.
2089 Bottled soft drinks, and flavorings.
2096 Other food and kindred products.

2100 Tobacco manufacturers.

Textile mill products:

2228 Weaving mills and textile finishing.
2250 Knitting mills.
2298 Other textile mill products.

Apparel and other textile products:

2315 Men's and boys' clothing.
2345 Women's and children's clothing.
2388 Other apparel and accessories.

2390 Miscellaneous fabricated textile products.

Lumber and wood products:

2415 Logging, sawmills, and planing mills.
2430 Millwork, plywood, and related products.

2498 Other wood products, including wood buildings and mobile homes.

2500 Furniture and fixtures.

Paper and allied products:

2625 Pulp, paper, and board mills.
2699 Other paper products.

Printing and publishing:

2710 Newspapers.
2720 Periodicals.
2735 Books, greeting cards, and miscellaneous publishing.
2799 Commercial and other printing, and printing trade services.

Code

Chemicals and allied products:

2815 Industrial chemicals, plastics materials and synthetics.
2830 Drugs.
2840 Soap, cleaners, and toilet goods.
2850 Paints and allied products.
2898 Agricultural and other chemical products.

Petroleum refining and related industries (including those integrated with extraction):

2910 Petroleum refining (including integrated).
2998 Other petroleum and coal products.

Rubber and misc. plastics products:

3050 Rubber products; plastics, footwear, hose and belting.
3070 Misc. plastics and products.

Leather and leather products:

3140 Footwear, except rubber.
3198 Other leather and leather products.

Stone, clay, and glass products:

3225 Glass products.
3240 Cement, hydraulic.
3270 Concrete, gypsum, and plaster products.
3298 Other nonmetallic mineral products.

Primary metal industries:

3370 Ferrous metal industries; misc. primary metal products.
3380 Nonferrous metal industries.

Fabricated metal products:

3410 Metal cans and shipping containers.
3428 Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products.
3430 Plumbing and heating, except electric and warm air.
3440 Fabricated structural metal products.
3460 Metal forgings and stampings.
3470 Coating, engraving, and allied services.
3480 Ordnance and accessories, except vehicles and guided missiles.
3490 Misc. fabricated metal products.

Machinery, except electrical:

3520 Farm machinery.
3530 Construction and related machinery.
3540 Metalworking machinery.
3550 Special industry machinery.
3560 General industrial machinery.
3570 Office, computing, and accounting machines.
3598 Other machinery except electrical.

Electrical and electronic equipment:

3630 Household appliances.
3665 Radio, television, and communication equipment.
3670 Electronic components and accessories.
3698 Other electrical equipment.
3710 Motor vehicles and equipment.

Transportation equipment, except motor vehicles:

3725 Aircraft, guided missiles and parts.
3730 Ship and boat building and repairing.
3798 Other transportation equipment, except motor vehicles.

Instruments and related products:

3815 Scientific instruments and measuring devices; watches and clocks.
3845 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies.

Code

3998 Other manufacturing products.

Transportation and public utilities

Transportation:

4000 Railroad transportation.
4100 Local and interurban passenger transit.
4200 Trucking and warehousing.
4400 Water transportation.
4500 Transportation by air.
4600 Pipe lines, except natural gas.
4700 Miscellaneous transportation services.

Communication:

4825 Telephone, telegraph, and other communication services.
4830 Radio and television broadcasting.

Electric, gas, and sanitary services:

4910 Electric services.
4920 Gas production and distribution.
4930 Combination utility services.
4990 Water supply and other sanitary services.

Wholesale Trade

Durable:

5008 Machinery, equipment, and supplies.
5010 Motor vehicles and automotive equipment.
5020 Furniture and home furnishings.
5030 Lumber and construction materials.
5040 Sporting, recreational, photographic, and hobby goods, toys and supplies.
5050 Metals and minerals, except petroleum and scrap.
5060 Electrical goods.
5098 Other durable goods.

Nondurable:

5110 Paper and paper products.
5129 Drugs, drug proprietaries, and druggists' sundries.
5130 Apparel, piece goods, and notions.
5140 Groceries and related products.
5150 Farm-product raw materials.
5160 Chemicals and allied products.
5170 Petroleum and petroleum products.
5180 Alcoholic beverages.
5190 Misc. nondurable goods.

Retail Trade

5220 Building materials and dealers.

5251 Hardware stores.

5265 Garden supplies and mobile home dealers.

Food stores:

5300 General merchandise stores.
5410 Grocery stores.
5490 Other food stores.

Automotive dealers and service stations:

5515 Motor vehicle dealers.
5541 Gasoline service stations.
5598 Other automotive dealers.
5600 Apparel and accessory stores.

5700 Furniture and home furnishings stores.
5800 Eating and drinking places.

Misc. retail stores:

5912 Drug stores and proprietary stores.
5921 Liquor stores.
5995 Other retail stores.

Finance, Insurance, and Real Estate

Banking:

6030 Mutual savings banks.
6060 Bank holding companies.

Code

6090 Banks, except mutual savings banks and bank holding companies.

Credit agencies other than banks:

6120 Savings and loan associations.
6140 Personal credit institutions.
6150 Business credit institutions.
6199 Other credit agencies.

Security, commodity brokers, and services:

6210 Security brokers, dealers, and flotation companies.
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.

Insurance:

6355 Life insurance.
6356 Mutual insurance, except life or marine and certain fire or flood insurance companies.
6359 Other insurance companies.
6411 Insurance agents, brokers, and service.

Real estate:

6511 Real estate operators and lessors of buildings.
6516 Lessors of mining, oil, and similar property.
6518 Lessors of railroad property and other real property.
6530 Condominium management and cooperative housing associations.
6550 Subdivisions and developers.
6599 Other real estate.

Holding and other investment companies, except bank holding companies:

6742 Regulated investment companies.
6743 Real estate investment trusts.
6744 Small business investment companies.

6749 Other holding and investment companies except bank holding companies:

Services

7000 Hotels and other lodging places.

7200 Personal services.

Business services:

7310 Advertising.
7389 Business services, except advertising.

Auto repair; miscellaneous repair services:

7500 Auto repair and services.
7600 Misc. repair services.

Amusement and recreation services:

7812 Motion picture production, distribution, and services.
7830 Motion picture theaters.
7900 Amusement and recreation services, except motion pictures.

Other services:

8015 Offices of physicians, including osteopathic physicians.
8021 Offices of dentists.
8040 Offices of other health practitioners.
8050 Nursing and personal care facilities.
8060 Hospitals.
8071 Medical laboratories.
8099 Other medical services.
8111 Legal services.
8200 Educational services.
8300 Social services.
8911 Architectural and engineering services.
8930 Accounting, auditing and bookkeeping.
8980 Miscellaneous services (including veterinarians).