



FR-500B

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
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SPECIAL EVENT REGISTRATION APPLICATION

ENCLOSED:

- Listing of Business Activity Codes
- Instructions
- Application (FR-500B)

Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American industry Classification System.

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

	<i>Code</i>	<i>Code</i>	<i>Code</i>
<p>Agriculture, Forestry, Fishing and Hunting</p> <p><i>Code</i></p> <p>Crop Production 111100 Oilseed & Grain Farming 111210 Vegetable & Melon Farming (including potatoes & yams) 111300 Fruit & Tree Nut Farming 111400 Greenhouse Nursery, & Floriculture Production 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)</p> <p>Animal Production 112111 Beef Cattle Ranching & Farming 112112 Cattle Feedlots 112120 Dairy Cattle & Milk Production 112210 Hog & Pig Farming 112300 Poultry & Egg Production 112400 Sheep & Goat Farming 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries) 112900 Other Animal Production</p>	<p><i>Code</i></p> <p>233200 Residential Building Construction 233300 Nonresidential Building Construction</p> <p>Heavy Construction 234100 Highway, Street, Bridge, & Tunnel Construction 234900 Other Heavy Construction</p> <p>Special Trade Contractors 235110 Plumbing, Heating, & Air-Conditioning Contractors 235210 Painting & Wall Covering Contractors 235310 Electrical Contractors 235400 Masonry, Drywall, Insulation, & Tile Contractors 235500 Carpentry & Floor Contractors 235610 Roofing, Siding, & Sheet Metal Contractors 235710 Concrete Contractors 235810 Water Well Drilling Contractors 235900 Other Special Trade Contractors</p>	<p>Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg</p> <p>Paper Manufacturing 322100 Pulp, Paper & Paperboard Mills 322200 Converted Paper Product Mfg</p> <p>Printing and Related Support Activities 323100 Printing & Related Support Activities</p> <p>Petroleum and Coal Products Manufacturing 324100 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg</p> <p>Chemical Manufacturing 325100 Basic Chemical Mfg 325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg 325410 Pharmaceutical & Medicine Mfg 325500 Paint Coating, & Adhesive Mfg 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg 325900 Other Chemical Product & Preparation Mfg</p> <p>Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mgr</p> <p>Nonmetallic Mineral Products Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries</p> <p>Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg</p>	<p>333900 Other General Purpose Machinery Mfg</p> <p>Computer and Electronic Product Manufacturing 334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg 334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media</p> <p>Electrical Equipment, Appliance and Component Manufacturing 335100 Electric Lighting Equipment Mfg 335200 Household Appliance Mfg 335310 Electrical Equipment Mfg 335900 Other Electrical Equipment & Component Mfg</p> <p>Transportation Equipment Manufacturing 336100 Motor Vehicle Mfg 336210 Motor Vehicle Body & Trailer Mfg 336300 Motor Vehicle Parts Mfg 336410 Aerospace Product & Parts Mfg 336510 Railroad Rolling Stock Mfg 336610 Ship & Boat Building 336990 Other Transportation Equipment Mfg</p> <p>Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing</p> <p>Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing</p>
<p>Forestry and Logging 113110 Timber Tract Operations 113210 Forest Nurseries & Gathering of Forest Products 113310 Logging</p> <p>Fishing, Hunting and Trapping 114110 Fishing 114210 Hunting & Trapping</p> <p>Support Activities for Agriculture and Forestry 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating) 115210 Support Activities for Animal Production 115310 Support Activities for Forestry</p>	<p>Manufacturing</p> <p>Food Manufacturing 311110 Animal Food Mfg 311200 Grain & Oilseed Milling 311300 Sugar & Confectionery Product Mfg 311400 Fruit & Vegetable Preserving & Specialty Food Mfg 311500 Dairy Product Mfg 311610 Animal Slaughtering and Processing 311710 Seafood Product Preparation & Packaging 311800 Bakeries & Tortilla Mfg 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)</p> <p>Beverage and Tobacco Product Manufacturing 312110 Soft Drink & Ice Mfg 312120 Breweries 312130 Wineries 312140 Distilleries 312200 Tobacco Manufacturing</p> <p>Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills</p> <p>Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel mfg 315990 Apparel Accessories & Other Apparel Mfg</p>	<p>Nonmetallic Mineral Products Manufacturing 327100 Clay Product & Refractory Mfg 327210 Glass & Glass product Mfg 327300 Cement & Concrete Product Mfg 327400 Lime & Gypsum Product Mfg 327900 Other Nonmetallic Mineral Product Mfg</p> <p>Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries</p> <p>Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg</p>	<p>Wholesale Trade</p> <p>Wholesale Trade, Durable Goods 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers 421200 Furniture & Home Furnishing Wholesalers 421300 Lumber & Other Construction Materials Wholesalers 421400 Professional & Commercial Equipment & Supplies Wholesalers 421500 Metal & Mineral (except Petroleum) Wholesalers 421600 Electrical Goods Wholesalers 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers 421800 Machinery, Equipment, & Supplies Wholesalers 421910 Sporting & Recreational Goods & Supplies Wholesalers 421920 Toy & Hobby Goods & Supplies Wholesalers 421930 Recyclable Material Wholesalers 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers 421990 Other Miscellaneous Durable Goods Wholesalers 422100 Paper & Paper Product Wholesalers 422210 Drugs & Druggists' Sundries Wholesalers 422300 Apparel, Piece Goods, & Notions Wholesalers 422400 Grocery & Related Product Wholesalers 422500 Farm Products Raw Material Wholesalers 422600 Chemical & Allied Products Wholesalers</p>
<p>Mining 211110 Oil & Gas Extraction 212110 Coal Mining 212200 Metal Ore Mining 212310 Stone Mining & Quarrying 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying 212390 Other Nonmetallic Mineral Mining & Quarrying 213110 Support Activities for Mining</p> <p>Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems</p>	<p>Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills</p> <p>Apparel Manufacturing 315100 Apparel Knitting Mills 315210 Cut & Sew Apparel Contractors 315220 Men's & Boys' Cut & Sew Apparel Mfg 315230 Women's & Girls' Cut & Sew Apparel Mfg 315290 Other Cut & Sew Apparel mfg 315990 Apparel Accessories & Other Apparel Mfg</p> <p>Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg</p>	<p>Primary Metal Manufacturing 331110 Iron & Steel Mills & Ferroalloy Mfg 331200 Steel Product Mfg from Purchased Steel 331310 Alumina & Aluminum Production & Processing 331400 Nonferrous Metal (except Aluminum) Production & Processing 331500 Foundries</p> <p>Fabricated Metal Product Manufacturing 332110 Forging & Stamping 332210 Cutlery & Handtool Mfg 332300 Architectural & Structural Metals Mfg 332400 Boiler, Tank, & Shipping Container Mfg 332510 Hardware Mfg 332610 Spring & Wire Product Mfg 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg 332810 Coating, Engraving, Heat Treating, & Allied Activities 332900 Other Fabricated Metal Product Mfg</p> <p>Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg</p>	<p>Wholesale Trade</p> <p>Wholesale Trade, Durable Goods 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers 421200 Furniture & Home Furnishing Wholesalers 421300 Lumber & Other Construction Materials Wholesalers 421400 Professional & Commercial Equipment & Supplies Wholesalers 421500 Metal & Mineral (except Petroleum) Wholesalers 421600 Electrical Goods Wholesalers 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers 421800 Machinery, Equipment, & Supplies Wholesalers 421910 Sporting & Recreational Goods & Supplies Wholesalers 421920 Toy & Hobby Goods & Supplies Wholesalers 421930 Recyclable Material Wholesalers 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers 421990 Other Miscellaneous Durable Goods Wholesalers 422100 Paper & Paper Product Wholesalers 422210 Drugs & Druggists' Sundries Wholesalers 422300 Apparel, Piece Goods, & Notions Wholesalers 422400 Grocery & Related Product Wholesalers 422500 Farm Products Raw Material Wholesalers 422600 Chemical & Allied Products Wholesalers</p>
<p>Construction</p> <p>Building, Developing, and General Contracting 233110 Land Subdivision & Land Development</p>	<p>Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg</p>	<p>Machinery Manufacturing 333100 Agriculture, Construction, & Mining Machinery Mfg 333200 Industrial Machinery Mfg 333310 Commercial & Service Industry Machinery Mfg 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg 333510 Metalworking Machinery Mfg 333610 Engine, Turbine & Power Transmission Equipment Mfg</p>	<p>Wholesale Trade</p> <p>Wholesale Trade, Durable Goods 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers 421200 Furniture & Home Furnishing Wholesalers 421300 Lumber & Other Construction Materials Wholesalers 421400 Professional & Commercial Equipment & Supplies Wholesalers 421500 Metal & Mineral (except Petroleum) Wholesalers 421600 Electrical Goods Wholesalers 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers 421800 Machinery, Equipment, & Supplies Wholesalers 421910 Sporting & Recreational Goods & Supplies Wholesalers 421920 Toy & Hobby Goods & Supplies Wholesalers 421930 Recyclable Material Wholesalers 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers 421990 Other Miscellaneous Durable Goods Wholesalers 422100 Paper & Paper Product Wholesalers 422210 Drugs & Druggists' Sundries Wholesalers 422300 Apparel, Piece Goods, & Notions Wholesalers 422400 Grocery & Related Product Wholesalers 422500 Farm Products Raw Material Wholesalers 422600 Chemical & Allied Products Wholesalers</p>

<p><i>Code</i></p> <p>Wholesale Trade, Durable Goods</p> <p>422700 Petroleum & Petroleum Products Wholesalers</p> <p>422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers</p> <p>422910 Farm Supplies Wholesalers</p> <p>422920 Books, Periodical, & Newspaper Wholesalers</p> <p>422930 Flower, Nursery Stock & Florists' Supplies Wholesalers</p> <p>422940 Tobacco & Tobacco Product Wholesalers</p> <p>422950 Paint, Varnish, & Supplies Wholesalers</p> <p>422990 Other Miscellaneous Nondurable Goods Wholesalers</p>	<p><i>Code</i></p> <p>Sporting Goods, Hobby, Book and Music Stores</p> <p>451110 Sporting Goods Stores</p> <p>451120 Hobby, Toy, & Game Stores</p> <p>451130 Sewing, Needlework, & Piece Goods Stores</p> <p>451140 Musical Instrument & Supplies Stores</p> <p>451211 Book Stores</p> <p>451212 News Dealers & Newsstands</p> <p>451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores</p> <p>452110 Department Stores</p> <p>452900 Other General Merchandise Stores</p>	<p><i>Code</i></p> <p>488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers</p> <p>492110 Couriers</p> <p>492210 Local Messengers & Local Delivery</p> <p>Warehousing and Storage</p> <p>493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p>	<p><i>Code</i></p> <p>Insurance Carriers and Related Activities</p> <p>524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers</p> <p>524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers</p> <p>524210 Insurance Agencies & Brokerages</p> <p>524290 Other Insurance Related Activities</p>
<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers</p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441221 Motorcycle Dealers</p> <p>441222 Boat Dealers</p> <p>441229 All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores</p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores</p> <p>443111 Household Appliance Stores</p> <p>443112 Radio, Television, & Other Electronics Stores</p> <p>443120 Computer & Software Stores</p> <p>443130 Camera & Photographic Supplies Stores</p>	<p>Miscellaneous Store Retailers</p> <p>453110 Florists</p> <p>453210 Office Supplies & Stationery Stores</p> <p>453220 Gift, Novelty, & Souvenir Stores</p> <p>453310 Used Merchandise Stores</p> <p>453910 Pet & Pet Supplies Stores</p> <p>453920 Art Dealers</p> <p>453930 Manufactured (Mobile) Home Dealers</p> <p>453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers</p> <p>454110 Electronic Shopping & Mail-Order Houses</p> <p>454210 Vending Machine Operators</p> <p>454311 Heating Oil Dealers</p> <p>454312 Liquefied Petroleum Gas (Bottled Gas) Dealers</p> <p>454319 Other Fuel Dealers</p> <p>454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>	<p>Information</p> <p>Publishing Industries</p> <p>511110 Newspaper Publishers</p> <p>511120 Periodical Publishers</p> <p>511130 Book Publishers</p> <p>511140 Database & Directory Publishers</p> <p>511190 Other Publishers</p> <p>511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries</p> <p>512100 Motion Picture & Video Industries (except video rental)</p> <p>512200 Sound Recording Industries</p> <p>Broadcasting and Telecommunications</p> <p>513100 Radio & Television Broadcasting</p> <p>513200 Cable Networks & Program Distribution</p> <p>513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)</p> <p>Information Services and Data Processing Services</p> <p>514100 Information Services (including news syndicates, libraries, & on-line information services)</p> <p>514210 Data Processing Services</p>	<p>Funds, Trusts, and Other Financial Vehicles</p> <p>525100 Insurance & Employee Benefit Funds</p> <p>525910 Open-end Investment Funds (Form 1120-RIC)</p> <p>525920 Trusts, Estates, and Agency Accounts</p> <p>525930 Real Estate Investment Trusts (Form 1120-REIT)</p> <p>525990 Other Financial Vehicles</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies)</p>
<p>Building Material and Garden Equipment and Supplies Dealers</p> <p>444110 Home Centers</p> <p>444120 Paint & Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores</p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish & Seafood Markets</p> <p>445230 Fruit & Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery & Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores</p> <p>446110 Pharmacies & Drug Stores</p> <p>446120 Cosmetics, Beauty Supplies, & Perfume Stores</p> <p>446130 Optical Goods Stores</p> <p>446190 Other Health & Personal Care Stores</p>	<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation</p> <p>481000 Air Transportation</p> <p>482110 Rail Transportation</p> <p>483000 Water Transportation</p> <p>Truck Transportation</p> <p>484110 General Freight Trucking, Local</p> <p>484120 General Freight Trucking, Long-distance</p> <p>484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation</p> <p>485110 Urban Transit Systems</p> <p>485210 Interurban & Rural Bus Transportation</p> <p>485310 Taxi Service</p> <p>485320 Limousine Service</p> <p>485410 School & Employee Bus Transportation</p> <p>485510 Charter Bus Industry</p> <p>485990 Other Transit & Ground Passenger Transportation</p>	<p>Finance and Insurance</p> <p>Depository Credit Intermediation</p> <p>522110 Commercial Banking</p> <p>522120 Savings Institutions</p> <p>522130 Credit Unions</p> <p>522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation</p> <p>522210 Credit Card Issuing</p> <p>522220 Sales Financing</p> <p>522291 Consumer Lending</p> <p>522292 Real Estate Credit (including mortgage bankers & originators)</p> <p>522293 International Trade Financing</p> <p>522294 Secondary Market Financing</p> <p>522298 All Other Nondepository Credit Intermediation</p> <p>Activities Related to Credit Intermediation</p> <p>522300 Activities Related to Credit Intermediation (including loan brokers)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</p> <p>523110 Investment Banking & Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities & Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management & investment advice)</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate</p> <p>531110 Lessors of Residential Buildings & Dwellings</p> <p>531114 Cooperative Housing</p> <p>531120 Lessors of Miniwarehouses & Self-Storage Units</p> <p>531190 Lessors of Other Real Estate Property</p> <p>531210 Offices of Real Estate Agents & Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services</p> <p>532100 Automotive Equipment Rental & Leasing</p> <p>532210 Consumer Electronics & Appliances Rental</p> <p>532220 Formal Wear & Costume Rental</p> <p>532230 Video Tape & Disc Rental</p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
<p>Gasoline Stations</p> <p>447100 Gasoline Stations (including convenience stores with gas)</p> <p>Clothing and Clothing Accessories Stores</p> <p>448110 Men's Clothing Stores</p> <p>448120 Women's Clothing Stores</p> <p>448130 Children's & Infants' Clothing Stores</p> <p>448140 Family Clothing Stores</p> <p>448150 Clothing Accessories Stores</p> <p>448190 Other Clothing Stores</p> <p>448219 Shoe Stores</p> <p>448310 Jewelry Stores</p> <p>448320 Luggage & Leather Goods Stores</p>	<p>Pipeline Transportation</p> <p>486000 Pipeline Transportation</p> <p>Scenic and Sightseeing Transportation</p> <p>487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation</p> <p>488100 Support Activities for Air Transportation</p> <p>488210 Support Activities for Rail Transportation</p> <p>488300 Support Activities for Water Transportation</p> <p>488410 Motor Vehicle Towing</p> <p>488490 Other Support Activities for Road Transportation</p> <p>488510 Freight Transportation Arrangement</p>	<p>Professional, Scientific and Technical Services</p> <p>Legal Services</p> <p>541110 Offices of Lawyers</p> <p>541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping and Payroll Services</p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p>Architectural, Engineering and Related Services</p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p>	<p>Management of Companies (Holding Companies)</p> <p>Real Estate and Rental and Leasing</p> <p>Real Estate</p> <p>531110 Lessors of Residential Buildings & Dwellings</p> <p>531114 Cooperative Housing</p> <p>531120 Lessors of Miniwarehouses & Self-Storage Units</p> <p>531190 Lessors of Other Real Estate Property</p> <p>531210 Offices of Real Estate Agents & Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p>Rental and Leasing Services</p> <p>532100 Automotive Equipment Rental & Leasing</p> <p>532210 Consumer Electronics & Appliances Rental</p> <p>532220 Formal Wear & Costume Rental</p> <p>532230 Video Tape & Disc Rental</p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>

<p><i>Code</i></p> <p>Architectural Engineering and Related Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories</p> <p>Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>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</p> <p>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</p>	<p><i>Code</i></p> <p>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)</p> <p>Waste Management and Remediation Services 562000 Waste Management & Remediation Services</p>	<p><i>Code</i></p> <p>Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals 622000 Hospitals</p> <p>Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities</p> <p>Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services</p>	<p><i>Code</i></p> <p>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)</p>
<p>Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies</p>	<p>Educational Services 611000 Educational Services (including schools, colleges, & universities)</p>	<p>Arts, Entertainment and Recreation</p>	<p>Other Services</p> <p>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</p>
<p>Administrative and Support and Waste Management and Remediation Services</p> <p>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)</p>	<p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, mental Health Specialists 621210 Office of Dentists</p> <p>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</p>	<p>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</p>	<p>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</p>
	<p>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</p>	<p>Museums, Historical Sites and Similar Institutions 712100 Museums, Historical Sites & Similar Institutions</p> <p>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)</p>	<p>Religions, Grantmaking, Civic, Professional and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p>
	<p>Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services 621610 Home Health Care Services</p>	<p>Accommodation and Food Services</p> <p>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</p>	

A “Special Event” is an uncommon, unique, noteworthy, or extra occurrence of a specific activity open to the general public and designed, advertised, or promoted for an identified purpose to be conducted or held on a designated day or series of days, whether held outdoors, indoors, or both, in a public or private facility, at which at least 50 vendors will be present. Special events include auctions, shows, celebrations, circuses, expositions, entertainment, exhibits, fairs, festivals, fund raisers, histor-

ical re-enactments, movies, pageants, parades, and sporting events, the conduct of which has the effect or intent to draw persons and create an atmosphere or opportunity to sell taxable tangible personal property or services. An activity that constitutes a “qualified convention or trade show activity” as defined in section 513(d) of the Internal Revenue Code of 1986 is not a special event. However, participants are liable for sales tax on taxable sales and must file a Form FR-500B.

INSTRUCTIONS

WHO MUST REGISTER AND WHEN

The special event registration and application (Form FR-500B) is to be completed by any individual, organization, business, or consumer who is planning to promote a special event. The promoter must register before the event with the Government of the District of Columbia, Office of Tax and Revenue, 1101 4th St., S.W., Washington, D.C. 20024.

The following general instructions will assist you in completing the special event registration application

- All questions in parts I and II must be answered. If not applicable, write “N/A” in the answer block.
- All questions requiring a date must include the month, day and year.
- Sign the application and submit all requested items.
- Return only the original completed application form. Do not send copies.
- Be sure to enter your Federal Employer Identification Number (or SSN, if self employed). If an ID number has been applied for, please note that fact and inform us of your number once assigned.
- Enter the proper six digit Principal Business Activity Code. A list of codes is provided in this booklet.

WHO MUST COLLECT AND FILE

Any individual, organization, business, or consumer engaging in business in the District of Columbia must collect District of Columbia sales tax from the purchaser on: sales of tangible personal property delivered to a customer in the District, certain foods and drinks sold at retail; rental or leasing of tangible personal property; and admissions to certain public events that take place in the District.

USE TAX

The use tax is a tax at the same rate as the sales tax and it is imposed on the purchase or rental of tangible personal property for the purpose of use, storage or consumption in the District by a buyer who did not pay a sales tax to the District or any other taxing jurisdiction at the time of the purchase or rental.

WHEN FORM FR-500B IS DUE

This form must be filed within a reasonable time in advance of the scheduled event.

FORM FR-800SE

This special event sales tax form is to be used by each special

event vendor to report and pay the appropriate amount of sales tax to the Office of Tax and Revenue. Form FR-800SE must be filed by the 20th of the month following the month in which the special event took place.

NEW REQUIREMENTS FOR PROMOTERS OF SPECIAL EVENTS

Promoters of special events must, before the event, inform vendors and exhibitors who are participating in the special event of their responsibilities to collect sales tax and pay it to the Office of Tax and Revenue. Information concerning the applicability of the sales tax will be supplied to the promoters by the Office of Tax and Revenue.

A special event promoter must provide the Office of Tax and Revenue, Collection Division, 1101 4th St., S.W., Washington, D.C. 20024, with a preliminary list of all the participating vendors and exhibitors, their addresses, representatives and telephone numbers. This list is due at least 30 calendar days before the special event occurs. A final list is due no later than 10 calendar days after the last day of the special event unless previously submitted.

Before the special event, a promoter must provide the vendors and exhibitors with information regarding their District tax obligations, filing deadlines and other requirements that are provided by the District after the preliminary list of participating vendors and exhibitors is submitted.

The penalty for failing to provide the preliminary list is \$1,000 plus \$50 for each day the list is late. The penalty for failing to provide the preliminary list is capped at \$2,500.

The penalty for failing to provide the final list is \$1,000 plus \$50 for each day the list is late. The penalty for failing to provide the final list is capped at \$10,000.

The term promoter includes any for-profit or nonprofit individual or entity.

TAX EXEMPT ORGANIZATIONS

An organization exempt from paying sales taxes on purchases is not exempt from collecting sales taxes from purchasers when it is a promoter or participant in a special event.

QUESTIONS

If you have any questions regarding the above tax requirements, visit or contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th St., S.W., Washington, D.C. 20024 or call (202) 727-4TAX(4829).



PART I – GENERAL INFORMATION

1. Federal Employer Identification Number -
or Social Security Number - -

2. NAICS Principal Business Code

3. Type of Ownership:

- Sole Proprietor
- General Partnership
- Limited Partnership
- Limited Liability Partnership
- Joint Venture
- Corporation
- Limited Liability Company
- Other (specify) _____

State where incorporated _____ Mo. _____ Day _____ Yr. _____

4. Business name (individual, partnership, Corporation or special event name)

5. Trade name or promoter (if different from that on line 4)

6. Business address (P.O. Box is not acceptable unless located in a Rural Area)

7. Mailing address

8a. Local business phone #

8b. Main office phone #

9. Fax #

10. Date present business began

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in D.C. ____/____/____
mo. day yr.

11. NAME, TITLE, HOME ADDRESS, SOCIAL SECURITY NUMBER OF PROPRIETOR, PARTNERS OR PRINCIPAL OFFICERS

Name and title	Home address	Zip Code	Social Security Number

12a. Describe fully all of your current or expected business activities within D.C.

b. Current D.C. registration number _____

c. Name and address (if different from business address) _____

City _____ State/Zip _____

PART II – SALES AND USE TAX REGISTRATION

13. Check applicable box(es) below:

- Reporting sales tax on retail sales or rentals
- Reporting use tax on items purchased tax free inside/outside D.C.
- Making exempt sales where a certificate of resale is issued.

14. Date sales began in D.C. ____/____/____
mo. day yr.

15. If you have more than one place of business where you make taxable sales in the District of Columbia, do you wish to file a consolidated sales tax return for all locations? Yes No

Please indicate the type of activity and/or equipment your special event requires by checking the appropriate box:

16. Do you have written approval for the site of your event? Yes No
17. Have you contacted the Mayor's Special Events Task Force? Yes No
18. Will you have mechanical amusements? Yes No

If Yes, describe: _____

19. Will the event be located on public or private space? Public Private
20. Will any fireworks be sold? Yes No

21. Name of event: _____

22. Date(s) of event: _____

23. Location of event: _____

24. Number of Food/Beverages Vendors: _____
(Attach a list of names, addresses and telephone numbers)

25. Number of Merchandise Vendors: _____
(Attach a list of names, addresses and telephone numbers)

26. Total number of Vendors: _____
(Attach a list of names, addresses and telephone numbers)

- 27a. Type of Merchandise: New Used Donated
- b. Value Actual Cost: \$ _____
 Estimated Values: \$ _____
 Estimated Values: \$ _____

28. Estimated Gross Income \$ _____

29. Bank account information:

a. Name of Bank _____ b. Account number _____

c. Address _____ City _____ State _____

Special Mailing Instructions:

I declare under penalties as provided by law that this application (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, it is true, correct and complete.

_____/_____/_____
Signature Title Date

Completed application must be signed by either owner, partner or principal officer of the corporation, or agent. (Power of attorney must be attached.)

OFFICIAL USE ONLY

Type of Tax _____

Liability began ____/____/____

Cycle _____

Method _____

Remark: _____

Revenue Officer: _____ Date ____/____/____

Reviewer: _____ Date ____/____/____

Date data entered: ____/____/____ Initials _____

