

Form BT-1
State Form 43760
(R10 / 3-11)

Indiana Department of Revenue
Business Tax Application

A separate application is required for each business location.

To file this application online, visit:
<https://secure.in.gov/apps/dor/bt1>



Section A: Taxpayer Information (see instructions on page 1)
Please print legibly or type the information on this application.

1. Federal Identification Number (FID): _____
 2. If this business is currently registered with the Department of Revenue, enter your Taxpayer Identification Number (TID): _____

3. Name of contact person responsible for filing tax forms: _____
 4. Contact person's daytime telephone number: _____
 A () B EXT

5. Check (only one) reason for filing this application: A Starting New Business B Business Under New Ownership C To Change Type of Organization
 D To Add Location to Existing Account E To Register for Other Type(s) of Tax F Other _____

6. Owner name, Legal name, Partnership name, Corporate name or Other entity name: A Check if foreign address (See instructions)
 B _____
 If sole owner (last name, first name, middle initial, Suffix)
 C _____
 Primary Address: D _____
 City: E _____
 State: F _____ Zip Code: G _____
 County: H _____
 E-Mail Address: I _____

7. Business trade name or DBA and physical location: (This name and address is for the business location.) A Check if foreign address (See instructions)
 Name: B _____
 Street Address:
P.O. Box numbers cannot be used as a business location address.
 C _____
 City: D _____
 State: E _____ Zip Code: F _____
 County: G _____ Township: H _____
 Business Location
 Telephone Number: I () J EXT

8. Check the type of organization of this business: A Sole Proprietor B Partnership C LLP D LP E Corporation
 F S Corp G LLC H Nonprofit I Fed Govt J Other Govt K Other

9. Indiana Secretary of State Control # _____ See www.in.gov/sos/ for requirements.

10. All corporations answer the following questions: Otherwise, proceed to Question 11.

A. State of Incorporation: _____ B. Date of Incorporation: _____
 Month Day Year C. State of Commercial Domicile: _____

D. If not incorporated in Indiana, enter the date authorized to do business in Indiana. _____
 Month Day Year E. Accounting period year ending date: _____
 Month Day

11. North American Industry Classification System (NAICS): Please enter a primary and any secondary code(s) that may apply.
 A B C D
PRIMARY

12. Owner, Partners, or Officers (Attach separate sheet if necessary.) **Social Security Numbers are required in accordance with IC 4-1-8-1.**

A	B	C	D	E	F	G	H	I	J
Social Security Number	Last Name, First Name, Middle Initial, Suffix			Title	Street Address	City	State	Zip Code	
1									
2									
3									

13. Tax(es) to be Registered for this Business Location (Check all that apply.) E Sales Tax (Complete Section B for a Registered Retail Merchants Certificate.)
 A Withholding Tax (Complete Section C.) F Out-of-State Use Tax (Complete Section B.)
 B County Innkeepers Tax (Complete Section E.) G Prepaid Gasoline Sales Tax (Complete Section G.)
 C Food and Beverage Tax (Complete Section D.) H Private Employment Agency (See instructions on page 2.)
 D Motor Vehicle Rental Excise Tax (Complete Section F.) I Tire Fee (Complete Section H.)

Section D: Food and Beverage (FAB) Tax Registration (see instructions on page 2) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 233-4015 for more information regarding this tax.

Complete this section if prepared foods or beverages will be sold.

1. Date of first sales at this location under this ownership:

Month Year

3. Mailing name and address for FAB tax returns (if different from Section A, Line 6):

Check if foreign address (see instructions)

2. Enter the name(s) of the county(ies), city(ies) and/or town(s) where prepared foods or beverages are sold or catered and list start dates.

A County B City or Town C Starting Date

In care of: B

Street Address: C

City: D

State: E ZIP Code: F

Section E: County Innkeepers Tax (CIT) Registration (see instructions on page 2) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 233-4015 for more information regarding this tax.

Complete this section if you will provide lodging or accommodations for periods of less than thirty (30) days.

1. Date room rentals or accommodations begin from this location:

Month Year

2. Mailing name and address for CIT tax returns (if different from Section A, Line 6):

Check if foreign address (See instructions)

In care of: B Street Address: C

City: D State: E IP Code: F

Section F: Motor Vehicle Rental (MVR) Excise Tax Registration (see instructions on page 2) (No Additional Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 233-4015 for more information regarding this tax.

If cars or trucks (less than 11,000 lbs Gross Vehicle Weight) will be rented for less than thirty (30) days from this location, complete this section.

1. Date motor vehicle rental or leasing begins: Month Year

2. Tax District Number:
 If unknown, contact the County Assessors office.

3. Mailing name and address for MVR tax returns (if different from Section A, Line 6):

Check if foreign address (See instructions)

In care of: B Street Address: C

City: D State: E ZIP Code: F

Section G: Prepaid Sales (PPD) Tax on Gasoline for Qualified Distributors (see instructions on page 3) (\$100 Registration Fee)

Sales Tax Section B must also be completed.

Contact the Department at (317) 615-2630 for more information regarding this tax.

If you are a refiner, distributor, or a terminal operator which supplies gasoline to retail outlets and wish to become a Qualified Distributor, complete this section.

1. Enter your Indiana licensed gasoline distributor number:

2. Date of first gasoline sales:

3. Estimated number of gallons purchased/sold monthly:

Month Day Year

4. Mailing name and address for PPD tax returns (if different from Section A, Line 6):

Check if foreign address (see instructions)

In care of: B Street Address: C

City: D State: E ZIP Code: F

5. Name of contact person:

6. Contact person's daytime telephone number:

A () B EXT

Indiana Gross Retail & Use Tax Bond

All **Licensed Gasoline Distributors** who are issued a permit to collect Prepaid Sales Tax on Gasoline will be required to file monthly detailed reports with the Department.

A Prepaid Sales Tax permit (BT-2) is not assignable and is valid only for the distributor in whose name it is issued.

Bonding Procedure

Concurrently with the filing of this application for a permit, a qualified distributor **must** file a bond with the Department. Below is the formula for calculating the correct bond amount.

Enter the sum of estimated number of gallons supplied monthly times three (months). (Section G, Line 3 X 3)... 1. _____

Multiply Line 1 by .04 (Round to the nearest dollar amount)..... 2. _____

The amount on Line 2 is the amount of your bond, provided it is at least \$2,000 which is the minimum bond amount. Indiana Code 6-2.5-7-8 states that the Department shall determine the amount of the distributor's bond. Please use the most accurate figures available to avoid a deficient bond. Please enclose Bond Form ST-160 or another form of surety and return it to the Department with this application.

To obtain a permit to collect Prepaid Sales Tax on Gasoline, the Indiana Department of Revenue requires that each refiner, distributor or terminal operator agrees to make payment to the Department by means of Electronic Funds Transfer (EFT) as defined in IC 4-8.1-2-7. An EFT authorization must be completed and returned to the Department. For further information regarding EFT filing, and/or EFT authorization agreement contact the Department at (317) 232-5500.

**Section H: Tire Fee (TIF) Registration (see instructions on page 3) (No registration fee)
Contact the Department at (317) 233-4015 for more information regarding this fee.**

Complete this section if you will be selling new replacement tires and/or new tires mounted on motor vehicles.

1. Date sales begin from this location: _____
Month Year

2. Mailing name and address for TIF returns (if different from Section A, Line 6): Check if foreign address (See instructions)

In care of: B _____ Street Address: C _____
City: D _____ State: E _____ ZIP Code: F _____

**Section I: Signature Section
Contact the Department at (317) 232-4015 for more information regarding this application.**

I hereby certify that the statements are correct.

Signature: _____ Title: _____ Date: _____

This application **must** be signed by the owner, general partner, corporate officer, or resident agent **before it will be accepted by the Department.** (IC 6-8.1-3-4)

NOTE:

Failure to remit sales tax due and/or income tax withheld is a felony punishable by imprisonment, a fine of \$10,000 plus a 100-percent fraud penalty.

The partners or corporate officers are each personally, jointly and severally liable for the sales and use tax* collected and the withholding tax withheld. These taxes are trust fund taxes and are not discharged in bankruptcy proceedings.

***This includes: County Innkeepers Tax (CIT), Food and Beverage Tax (FAB), Prepaid Sales Tax (PPD), Tire Fee (TIF), and Motor Vehicle Rental and County Supplemental Excise Tax (MVR).**

Mail To:
**Indiana Department of Revenue
Tax Administration Processing
P. O. Box 6197
Indianapolis, IN 46206-6197**

Private Employment Agencies Only
Mail To:
**Indiana Department of Revenue
Licensing Section
100 N. Senate Room N281
Indianapolis, IN 46204**

For additional information
about private employment
agencies:
Call (317) 232-5977

Indiana Department of Revenue
Business Tax Application

Instructions for Completing Form BT-1. **Please allow four to six weeks for processing.**

Purpose: Form BT-1 is an application used when registering with the Indiana Department of Revenue for Sales Tax, Withholding Tax, Out-of-State Use Tax, Food and Beverage Tax, County Innkeepers Tax, Tire Fee, Motor Vehicle Rental Excise Tax, and Prepaid Sales Tax on Gasoline, or a combination of these taxes. The form also allows you to add a new tax type to an existing registered location in the event your business activities expand.

- Be sure to answer all applicable questions. Failure to do so may result in delays in establishing an account for you or may result in penalty assessments for returns that cannot post to your account.
- Please print legibly or type the information on your application.
- **Note:** Any outstanding tax liability owed by the applicant or an owner, partner, or officer will delay application approval.

Section A

(This section is devoted to taxpayer information.)

Line 1: According to federal guidelines, most partnerships and all corporations are required to obtain a Federal Identification Number (FID). This number is also required whenever you withhold federal income tax from employees, regardless of ownership type. If you have a FID, enter it on Line 1. This form may be submitted to the Department of Revenue prior to receiving your FID. If you have applied, but have not yet received your federal identification number, indicate "applied for" on Line 1. You may get this number by completing the Internal Revenue Service Form SS-4. This form may be obtained from your local IRS office or by calling 1-800-829-3676. Your FID is assigned to you by the Internal Revenue Service.

Line 2: The Taxpayer Identification Number (TID) is applicable only if you have previously registered with the Department. The TID is a 13-digit number shown on the Registered Retail Merchant Certificate and/or vouchers or returns.

Lines 3 and 4: Enter the name and the daytime telephone number of a person within your organization whom the Department may contact about tax-related matters for this location.

Line 5: Check the reason (only one) that explains why you are filing this application.

Note: Canadian/foreign address If you indicate it is a foreign address please complete the address following U.S. Postal guidelines. The City line should show the Country name written in full and preferably in capital letters. A Canadian address should be shown the same as a U.S. address. Use the standard two-character abbreviations for provinces and territories. It will go on the State line.

Line 6: These lines are for your ownership name and mailing address. On the first line, enter the ownership name of your business. If you are a sole proprietor, enter your last name, first name, and middle initial. If you are a corporation, enter the corporate name as listed on your corporate charter. If you are a partnership and have a legal partnership name, enter the name as recognized by the Internal Revenue Service. If you are a nonprofit organization, enter your organization's name as listed with the Internal Revenue Service. All government agencies should list their proper agency name. Enter the address of the ownership. Your e-mail address is optional.

Line 7: If your business is conducted under a trade name or DBA (doing business as) name, enter it here. Enter the location street address, city, state, zip code, county, and township. If you do not know your township, contact your county assessor. Enter the telephone number of the business location. If you are conducting business activities from your home, enter your home telephone number (include the area code).

Note: The business location address cannot be a P.O. Box number.

Line 8: This line is used to indicate the type of organization of your business. For detailed information about the different types of organizations, go to: www.in.gov/sos/business

Line 9: Enter your Indiana Secretary of State Control number, if you have one.

Line 10: This information is to be completed only if you are a corporation. Otherwise, proceed to Question 11.

A) "State of Incorporation" is the state where your Articles of Incorporation were filed.

B) "Date of Incorporation" is the date you incorporated.

C) "State of Commercial Domicile" is the principal place from where your trade or business is directed or managed. Commercial domicile is not necessarily in the state of incorporation.

D) "Enter the date authorized to do business in Indiana." This date is obtained from the Indiana Secretary of State's Office for any foreign corporation not incorporated in Indiana seeking authority to transact business in Indiana.

E) "Accounting Period Year Ending Date" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is Dec. 31. If you are on a fiscal year, the accounting period date will be a date other than Dec. 31.

Line 11: Included in this application is a North American Industry Classification System (NAICS) list categorizing business types. Examine the list and locate your business activity or activities from the listing. You may enter up to four codes. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. If you are currently using a six-digit code that is not on the list, but has been approved by the IRS, use that number(s).

Line 12: This section **must** be completed for processing of this form. If the business is a **Sole Proprietorship**, enter the Social Security number, last name, first name, middle initial, title as owner and home address. If the business is a **Partnership**, enter each general partner's Social Security number, name (last name, first name, middle initial), title of the partner, and home address. If you are a **Corporation**, enter the Social Security numbers, names of the corporate officers, titles, and home addresses. If you are a **Governmental Agency** or other type ownership, enter Social Security number(s), name(s) of official officer(s), title(s), and home address(es). **Social Security numbers are required in accordance with IC 4-1-8-1.** Affiliates of the registering entity listed on Line 6 must provide the Federal Identification Number, its entity name and address as well as the names, addresses and Social Security numbers of the affiliate's responsible officers or partners. Attach additional sheets if necessary.

Tax Registration

Line 13: Check (all that apply) the type of tax(es) you wish to register for this business location.

Private Employment Agency Instructions

Complete Section A and the Signature Section of the BT-1.

Contact Licensing at 317-232-5977 for a separate application which will need to be completed and submitted with your BT-1. See **Signature Section for mailing address.**

Section B

Retail Sales Tax Account: *\$25 Nonrefundable Registration Fee*
or **Out-of-State Use Tax Account:** *No Additional Fee*

Retail Sales Tax is applicable whenever selling activities are conducted in Indiana; whenever a business location, warehouse, distribution center exists; or whenever employees solicit or take orders for your products in Indiana (this includes wholesalers). Upon registration for retail sales tax, the Department will issue a Registered Retail Merchants Certificate. The registration fee of \$25 is a nonrefundable processing fee and must be remitted with this application when registering for sales tax. Each business location, including manufacturers, per 45 IAC 2.2-8-7, must have a separate Registered Retail Merchants Certificate. A change of ownership requires a new application to be filed along with the \$25 fee. For example: A sole proprietor changing to a partnership or corporation is a change of ownership. **Retail sales tax rate is seven percent (.07).**

Out-of-State Use Tax is a voluntary registration available to out-of-state businesses not meeting the conditions listed for retail sales tax. Upon registration for out-of-state use tax, the Department will issue an Out-of-State Use Tax Collection and Remittance Permit. This permit authorizes your business to collect Indiana Use Tax on sales shipped into Indiana. There is no fee associated with this registration. **The use tax rate is seven percent (.07).**

As of Jan. 1, 2007, all Registered Retail Merchant Certificates are valid for two years. The Indiana Department of Revenue will automatically renew the certificate 30 days before the expiration date, at no cost to the merchant, as long as all sales returns and payments are up to date. However, if a retail merchant has unpaid sales tax debts, the Department may not renew the certificate. Merchants cannot continue to operate a business without a valid certificate. Read Indiana Code 6-2.5-8-1 for more information.

Line 1: Enter the date or anticipated date selling activities will begin. If you want to make purchases prior to your doors actually opening, use the date your purchasing will begin for "Date of First Sale."

Line 2: Enter the dollar amount of your estimated monthly taxable sales. Wholesalers and manufactures please enter \$1. If this is left blank or you put in zero, you will be set up on a monthly filing status.

Lines 3 through 12: Answer either "yes" or "no" as required and provide additional information as requested.

Line 13: If you want your sales tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Section C

Withholding Tax Account: *No Additional Fee*

The following section is to be completed if you have employees in your workplace subject to Indiana Adjusted Gross (State) Income Tax. Separate withholding registration is required for remitting withholding taxes on non-resident shareholders, partners or beneficiaries for distributions of income made one time each year. If you are registering for Withholding Tax, you must have a Federal Identification Number or have applied for one. There is no application fee for a withholding tax account. The withholding rates will be mailed to you on Departmental Notice # 1 (DN # 1) upon processing of the application.

Indiana employers must withhold Indiana state tax from employees who

work in Indiana but are not residents of Indiana. The only exception is when an employee is a full-year resident of one of the states that has entered into a reciprocal agreement with Indiana. Also, county income tax must be withheld at the nonresident rate if the Indiana county is the county of principal employment.

Line 1: The "accounting period year ending date" is the month and day your corporation closes its books. If you are on a calendar year, your accounting period date is December 31. If you are on a fiscal year, the accounting period will be a date other than December 31.

Line 2: If you have a State Unemployment Tax Account (SUTA) number, enter it here. (For more information about the SUTA number, contact Indiana Workforce Development.)

Line 3: Check all that apply.

Line 4: List date taxes were first withheld.

Line 5: Enter dollar amount of anticipated monthly wages paid to your Indiana employees.

Line 6: If you want your withholding tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Section D

Food and Beverage Tax Account: *No Additional Fee*

The Food and Beverage Tax applies to the sales of food and beverages in adopting counties and/or cities. To obtain an account, you must be registered for sales tax for the location on this application. To determine if the food and beverage tax applies to your business, contact your County Auditor to see if your business location is in an adopting county and/or city.

Line 1: Enter the date of first sales of food and/or beverages from this location or enter the date you plan to begin.

Line 2: Enter the name(s) of the adopting county(ies), city(ies), and/or town(s) where prepared foods or beverages are sold or catered and list the starting date(s) for each.

Line 3: If you want your food and beverage tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Section E

County Innkeepers Tax Account: *No Additional Fee*

The County Innkeepers Tax applies to the rental or leasing of hotel/motel rooms or accommodations for periods of less than 30 days. To obtain an account for this tax, you must be registered for sales tax for the location on this application. To determine if this tax applies to your business, contact your county auditor to see if your location is in an adopting county, and if so, whether the tax is submitted to the state or to the county.

Line 1: Enter month /year when room rentals/ accommodations will begin.

Line 2: If you want your County Innkeepers Tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Section F

Motor Vehicle Rental Excise Tax Account: *No Additional Fee*

To obtain an account for this tax, you must be registered for sales tax for the location on this application. Every organization engaged in the rental or leasing of motor vehicles (weighing less than 11,000 lbs Gross Vehicle

Weight) for less than 30 days is required to collect the Motor Vehicle Rental Excise Tax. **The motor vehicle rental excise tax rate is four percent (.04).**

A supplemental rental excise tax may be in effect for some counties. Contact the Department at (317) 233-4015 for additional information.

Line 1: Enter month / year when renting/leasing motor vehicles will begin.

Line 2: Enter the tax district number of this business location. If unknown, contact the County Assessor.

Line 3: If you want your Motor Vehicle Rental excise tax returns sent to an address other than the address listed in Section A Line 6, enter the mailing address here.

Section G

Prepaid Sales Tax on Gasoline

for Qualified Distributors: \$100 Registration Fee

This section applies to the process involved in obtaining a Prepaid Sales Tax Permit (BT-2). This permit entitles the bearer to purchase gasoline exempt for the applicable prepaid rate Indiana has on gasoline. Specific details are in Sales Tax Information Bulletin 15A or contact a representative in the Prepaid Sales Tax Section at (317) 615-2630.

Line 1: Enter your Indiana Licensed Gasoline Distributor Number. This number is issued by the Indiana Department of Revenue.

A Prepaid Sales Tax collection remittance permit will not be issued until the Indiana Licensed Gasoline Distributor Number is provided.

Line 2: Enter the date of first gasoline sales. This date will determine your first payment due date. Payments collected from the first through the fifteenth of the month are due the twenty-fifth of that month. Payments collected during the sixteenth through the last day of the month are due the tenth of the following month.

For example, if you collect prepaid sales tax from Sept. 1 through Sept. 15, then the first prepaid tax payment due date is Sept. 25. If you collect prepaid sales tax from Sept. 16 through Sept. 30, the first prepaid payment due date is Oct. 10.

Line 3: Enter the estimated number of gallons of gasoline you anticipate purchasing/selling monthly.

Line 4: If you want your prepaid sales tax returns/reports sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Line 5 & 6: Enter the name and telephone number of the person within your organization whom the Department may contact about prepaid sales tax on gasoline.

An **Electronic Funds Transfer (EFT)** authorization is required. Please see "Pay Your Taxes by Electronic Funds Transfer (EFT)."

Indiana State Gross Retail & Use Tax Bond Instructions, to be completed by Licensed Gasoline Distributors only.

A **bond** is required as described on the application.

Section H

Tire Fee Registration: *No Additional Fee*

Complete this section if you will be selling new replacement tires and/or

new tires mounted on motor vehicles.

Line 1: Enter the date of first tire sales.

Line 2: If you want Tire Fee returns sent to an address other than the address listed in Section A Line 6, enter the mailing address.

Section I Signature Section

This application must be signed by the owner, general partner, corporate officer, or resident agent before it will be accepted by the Department.

This application will be delayed if any individuals listed on Line 12 (Section A), or the business has any outstanding tax liabilities.

Additional Information

Contact the Department at (317) 232-2045 for more information regarding this application, or this business tax application can be processed by a district office.

Indianapolis (317) 233-4015	Evansville (812) 479-9261	Merrillville (219) 769-4267
Bloomington (812) 339-1119	Fort Wayne (260) 436-5663	Muncie (765) 289-6196
Clarksville (812) 282-7729	Kokomo (765) 457-0525	South Bend (574) 291-8270
Columbus (812) 376-3049	Lafayette (765) 448-6626	Terre Haute (812) 235-6046

Electronic Funds Transfer

Who is required to remit by EFT?

1) If your average monthly tax liability is over \$10,000 per month for any of the following tax types, you are required to register for EFT and remit tax payments electronically: withholding tax, sales tax, use tax, and/or out-of-sales use tax. **Note:** If you are subject to Tire Fee and are required to remit your sales tax by EFT, you are also required to remit the Tire Fee by EFT.

2) If you are applying to collect Pre-paid Sales Tax on Gasoline, you are required to remit by EFT, regardless of the amount due.

Can I Voluntarily Remit by EFT?

Any business taxpayer who wishes to remit withholding tax and or sales/use tax may register for EFT and make payments electronically.

How to Register for EFT?

1) You may register for the traditional EFT Program - Automated Clearing House (ACH) Debit or ACH Credit (www.in.gov/dor/3516.htm) Select EFT-100 to download the EFT Program Guide and Registration Packet. Select EFT-1 to download the single page registration form.

2) You may use the online INtax program to register for EFT as well as file returns and make payments online. Visit www.intax.in.gov/

If you have any questions about EFT or would like us to send you additional information, contact the EFT Section by calling (317) 232-5500.

Form BT-1C

**Authorization for Consolidated
Sales Tax or Food and Beverage Tax Filing Number
(Found on the last two pages of this file.)**

Indiana Department of Revenue
North American Industry Classification System (NAICS)
(Revised 07/03)

This list of principal business activities and their associated codes is designed to classify an enterprise by type of activity in which it is engaged. These six-digit codes are derived from the North American Industry Classification System (NAICS) and do not resemble prior year codes. Select the category that best describes your primary business activity (for example Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity and enter it on all appropriate forms. The business tax application (BT-1) will accommodate up to four different codes related to your business. The codes will assist the Department in mailing tax bulletins and other information applicable to your business. For additional NAICS activity codes, you may visit our Web site at: <https://secure.in.gov/apps/dor/bt1/naics.html>

Code	Code	Code
Accommodation, Food Services, and Drinking Places (720000)		
721000 Accommodation	112000 Animal Production	234900 Other Heavy Construction
721110 Hotels (except casino hotels) and Motels	112111 Beef Cattle Ranching & Farming	235000 Special Trade Contractors
721120 Casino Hotels	112112 Cattle Feedlots	235110 Plumbing, Heating, & Air-Conditioning Contractors
721191 Bed-and-Breakfast Inns	112120 Dairy Cattle & Milk Production	235500 Carpentry & Floor Contractors
721199 All Other Traveler Accommodation	112210 Hog and Pig Farming	235210 Painting & Wall Covering Contractors
721210 RV (Recreational Vehicle) Parks & Recreational Camps	112300 Poultry & Egg Production	235310 Electrical Contractors
721310 Rooming and Boarding Houses	112400 Sheep & Goat Farming	235400 Masonry, Drywall, Insulation, & Tile Contractors
722000 Food Services & Drinking Places	112510 Animal Aquaculture (including shellfish & finfish farms and hatcheries)	235610 Roofing, Siding, & Sheet Metal Contractors
722100 Full-Service Restaurants	112900 Other Animal Production	235710 Concrete Contractors
722210 Limited-Service Eating Places	113000 Forestry and Logging	235810 Water Well Drilling Contractors
722300 Special Food Services (including food service contractors & caterers)	113110 Timber Tract Operations	235900 Other Special Trade Contractors
722320 Caterers	113210 Forest Nurseries & Gathering of Forest Products	
722410 Drinking Places (Alcoholic Beverages)	113310 Logging	Educational Services
	114000 Fishing, Hunting and Trapping	611000 Educational Services
	114110 Fishing	611110 Elementary & Secondary Schools
	114210 Hunting and Trapping	611310 Colleges, Universities and Professional Schools
	115000 Support Activities for Agriculture and Forestry	611510 Technical and Trade Schools
	115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)	611600 Other Schools and Instruction
	115210 Support Activities for Animal Production	
	115310 Support Activities for Forestry	Finance and Insurance (520000)
Administrative and Support & Waste Management and Remediation Services	Arts, Entertainment, and Recreation (710000)	522100 Depository Credit Intermediation
561000 Administrative & Support Services	711000 Performing Arts, Spectator Sports, and Related Industries	522110 Commercial Banking
561110 Office of Administrative Services	711100 Performing Arts Companies	522120 Savings Institutions
561210 Facilities Support Services	711110 Theater Companies & Dinner Theaters	522130 Credit Unions
561300 Employment Services	711120 Dance Companies	522190 Other Depository Credit Intermediation
561410 Document Preparation Services	711130 Musical Groups & Artists	522200 Nondepository Credit Intermediation
561420 Telephone Call Centers	711190 Other Performing Arts Companies	522210 Credit Card Issuing
561430 Business Service Centers (including private mail centers & copy shops)	711210 Spectator Sports (including sports clubs & racetracks)	522220 Sales Financing
561440 Collection Agencies	711300 Promoters of Performing Arts, Sports, & Similar Events	522290 Other Non-depository Credit Intermediation
561450 Credit Bureaus	711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures	522291 Consumer Lending
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)	711510 Independent Artists, Writers, & Performers	522292 Real Estate Credit (including mortgage bankers and originators)
561499 All Other Business Support Services	712100 Museums, Historical Sites, & Similar Institutions	522293 International Trade Financing
561500 Travel Arrangement & Reservation Services	713000 Amusement, Gambling, and Recreation Industries	522294 Secondary Market Financing
561520 Tour Operators	713100 Amusement Parks & Arcades	522298 All Other Nondepository Credit Intermediation
561600 Investigation and Security Services	713110 Amusement & Theme Parks	522300 Activities Related to Credit Intermediation (including loan brokers)
561700 Services to Buildings and Dwellings	713200 Gambling Industries	523100 Securities, Commodity Contracts, and Other Intermediation and Brokerage
561710 Exterminating & Pest Control Services	713900 Other Amusement & Recreation Industries (including golf courses, skiing, facilities, marinas, fitness centers, & bowling centers)	523110 Investment Banking & Securities Dealing
561720 Janitorial Services		523120 Securities Brokerage
561730 Landscaping Services		523130 Commodity Contracts Dealing
561740 Carpet & Upholstery Cleaning Services		523140 Commodity Contracts Brokerage
561790 Other Services to Building & Dwellings		523210 Securities and Commodity Exchanges
561900 Other Support Services (including packaging & labeling services, and convention & trade show organizers)		523900 Other Financial Investment Activities (including portfolio management & investment advice)
562000 Waste Management and Remediation Services		524000 Insurance Carriers and Related Activities
	Construction (230000)	524113 Direct Life Insurance Carriers
Agriculture, Forestry, Hunting & Fishing	233000 Building, Developing, & General Constructing	524114 Direct Health & Medical Insurance Carriers
110000 Agriculture, Forestry, Fishing & Hunting	233110 Land Subdivision & Land Developing	524121 Property & Casualty Insurance Carriers
111000 Crop Production	233200 Residential Building Construction	524126 Direct Property and Casualty Insurance Carriers
111100 Oilseed & Grain Farming	233300 Nonresidential Building Construction	
111210 Vegetable & Melon Farming (including potatoes & yams)	234000 Heavy Construction	524130 Reinsurance Carriers
111300 Fruit & Tree Nut Farming	234100 Highway, Street, Bridge, & Tunnel Construction	524140 Direct Life, Health, and Medical Insurance & Reinsurance Carriers
111400 Greenhouse, Nursery, & Floriculture Production		524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
111900 Other Crop Farming (including tobacco, cotton, sugar cane, hay, peanut, sugar beet & all other crop farming)		

North American Industry Classification System (continued)

Code		Code		Code	
524210	Insurance Agencies and Brokerages	513300	Telecommunications (including paging, cellular, satellite, & other telecommunications)	327210	Glass & Glass Product Manufacturing
524290	Other Insurance Related Activities			327300	Cement & Concrete Product Mfg.
524292	Third Party Administration for Insurance and Pension Funds	514000	Information Services & Data Processing Services	327400	Lime & Gypsum Product Manufacturing
524298	All Other Insurance Related Activities	514100	Information Services (including news syndicates, libraries, & on-line information services)	327900	Other Nonmetallic Mineral Product Mfg.
525000	Funds, Trusts, and Other Financial Vehicles	514210	Data Processing Services	331000	Primary Metal Manufacturing
525100	Insurance & Employee Benefit Funds			331110	Iron and Steel Mills & Ferroalloy Mfg.
525910	Open-End Investment Funds (Form 1120-RIC)			331200	Steel Product Manufacturing from Purchased Steel
525920	Trusts, Estates, and Agency Accounts	Manufacturing		331310	Alumina & Aluminum Production and Processing
525930	Real Estate Investment Trusts (Form 1120-REIT)	311000	Food Manufacturing	331400	Nonferrous Metal (except Aluminum) Production & Processing
525990	Other Financial Vehicles	311110	Animal Food Manufacturing	331500	Foundries
		311200	Grain & Oilseed Milling	332000	Fabricated Metal Product Manufacturing
Health Care and Social Assistance (620000)		311300	Sugar & Confectionery Product Mfg.	332110	Forging and Stamping
621000	Ambulatory Health Care Services	311400	Fruit & Vegetable Preserving & Specialty Food Manufacturing	332210	Cutlery and Handtool Manufacturing
621110	Offices of Physicians	311500	Dairy Product Manufacturing	332300	Architectural and Structural Metals Mfg.
621111	Offices of Physicians (except mental health specialists)	311610	Animal Slaughtering & Processing	332400	Boiler, Tank, & Shipping Container Mfg.
621112	Offices of Physicians, Mental Health Specialists	311710	Seafood Product Preparation & Packaging	332510	Hardware Manufacturing
621210	Offices of Dentists	311800	Bakeries & Tortilla Manufacturing	332610	Spring and Wire Product Manufacturing
621300	Offices of Other Health Practitioners	311900	Other Food Manufacturing (including coffee, tea, flavorings & seasonings)	332700	Machine Shops; Turned Product & Screw; Nut & Bolt Manufacturing
621310	Offices of Chiropractors	312000	Beverage and Tobacco Product Mfg.	332810	Coating, Engraving, Heat Treating, & Allied Activities
621320	Offices of Optometrists	312110	Soft Drink and Ice Manufacturing	332900	Other Fabricated Metal Product Mfg.
621330	Offices of Mental Health Practitioners (except Physicians)	312120	Breweries	333000	Machinery Manufacturing
621340	Offices of Physical, Occupational & Speech Therapists, and Audiologists	312130	Wineries	333100	Agricultural, Construction, & Mining Machinery Manufacturing
621391	Offices of Podiatrists	312140	Distilleries	333200	Industrial Machinery Manufacturing
621399	Offices of All Other Miscellaneous Health Practitioners	312200	Tobacco Manufacturing	333310	Commercial & Service Industry Machinery Manufacturing
621400	Outpatient Care Centers	313000	Textile Mills	333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg.
621410	Family Planning Centers	314000	Textile Product Mills	333510	Metalworking Machinery Manufacturing
621420	Outpatient Mental Health & Substance Abuse Centers	315000	Apparel Manufacturing	333610	Engine, Turbine, & Power Transmission Equipment Manufacturing
621491	HMO Medical Centers	315100	Apparel Knitting Mills	333900	Other General Purpose Machinery Mfg.
621492	Kidney Dialysis Centers	315210	Cut and Sew Apparel Contractors	334000	Computer and Electronic Product Mfg.
621493	Freestanding Ambulatory Surgical and Emergency Centers	315220	Men's & Boys' Cut & Sew Apparel Mfg.	334110	Computer & Peripheral Equipment Mfg.
621498	All Other Outpatient Care Centers	315230	Women's & Girls' Cut & Sew Apparel Mfg.	334200	Communications Equipment Manufacturing
621510	Medical and Diagnostic Laboratories	315290	Other Cut & Sew Apparel Manufacturing	334310	Audio and Video Equipment Manufacturing
621610	Home Health Care Services	315990	Apparel Accessories & Other Apparel Mfg.	334410	Semiconductor & Other Electronic Component Manufacturing
621900	Other Ambulatory Health Care Services	316000	Leather & Allied Product Manufacturing	334500	Navigational, Measuring, Electromedical, & Control Instruments Manufacturing
621910	Ambulance Services	316110	Leather & Hide Tanning & Finishing	334610	Manufacturing & Reproducing Magnetic & Optical Media
621990	All Other Ambulatory Health Care Services	316210	Footwear Manufacturing (including rubber & plastic)	335000	Electrical Equipment, Appliance, & Component Manufacturing
621991	Blood and Organ Banks	316990	Other Leather & Allied Product Mfg.	335100	Electric Lighting Equipment Manufacturing
622000	Hospitals	321000	Wood Product Manufacturing	335200	Household Appliance Manufacturing
623000	Nursing & Residential Care Facilities	321110	Sawmills and Wood Preservation	335310	Electrical Equipment Manufacturing
623990	Other Residential Care Facilities	321210	Veneer, Plywood, & Engineered Wood Product Manufacturing	335900	Other Electrical Equipment & Component Manufacturing
624000	Social Assistance	321900	Other Wood Product Manufacturing	336000	Transportation Equipment Mfg.
624100	Individual & Family Services	322000	Paper Manufacturing	336110	Motor Vehicle Mfg./Auto Light Duty
624200	Community Food & Housing, and Emergency & Other Relief Services	322100	Pulp, Paper, & Paperboard Mills	336210	Motor Vehicle Body & Trailer Manufacturing
624310	Vocational Rehabilitation Services	322200	Converted Paper Product Manufacturing	336300	Motor Vehicle Parts Manufacturing
624410	Child Day Care Services	323100	Printing and Related Support Activities	336410	Aerospace Product & Parts Manufacturing
		323117	Book Printing	336510	Railroad Rolling Stock Manufacturing
Information (510000)		323119	Other Commercial Printing	336610	Ship and Boat Building
511100	Publishing Industries	324000	Petroleum and Coal Products Mfg.	336990	Other Transportation Equipment Mfg.
511110	Newspaper Publishers	324110	Petroleum Refineries (including integrated)	337000	Furniture and Related Product Mfg.
511120	Periodical Publishers	324120	Asphalt Paving, Roofing, & Saturated Materials Manufacturing	339000	Miscellaneous Manufacturing
511130	Book Publishers	324190	Other Petroleum and Coal Products Mfg.	339110	Medical Equipment & Supplies Mfg.
511140	Database and Directory Publishers	325000	Chemical Manufacturing	339900	Other Miscellaneous Manufacturing
511190	Other Publishers	325100	Basic Chemical Manufacturing		
511210	Software Publishers	325200	Resin, Synthetic Rubber & Artificial and Synthetic Fibers & Filaments Manufacturing	Mining (210000)	
512000	Motion Picture & Sound Recording Industries	325300	Pesticide, Fertilizer, & Other Agricultural Chemical Manufacturing	211110	Oil and Gas Extraction
512100	Motion Picture & Video Industries (except video rental)	325410	Pharmaceutical & Medicine Manufacturing	212110	Coal Mining
512200	Sound Recording Industries	325500	Paint, Coating, & Adhesive Manufacturing	212200	Metal Ore Mining
513000	Broadcasting and Telecommunications	325600	Soap, Cleaning Compound, & Toilet Preparation Manufacturing	212310	Stone Mining and Quarrying
513100	Radio & Television Broadcasting	325900	Other Chemical Product & Preparation Mfg.	212320	Sand, Gravel, Clay, & Ceramic and Refractory Minerals Mining & Quarrying
513200	Cable Networks & Program Distribution	326000	Plastics and Rubber Products Mfg.		
		326100	Plastic Product Manufacturing		
		326200	Rubber Product Manufacturing		
		327000	Nonmetallic Mineral Product Mfg.		
		327100	Clay Product & Refractory Manufacturing		

North American Industry Classification System (continued)

Code		Code		Code		
212390	Other Nonmetallic Mineral Mining & Quarrying	541600	Management, Scientific, & Technical Consulting Services	443000	Electronics and Appliance Stores	
213110	Support Activities for Mining	541610	Management Consulting Services	443111	Household Appliance Stores	
Other Services (810000) (except public administration)		541700	Scientific Research & Development Services	443112	Radio, Television, Other Electronics Stores	
811000	Repair and Maintenance	541800	Advertising and Related Services	443120	Computer and Software Stores	
811110	Automotive Mechanical & Electrical Repair & Maintenance	541860	Direct Mail Advertising	443130	Camera and Photographic Supplies Stores	
811120	Automotive Body, Paint, Interior, and Glass Repair	541900	Other Professional, Scientific, and Technical Services	444100	Building Material & Garden Equipment and Supplies Dealers	
811190	Other Automotive Repair & Maintenance (including oil change & lubrication shops & car wash)	541910	Marketing Research and Public Opinion Polling	444110	Home Centers	
811210	Electronic & Precision Equipment Repair and Maintenance	541920	Photographic Services	444120	Paint and Wallpaper Stores	
811310	Commercial & Industrial Machinery and Equipment (except Automotive & Electronic) Repair & Maintenance	541930	Translation and Interpretation Services	444130	Hardware Stores	
811410	Home & Garden Equipment and Appliance Repair & Maintenance	541940	Veterinary Services	444190	Other Building Material Dealers	
811420	Reupholstery & Furniture Repair	541990	All Other Professional, Scientific, and Technical Services	444200	Lawn & Garden Equipment & Supplies Stores	
811430	Footwear & Leather Goods Repair	551000	Management of Companies and Enterprises	445000	Food and Beverage Stores	
811490	Other Personal & Household Goods Repair & Maintenance	551111	Offices of Bank Holding Companies	445100	Grocery Stores	
812000	Personal and Laundry Services	551112	Office of Other Holding Companies	445110	Supermarkets and Other Grocery (except Convenience) Stores	
812111	Barber Shops	Public Administration			445120	Convenience Stores
812112	Beauty Shops	920000	Public Administration	445200	Specialty Food Store	
812113	Nail Salons	921000	Executive, Legislative and Other General Government Support	445210	Meat Markets	
812190	Other Personal Care Services (including diet & weight reducing centers)	Real Estate and Rental and Leasing (530000)			445220	Fish and Seafood Markets
812210	Funeral Homes and Funeral Services	531000	Real Estate	445230	Fruit and Vegetable Markets	
812220	Cemeteries and Crematories	531110	Lessors of Residential Buildings and Dwellings	445291	Baked Goods Stores	
812300	Drycleaning & Laundry Services	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)	445292	Confectionery and Nut Stores	
812310	Coin-Operated Laundries and Drycleaners	531130	Lessors of Miniwarehouses and Self-Storage Units	445299	All Other Specialty Food Stores	
812320	Drycleaning and Laundry Services (except Coin-Operated)	531190	Lessors of Other Real Estate Property	445310	Beer, Wine, and Liquor Stores	
812330	Linen and Uniform Supply	531210	Offices of Real Estate Agents & Brokers	446000	Health and Personal Care Stores	
812910	Pet Care (except Veterinary) Services	531310	Real Estate Property Managers	446110	Pharmacies and Drug Stores	
812920	Photofinishing	531320	Offices of Real Estate Appraisers	446120	Cosmetics, Beauty Supplies & Perfume Stores	
812930	Parking Lots and Garages	531390	Other Activities Related to Real Estate	446130	Optical Goods Stores	
812990	All Other Personal Services	532000	Rental and Leasing Services	446190	Other Health & Personal Care Stores	
Professional, Scientific, & Technical Services		532100	Automotive Equipment Rental & Leasing	447100	Gasoline Stations	
541100	Legal Services	532210	Consumer Electronics & Appliances Rental	447100	Gasoline Stations (including convenience stores with gas)	
541110	Offices of Lawyers	532220	Formal Wear and Costume Rental	448000	Clothing & Clothing Accessories Stores	
541190	Other Legal Services	532230	Video Tape and Disc Rental	448110	Men's Clothing Stores	
541200	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	532290	Other Consumer Goods Rental	448120	Women's Clothing Stores	
541211	Offices of Certified Public Accountants	532291	Home Health Equipment Rental	448130	Children's & Infants' Clothing Stores	
541213	Tax Preparation Services	532310	General Rental Centers	448140	Family Clothing Stores	
541214	Payroll Services	532400	Commercial and Industrial Machinery & Equipment Rental & Leasing	448150	Clothing Accessories Stores	
541219	Other Accounting Services	532420	Office Machinery and Equipment Rental and Leasing	448190	Other Clothing Stores	
541300	Architectural, Engineering, and Related Services	533110	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	448210	Shoe Stores	
541310	Architectural Services	Religious, Grantmaking, Civic, Professional and Similar Organizations			448310	Jewelry Stores
541320	Landscape Architectural Services	813000	Religious, Grantmaking, Civic, Professional, & Similar Organizations	448320	Luggage & Leather Goods Stores	
541330	Engineering Services	Retail Trade			451000	Sporting Goods, Hobby, Book, and Music Stores
541340	Drafting Services	441000	Motor Vehicle and Parts Dealers	451110	Sporting Goods Stores	
541350	Building Inspection Services	441110	New Car Dealers	451120	Hobby, Toy, and Game Stores	
541360	Geophysical Surveying & Mapping Services	441120	Used Car Dealers	451130	Sewing, Needlework & Piece Goods Stores	
541370	Surveying & Mapping (except Geophysical) Services	441210	Recreational Vehicle Dealers	451140	Musical Instrument & Supplies Stores	
541380	Testing Laboratories	441221	Motorcycle Dealers	451211	Book Stores	
541400	Specialized Design Services (including interior, industrial, graphic, & fashion design)	441222	Boat Dealers	451212	News Dealers and Newsstands	
541500	Computer Systems Design & Related Services	441229	All Other Motor Vehicle Dealers	451220	Prerecorded Tape, CD and Record Stores	
541511	Custom Computer Programming Services	441300	Automotive Parts, Accessories, & Tire Stores	452000	General Merchandise Stores	
541512	Computer Systems Design Services	442000	Furniture & Home Furnishings Stores	452110	Department Stores	
541513	Computer Facilities Management Services	442110	Furniture Stores	452900	Other General Merchandise Stores	
541519	Other Computer Related Services	442210	Floor Covering Stores	453000	Miscellaneous Store Retailers	
		442291	Window Treatment Stores	453110	Florists	
		442299	All Other Home Furnishings Stores	453210	Office Supplies & Stationery Stores	
				453220	Gift, Novelty, and Souvenir Stores	
				453310	Used Merchandise Stores	
				453910	Pet and Pet Supplies Stores	
				453920	Art Dealers	
				453930	Manufactured (Mobile) Home Dealers	
				453990	All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	
				454000	Nonstore Retailers	
				454110	Electronic Shopping & Mail-Order Houses	
				454210	Vending Machine Operators	
				454311	Heating Oil Dealers	
				454312	Liquefied Petroleum Gas (Bottled Gas) Dealers	

North American Industry Classification System (continued)

<p><i>Code</i> 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments - Flea Markets (including door-to-door retailing, frozen food plan providers, party plan merchandise, & coffee-break service providers)</p> <hr/> <p>Transportation and Warehousing 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation 484000 Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking 485000 Transit and Ground Passenger Transportation 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 486000 Pipeline Transportation 487000 Scenic and Sightseeing Transportation 488000 Support Activities for Transportation 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 492000 Couriers and Messengers 492110 Couriers 492210 Local Messengers and Local Delivery 493000 Warehousing and Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p> <hr/> <p>Utilities 221000 Utilities 221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems</p> <hr/> <p>Unrelated Business Activities 900000 Unrelated Debt-financed Activities - other than rental or real estate 900001 Investment Activities by section 501(c) (7), (9), or (17) organizations 900002 Rental of Personal Property 900003 Passive Income Activities with Controlled Organizations 900004 Exploited Exempt Activities</p> <hr/> <p>Wholesale Trade 421000 Wholesale Trade, Durable Goods 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesales 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, and Plumbing & Heating Equipment & Supplies Wholesalers</p>	<p><i>Code</i> 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 422000 Wholesale Trade, Nondurable Goods 422100 Paper & Paper Product Wholesalers 422210 Drugs and Druggists' Sundries Wholesalers 422300 Apparel, Piece Goods, & Notions Wholesalers 422400 Grocery & Related Product Wholesalers 422500 Farm Product Raw Material Wholesalers 422600 Chemical and Allied Products Wholesalers 422700 Petroleum and Petroleum Products Wholesalers 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers 422910 Farm Supplies Wholesalers 422920 Book, Periodical, and 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</p> <hr/> <p>999999 Unclassified Establishments (unable to classify)</p>
--	---