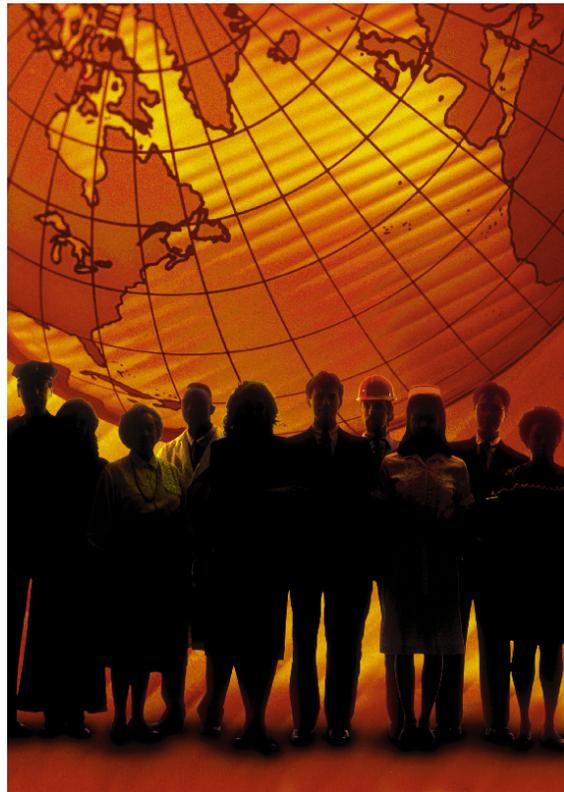




Visa Commercial Solutions



Merchant Category Codes for IRS Form 1099-MISC Reporting



MCC List Simplifies 1099 Reporting

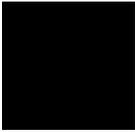
The Internal Revenue Service (IRS) has published an optional revenue procedure that allows users of Visa commercial payment products to use Merchant Category Codes (MCCs) to determine which payment card transactions are reportable to the federal government on IRS Form 1099-MISC (Miscellaneous Income).

Companies and government agencies that use commercial payment products to pay for merchandise and services are required to report payments *for services* to the IRS. Historically, determining which payments were for services and which were for merchandise was an arduous process and frequently required a review of individual transaction detail. The new IRS revenue procedure and “MCC List” takes the guesswork out of this process by allowing cardholders to determine reportable payments based on the supplier’s MCC.

In general, the revenue procedure classifies businesses by MCC according to whether they predominantly furnish services (for which payments are reportable) or merchandise (for which payments are not reportable). For example, payments to a company that primarily sells computer hardware would not be reportable, whereas payments to a company that primarily performs computer maintenance and repair would be reportable, because the company is providing a service.

The revenue procedure permits companies and government agencies to rely on the MCC List in determining whether a payment card transaction is subject to reporting under section 6041 or section 6041A of the Internal Revenue Code. Although use of the MCC List is optional, it provides a convenient and reliable way to identify reportable transactions and greatly simplifies the annual task of 1099 reporting.

This booklet provides frequently asked questions about the IRS revenue procedure and includes the IRS’ MCC List which may be used to determine which transactions are reportable. For additional information, please consult IRS Revenue Procedure 2004-43, which was published on August 2, 2004 in Internal Revenue Bulletin 2004-31 and is posted on the IRS web site at www.irs.gov/irb/2004-31_IRB/ar17.html.



Frequently Asked Questions

1. What is a Merchant Category Code?

A Merchant Category Code (MCC) is a four-digit number used by the bankcard industry to classify suppliers into market segments. There are approximately 600 MCCs that denote various types of business (e.g., 5111 Office Supplies, 7299 Dog Grooming Services, 5722 Household Appliance Stores).

2. How is the MCC assigned?

The MCC is assigned by the Acquiring financial institution when a supplier first begins accepting Visa payment cards. The MCC is assigned based on the supplier's primary line of business. For example, if a supplier primarily sells computers, it may be assigned MCC 5732 "Computer Hardware". If a supplier primarily repairs computers, it may be assigned MCC 7379 "Computer Maintenance, Repair, and Services".

3. How can I tell what MCC is assigned to a supplier?

The supplier's MCC is provided on your 1099 Reports from Visa Information Management (VIM). Visa also provides the MCC to your Visa Issuing bank for inclusion in your reports.

4. What is the IRS rule about reporting certain transactions and not reporting others?

As part of its overall rules for reporting on Form 1099-MISC, the IRS requires businesses to report payments *for services*. Payments for merchandise are exempt from reporting requirements. For more information about IRS Form 1099-MISC reporting requirements, consult section 6041 and 6041A of the Internal Revenue Code.

5. What is the MCC List?

Following recommendations from Visa, the IRS issued Revenue Procedure 2004-43, which contains a list of MCCs that may be used to determine which payments are reportable on IRS Form 1099-MISC and which payments are not reportable. For example, a supplier who sells computers is selling merchandise (MCC 5732) and that MCC is not reportable; however, a supplier who repairs computers is selling a service (MCC 7379) and that MCC is reportable. The MCC List is included beginning on page 5.

6. How do I use the MCC List?

The MCC List contains a column indicating whether the MCC is reportable or not ("Yes" or "No"). Using the MCC List, a cardholder can easily determine which payments are subject to reporting on Form 1099-MISC without having to review individual transaction documentation.



7. Some suppliers sell both merchandise and services. What MCC do they get?

There are many suppliers that sell merchandise and perform services. For example, a supplier may sell pianos but may also give piano lessons. If a supplier deals in both services and merchandise, the assigned MCC generally reflects the greater percentage of the supplier's business.

8. What if a supplier with a non-reportable MCC actually performs services?

The IRS has stated that cardholders may rely on the MCC List to determine which transactions are reportable. Therefore, if a supplier has been assigned a non-reportable MCC, then no reporting is required, even if a review of the transaction documentation indicates that a service was performed.

9. What if the assigned MCC is obviously incorrect?

If you see an obviously incorrect MCC assigned to a supplier (for example, a business is selling office equipment but has an MCC for performing building maintenance), please let Visa know by email at merchinfo@visa.com. In the meantime, you may rely on the MCC List.

10. Am I required to use the MCC List?

No. You are free to review the documentation for each transaction and make your own determination as to whether you should report it or not.

11. May I use the MCC List for some suppliers and not for others?

Yes. There is no IRS rule against doing so. However, you may wish to review whether doing so would violate any other federal or state standard. You would not want to discriminate against any supplier or group of suppliers.

12. When can I start using the MCC List?

You may begin using the MCC List for Form 1099-MISC reporting for your 2004 transactions and may continue using it in future years.

13. Do I have to tell the IRS I am using the MCC List?

No.

14. Do I have to tell Visa or my Issuing bank that I am using the MCC List?

No.



15. What if a supplier uses an MCC that is not on the List?

The MCC List contains all the MCCs that were in use at the time the revenue procedure was issued. If an MCC is not on the list, any payments made to suppliers using that MCC should be reported.

16. What if a merchant is assigned a different MCC?

If that happens, you may have two merchant records with the same merchant name, state, and ZIP code, but with different MCCs. You should evaluate each merchant separately in accordance with the MCC List to determine whether your payments are reportable.

17. Will the IRS change the MCC List each year?

No. The IRS does not expect to change the MCC List, except to add any new MCCs that are created by the bankcard industry.

18. How often does bankcard industry change its list of MCCs?

There are usually a couple of changes each year. However, most of these are in the Travel & Entertainment (T&E) industry. For example, many hotels and airlines are assigned their own MCC, and these may come and go with the existence of the business entity. The IRS has stated that any new MCC for a hotel or airline should be treated like all the other hotels or airlines. If a new MCC is created that is not a hotel or airline, payments to suppliers with that MCC should be reported.

19. What is the most effective way to integrate the MCC List into my business processes?

The most effective way to use the MCC List is to program it into your reporting systems and use it to filter transactions to determine which are reportable and which are non-reportable.

IMPORTANT NOTE: Visa does not make any warranty or representation as to the completeness or accuracy of this information, nor assume any liability or responsibility that may result from reliance on such information. The information contained herein is not intended as legal or tax advice, and readers are encouraged to seek the advice of a competent tax professional where such advice is required.

Merchant Category Code List

A **Yes** in the “Reportable” column means that transactions generated under this MCC are reportable under sections 6041 or 6041A of the Internal Revenue Code. A **No** means the transactions are exempted from reporting based on the section of the Internal Revenue Code specified in the “Rev Proc Exemption” (Revenue Procedure Exemption) column.

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MCC	Merchant	Reportable*	Rev Proc Exemption
0742	Veterinary Services	Yes	
0763	Agricultural Cooperative	Yes	
0780	Landscaping Services	Yes	
1520	General Contractors	Yes	
1711	Heating, Plumbing, A/C	Yes	
1731	Electrical Contractors	Yes	
1740	Masonry, Stonework, and Plaster	Yes	
1750	Carpentry Contractors	Yes	
1761	Roofing/Siding, Sheet Metal	Yes	
1771	Concrete Work Contractors	Yes	
1799	Special Trade Contractors	Yes	
2741	Miscellaneous Publishing and Printing	Yes	
2791	Typesetting, Plate Making, and Related Services	Yes	
2842	Specialty Cleaning	Yes	
3000-3299	Airlines	Yes	
3351-3441	Car Rental	Yes	
3501-3790	Hotels/Motels/Inns/Resorts	Yes	
4011	Railroads	No	1.6041-3(c)
4111	Commuter Transport, Ferries	Yes	
4112	Passenger Railways	Yes	
4119	Ambulance Services	Yes	
4121	Taxicabs/Limousines	Yes	
4131	Bus Lines	Yes	
4214	Motor Freight Carriers and Trucking - Local and Long Distance, Moving and Storage Companies, and Local Delivery Services	No	1.6041-3(c)

* Reportable under section 6041/6041A and Authority for Exception



Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
4215	Courier Services	Yes	
4225	Public Warehousing and Storage – Farm Products, Refrigerated Goods, Household Goods, and Storage	No	1.6041-3(c)
4411	Cruise Lines	Yes	
4457	Boat Rentals and Leases	Yes	
4468	Marinas, Service and Supplies	Yes	
4511	Airlines, Air Carriers	Yes	
4582	Airports, Flying Fields	Yes	
4722	Travel Agencies, Tour Operators	Yes	
4723	TUI Travel - Germany	Yes	
4784	Tolls/Bridge Fees	No	1.6041-3(c)
4789	Transportation Services (Not Elsewhere Classified)	Yes	
4812	Telecommunication Equipment and Telephone Sales	No	1.6041-3(c)
4814	Telecommunication Services	No	1.6041-3(c)
4816	Computer Network Services	No	1.6041-3(c)
4821	Telegraph Services	No	1.6041-3(c)
4829	Wires, Money Orders	No	1.6041-3(c)
4899	Cable, Satellite, and Other Pay Television and Radio	No	1.6041-3(c)
4900	Utilities	No	1.6041-3(c)
5013	Motor Vehicle Supplies and New Parts	No	1.6041-3(c)
5021	Office and Commercial Furniture	No	1.6041-3(c)
5039	Construction Materials (Not Elsewhere Classified)	No	1.6041-3(c)
5044	Photographic, Photocopy, Microfilm Equipment, and Supplies	No	1.6041-3(c)
5045	Computers, Peripherals, and Software	No	1.6041-3(c)
5046	Commercial Equipment (Not Elsewhere Classified)	No	1.6041-3(c)
5047	Medical, Dental, Ophthalmic, and Hospital Equipment and Supplies	No	1.6041-3(c)
5051	Metal Service Centers	No	1.6041-3(c)
5065	Electrical Parts and Equipment	No	1.6041-3(c)
5072	Hardware, Equipment, and Supplies	No	1.6041-3(c)
5074	Plumbing, Heating Equipment, and Supplies	No	1.6041-3(c)
5085	Industrial Supplies (Not Elsewhere Classified)	No	1.6041-3(c)
5094	Precious Stones and Metals, Watches and Jewelry	No	1.6041-3(c)
5099	Durable Goods (Not Elsewhere Classified)	No	1.6041-3(c)

Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
5111	Stationary, Office Supplies, Printing and Writing Paper	No	1.6041-3(c)
5122	Drugs, Drug Proprietaries, and Druggist Sundries	No	1.6041-3(c)
5131	Piece Goods, Notions, and Other Dry Goods	No	1.6041-3(c)
5137	Uniforms, Commercial Clothing	No	1.6041-3(c)
5139	Commercial Footwear	No	1.6041-3(c)
5169	Chemicals and Allied Products (Not Elsewhere Classified)	No	1.6041-3(c)
5172	Petroleum and Petroleum Products	No	1.6041-3(c)
5192	Books, Periodicals, and Newspapers	No	1.6041-3(c)
5193	Florists Supplies, Nursery Stock, and Flowers	No	1.6041-3(c)
5198	Paints, Varnishes, and Supplies	No	1.6041-3(c)
5199	Nondurable Goods (Not Elsewhere Classified)	No	1.6041-3(c)
5200	Home Supply Warehouse Stores	No	1.6041-3(c)
5211	Lumber, Building Materials Stores	No	1.6041-3(c)
5231	Glass, Paint, and Wallpaper Stores	No	1.6041-3(c)
5251	Hardware Stores	No	1.6041-3(c)
5261	Nurseries, Lawn and Garden Supply Stores	No	1.6041-3(c)
5271	Mobile Home Dealers	No	1.6041-3(c)
5300	Wholesale Clubs	No	1.6041-3(c)
5309	Duty Free Stores	No	1.6041-3(c)
5310	Discount Stores	No	1.6041-3(c)
5311	Department Stores	No	1.6041-3(c)
5331	Variety Stores	No	1.6041-3(c)
5399	Miscellaneous General Merchandise	No	1.6041-3(c)
5411	Grocery Stores, Supermarkets	No	1.6041-3(c)
5422	Freezer and Locker Meat Provisioners	No	1.6041-3(c)
5441	Candy, Nut, and Confectionery Stores	No	1.6041-3(c)
5451	Dairy Products Stores	No	1.6041-3(c)
5462	Bakeries	No	1.6041-3(c)
5499	Miscellaneous Food Stores – Convenience Stores and Specialty Markets	No	1.6041-3(c)
5511	Car & Truck Dealers (New & Used) Sales, Service, Repairs Parts and Leasing	No	1.6041-3(c)
5521	Car & Truck Dealers (Used Only) Sales, Service, Repairs Parts and Leasing	No	1.6041-3(c)
5531	Auto and Home Supply Stores	No	1.6041-3(c)



Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
5532	Automotive Tire Stores	No	1.6041-3(c)
5533	Automotive Parts and Accessories Stores	No	1.6041-3(c)
5541	Service Stations	No	1.6041-3(c)
5542	Automated Fuel Dispensers	No	1.6041-3(c)
5551	Boat Dealers	No	1.6041-3(c)
5561	Camper, Recreational and Utility Trailer Dealers	No	1.6041-3(c)
5571	Motorcycle Shops and Dealers	No	1.6041-3(c)
5592	Motor Homes Dealers	No	1.6041-3(c)
5598	Snowmobile Dealers	No	1.6041-3(c)
5599	Miscellaneous Auto Dealers	No	1.6041-3(c)
5611	Men's and Boy's Clothing and Accessories Stores	No	1.6041-3(c)
5621	Women's Ready-To-Wear Stores	No	1.6041-3(c)
5631	Women's Accessory and Specialty Shops	No	1.6041-3(c)
5641	Children's and Infant's Wear Stores	No	1.6041-3(c)
5651	Family Clothing Stores	No	1.6041-3(c)
5655	Sports and Riding Apparel Stores	No	1.6041-3(c)
5661	Shoe Stores	No	1.6041-3(c)
5681	Furriers and Fur Shops	No	1.6041-3(c)
5691	Men's, Women's Clothing Stores	No	1.6041-3(c)
5697	Tailors, Alterations	Yes	
5698	Wig and Toupee Stores	No	1.6041-3(c)
5699	Miscellaneous Apparel and Accessory Shops	No	1.6041-3(c)
5712	Furniture, Home Furnishings, and Equipment Stores, Except Appliances	No	1.6041-3(c)
5713	Floor Covering Stores	No	1.6041-3(c)
5714	Drapery, Window Covering, and Upholstery Stores	No	1.6041-3(c)
5718	Fireplace, Fireplace Screens, and Accessories Stores	No	1.6041-3(c)
5719	Miscellaneous Home Furnishing Specialty Stores	No	1.6041-3(c)
5722	Household Appliance Stores	No	1.6041-3(c)
5732	Electronics Stores	No	1.6041-3(c)
5733	Music Stores-Musical Instruments, Pianos, and Sheet Music	No	1.6041-3(c)
5734	Computer Software Stores	No	1.6041-3(c)
5735	Record Stores	No	1.6041-3(c)
5811	Caterers	Yes	

Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
5812	Eating Places, Restaurants	No	1.6041-3(c)
5813	Drinking Places	No	1.6041-3(c)
5814	Fast Food Restaurants	No	1.6041-3(c)
5912	Drug Stores and Pharmacies	No	1.6041-3(c)
5921	Package Stores—Beer, Wine, and Liquor	No	1.6041-3(c)
5931	Used Merchandise and Secondhand Stores	No	1.6041-3(c)
5932	Antique Shops	No	1.6041-3(c)
5933	Pawn Shops	No	1.6041-3(c)
5935	Wrecking and Salvage Yards	Yes	
5937	Antique Reproductions	No	1.6041-3(c)
5940	Bicycle Shops	No	1.6041-3(c)
5941	Sporting Goods Stores	No	1.6041-3(c)
5942	Book Stores	No	1.6041-3(c)
5943	Stationery Stores, Office, and School Supply Stores	No	1.6041-3(c)
5944	Jewelry Stores, Watches, Clocks, and Silverware Stores	No	1.6041-3(c)
5945	Hobby, Toy, and Game Shops	No	1.6041-3(c)
5946	Camera and Photographic Supply Stores	No	1.6041-3(c)
5947	Gift, Card, Novelty, and Souvenir Shops	No	1.6041-3(c)
5948	Luggage and Leather Goods Stores	No	1.6041-3(c)
5949	Sewing, Needlework, Fabric, and Piece Goods Stores	No	1.6041-3(c)
5950	Glassware, Crystal Stores	No	1.6041-3(c)
5960	Direct Marketing - Insurance Services	Yes	
5962	Direct Marketing - Travel	Yes	
5963	Door-To-Door Sales	No	1.6041-3(c)
5964	Direct Marketing - Catalog Merchant	No	1.6041-3(c)
5965	Direct Marketing - Combination Catalog and Retail Merchant	No	1.6041-3(c)
5966	Direct Marketing - Outbound Tele	No	1.6041-3(c)
5967	Direct Marketing - Inbound Tele	No	1.6041-3(c)
5968	Direct Marketing - Subscription	No	1.6041-3(c)
5969	Direct Marketing - Other	No	1.6041-3(c)
5970	Artist's Supply and Craft Shops	No	1.6041-3(c)
5971	Art Dealers and Galleries	No	1.6041-3(c)
5972	Stamp and Coin Stores	No	1.6041-3(c)

* Reportable under section 6041/6041A and Authority for Exception



Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
5973	Religious Goods Stores	No	1.6041-3(c)
5975	Hearing Aids Sales and Supplies	No	1.6041-3(c)
5976	Orthopedic Goods - Prosthetic Devices	No	1.6041-3(c)
5977	Cosmetic Stores	No	1.6041-3(c)
5978	Typewriter Stores	No	1.6041-3(c)
5983	Fuel Dealers (Non Automotive)	No	1.6041-3(c)
5992	Florists	No	1.6041-3(c)
5993	Cigar Stores and Stands	No	1.6041-3(c)
5994	News Dealers and Newsstands	No	1.6041-3(c)
5995	Pet Shops, Pet Food, and Supplies	No	1.6041-3(c)
5996	Swimming Pools Sales	No	1.6041-3(c)
5997	Electric Razor Stores	No	1.6041-3(c)
5998	Tent and Awning Shops	No	1.6041-3(c)
5999	Miscellaneous Specialty Retail	No	1.6041-3(c)
6010	Manual Cash Disburse	No	1.6041-3(c)
6011	Automated Cash Disburse	No	1.6041-3(c)
6012	Financial Institutions	Yes	
6051	Non-FI, Money Orders	No	1.6041-3(c)
6211	Security Brokers/Dealers	Yes	
6300	Insurance Underwriting, Premiums	No	1.6041-3(c)
6399	Insurance - Default	No	1.6041-3(c)
6513	Real Estate Agents and Managers - Rentals	Yes	
7011	Hotels, Motels, and Resorts	Yes	
7012	Timeshares	Yes	
7032	Sporting/Recreation Camps	Yes	
7033	Trailer Parks, Campgrounds	Yes	
7210	Laundry, Cleaning Services	Yes	
7211	Laundries	Yes	
7216	Dry Cleaners	Yes	
7217	Carpet/Upholstery Cleaning	Yes	
7221	Photographic Studios	Yes	
7230	Barber and Beauty Shops	Yes	
7251	Shoe Repair/Hat Cleaning	Yes	

Merchant Category Code List



MCC	Merchant	Reportable*	Rev Proc Exemption
7261	Funeral Services, Crematories	Yes	
7273	Dating/Escort Services	Yes	
7276	Tax Preparation Services	Yes	
7277	Counseling Services	Yes	
7278	Buying/Shopping Services	Yes	
7296	Clothing Rental	Yes	
7297	Massage Parlors	Yes	
7298	Health and Beauty Spas	Yes	
7299	Miscellaneous General Services	Yes	
7311	Advertising Services	Yes	
7321	Credit Reporting Agencies	Yes	
7333	Commercial Photography, Art and Graphics	Yes	
7338	Quick Copy, Repro, and Blueprint	Yes	
7339	Secretarial Support Services	Yes	
7342	Exterminating Services	Yes	
7349	Cleaning and Maintenance	Yes	
7361	Employment/Temp Agencies	Yes	
7372	Computer Programming	Yes	
7375	Information Retrieval Services	Yes	
7379	Computer Repair	Yes	
7392	Consulting, Public Relations	Yes	
7393	Detective Agencies	Yes	
7394	Equipment Rental	Yes	
7395	Photo Developing	Yes	
7399	Miscellaneous Business Services	Yes	
7511	Truck Stop	Yes	
7512	Car Rental Agencies	Yes	
7513	Truck/Utility Trailer Rentals	Yes	
7519	Recreational Vehicle Rentals	Yes	
7523	Parking Lots, Garages	Yes	
7531	Auto Body Repair Shops	Yes	
7534	Tire Retreading and Repair	Yes	
7535	Auto Paint Shops	Yes	

* Reportable under section 6041/6041A and Authority for Exception



Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
7538	Auto Service Shops	Yes	
7542	Car Washes	Yes	
7549	Towing Services	Yes	
7622	Electronics Repair Shops	Yes	
7623	A/C, Refrigeration Repair	Yes	
7629	Small Appliance Repair	Yes	
7631	Watch/Jewelry Repair	Yes	
7641	Furniture Repair, Refinishing	Yes	
7692	Welding Repair	Yes	
7699	Miscellaneous Repair Shops	Yes	
7829	Picture/Video Production	Yes	
7832	Motion Picture Theaters	Yes	
7841	Video Tape Rental Stores	Yes	
7911	Dance Hall, Studios, Schools	Yes	
7922	Theatrical Ticket Agencies	Yes	
7929	Bands, Orchestras	Yes	
7932	Billiard/Pool Establishments	Yes	
7933	Bowling Alleys	Yes	
7941	Sports Clubs/Fields	Yes	
7991	Tourist Attractions and Exhibits	Yes	
7992	Golf Courses - Public	Yes	
7993	Video Amusement Game Supplies	No	1.6041-3(c)
7994	Video Game Arcades	Yes	
7995	Betting/Casino Gambling	Yes	
7996	Amusement Parks/Carnivals	Yes	
7997	Country Clubs	Yes	
7998	Aquariums	Yes	
7999	Miscellaneous Recreation Services	Yes	
8011	Doctors	Yes	
8021	Dentists, Orthodontists	Yes	
8031	Osteopaths	Yes	
8041	Chiropractors	Yes	
8042	Optometrists, Ophthalmologists	Yes	

Merchant Category Code List

MCC	Merchant	Reportable*	Rev Proc Exemption
8043	Opticians, Eyeglasses	Yes	
8049	Chiropractors, Podiatrists	Yes	
8050	Nursing/Personal Care	Yes	
8062	Hospitals	Yes	
8071	Medical and Dental Labs	Yes	
8099	Medical Services	Yes	
8111	Legal Services, Attorneys	Yes	
8211	Elementary, Secondary Schools	No	1.6041-3(p)(2)
8220	Colleges, Universities	No	1.6041-3(p)(2)
8241	Correspondence Schools	No	1.6041-3(p)(2)
8244	Business/Secretarial Schools	No	1.6041-3(p)(2)
8249	Vocational/Trade Schools	No	1.6041-3(p)(2)
8299	Educational Services	Yes	
8351	Child Care Services	Yes	
8398	Charitable and Social Service Organizations - Fundraising	No	1.6041-3(p)(2)
8641	Civic, Social, Fraternal Associations	No	1.6041-3(p)(2)
8651	Political Organizations	Yes	
8675	Automobile Associations	Yes	
8699	Membership Organizations	Yes	
8734	Testing Laboratories	Yes	
8911	Architectural/Surveying Services	Yes	
8931	Accounting/Bookkeeping Services	Yes	
8999	Professional Services	Yes	
9211	Court Costs, Including Alimony and Child Support - Courts of Law	No	1.6041-3(p)(4)
9222	Fines - Government Administrative Entities	No	1.6041-3(p)(4)
9223	Bail and Bond Payments	Yes	
9311	Tax Payments - Government Agencies	No	1.6041-3(p)(4)
9399	Government Services (Not Elsewhere Classified)	No	1.6041-3(p)(4)
9402	Postal Services - Government Only	No	1.6041-3(p)(3)
9405	U.S. Federal Government Agencies or Departments	No	1.6041-3(p)(3)
9950	Intra-Company Purchases	No	1.6041-3(c)

* Reportable under section 6041/6041A and Authority for Exception

Visa Commercial Solutions

It's everywhere you want **your company** to be