

**VISA International Merchant Category Code (MCC) Listing**

<b>MCC</b>	<b>Edited Description</b>	<b>Combined Description</b>	<b>USDA Description</b>	<b>IRS Description</b>	<b>IRS Reportable</b>
742	Veterinary Services	Veterinary Services	Veterinary Services	Veterinary Services	Yes
763	Agricultural Co-operatives	Agricultural Co-operatives	Agricultural Co-operatives	Agricultural Cooperative	Yes
780	Horticultural Services, Landscaping Services	Horticultural Services, Landscaping Services	Horticultural Services	Landscaping Services	Yes
1520	General Contractors-Residential and Commercial	General Contractors-Residential and Commercial	General Contractors-Residential and Commercial	General Contractors	Yes
1711	Air Conditioning Contractors - Sales and Installation, Heating Contractors - Sales, Service, Installation	Air Conditioning Contractors - Sales and Installation, Heating Contractors - Sales, Service, Installation	Air Conditioning Contractors - Sales and Installation	Heating, Plumbing, A/C	Yes
1731	Electrical Contractors	Electrical Contractors	Electrical Contractors	Electrical Contractors	Yes
1740	Insulation - Contractors, Masonry, Stonework Contractors, Plastering Contractors, Stonework and Masonry Contractors, Tile Settings Contractors	Insulation - Contractors, Masonry, Stonework Contractors, Plastering Contractors, Stonework and Masonry Contractors, Tile Settings Contractors	Insulation - Contractors	Masonry, Stonework, and Plaster	Yes
1750	Carpentry Contractors	Carpentry Contractors	Carpentry Contractors	Carpentry Contractors	Yes
1761	Roofing - Contractors, Sheet Metal Work - Contractors, Siding - Contractors	Roofing - Contractors, Sheet Metal Work - Contractors, Siding - Contractors	Roofing - Contractors	Roofing/Siding, Sheet Metal	Yes
1771	Contractors - Concrete Work	Contractors - Concrete Work	Contractors - Concrete Work	Concrete Work Contractors	Yes
1799	Contractors - Special Trade Not Elsewhere Classified	Contractors - Special Trade Not Elsewhere Classified	Contractors - Special Trade Not Elsewhere Classified	Special Trade Contractors	Yes
2741	Miscellaneous Publishing and Printing	Miscellaneous Publishing and Printing	Miscellaneous Publishing and Printing	Miscellaneous Publishing and Printing	Yes
2791	Typesetting, Plate Making, & Related Services	Typesetting, Plate Making, & Related Services	Typesetting, Plate Making, & Related Services	Typesetting, Plate Making, and Related Services	Yes
2842	Specialty Cleaning, Polishing, and Sanitation Preparations	Specialty Cleaning, Polishing, and Sanitation Preparations	Specialty Cleaning, Polishing, and Sanitation Preparations	Specialty Cleaning	Yes
3000	UNITED AIRLINES	UNITED AIRLINES	UNITED AIRLINES	Airlines	Yes
3001	AMERICAN AIRLINES	AMERICAN AIRLINES	AMERICAN AIRLINES	Airlines	Yes
3002	PAN AMERICAN	PAN AMERICAN	PAN AMERICAN	Airlines	Yes
3003	Airlines	Airlines		Airlines	Yes
3004	TRANS WORLD AIRLINES	TRANS WORLD AIRLINES	TRANS WORLD AIRLINES	Airlines	Yes
3005	BRITISH AIRWAYS	BRITISH AIRWAYS	BRITISH AIRWAYS	Airlines	Yes
3006	JAPAN AIRLINES	JAPAN AIRLINES	JAPAN AIRLINES	Airlines	Yes
3007	AIR FRANCE	AIR FRANCE	AIR FRANCE	Airlines	Yes
3008	LUFTHANSA	LUFTHANSA	LUFTHANSA	Airlines	Yes
3009	AIR CANADA	AIR CANADA	AIR CANADA	Airlines	Yes
3010	KLM (ROYAL DUTCH AIRLINES)	KLM (ROYAL DUTCH AIRLINES)	KLM (ROYAL DUTCH AIRLINES)	Airlines	Yes
3011	AEROFLOT	AEROFLOT	AEROFLOT	Airlines	Yes
3012	QUANTAS	QUANTAS	QUANTAS	Airlines	Yes
3013	ALITALIA	ALITALIA	ALITALIA	Airlines	Yes
3014	SAUDIA ARABIAN AIRLINES	SAUDIA ARABIAN AIRLINES	SAUDIA ARABIAN AIRLINES	Airlines	Yes
3015	SWISSAIR	SWISSAIR	SWISSAIR	Airlines	Yes
3016	SAS	SAS	SAS	Airlines	Yes
3017	SOUTH AFRICAN AIRWAYS	SOUTH AFRICAN AIRWAYS	SOUTH AFRICAN AIRWAYS	Airlines	Yes
3018	VARIG (BRAZIL)	VARIG (BRAZIL)	VARIG (BRAZIL)	Airlines	Yes
3019	Airlines	Airlines		Airlines	Yes
3020	AIR-INDIA	AIR-INDIA	AIR-INDIA	Airlines	Yes
3021	AIR ALGERIE	AIR ALGERIE	AIR ALGERIE	Airlines	Yes
3022	PHILIPPINE AIRLINES	PHILIPPINE AIRLINES	PHILIPPINE AIRLINES	Airlines	Yes
3023	MEXICANA	MEXICANA	MEXICANA	Airlines	Yes
3024	PAKISTAN INTERNATIONAL	PAKISTAN INTERNATIONAL	PAKISTAN INTERNATIONAL	Airlines	Yes
3025	AIR NEW ZEALAND	AIR NEW ZEALAND	AIR NEW ZEALAND	Airlines	Yes
3026	Airlines	Airlines		Airlines	Yes
3027	UTA/INTERAIR	UTA/INTERAIR	UTA/INTERAIR	Airlines	Yes
3028	AIR MALTA	AIR MALTA	AIR MALTA	Airlines	Yes
3029	SABENA	SABENA	SABENA	Airlines	Yes
3030	AEROLINEAS ARGENTINAS	AEROLINEAS ARGENTINAS	AEROLINEAS ARGENTINAS	Airlines	Yes
3031	OLYMPIC AIRWAYS	OLYMPIC AIRWAYS	OLYMPIC AIRWAYS	Airlines	Yes
3032	EL AL	EL AL	EL AL	Airlines	Yes
3033	ANSETT AIRLINES	ANSETT AIRLINES	ANSETT AIRLINES	Airlines	Yes
3034	AUSTRALIAN AIRLINES	AUSTRALIAN AIRLINES	AUSTRALIAN AIRLINES	Airlines	Yes
3035	TAP (PORTUGAL)	TAP (PORTUGAL)	TAP (PORTUGAL)	Airlines	Yes

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3036	VASP (BRAZIL)	VASP (BRAZIL)	VASP (BRAZIL)	Airlines	Yes
3037	EGYPTAIR	EGYPTAIR	EGYPTAIR	Airlines	Yes
3038	KUWAIT AIRLINES	KUWAIT AIRLINES	KUWAIT AIRLINES	Airlines	Yes
3039	AVIANCA	AVIANCA	AVIANCA	Airlines	Yes
3040	GULF AIR (BAHRAIN)	GULF AIR (BAHRAIN)	GULF AIR (BAHRAIN)	Airlines	Yes
3041	BALKAN-BULGARIAN AIRLINES	BALKAN-BULGARIAN AIRLINES	BALKAN-BULGARIAN AIRLINES	Airlines	Yes
3042	FINNAIR	FINNAIR	FINNAIR	Airlines	Yes
3043	AER LINGUS	AER LINGUS	AER LINGUS	Airlines	Yes
3044	AIR LANKA	AIR LANKA	AIR LANKA	Airlines	Yes
3045	NIGERIA AIRWAYS	NIGERIA AIRWAYS	NIGERIA AIRWAYS	Airlines	Yes
3046	CRUZEIRO DO SUL (BRAZIL)	CRUZEIRO DO SUL (BRAZIL)	CRUZEIRO DO SUL (BRAZIL)	Airlines	Yes
3047	THY (TURKEY)	THY (TURKEY)	THY (TURKEY)	Airlines	Yes
3048	ROYAL AIR MAROC	ROYAL AIR MAROC	ROYAL AIR MAROC	Airlines	Yes
3049	TUNIS AIR	TUNIS AIR	TUNIS AIR	Airlines	Yes
3050	ICELANDAIR	ICELANDAIR	ICELANDAIR	Airlines	Yes
3051	AUSTRIAN AIRLINES	AUSTRIAN AIRLINES	AUSTRIAN AIRLINES	Airlines	Yes
3052	LANCHILE	LANCHILE	LANCHILE	Airlines	Yes
3053	AVIACO (SPAIN)	AVIACO (SPAIN)	AVIACO (SPAIN)	Airlines	Yes
3054	LADECO (CHILE)	LADECO (CHILE)	LADECO (CHILE)	Airlines	Yes
3055	LAB (BOLIVIA)	LAB (BOLIVIA)	LAB (BOLIVIA)	Airlines	Yes
3056	QUEBECAIRE	QUEBECAIRE	QUEBECAIRE	Airlines	Yes
3057	EASTWEST AIRLINES (AUSTRALIA)	EASTWEST AIRLINES (AUSTRALIA)	EASTWEST AIRLINES (AUSTRALIA)	Airlines	Yes
3058	DELTA	DELTA	DELTA	Airlines	Yes
3059	Airlines	Airlines		Airlines	Yes
3060	NORTHWEST	NORTHWEST	NORTHWEST	Airlines	Yes
3061	CONTINENTAL	CONTINENTAL	CONTINENTAL	Airlines	Yes
3062	WESTERN	WESTERN	WESTERN	Airlines	Yes
3063	US AIR	US AIR	US AIR	Airlines	Yes
3064	Airlines	Airlines		Airlines	Yes
3065	AIRINTER	AIRINTER	AIRINTER	Airlines	Yes
3066	SOUTHWEST	SOUTHWEST	SOUTHWEST	Airlines	Yes
3067	Airlines	Airlines		Airlines	Yes
3068	Airlines	Airlines		Airlines	Yes
3069	SUN COUNTRY AIRLINES	SUN COUNTRY AIRLINES	SUN COUNTRY AIRLINES	Airlines	Yes
3070	Airlines	Airlines		Airlines	Yes
3071	AIR BRITISH COLUMBIA	AIR BRITISH COLUMBIA	AIR BRITISH COLUMBIA	Airlines	Yes
3072	Airlines	Airlines		Airlines	Yes
3073	Airlines	Airlines		Airlines	Yes
3074	Airlines	Airlines		Airlines	Yes
3075	SINGAPORE AIRLINES	SINGAPORE AIRLINES	SINGAPORE AIRLINES	Airlines	Yes
3076	AEROMEXICO	AEROMEXICO	AEROMEXICO	Airlines	Yes
3077	THAI AIRWAYS	THAI AIRWAYS	THAI AIRWAYS	Airlines	Yes
3078	CHINA AIRLINES	CHINA AIRLINES	CHINA AIRLINES	Airlines	Yes
3079	Airlines	Airlines		Airlines	Yes
3080	Airlines	Airlines		Airlines	Yes
3081	NORDAIR	NORDAIR	NORDAIR	Airlines	Yes
3082	KOREAN AIRLINES	KOREAN AIRLINES	KOREAN AIRLINES	Airlines	Yes
3083	AIR AFRIGUE	AIR AFRIGUE	AIR AFRIGUE	Airlines	Yes
3084	EVA AIRLINES	EVA AIRLINES	EVA AIRLINES	Airlines	Yes
3085	MIDWEST EXPRESS AIRLINES, INC.	MIDWEST EXPRESS AIRLINES, INC.	MIDWEST EXPRESS AIRLINES, INC.	Airlines	Yes
3086	Airlines	Airlines		Airlines	Yes
3087	METRO AIRLINES	METRO AIRLINES	METRO AIRLINES	Airlines	Yes
3088	CROATIA AIRLINES	CROATIA AIRLINES	CROATIA AIRLINES	Airlines	Yes
3089	TRANSAERO	TRANSAERO	TRANSAERO	Airlines	Yes

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3090	Airlines	Airlines		Airlines	Yes
3091	Airlines	Airlines		Airlines	Yes
3092	Airlines	Airlines		Airlines	Yes
3093	Airlines	Airlines		Airlines	Yes
3094	ZAMBIA AIRWAYS	ZAMBIA AIRWAYS	ZAMBIA AIRWAYS	Airlines	Yes
3095	Airlines	Airlines		Airlines	Yes
3096	AIR ZIMBABWE	AIR ZIMBABWE	AIR ZIMBABWE	Airlines	Yes
3097	Airlines	Airlines		Airlines	Yes
3098	Airlines	Airlines		Airlines	Yes
3099	CATHAY PACIFIC	CATHAY PACIFIC	CATHAY PACIFIC	Airlines	Yes
3100	MALAYSIAN AIRLINE SYSTEM	MALAYSIAN AIRLINE SYSTEM	MALAYSIAN AIRLINE SYSTEM	Airlines	Yes
3101	Airlines	Airlines		Airlines	Yes
3102	IBERIA	IBERIA	IBERIA	Airlines	Yes
3103	GARUDA (INDONESIA)	GARUDA (INDONESIA)	GARUDA (INDONESIA)	Airlines	Yes
3104	Airlines	Airlines		Airlines	Yes
3105	Airlines	Airlines		Airlines	Yes
3106	BRAATHENS S.A.F.E. (NORWAY)	BRAATHENS S.A.F.E. (NORWAY)	BRAATHENS S.A.F.E. (NORWAY)	Airlines	Yes
3107	Airlines	Airlines		Airlines	Yes
3108	Airlines	Airlines		Airlines	Yes
3109	Airlines	Airlines		Airlines	Yes
3110	WINGS AIRWAYS	WINGS AIRWAYS	WINGS AIRWAYS	Airlines	Yes
3111	BRITISH MIDLAND	BRITISH MIDLAND	BRITISH MIDLAND	Airlines	Yes
3112	WINDWARD ISLAND	WINDWARD ISLAND	WINDWARD ISLAND	Airlines	Yes
3113	Airlines	Airlines		Airlines	Yes
3114	Airlines	Airlines		Airlines	Yes
3115	Airlines	Airlines		Airlines	Yes
3116	Airlines	Airlines		Airlines	Yes
3117	VIASA	VIASA	VIASA	Airlines	Yes
3118	VALLEY AIRLINES	VALLEY AIRLINES	VALLEY AIRLINES	Airlines	Yes
3119	Airlines	Airlines		Airlines	Yes
3120	Airlines	Airlines		Airlines	Yes
3121	Airlines	Airlines		Airlines	Yes
3122	Airlines	Airlines		Airlines	Yes
3123	Airlines	Airlines		Airlines	Yes
3124	Airlines	Airlines		Airlines	Yes
3125	TAN	TAN	TAN	Airlines	Yes
3126	TALAIR	TALAIR	TALAIR	Airlines	Yes
3127	TACA INTERNATIONAL	TACA INTERNATIONAL	TACA INTERNATIONAL	Airlines	Yes
3128	Airlines	Airlines		Airlines	Yes
3129	SURINAM AIRWAYS	SURINAM AIRWAYS	SURINAM AIRWAYS	Airlines	Yes
3130	SUN WORLD INTERNATIONAL	SUN WORLD INTERNATIONAL	SUN WORLD INTERNATIONAL	Airlines	Yes
3131	Airlines	Airlines		Airlines	Yes
3132	Airlines	Airlines		Airlines	Yes
3133	SUNBELT AIRLINES	SUNBELT AIRLINES	SUNBELT AIRLINES	Airlines	Yes
3134	Airlines	Airlines		Airlines	Yes
3135	SUDAN AIRWAYS	SUDAN AIRWAYS	SUDAN AIRWAYS	Airlines	Yes
3136	Airlines	Airlines		Airlines	Yes
3137	SINGLETON	SINGLETON	SINGLETON	Airlines	Yes
3138	SIMMONS AIRLINES	SIMMONS AIRLINES	SIMMONS AIRLINES	Airlines	Yes
3139	Airlines	Airlines		Airlines	Yes
3140	Airlines	Airlines		Airlines	Yes
3141	Airlines	Airlines		Airlines	Yes
3142	Airlines	Airlines		Airlines	Yes
3143	SCENIC AIRLINES	SCENIC AIRLINES	SCENIC AIRLINES	Airlines	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3144	VIRGIN ATLANTIC	VIRGIN ATLANTIC	VIRGIN ATLANTIC	Airlines	Yes
3145	SAN JUAN AIRLINES	SAN JUAN AIRLINES	SAN JUAN AIRLINES	Airlines	Yes
3146	LUXAIR	LUXAIR	LUXAIR	Airlines	Yes
3147	Airlines	Airlines		Airlines	Yes
3148	Airlines	Airlines		Airlines	Yes
3149	Airlines	Airlines		Airlines	Yes
3150	Airlines	Airlines		Airlines	Yes
3151	AIR ZAIRE	AIR ZAIRE	AIR ZAIRE	Airlines	Yes
3152	Airlines	Airlines		Airlines	Yes
3153	Airlines	Airlines		Airlines	Yes
3154	PRINCEVILLE	PRINCEVILLE	PRINCEVILLE	Airlines	Yes
3155	Airlines	Airlines		Airlines	Yes
3156	Airlines	Airlines		Airlines	Yes
3157	Airlines	Airlines		Airlines	Yes
3158	Airlines	Airlines		Airlines	Yes
3159	PBA	PBA	PBA	Airlines	Yes
3160	Airlines	Airlines		Airlines	Yes
3161	ALL NIPPON AIRWAYS	ALL NIPPON AIRWAYS	ALL NIPPON AIRWAYS	Airlines	Yes
3162	Airlines	Airlines		Airlines	Yes
3163	Airlines	Airlines		Airlines	Yes
3164	NORONTAIR	NORONTAIR	NORONTAIR	Airlines	Yes
3165	NEW YORK HELICOPTER	NEW YORK HELICOPTER	NEW YORK HELICOPTER	Airlines	Yes
3166	Airlines	Airlines		Airlines	Yes
3167	Airlines	Airlines		Airlines	Yes
3168	Airlines	Airlines		Airlines	Yes
3169	Airlines	Airlines		Airlines	Yes
3170	NOUNT COOK	NOUNT COOK	NOUNT COOK	Airlines	Yes
3171	CANADIAN AIRLINES INTERNATIONAL	CANADIAN AIRLINES INTERNATIONAL	CANADIAN AIRLINES INTERNATIONAL	Airlines	Yes
3172	NATIONAIR	NATIONAIR	NATIONAIR	Airlines	Yes
3173	Airlines	Airlines		Airlines	Yes
3174	Airlines	Airlines		Airlines	Yes
3175	Airlines	Airlines		Airlines	Yes
3176	METROFLIGHT AIRLINES	METROFLIGHT AIRLINES	METROFLIGHT AIRLINES	Airlines	Yes
3177	Airlines	Airlines		Airlines	Yes
3178	MESA AIR	MESA AIR	MESA AIR	Airlines	Yes
3179	Airlines	Airlines		Airlines	Yes
3180	Airlines	Airlines		Airlines	Yes
3181	MALEV	MALEV	MALEV	Airlines	Yes
3182	LOT (POLAND)	LOT (POLAND)	LOT (POLAND)	Airlines	Yes
3183	Airlines	Airlines		Airlines	Yes
3184	LIAT	LIAT	LIAT	Airlines	Yes
3185	LAV (VENEZUELA)	LAV (VENEZUELA)	LAV (VENEZUELA)	Airlines	Yes
3186	LAP (PARAGUAY)	LAP (PARAGUAY)	LAP (PARAGUAY)	Airlines	Yes
3187	LACSA (COSTA RICA)	LACSA (COSTA RICA)	LACSA (COSTA RICA)	Airlines	Yes
3188	Airlines	Airlines		Airlines	Yes
3189	Airlines	Airlines		Airlines	Yes
3190	JUGOSLAV AIR	JUGOSLAV AIR	JUGOSLAV AIR	Airlines	Yes
3191	ISLAND AIRLINES	ISLAND AIRLINES	ISLAND AIRLINES	Airlines	Yes
3192	IRAN AIR	IRAN AIR	IRAN AIR	Airlines	Yes
3193	INDIAN AIRLINES	INDIAN AIRLINES	INDIAN AIRLINES	Airlines	Yes
3194	Airlines	Airlines		Airlines	Yes
3195	Airlines	Airlines		Airlines	Yes
3196	HAWAIIAN AIR	HAWAIIAN AIR	HAWAIIAN AIR	Airlines	Yes
3197	HAVASU AIRLINES	HAVASU AIRLINES	HAVASU AIRLINES	Airlines	Yes

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3198	Airlines	Airlines		Airlines	Yes
3199	Airlines	Airlines		Airlines	Yes
3200	FUYANA AIRWAYS	FUYANA AIRWAYS	FUYANA AIRWAYS	Airlines	Yes
3201	Airlines	Airlines		Airlines	Yes
3202	Airlines	Airlines		Airlines	Yes
3203	GOLDEN PACIFIC AIR	GOLDEN PACIFIC AIR	GOLDEN PACIFIC AIR	Airlines	Yes
3204	FREEDOM AIR	FREEDOM AIR	FREEDOM AIR	Airlines	Yes
3205	Airlines	Airlines		Airlines	Yes
3206	Airlines	Airlines		Airlines	Yes
3207	Airlines	Airlines		Airlines	Yes
3208	Airlines	Airlines		Airlines	Yes
3209	Airlines	Airlines		Airlines	Yes
3210	Airlines	Airlines		Airlines	Yes
3211	Airlines	Airlines		Airlines	Yes
3212	DOMINICANA	DOMINICANA	DOMINICANA	Airlines	Yes
3213	Airlines	Airlines		Airlines	Yes
3214	Airlines	Airlines		Airlines	Yes
3215	DAN AIR SERVICES	DAN AIR SERVICES	DAN AIR SERVICES	Airlines	Yes
3216	CUMBERLAND AIRLINES	CUMBERLAND AIRLINES	CUMBERLAND AIRLINES	Airlines	Yes
3217	CSA	CSA	CSA	Airlines	Yes
3218	CROWN AIR	CROWN AIR	CROWN AIR	Airlines	Yes
3219	COPA	COPA	COPA	Airlines	Yes
3220	COMPANIA FAUCETT	COMPANIA FAUCETT	COMPANIA FAUCETT	Airlines	Yes
3221	TRANSPORTES AEROS MILITARES ECCUATORANOS	TRANSPORTES AEROS MILITARES ECCUATORANOS	TRANSPORTES AEROS MILITARES ECCUATORANOS	Airlines	Yes
3222	COMMAND AIRWAYS	COMMAND AIRWAYS	COMMAND AIRWAYS	Airlines	Yes
3223	COMAIR	COMAIR	COMAIR	Airlines	Yes
3224	Airlines	Airlines		Airlines	Yes
3225	Airlines	Airlines		Airlines	Yes
3226	Airlines	Airlines		Airlines	Yes
3227	Airlines	Airlines		Airlines	Yes
3228	CAYMAN AIRWAYS	CAYMAN AIRWAYS	CAYMAN AIRWAYS	Airlines	Yes
3229	SAETA SOCIAEDAD ECUATORIANOS DE TRANSPORTES AEREOS	SAETA SOCIAEDAD ECUATORIANOS DE TRANSPORTES AEREOS	SAETA SOCIAEDAD ECUATORIANOS DE TRANSPORTES AEREOS	Airlines	Yes
3230	Airlines	Airlines		Airlines	Yes
3231	SASHA SERVICIO AERO DE HONDURAS	SASHA SERVICIO AERO DE HONDURAS	SASHA SERVICIO AERO DE HONDURAS	Airlines	Yes
3232	Airlines	Airlines		Airlines	Yes
3233	CAPITOL AIR	CAPITOL AIR	CAPITOL AIR	Airlines	Yes
3234	BWIA	BWIA	BWIA	Airlines	Yes
3235	BROKWAY AIR	BROKWAY AIR	BROKWAY AIR	Airlines	Yes
3236	Airlines	Airlines		Airlines	Yes
3237	Airlines	Airlines		Airlines	Yes
3238	BEMIDJI AIRLINES	BEMIDJI AIRLINES	BEMIDJI AIRLINES	Airlines	Yes
3239	BAR HARBOR AIRLINES	BAR HARBOR AIRLINES	BAR HARBOR AIRLINES	Airlines	Yes
3240	BAHAMASAIR	BAHAMASAIR	BAHAMASAIR	Airlines	Yes
3241	AVIATECA (GUATEMALA)	AVIATECA (GUATEMALA)	AVIATECA (GUATEMALA)	Airlines	Yes
3242	AVENSA	AVENSA	AVENSA	Airlines	Yes
3243	AUSTRIAN AIR SERVICE	AUSTRIAN AIR SERVICE	AUSTRIAN AIR SERVICE	Airlines	Yes
3244	Airlines	Airlines		Airlines	Yes
3245	Airlines	Airlines		Airlines	Yes
3246	Airlines	Airlines		Airlines	Yes
3247	Airlines	Airlines		Airlines	Yes
3248	Airlines	Airlines		Airlines	Yes
3249	Airlines	Airlines		Airlines	Yes
3250	Airlines	Airlines		Airlines	Yes
3251	ALOHA AIRLINES	ALOHA AIRLINES	ALOHA AIRLINES	Airlines	Yes

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3252	ALM	ALM	ALM	Airlines	Yes
3253	AMERICA WEST	AMERICA WEST	AMERICA WEST	Airlines	Yes
3254	TRUMP AIRLINE	TRUMP AIRLINE	TRUMP AIRLINE	Airlines	Yes
3255	Airlines	Airlines		Airlines	Yes
3256	ALASKA AIRLINES	ALASKA AIRLINES	ALASKA AIRLINES	Airlines	Yes
3257	Airlines	Airlines		Airlines	Yes
3258	Airlines	Airlines		Airlines	Yes
3259	AMERICAN TRANS AIR	AMERICAN TRANS AIR	AMERICAN TRANS AIR	Airlines	Yes
3260	Airlines	Airlines		Airlines	Yes
3261	AIR CHINA	AIR CHINA	AIR CHINA	Airlines	Yes
3262	RENO AIR, INC.	RENO AIR, INC.	RENO AIR, INC.	Airlines	Yes
3263	Airlines	Airlines		Airlines	Yes
3264	Airlines	Airlines		Airlines	Yes
3265	Airlines	Airlines		Airlines	Yes
3266	AIR SEYCHELLES	AIR SEYCHELLES	AIR SEYCHELLES	Airlines	Yes
3267	AIR PANAMA	AIR PANAMA	AIR PANAMA	Airlines	Yes
3268	Airlines	Airlines		Airlines	Yes
3269	Airlines	Airlines		Airlines	Yes
3270	Airlines	Airlines		Airlines	Yes
3271	Airlines	Airlines		Airlines	Yes
3272	Airlines	Airlines		Airlines	Yes
3273	Airlines	Airlines		Airlines	Yes
3274	Airlines	Airlines		Airlines	Yes
3275	Airlines	Airlines		Airlines	Yes
3276	Airlines	Airlines		Airlines	Yes
3277	Airlines	Airlines		Airlines	Yes
3278	Airlines	Airlines		Airlines	Yes
3279	Airlines	Airlines		Airlines	Yes
3280	AIR JAMAICA	AIR JAMAICA	AIR JAMAICA	Airlines	Yes
3281	Airlines	Airlines		Airlines	Yes
3282	AIR DJIBOUTI	AIR DJIBOUTI	AIR DJIBOUTI	Airlines	Yes
3283	Airlines	Airlines		Airlines	Yes
3284	AERO VIRGIN ISLANDS	AERO VIRGIN ISLANDS	AERO VIRGIN ISLANDS	Airlines	Yes
3285	AERO PERU	AERO PERU	AERO PERU	Airlines	Yes
3286	AEROLINEAS NICARAGUENSIS	AEROLINEAS NICARAGUENSIS	AEROLINEAS NICARAGUENSIS	Airlines	Yes
3287	AERO COACH AVAIIATION	AERO COACH AVAIIATION	AERO COACH AVAIIATION	Airlines	Yes
3288	Airlines	Airlines		Airlines	Yes
3289	Airlines	Airlines		Airlines	Yes
3290	Airlines	Airlines		Airlines	Yes
3291	ARIANA AFGHAN	ARIANA AFGHAN	ARIANA AFGHAN	Airlines	Yes
3292	CYPRUS AIRWAYS	CYPRUS AIRWAYS	CYPRUS AIRWAYS	Airlines	Yes
3293	ECUATORIANA	ECUATORIANA	ECUATORIANA	Airlines	Yes
3294	ETHIOPIAN AIRLINES	ETHIOPIAN AIRLINES	ETHIOPIAN AIRLINES	Airlines	Yes
3295	KENYA AIRLINES	KENYA AIRLINES	KENYA AIRLINES	Airlines	Yes
3296	Airlines	Airlines		Airlines	Yes
3297	Airlines	Airlines		Airlines	Yes
3298	AIR MAURITIUS	AIR MAURITIUS	AIR MAURITIUS	Airlines	Yes
3299	WIDERO'S FLYVESELSKAP	WIDERO'S FLYVESELSKAP	WIDERO'S FLYVESELSKAP	Airlines	Yes
3351	AFFILIATED AUTO RENTAL	AFFILIATED AUTO RENTAL	AFFILIATED AUTO RENTAL	Car Rental	Yes
3352	AMERICAN INTL RENT-A-CAR	AMERICAN INTL RENT-A-CAR	AMERICAN INTL RENT-A-CAR	Car Rental	Yes
3353	BROOKS RENT-A-CAR	BROOKS RENT-A-CAR	BROOKS RENT-A-CAR	Car Rental	Yes
3354	ACTION AUTO RENTAL	ACTION AUTO RENTAL	ACTION AUTO RENTAL	Car Rental	Yes
3355	Car Rental	Car Rental		Car Rental	Yes
3356	Car Rental	Car Rental		Car Rental	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3357	HERTZ RENT-A-CAR	HERTZ RENT-A-CAR	HERTZ RENT-A-CAR	Car Rental	Yes
3358	Car Rental	Car Rental		Car Rental	Yes
3359	PAYLESS CAR RENTAL	PAYLESS CAR RENTAL	PAYLESS CAR RENTAL	Car Rental	Yes
3360	SNAPPY CAR RENTAL	SNAPPY CAR RENTAL	SNAPPY CAR RENTAL	Car Rental	Yes
3361	AIRWAYS RENT-A-CAR	AIRWAYS RENT-A-CAR	AIRWAYS RENT-A-CAR	Car Rental	Yes
3362	ALTRA AUTO RENTAL	ALTRA AUTO RENTAL	ALTRA AUTO RENTAL	Car Rental	Yes
3363	Car Rental	Car Rental		Car Rental	Yes
3364	AGENCY RENT-A-CAR	AGENCY RENT-A-CAR	AGENCY RENT-A-CAR	Car Rental	Yes
3365	Car Rental	Car Rental		Car Rental	Yes
3366	BUDGET RENT-A-CAR	BUDGET RENT-A-CAR	BUDGET RENT-A-CAR	Car Rental	Yes
3367	Car Rental	Car Rental		Car Rental	Yes
3368	HOLIDAY RENT-A-WRECK	HOLIDAY RENT-A-WRECK	HOLIDAY RENT-A-WRECK	Car Rental	Yes
3369	Car Rental	Car Rental		Car Rental	Yes
3370	RENT-A-WRECK	RENT-A-WRECK	RENT-A-WRECK	Car Rental	Yes
3371	Car Rental	Car Rental		Car Rental	Yes
3372	Car Rental	Car Rental		Car Rental	Yes
3373	Car Rental	Car Rental		Car Rental	Yes
3374	Car Rental	Car Rental		Car Rental	Yes
3375	Car Rental	Car Rental		Car Rental	Yes
3376	AJAX RENT-A-CAR	AJAX RENT-A-CAR	AJAX RENT-A-CAR	Car Rental	Yes
3377	Car Rental	Car Rental		Car Rental	Yes
3378	Car Rental	Car Rental		Car Rental	Yes
3379	Car Rental	Car Rental		Car Rental	Yes
3380	Car Rental	Car Rental		Car Rental	Yes
3381	EUROP CAR	EUROP CAR	EUROP CAR	Car Rental	Yes
3382	Car Rental	Car Rental		Car Rental	Yes
3383	Car Rental	Car Rental		Car Rental	Yes
3384	Car Rental	Car Rental		Car Rental	Yes
3385	TROPICAL RENT-A-CAR	TROPICAL RENT-A-CAR	TROPICAL RENT-A-CAR	Car Rental	Yes
3386	SHOWCASE RENTAL CARS	SHOWCASE RENTAL CARS	SHOWCASE RENTAL CARS	Car Rental	Yes
3387	ALAMO RENT-A-CAR	ALAMO RENT-A-CAR	ALAMO RENT-A-CAR	Car Rental	Yes
3388	Car Rental	Car Rental		Car Rental	Yes
3389	AVIS RENT-A-CAR	AVIS RENT-A-CAR	AVIS RENT-A-CAR	Car Rental	Yes
3390	DOLLAR RENT-A-CAR	DOLLAR RENT-A-CAR	DOLLAR RENT-A-CAR	Car Rental	Yes
3391	EUROPE BY CAR	EUROPE BY CAR	EUROPE BY CAR	Car Rental	Yes
3392	Car Rental	Car Rental		Car Rental	Yes
3393	NATIONAL CAR RENTAL	NATIONAL CAR RENTAL	NATIONAL CAR RENTAL	Car Rental	Yes
3394	KEMWELL GROUP RENT-A-CAR	KEMWELL GROUP RENT-A-CAR	KEMWELL GROUP RENT-A-CAR	Car Rental	Yes
3395	THRIFTY RENT-A-CAR	THRIFTY RENT-A-CAR	THRIFTY RENT-A-CAR	Car Rental	Yes
3396	TILDEN TENT-A-CAR	TILDEN TENT-A-CAR	TILDEN TENT-A-CAR	Car Rental	Yes
3397	Car Rental	Car Rental		Car Rental	Yes
3398	ECONO-CAR RENT-A-CAR	ECONO-CAR RENT-A-CAR	ECONO-CAR RENT-A-CAR	Car Rental	Yes
3399	Car Rental	Car Rental		Car Rental	Yes
3400	AUTO HOST COST CAR RENTALS	AUTO HOST COST CAR RENTALS	AUTO HOST COST CAR RENTALS	Car Rental	Yes
3401	Car Rental	Car Rental		Car Rental	Yes
3402	Car Rental	Car Rental		Car Rental	Yes
3403	Car Rental	Car Rental		Car Rental	Yes
3404	Car Rental	Car Rental		Car Rental	Yes
3405	ENTERPRISE RENT-A-CAR	ENTERPRISE RENT-A-CAR	ENTERPRISE RENT-A-CAR	Car Rental	Yes
3406	Car Rental	Car Rental		Car Rental	Yes
3407	Car Rental	Car Rental		Car Rental	Yes
3408	Car Rental	Car Rental		Car Rental	Yes
3409	GENERAL RENT-A-CAR	GENERAL RENT-A-CAR	GENERAL RENT-A-CAR	Car Rental	Yes
3410	Car Rental	Car Rental		Car Rental	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3411	Car Rental	Car Rental		Car Rental	Yes
3412	A-1 RENT-A-CAR	A-1 RENT-A-CAR	A-1 RENT-A-CAR	Car Rental	Yes
3413	Car Rental	Car Rental		Car Rental	Yes
3414	GODFREY NATL RENT-A-CAR	GODFREY NATL RENT-A-CAR	GODFREY NATL RENT-A-CAR	Car Rental	Yes
3415	Car Rental	Car Rental		Car Rental	Yes
3416	Car Rental	Car Rental		Car Rental	Yes
3417	Car Rental	Car Rental		Car Rental	Yes
3418	Car Rental	Car Rental		Car Rental	Yes
3419	ALPHA RENT-A-CAR	ALPHA RENT-A-CAR	ALPHA RENT-A-CAR	Car Rental	Yes
3420	ANSA INTL RENT-A-CAR	ANSA INTL RENT-A-CAR	ANSA INTL RENT-A-CAR	Car Rental	Yes
3421	ALLSTAE RENT-A-CAR	ALLSTAE RENT-A-CAR	ALLSTAE RENT-A-CAR	Car Rental	Yes
3422	Car Rental	Car Rental		Car Rental	Yes
3423	AVCAR RENT-A-CAR	AVCAR RENT-A-CAR	AVCAR RENT-A-CAR	Car Rental	Yes
3424	Car Rental	Car Rental		Car Rental	Yes
3425	AUTOMATE RENT-A-CAR	AUTOMATE RENT-A-CAR	AUTOMATE RENT-A-CAR	Car Rental	Yes
3426	Car Rental	Car Rental		Car Rental	Yes
3427	AVON RENT-A-CAR	AVON RENT-A-CAR	AVON RENT-A-CAR	Car Rental	Yes
3428	CAREY RENT-A-CAR	CAREY RENT-A-CAR	CAREY RENT-A-CAR	Car Rental	Yes
3429	INSURANCE RENT-A-CAR	INSURANCE RENT-A-CAR	INSURANCE RENT-A-CAR	Car Rental	Yes
3430	MAJOR RENT-A-CAR	MAJOR RENT-A-CAR	MAJOR RENT-A-CAR	Car Rental	Yes
3431	REPLACEMENT RENT-A-CAR	REPLACEMENT RENT-A-CAR	REPLACEMENT RENT-A-CAR	Car Rental	Yes
3432	RESERVE RENT-A-CAR	RESERVE RENT-A-CAR	RESERVE RENT-A-CAR	Car Rental	Yes
3433	UGLY DUCKLING RENT-A-CAR	UGLY DUCKLING RENT-A-CAR	UGLY DUCKLING RENT-A-CAR	Car Rental	Yes
3434	USA RENT-A-CAR	USA RENT-A-CAR	USA RENT-A-CAR	Car Rental	Yes
3435	VALUE RENT-A-CAR	VALUE RENT-A-CAR	VALUE RENT-A-CAR	Car Rental	Yes
3436	AUTOHANSA RENT-A-CAR	AUTOHANSA RENT-A-CAR	AUTOHANSA RENT-A-CAR	Car Rental	Yes
3437	CITE RENT-A-CAR	CITE RENT-A-CAR	CITE RENT-A-CAR	Car Rental	Yes
3438	INTERENT RENT-A-CAR	INTERENT RENT-A-CAR	INTERENT RENT-A-CAR	Car Rental	Yes
3439	MILLEVILLE RENT-A-CAR	MILLEVILLE RENT-A-CAR	MILLEVILLE RENT-A-CAR	Car Rental	Yes
3440	VIA ROUTE RENT-A-CAR	VIA ROUTE RENT-A-CAR	VIA ROUTE RENT-A-CAR	Car Rental	Yes
3441	Car Rental	Car Rental		Car Rental	Yes
3501	HOLIDAY INNS, HOLIDAY INN EXPRESS	HOLIDAY INNS, HOLIDAY INN EXPRESS	HOLIDAY INNS	Hotels/Motels/Inns/Resorts	Yes
3502	BEST WESTERN HOTELS	BEST WESTERN HOTELS	BEST WESTERN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3503	SHERATON HOTELS	SHERATON HOTELS	SHERATON HOTELS	Hotels/Motels/Inns/Resorts	Yes
3504	HILTON HOTELS	HILTON HOTELS	HILTON HOTELS	Hotels/Motels/Inns/Resorts	Yes
3505	FORTE HOTELS	FORTE HOTELS	FORTE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3506	GOLDEN TULIP HOTELS	GOLDEN TULIP HOTELS	GOLDEN TULIP HOTELS	Hotels/Motels/Inns/Resorts	Yes
3507	FRIENDSHIP INNS	FRIENDSHIP INNS	FRIENDSHIP INNS	Hotels/Motels/Inns/Resorts	Yes
3508	QUALITY INNS, QUALITY SUITES	QUALITY INNS, QUALITY SUITES	QUALITY INNS	Hotels/Motels/Inns/Resorts	Yes
3509	MARRIOTT HOTELS	MARRIOTT HOTELS	MARRIOTT HOTELS	Hotels/Motels/Inns/Resorts	Yes
3510	DAYS INN, DAYSTOP	DAYS INN, DAYSTOP	DAYS INN	Hotels/Motels/Inns/Resorts	Yes
3511	ARABELLA HOTELS	ARABELLA HOTELS	ARABELLA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3512	INTER-CONTINENTAL HOTELS	INTER-CONTINENTAL HOTELS	INTER-CONTINENTAL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3513	WESTIN HOTELS	WESTIN HOTELS	WESTIN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3514	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3515	RODEWAY INNS	RODEWAY INNS	RODEWAY INNS	Hotels/Motels/Inns/Resorts	Yes
3516	LA QUINTA MOTOR INNS	LA QUINTA MOTOR INNS	LA QUINTA MOTOR INNS	Hotels/Motels/Inns/Resorts	Yes
3517	AMERICANA HOTELS	AMERICANA HOTELS	AMERICANA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3518	SOL HOTELS	SOL HOTELS	SOL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3519	PULLMAN INTERNATIONAL HOTELS	PULLMAN INTERNATIONAL HOTELS	PULLMAN INTERNATIONAL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3520	MERIDIEN HOTELS	MERIDIEN HOTELS	MERIDIEN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3521	CREST HOTELS (see FORTE HOTELS)	CREST HOTELS (see FORTE HOTELS)	CREST HOTELS (see FORTE HOTELS)	Hotels/Motels/Inns/Resorts	Yes
3522	TOKYO HOTEL	TOKYO HOTEL	TOKYO HOTEL	Hotels/Motels/Inns/Resorts	Yes
3523	PENNSULA HOTEL	PENNSULA HOTEL	PENNSULA HOTEL	Hotels/Motels/Inns/Resorts	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3524	WELCOMGROUP HOTELS	WELCOMGROUP HOTELS	WELCOMGROUP HOTELS	Hotels/Motels/Inns/Resorts	Yes
3525	DUNFEY HOTELS	DUNFEY HOTELS	DUNFEY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3526	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3527	DOWNTOWNER-PASSPORT HOTEL	DOWNTOWNER-PASSPORT HOTEL	DOWNTOWNER-PASSPORT HOTEL	Hotels/Motels/Inns/Resorts	Yes
3528	RED LION HOTELS, RED LION INNS	RED LION HOTELS, RED LION INNS	RED LION HOTELS	Hotels/Motels/Inns/Resorts	Yes
3529	CP HOTELS	CP HOTELS	CP HOTELS	Hotels/Motels/Inns/Resorts	Yes
3530	RENAISSANCE HOTELS, STOUFFER HOTELS	RENAISSANCE HOTELS, STOUFFER HOTELS	RENAISSANCE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3531	ASTIR HOTELS	ASTIR HOTELS	ASTIR HOTELS	Hotels/Motels/Inns/Resorts	Yes
3532	SUN ROUTE HOTELS	SUN ROUTE HOTELS	SUN ROUTE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3533	HOTEL IBIS	HOTEL IBIS	HOTEL IBIS	Hotels/Motels/Inns/Resorts	Yes
3534	SOUTHERN PACIFIC HOTELS	SOUTHERN PACIFIC HOTELS	SOUTHERN PACIFIC HOTELS	Hotels/Motels/Inns/Resorts	Yes
3535	HILTON INTERNATIONAL	HILTON INTERNATIONAL	HILTON INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3536	AMFAC HOTELS	AMFAC HOTELS	AMFAC HOTELS	Hotels/Motels/Inns/Resorts	Yes
3537	ANA HOTEL	ANA HOTEL	ANA HOTEL	Hotels/Motels/Inns/Resorts	Yes
3538	CONCORDE HOTELS	CONCORDE HOTELS	CONCORDE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3539	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3540	IBEROTEL HOTELS	IBEROTEL HOTELS	IBEROTEL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3541	HOTEL OKURA	HOTEL OKURA	HOTEL OKURA	Hotels/Motels/Inns/Resorts	Yes
3542	ROYAL HOTELS	ROYAL HOTELS	ROYAL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3543	FOUR SEASONS HOTELS	FOUR SEASONS HOTELS	FOUR SEASONS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3544	CIGA HOTELS	CIGA HOTELS	CIGA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3545	SHANGRI-LA INTERNATIONAL	SHANGRI-LA INTERNATIONAL	SHANGRI-LA INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3546	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3547	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3548	HOTELES MELIA	HOTELES MELIA	HOTELES MELIA	Hotels/Motels/Inns/Resorts	Yes
3549	AUBERGE DES GOUVERNEURS	AUBERGE DES GOUVERNEURS	AUBERGE DES GOUVERNEURS	Hotels/Motels/Inns/Resorts	Yes
3550	REGAL 8 INNS	REGAL 8 INNS	REGAL 8 INNS	Hotels/Motels/Inns/Resorts	Yes
3551	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3552	COAST HOTELS	COAST HOTELS	COAST HOTELS	Hotels/Motels/Inns/Resorts	Yes
3553	PARK INNS INTERNATIONAL	PARK INNS INTERNATIONAL	PARK INNS INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3554	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3555	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3556	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3557	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3558	JOLLY HOTELS	JOLLY HOTELS	JOLLY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3559	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3560	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3561	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3562	COMFORT INNS	COMFORT INNS	COMFORT INNS	Hotels/Motels/Inns/Resorts	Yes
3563	JOURNEY'S END MOTLS	JOURNEY'S END MOTLS	JOURNEY'S END MOTLS	Hotels/Motels/Inns/Resorts	Yes
3564	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3565	RELAX INNS	RELAX INNS	RELAX INNS	Hotels/Motels/Inns/Resorts	Yes
3566	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3567	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3568	LADBROKE HOTELS	LADBROKE HOTELS	LADBROKE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3569	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3570	FORUM HOTELS	FORUM HOTELS	FORUM HOTELS	Hotels/Motels/Inns/Resorts	Yes
3571	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3572	MIYAKO HOTELS	MIYAKO HOTELS	MIYAKO HOTELS	Hotels/Motels/Inns/Resorts	Yes
3573	SANDMAN HOTELS	SANDMAN HOTELS	SANDMAN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3574	VENTURE INNS	VENTURE INNS	VENTURE INNS	Hotels/Motels/Inns/Resorts	Yes
3575	VAGABOND HOTELS	VAGABOND HOTELS	VAGABOND HOTELS	Hotels/Motels/Inns/Resorts	Yes
3576	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3577	MANDARIN ORIENTAL HOTEL	MANDARIN ORIENTAL HOTEL	MANDARIN ORIENTAL HOTEL	Hotels/Motels/Inns/Resorts	Yes

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3578	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3579	HOTEL MERCURE	HOTEL MERCURE	HOTEL MERCURE	Hotels/Motels/Inns/Resorts	Yes
3580	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3581	DELTA HOTEL	DELTA HOTEL	DELTA HOTEL	Hotels/Motels/Inns/Resorts	Yes
3582	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3583	SAS HOTELS	SAS HOTELS	SAS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3584	PRINCESS HOTELS INTERNATIONAL	PRINCESS HOTELS INTERNATIONAL	PRINCESS HOTELS INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3585	HUNGAR HOTELS	HUNGAR HOTELS	HUNGAR HOTELS	Hotels/Motels/Inns/Resorts	Yes
3586	SOKOS HOTELS	SOKOS HOTELS	SOKOS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3587	DORAL HOTELS	DORAL HOTELS	DORAL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3588	HELMSLEY HOTELS	HELMSLEY HOTELS	HELMSLEY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3589	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3590	FAIRMONT HOTELS	FAIRMONT HOTELS	FAIRMONT HOTELS	Hotels/Motels/Inns/Resorts	Yes
3591	SONESTA HOTELS	SONESTA HOTELS	SONESTA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3592	OMNI HOTELS	OMNI HOTELS	OMNI HOTELS	Hotels/Motels/Inns/Resorts	Yes
3593	CUNARD HOTELS	CUNARD HOTELS	CUNARD HOTELS	Hotels/Motels/Inns/Resorts	Yes
3594	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3595	HOSPITALITY INTERNATIONAL	HOSPITALITY INTERNATIONAL	HOSPITALITY INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3596	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3597	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3598	REGENT INTERNATIONAL HOTELS	REGENT INTERNATIONAL HOTELS	REGENT INTERNATIONAL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3599	PANNONIA HOTELS	PANNONIA HOTELS	PANNONIA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3600	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3601	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3602	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3603	NOAH'S HOTELS	NOAH'S HOTELS	NOAH'S HOTELS	Hotels/Motels/Inns/Resorts	Yes
3604	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3605	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3606	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3607	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3608	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3609	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3610	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3611	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3612	MOVENPICK HOTELS	MOVENPICK HOTELS	MOVENPICK HOTELS	Hotels/Motels/Inns/Resorts	Yes
3613	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3614	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3615	TRAVELODGE	TRAVELODGE	TRAVELODGE	Hotels/Motels/Inns/Resorts	Yes
3616	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3617	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3618	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3619	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3620	TELFORD INTERNATIONAL	TELFORD INTERNATIONAL	TELFORD INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3621	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3622	MERLIN HOTELS	MERLIN HOTELS	MERLIN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3623	DORINT HOTELS	DORINT HOTELS	DORINT HOTELS	Hotels/Motels/Inns/Resorts	Yes
3624	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3625	HOTLE UNIVERSALE	HOTLE UNIVERSALE	HOTLE UNIVERSALE	Hotels/Motels/Inns/Resorts	Yes
3626	PRINCE HOTELS	PRINCE HOTELS	PRINCE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3627	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3628	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3629	DAN HOTELS	DAN HOTELS	DAN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3630	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3631	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3632	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3633	RANK HOTELS	RANK HOTELS	RANK HOTELS	Hotels/Motels/Inns/Resorts	Yes
3634	SWISSOTEL	SWISSOTEL	SWISSOTEL	Hotels/Motels/Inns/Resorts	Yes
3635	RESO HOTELS	RESO HOTELS	RESO HOTELS	Hotels/Motels/Inns/Resorts	Yes
3636	SAROVA HOTELS	SAROVA HOTELS	SAROVA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3637	RAMADA INNS, RAMADA LIMITED	RAMADA INNS, RAMADA LIMITED	RAMADA INNS	Hotels/Motels/Inns/Resorts	Yes
3638	HO JO INN, HOWARD JOHNSON	HO JO INN, HOWARD JOHNSON	HO JO INN	Hotels/Motels/Inns/Resorts	Yes
3639	MOUNT CHARLOTTE THISTLE	MOUNT CHARLOTTE THISTLE	MOUNT CHARLOTTE THISTLE	Hotels/Motels/Inns/Resorts	Yes
3640	HYATT HOTEL	HYATT HOTEL	HYATT HOTEL	Hotels/Motels/Inns/Resorts	Yes
3641	SOFITEL HOTELS	SOFITEL HOTELS	SOFITEL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3642	NOVOTEL HOTELS	NOVOTEL HOTELS	NOVOTEL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3643	STEIGENBERGER HOTELS	STEIGENBERGER HOTELS	STEIGENBERGER HOTELS	Hotels/Motels/Inns/Resorts	Yes
3644	ECONO LODGES	ECONO LODGES	ECONO LODGES	Hotels/Motels/Inns/Resorts	Yes
3645	QUEENS MOAT HOUSES	QUEENS MOAT HOUSES	QUEENS MOAT HOUSES	Hotels/Motels/Inns/Resorts	Yes
3646	SWALLOW HOTELS	SWALLOW HOTELS	SWALLOW HOTELS	Hotels/Motels/Inns/Resorts	Yes
3647	HUSA HOTELS	HUSA HOTELS	HUSA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3648	DE VERE HOTELS	DE VERE HOTELS	DE VERE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3649	RADISSON HOTELS	RADISSON HOTELS	RADISSON HOTELS	Hotels/Motels/Inns/Resorts	Yes
3650	RED ROOK INNS	RED ROOK INNS	RED ROOK INNS	Hotels/Motels/Inns/Resorts	Yes
3651	IMPERIAL LONDON HOTEL	IMPERIAL LONDON HOTEL	IMPERIAL LONDON HOTEL	Hotels/Motels/Inns/Resorts	Yes
3652	EMBASSY HOTELS	EMBASSY HOTELS	EMBASSY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3653	PENTA HOTELS	PENTA HOTELS	PENTA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3654	LOEWS HOTELS	LOEWS HOTELS	LOEWS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3655	SCANDIC HOTELS	SCANDIC HOTELS	SCANDIC HOTELS	Hotels/Motels/Inns/Resorts	Yes
3656	SARA HOTELS	SARA HOTELS	SARA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3657	OBEROI HOTELS	OBEROI HOTELS	OBEROI HOTELS	Hotels/Motels/Inns/Resorts	Yes
3658	OTANI HOTELS	OTANI HOTELS	OTANI HOTELS	Hotels/Motels/Inns/Resorts	Yes
3659	TAJ HOTELS INTERNATIONAL	TAJ HOTELS INTERNATIONAL	TAJ HOTELS INTERNATIONAL	Hotels/Motels/Inns/Resorts	Yes
3660	KNIGHTS INNS	KNIGHTS INNS	KNIGHTS INNS	Hotels/Motels/Inns/Resorts	Yes
3661	METROPOLE HOTELS	METROPOLE HOTELS	METROPOLE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3662	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3663	HOTELES EL PRESIDENTS	HOTELES EL PRESIDENTS	HOTELES EL PRESIDENTS	Hotels/Motels/Inns/Resorts	Yes
3664	FLAG INN	FLAG INN	FLAG INN	Hotels/Motels/Inns/Resorts	Yes
3665	HAMPTON INNS	HAMPTON INNS	HAMPTON INNS	Hotels/Motels/Inns/Resorts	Yes
3666	STAKIS HOTELS	STAKIS HOTELS	STAKIS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3667	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3668	MARITIM HOTELS	MARITIM HOTELS	MARITIM HOTELS	Hotels/Motels/Inns/Resorts	Yes
3669	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3670	ARCARD HOTELS	ARCARD HOTELS	ARCARD HOTELS	Hotels/Motels/Inns/Resorts	Yes
3671	ARCTIA HOTELS	ARCTIA HOTELS	ARCTIA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3672	CAMPANIEL HOTELS	CAMPANIEL HOTELS	CAMPANIEL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3673	IBUSZ HOTELS	IBUSZ HOTELS	IBUSZ HOTELS	Hotels/Motels/Inns/Resorts	Yes
3674	RANTASIPI HOTELS	RANTASIPI HOTELS	RANTASIPI HOTELS	Hotels/Motels/Inns/Resorts	Yes
3675	INTERHOTEL CEDOK	INTERHOTEL CEDOK	INTERHOTEL CEDOK	Hotels/Motels/Inns/Resorts	Yes
3676	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3677	CLIMAT DE FRANCE HOTELS	CLIMAT DE FRANCE HOTELS	CLIMAT DE FRANCE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3678	CUMULUS HOTELS	CUMULUS HOTELS	CUMULUS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3679	DANUBIUS HOTEL	DANUBIUS HOTEL	DANUBIUS HOTEL	Hotels/Motels/Inns/Resorts	Yes
3680	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3681	ADAMS MARK HOTELS	ADAMS MARK HOTELS	ADAMS MARK HOTELS	Hotels/Motels/Inns/Resorts	Yes
3682	ALLSTAR INNS	ALLSTAR INNS	ALLSTAR INNS	Hotels/Motels/Inns/Resorts	Yes
3683	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3684	BUDGET HOST INNS	BUDGET HOST INNS	BUDGET HOST INNS	Hotels/Motels/Inns/Resorts	Yes
3685	BUDGETEL HOTELS	BUDGETEL HOTELS	BUDGETEL HOTELS	Hotels/Motels/Inns/Resorts	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3686	SUISSE CHALETS	SUISSE CHALETS	SUISSE CHALETS	Hotels/Motels/Inns/Resorts	Yes
3687	CLARION HOTELS	CLARION HOTELS	CLARION HOTELS	Hotels/Motels/Inns/Resorts	Yes
3688	COMPRI HOTELS	COMPRI HOTELS	COMPRI HOTELS	Hotels/Motels/Inns/Resorts	Yes
3689	CONSORT HOTELS	CONSORT HOTELS	CONSORT HOTELS	Hotels/Motels/Inns/Resorts	Yes
3690	COURTYARD BY MARRIOTT	COURTYARD BY MARRIOTT	COURTYARD BY MARRIOTT	Hotels/Motels/Inns/Resorts	Yes
3691	DILLION INNS	DILLION INNS	DILLION INNS	Hotels/Motels/Inns/Resorts	Yes
3692	DOUBLETREE HOTELS	DOUBLETREE HOTELS	DOUBLETREE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3693	DRURY INNS	DRURY INNS	DRURY INNS	Hotels/Motels/Inns/Resorts	Yes
3694	ECONOMY INNS OF AMERICA	ECONOMY INNS OF AMERICA	ECONOMY INNS OF AMERICA	Hotels/Motels/Inns/Resorts	Yes
3695	EMBASSY SUITES	EMBASSY SUITES	EMBASSY SUITES	Hotels/Motels/Inns/Resorts	Yes
3696	EXEL INNS	EXEL INNS	EXEL INNS	Hotels/Motels/Inns/Resorts	Yes
3697	FARFIELD HOTELS	FARFIELD HOTELS	FARFIELD HOTELS	Hotels/Motels/Inns/Resorts	Yes
3698	HARLEY HOTELS	HARLEY HOTELS	HARLEY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3699	MIDWAY MOTOR LODGE	MIDWAY MOTOR LODGE	MIDWAY MOTOR LODGE	Hotels/Motels/Inns/Resorts	Yes
3700	MOTEL 6	MOTEL 6	MOTEL 6	Hotels/Motels/Inns/Resorts	Yes
3701	GUEST QUARTERS (formally PICKETT SUITE HOTELS)	GUEST QUARTERS (formally PICKETT SUITE HOTELS)	GUEST QUARTERS (formally PICKETT SUITE HOTELS)	Hotels/Motels/Inns/Resorts	Yes
3702	THE REGISTRY HOTELS	THE REGISTRY HOTELS	THE REGISTRY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3703	RESIDENCE INNS	RESIDENCE INNS	RESIDENCE INNS	Hotels/Motels/Inns/Resorts	Yes
3704	ROYCE HOTELS	ROYCE HOTELS	ROYCE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3705	SANDMAN INNS	SANDMAN INNS	SANDMAN INNS	Hotels/Motels/Inns/Resorts	Yes
3706	SHILO INNS	SHILO INNS	SHILO INNS	Hotels/Motels/Inns/Resorts	Yes
3707	SHONEY'S INNS	SHONEY'S INNS	SHONEY'S INNS	Hotels/Motels/Inns/Resorts	Yes
3708	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3709	SUPER8 MOTELS	SUPER8 MOTELS	SUPER8 MOTELS	Hotels/Motels/Inns/Resorts	Yes
3710	THE RITZ CARLTON HOTELS	THE RITZ CARLTON HOTELS	THE RITZ CARLTON HOTELS	Hotels/Motels/Inns/Resorts	Yes
3711	FLAG INNS (AUSRALIA)	FLAG INNS (AUSRALIA)	FLAG INNS (AUSRALIA)	Hotels/Motels/Inns/Resorts	Yes
3712	GOLDEN CHAIN HOTEL	GOLDEN CHAIN HOTEL	GOLDEN CHAIN HOTEL	Hotels/Motels/Inns/Resorts	Yes
3713	QUALITY PACIFIC HOTEL	QUALITY PACIFIC HOTEL	QUALITY PACIFIC HOTEL	Hotels/Motels/Inns/Resorts	Yes
3714	FOUR SEASONS HOTEL (AUSTRALIA)	FOUR SEASONS HOTEL (AUSTRALIA)	FOUR SEASONS HOTEL (AUSTRALIA)	Hotels/Motels/Inns/Resorts	Yes
3715	FARIFIELD INN	FARIFIELD INN	FARIFIELD INN	Hotels/Motels/Inns/Resorts	Yes
3716	CARLTON HOTELS	CARLTON HOTELS	CARLTON HOTELS	Hotels/Motels/Inns/Resorts	Yes
3717	CITY LODGE HOTELS	CITY LODGE HOTELS	CITY LODGE HOTELS	Hotels/Motels/Inns/Resorts	Yes
3718	KAROS HOTELS	KAROS HOTELS	KAROS HOTELS	Hotels/Motels/Inns/Resorts	Yes
3719	PROTEA HOTELS	PROTEA HOTELS	PROTEA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3720	SOUTHERN SUN HOTELS	SOUTHERN SUN HOTELS	SOUTHERN SUN HOTELS	Hotels/Motels/Inns/Resorts	Yes
3721	HILTON CONRAD	HILTON CONRAD	HILTON CONRAD	Hotels/Motels/Inns/Resorts	Yes
3722	WYNDHAM HOTEL AND RESORTS	WYNDHAM HOTEL AND RESORTS	WYNDHAM HOTEL AND RESORTS	Hotels/Motels/Inns/Resorts	Yes
3723	RICA HOTELS	RICA HOTELS	RICA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3724	INER NOR HOTELS	INER NOR HOTELS	INER NOR HOTELS	Hotels/Motels/Inns/Resorts	Yes
3725	SEAINES PLANATION	SEAINES PLANATION	SEAINES PLANATION	Hotels/Motels/Inns/Resorts	Yes
3726	RIO SUITES	RIO SUITES	RIO SUITES	Hotels/Motels/Inns/Resorts	Yes
3727	BROADMOOR HOTEL	BROADMOOR HOTEL	BROADMOOR HOTEL	Hotels/Motels/Inns/Resorts	Yes
3728	BALLY'S HOTEL AND CASINO	BALLY'S HOTEL AND CASINO	BALLY'S HOTEL AND CASINO	Hotels/Motels/Inns/Resorts	Yes
3729	JOHN ASCUAGA'S NUGGET	JOHN ASCUAGA'S NUGGET	JOHN ASCUAGA'S NUGGET	Hotels/Motels/Inns/Resorts	Yes
3730	MGM GRAND HOTEL	MGM GRAND HOTEL	MGM GRAND HOTEL	Hotels/Motels/Inns/Resorts	Yes
3731	HARRAH'S HOTELS AND CASINOS	HARRAH'S HOTELS AND CASINOS	HARRAH'S HOTELS AND CASINOS	Hotels/Motels/Inns/Resorts	Yes
3732	OPRYLAND HOTEL	OPRYLAND HOTEL	OPRYLAND HOTEL	Hotels/Motels/Inns/Resorts	Yes
3733	BOCA RATON RESORT	BOCA RATON RESORT	BOCA RATON RESORT	Hotels/Motels/Inns/Resorts	Yes
3734	HARVEY/BRISTOL HOTELS	HARVEY/BRISTOL HOTELS	HARVEY/BRISTOL HOTELS	Hotels/Motels/Inns/Resorts	Yes
3735	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3736	COLORADO BELLE/EDGEWATER RESORT	COLORADO BELLE/EDGEWATER RESORT	COLORADO BELLE/EDGEWATER RESORT	Hotels/Motels/Inns/Resorts	Yes
3737	RIVIERA HOTEL AND CASINO	RIVIERA HOTEL AND CASINO	RIVIERA HOTEL AND CASINO	Hotels/Motels/Inns/Resorts	Yes
3738	TROPICANA RESORT AND CASINO	TROPICANA RESORT AND CASINO	TROPICANA RESORT AND CASINO	Hotels/Motels/Inns/Resorts	Yes
3739	WOODSIDE HOTELS AND RESORTS	WOODSIDE HOTELS AND RESORTS	WOODSIDE HOTELS AND RESORTS	Hotels/Motels/Inns/Resorts	Yes

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MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
3740	TOWNPLACE SUITES	TOWNPLACE SUITES	TOWNPLACE SUITES	Hotels/Motels/Inns/Resorts	Yes
3741	MILLENIUM BROADWAY HOTEL	MILLENIUM BROADWAY HOTEL	MILLENIUM BROADWAY HOTEL	Hotels/Motels/Inns/Resorts	Yes
3742	CLUB MED	CLUB MED	CLUB MED	Hotels/Motels/Inns/Resorts	Yes
3743	BILTMORE HOTEL AND SUITES	BILTMORE HOTEL AND SUITES	BILTMORE HOTEL AND SUITES	Hotels/Motels/Inns/Resorts	Yes
3744	CAREFREE RESORTS	CAREFREE RESORTS	CAREFREE RESORTS	Hotels/Motels/Inns/Resorts	Yes
3745	ST. REGIS HOTEL	ST. REGIS HOTEL	ST. REGIS HOTEL	Hotels/Motels/Inns/Resorts	Yes
3746	THE ELIOT HOTEL	THE ELIOT HOTEL	THE ELIOT HOTEL	Hotels/Motels/Inns/Resorts	Yes
3747	CLUBCORP/CLUB RESORTS	CLUBCORP/CLUB RESORTS	CLUBCORP/CLUB RESORTS	Hotels/Motels/Inns/Resorts	Yes
3748	WELESLEY INNS	WELESLEY INNS	WELESLEY INNS	Hotels/Motels/Inns/Resorts	Yes
3749	THE BEVERLY HILLS HOTEL	THE BEVERLY HILLS HOTEL	THE BEVERLY HILLS HOTEL	Hotels/Motels/Inns/Resorts	Yes
3750	CROWNE PLAZA HOTELS	CROWNE PLAZA HOTELS	CROWNE PLAZA HOTELS	Hotels/Motels/Inns/Resorts	Yes
3751	HOMEWOOD SUITES	HOMEWOOD SUITES	HOMEWOOD SUITES	Hotels/Motels/Inns/Resorts	Yes
3752	PEABODY HOTELS	PEABODY HOTELS	PEABODY HOTELS	Hotels/Motels/Inns/Resorts	Yes
3753	GREENBRIAH RESORTS	GREENBRIAH RESORTS	GREENBRIAH RESORTS	Hotels/Motels/Inns/Resorts	Yes
3754	AMELIA ISLAND PLANATION	AMELIA ISLAND PLANATION	AMELIA ISLAND PLANATION	Hotels/Motels/Inns/Resorts	Yes
3755	THE HOMESTEAD	THE HOMESTEAD	THE HOMESTEAD	Hotels/Motels/Inns/Resorts	Yes
3756	SOUTH SEAS RESORTS	SOUTH SEAS RESORTS	SOUTH SEAS RESORTS	Hotels/Motels/Inns/Resorts	Yes
3757	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3758	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3759	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3760	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3761	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3762	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3763	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3764	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3765	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3766	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3767	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3768	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3769	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3770	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3771	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3772	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3773	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3774	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3775	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3776	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3777	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3778	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3779	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3780	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3781	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3782	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3783	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3784	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3785	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3786	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3787	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3788	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3789	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3790	Hotels/Motels/Inns/Resorts	Hotels/Motels/Inns/Resorts		Hotels/Motels/Inns/Resorts	Yes
3816	Home2Suites				
3835	* MASTERS ECONOMY INNS	* MASTERS ECONOMY INNS	* MASTERS ECONOMY INNS		
4011	Railroads	Railroads		Railroads	No1.6041-3(c)

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<b>MCC</b>	<b>Edited Description</b>	<b>Combined Description</b>	<b>USDA Description</b>	<b>IRS Description</b>	<b>IRS Reportable</b>
4111	Local/Suburban Commuter Passenger Transportation - Railroads, Ferries, Local Water Transportation.	Local/Suburban Commuter Passenger Transportation - Railroads, Ferries, Local Water Transportation.	Local/Suburban Commuter Passenger Transportation - Railroads, Ferries, Local Water Transportation.	Commuter Transport, Ferries	Yes
4112	Passenger Railways	Passenger Railways	Passenger Railways	Passenger Railways	Yes
4119	Ambulance Services	Ambulance Services	Ambulance Services	Ambulance Services	Yes
4121	Taxicabs and Limousines	Taxicabs and Limousines	Taxicabs and Limousines	Taxicabs/Limousines	Yes
4131	Bus Lines, Including Charters, Tour Buses	Bus Lines, Including Charters, Tour Buses	Bus Lines, Including Charters, Tour Buses	Bus Lines	Yes
4214	Motor Freight Carriers, Moving and Storage Companies, Trucking - Local/Long Distance, Delivery Services - Local	Motor Freight Carriers, Moving and Storage Companies, Trucking - Local/Long Distance, Delivery Services - Local	Motor Freight Carriers	Motor Freight Carriers and Trucking - Local and Long Distance, Moving and Storage Companies, and Local Delivery Services	No1.6041-3(c)
4215	Courier Services - Air or Ground, Freight forwarders	Courier Services - Air or Ground, Freight forwarders	Courier Services - Air or Ground	Courier Services	Yes
4225	Public warehousing, Storage	Public warehousing, Storage	Warehousing, Public	Public Warehousing and Storage - Farm Products, Refrigerated Goods, Household Goods, and Storage	No1.6041-3(c)
4411	Cruise and Steamship Lines	Cruise and Steamship Lines	Cruise Lines	Cruise Lines	Yes
4457	Boat Rentals and Leases	Boat Rentals and Leases	Boat Rentals and Leases	Boat Rentals and Leases	Yes
4468	Marinas, Marine Service, and Supplies	Marinas, Marine Service, and Supplies	Marinas, Marine Service, and Supplies	Marinas, Service and Supplies	Yes
4511	Airlines, Air Carriers Not Listed Elsewhere	Airlines, Air Carriers Not listed Elsewhere	Airlines, Air Carriers Not listed Elsewhere)	Airlines, Air Carriers	Yes
4582	Airports, Airport Terminals, Flying Fields	Airports, Airport Terminals, Flying Fields	Airports, Airport Terminals	Airports, Flying Fields	Yes
4722	Travel Agencies and Tour Operations	Travel Agencies and Tour Operations	Travel Agencies and Tour Operations	Travel Agencies, Tour Operators	Yes
4723	Package Tour Operators (for use in Germany only)	Package Tour Operators (For use in Germany only)	Package Tour Operators (For use in Germany only)	TUI Travel - Germany	Yes
4784	Toll and Bridge Fees	Toll and Bridge Fees	Toll and Bridge Fees	Tolls/Bridge Fees	No1.6041-3(c)
4789	Transportation Services Not Elsewhere Classified	Transportation Services Not Elsewhere Classified	Transportation Services Not Elsewhere Classified	Transportation Services Not Elsewhere Classified	Yes
4812	Telecommunications Equipment including telephone sales	Telecommunications Equipment including telephone sales	Telecommunications Equipment including telephone sales	Telecommunication Equipment and Telephone Sales	No1.6041-3(c)
4814	Fax services, Telecommunication Services	Fax services, Telecommunication Services	Fax services	Telecommunication Services	No1.6041-3(c)
4815	VisaPhone	VisaPhone	VisaPhone		
4816	Computer Network Services	Computer Network Services		Computer Network Services	No1.6041-3(c)
4821	Telegraph services	Telegraph services	Telegraph services	Telegraph Services	No1.6041-3(c)
4829	Money Orders - Wire Transfer	Money Orders - Wire Transfer	Money Orders - Wire Transfer	Wires, Money Orders	No1.6041-3(c)
4899	Cable and other pay television (previously Cable Services)	Cable and other pay television (previously Cable Services)	Cable and other pay television (previously Cable Services)	Cable, Satellite, and Other Pay Television and Radio	No1.6041-3(c)
4900	Electric, Gas, Sanitary and Water Utilities	Electric, Gas, Sanitary and Water Utilities	Electric, Gas, Sanitary and Water Utilities	Utilities	No1.6041-3(c)
5013	Motor vehicle supplies and new parts	Motor vehicle supplies and new parts	Motor vehicle supplies and new parts	Motor Vehicle Supplies and New Parts	No1.6041-3(c)
5021	Office and Commercial Furniture	Office and Commercial Furniture	Office and Commercial Furniture	Office and Commercial Furniture	No1.6041-3(c)
5039	Construction Materials Not Elsewhere Classified	Construction Materials Not Elsewhere Classified	Construction Materials Not Elsewhere Classified	Construction Materials,Not Elsewhere Classified	No1.6041-3(c)
5044	Office, Photographic, Photocopy, and Microfilm Equipment	Office, Photographic, Photocopy, and Microfilm Equipment	Office, Photographic, Photocopy, and Microfilm Equipment	Photographic, Photocopy, Microfilm Equipment, and Supplies	No1.6041-3(c)
5045	Computers, Computer Peripheral Equipment, Software	Computers, Computer Peripheral Equipment, Software	Computers, Computer Peripheral Equipment, Software	Computers, Peripherals, and Software	No1.6041-3(c)
5046	Commercial Equipment Not Elsewhere Classified	Commercial Equipment Not Elsewhere Classified	Commercial Equipment Not Elsewhere Classified	Commercial Equipment Not Elsewhere Classified	No1.6041-3(c)
5047	Medical, Dental Ophthalmic, Hospital Equipment and Supplies	Medical, Dental Ophthalmic, Hospital Equipment and Supplies	Medical, Dental Ophthalmic, Hospital Equipment and Supplies	Medical, Dental, Ophthalmic, and Hospital Equipment and Supplies	No1.6041-3(c)
5051	Metal Service Centers and Offices	Metal Service Centers and Offices	Metal Service Centers and Offices	Metal Service Centers	No1.6041-3(c)
5065	Electrical Parts and Equipment	Electrical Parts and Equipment	Electrical Parts and Equipment	Electrical Parts and Equipment	No1.6041-3(c)
5072	Hardware Equipment and Supplies	Hardware Equipment and Supplies	Hardware Equipment and Supplies	Hardware, Equipment, and Supplies	No1.6041-3(c)
5074	Plumbing and Heating Equipment and Supplies	Plumbing and Heating Equipment and Supplies	Plumbing and Heating Equipment and Supplies	Plumbing, Heating Equipment, and Supplies	No1.6041-3(c)
5085	Industrial Supplies Not Elsewhere Classified	Industrial Supplies Not Elsewhere Classified	Industrial Supplies Not Elsewhere Classified	Industrial Supplies Not Elsewhere Classified	No1.6041-3(c)
5094	Precious Stones and Metals, Watches and Jewelry	Precious Stones and Metals, Watches and Jewelry	Precious Stones and Metals, Watches and Jewelry	Precious Stones and Metals, Watches and Jewelry	No1.6041-3(c)
5099	Durable Goods Not Elsewhere Classified	Durable Goods Not Elsewhere Classified	Durable Goods Not Elsewhere Classified	Durable Goods Not Elsewhere Classified	No1.6041-3(c)
5111	Stationery, Office Supplies, Printing, and Writing Paper	Stationery, Office Supplies, Printing, and Writing Paper	Stationery, Office Supplies, Printing, and Writing Paper	Stationary, Office Supplies, Printing and Writing Paper	No1.6041-3(c)
5122	Drugs, Drug Proprietors, and Druggist's Sundries	Drugs, Drug Proprietors, and Druggist's Sundries	Drugs, Drug Proprietors, and Druggist's Sundries	Drugs, Drug Proprietaries, and Druggist Sundries	No1.6041-3(c)
5131	Piece Goods Notions, and Other Dry Goods	Piece Goods Notions, and Other Dry Goods	Piece Goods Notions, and Other Dry Goods	Piece Goods Notions, and Other Dry Goods	No1.6041-3(c)
5137	Men's Women's and Children's Uniforms and Commercial Clothing	Men's Women's and Children's Uniforms and Commercial Clothing	Men's Women's and Children's Uniforms and Commercial Clothing	Uniforms, Commercial Clothing	No1.6041-3(c)
5139	Commercial Footwear	Commercial Footwear	Commercial Footwear	Commercial Footwear	No1.6041-3(c)
5169	Chemicals and Allied Products Not Elsewhere Classified	Chemicals and Allied Products Not Elsewhere Classified	Chemicals and Allied Products Not Elsewhere Classified	Chemicals and Allied Products Not Elsewhere Classified	No1.6041-3(c)
5172	Petroleum and Petroleum Products	Petroleum and Petroleum Products	Petroleum and Petroleum Products	Petroleum and Petroleum Products	No1.6041-3(c)
5192	Books, Periodicals, and Newspapers	Books, Periodicals, and Newspapers	Books, Periodicals, and Newspapers	Books, Periodicals, and Newspapers	No1.6041-3(c)
5193	Florists' Supplies, Nursery Stock and Flowers	Florists' Supplies, Nursery Stock and Flowers	Florists' Supplies, Nursery Stock and Flowers	Florists Supplies, Nursery Stock, and Flowers	No1.6041-3(c)
5198	Paints, Varnishes, and Supplies	Paints, Varnishes, and Supplies	Paints, Varnishes, and Supplies	Paints, Varnishes, and Supplies	No1.6041-3(c)

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5199	Non-durable Goods Not Elsewhere Classified	Non-durable Goods Not Elsewhere Classified	Non-durable Goods Not Elsewhere Classified	Nondurable Goods Not Elsewhere Classified	No1.6041-3(c)
5200	Home Supply Warehouse Stores	Home Supply Warehouse Stores	Home Supply Warehouse Stores	Home Supply Warehouse Stores	No1.6041-3(c)
5211	Lumber and Building Materials Stores	Lumber and Building Materials Stores	Lumber and Building Materials Stores	Lumber, Building Materials Stores	No1.6041-3(c)
5231	Glass, Paint, and Wallpaper Stores	Glass, Paint, and Wallpaper Stores	Wallpaper Stores	Glass, Paint, and Wallpaper Stores	No1.6041-3(c)
5251	Hardware Stores	Hardware Stores	Hardware Stores	Hardware Stores	No1.6041-3(c)
5261	Nurseries - Lawn and Garden Supply Store	Nurseries - Lawn and Garden Supply Store	Nurseries - Lawn and Garden Supply Store	Nurseries, Lawn and Garden Supply Stores	No1.6041-3(c)
5271	Mobile Home Dealers	Mobile Home Dealers	Mobile Home Dealers	Mobile Home Dealers	No1.6041-3(c)
5300	Wholesale Clubs	Wholesale Clubs	Wholesale Clubs	Wholesale Clubs	No1.6041-3(c)
5309	Duty Free Store	Duty Free Store	Duty Free Store	Duty Free Stores	No1.6041-3(c)
5310	Discount Stores	Discount Stores	Discount Stores	Discount Stores	No1.6041-3(c)
5311	Department Stores	Department Stores	Department Stores	Department Stores	No1.6041-3(c)
5331	Variety Stores	Variety Stores	Variety Stores	Variety Stores	No1.6041-3(c)
5399	Misc. General Merchandise	Misc. General Merchandise	Misc. General Merchandise	Miscellaneous General Merchandise	No1.6041-3(c)
5411	Grocery Stores, Supermarkets	Grocery Stores, Supermarkets	Grocery Stores	Grocery Stores, Supermarkets	No1.6041-3(c)
5422	Meat Provisioners - Freezer and Locker	Meat Provisioners - Freezer and Locker	Meat Provisioners - Freezer and Locker	Freezer and Locker Meat Provisioners	No1.6041-3(c)
5441	Candy, Nut, and Confectionery Stores	Candy, Nut, and Confectionery Stores	Candy Stores	Candy, Nut, and Confectionery Stores	No1.6041-3(c)
5451	Dairy Products Stores	Dairy Products Stores	Dairy Products Stores	Dairy Products Stores	No1.6041-3(c)
5462	Bakeries	Bakeries	Bakeries	Bakeries	No1.6041-3(c)
5499	Misc. Food Stores - Convenience Stores and Specialty Markets	Misc. Food Stores - Convenience Stores and Specialty Markets	Misc. Food Stores - Convenience Stores and Specialty Markets	Miscellaneous Food Stores - Convenience Stores and Specialty Markets	No1.6041-3(c)
5511	Car and Truck Dealers (New and Used) Sales, Service, Repairs, Parts, and Leasing	Car and Truck Dealers (New and Used) Sales, Service, Repairs, Parts, and Leasing	Car and Truck Dealers (New and Used) Sales, Service, Repairs, Parts, and Leasing	Car and Truck Dealers (New & Used) Sales, Service, Repairs Parts and Leasing	No1.6041-3(c)
5521	Automobile and Truck Dealers (Used Only)	Automobile and Truck Dealers (Used Only)	Automobile and Truck Dealers (Used Only)	Car and Truck Dealers (Used Only) Sales, Service, Repairs Parts and Leasing	No1.6041-3(c)
5531	Automobile Supply Stores	Automobile Supply Stores	Automobile Supply Stores	Auto and Home Supply Stores	No1.6041-3(c)
5532	Automotive Tire Stores	Automotive Tire Stores	Automotive Tire Stores	Automotive Tire Stores	No1.6041-3(c)
5533	Automotive Parts, Accessories Stores	Automotive Parts, Accessories Stores	Automotive Parts, Accessories Stores	Automotive Parts and Accessories Stores	No1.6041-3(c)
5541	Service Stations (with or without ancillary services)	Service Stations (with or without ancillary services)	Service Stations (with or without ancillary services)	Service Stations	No1.6041-3(c)
5542	Automated Fuel Dispensers	Automated Fuel Dispensers	Automated Fuel Dispensers	Automated Fuel Dispensers	No1.6041-3(c)
5551	Boat Dealers	Boat Dealers	Boat Dealers	Boat Dealers	No1.6041-3(c)
5561	Recreational and Utility Trailers, Camp Dealers	Recreational and Utility Trailers, Camp Dealers	Recreational and Utility Trailers, Camp Dealers	Motorcycle Shops, Dealers	No1.6041-3(c)
5571	Motorcycle Dealers	Motorcycle Dealers	Motorcycle Dealers	Motorcycle Shops and Dealers	No1.6041-3(c)
5592	Motor Home Dealers	Motor Home Dealers	Motor Home Dealers	Motor Homes Dealers	No1.6041-3(c)
5598	Snowmobile Dealers	Snowmobile Dealers	Snowmobile Dealers	Snowmobile Dealers	No1.6041-3(c)
5599	Miscellaneous Auto Dealers	Miscellaneous Auto Dealers		Miscellaneous Auto Dealers	No1.6041-3(c)
5611	Men's and Boy's Clothing and Accessories Stores	Men's and Boy's Clothing and Accessories Stores	Men's and Boy's Clothing and Accessories Stores	Men's and Boy's Clothing and Accessories Stores	No1.6041-3(c)
5621	Women's Ready-to-Wear Stores	Women's Ready-to-Wear Stores	Women's Ready-to-Wear Stores	Women's Ready-To-Wear Stores	No1.6041-3(c)
5631	Women's Accessory and Specialty Shops	Women's Accessory and Specialty Shops	Women's Accessory and Specialty Shops	Women's Accessory and Specialty Shops	No1.6041-3(c)
5641	Children's and Infant's Wear Stores	Children's and Infant's Wear Stores	Children's and Infant's Wear Stores	Children's and Infant's Wear Stores	No1.6041-3(c)
5651	Family Clothing Stores	Family Clothing Stores	Family Clothing Stores	Family Clothing Stores	No1.6041-3(c)
5655	Sports Apparel, Riding Apparel Stores	Sports Apparel, Riding Apparel Stores	Sports Apparel, Riding Apparel Stores	Sports and Riding Apparel Stores	No1.6041-3(c)
5661	Shoe Stores	Shoe Stores	Shoe Stores	Shoe Stores	No1.6041-3(c)
5681	Furriers and Fur Shops	Furriers and Fur Shops	Furriers and Fur Shops	Furriers and Fur Shops	No1.6041-3(c)
5691	Men's and Women's Clothing Stores	Men's and Women's Clothing Stores	Men's and Women's Clothing Stores	Men's, Women's Clothing Stores	No1.6041-3(c)
5697	Tailors, Seamstress, Mending, and Alterations	Tailors, Seamstress, Mending, and Alterations	Tailors, Seamstress, Mending, and Alterations	Tailors, Alterations	Yes
5698	Wig and Toupee Stores	Wig and Toupee Stores	Wig and Toupee Stores	Wig and Toupee Stores	No1.6041-3(c)
5699	Miscellaneous Apparel and Accessory Shops	Miscellaneous Apparel and Accessory Shops	Miscellaneous Apparel and Accessory Shops	Miscellaneous Apparel and Accessory Shops	No1.6041-3(c)
5712	Furniture, Home Furnishings, and Equipment Stores, ExceptAppliances	Furniture, Home Furnishings, and Equipment Stores, ExceptAppliances	Furniture, Home Furnishings, and Equipment Stores, ExceptAppliances	Furniture, Home Furnishings, and Equipment Stores, Except Appliances	No1.6041-3(c)
5713	Floor Covering Stores	Floor Covering Stores	Floor Covering Stores	Floor Covering Stores	No1.6041-3(c)
5714	Draper, Window Covering and Upholstery Stores	Draper, Window Covering and Upholstery Stores	Draper, Window Covering and Upholstery Stores	Draper, Window Covering, and Upholstery Stores	No1.6041-3(c)
5718	Fireplace, Fireplace Screens, and Accessories Stores	Fireplace, Fireplace Screens, and Accessories Stores	Fireplace, Fireplace Screens, and Accessories Stores	Fireplace, Fireplace Screens, and Accessories Stores	No1.6041-3(c)
5719	Miscellaneous Home Furnishing Specialty Stores	Miscellaneous Home Furnishing Specialty Stores	Miscellaneous Home Furnishing Specialty Stores	Miscellaneous Home Furnishing Specialty Stores	No1.6041-3(c)
5722	Household Appliance Stores	Household Appliance Stores	Household Appliance Stores	Household Appliance Stores	No1.6041-3(c)

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5732	Electronic Sales	Electronic Sales	Electronic Sales	Electronics Stores	No1.6041-3(c)
5733	Music Stores, Musical Instruments, Piano Sheet Music	Music Stores, Musical Instruments, Piano Sheet Music	Music Stores, Musical Instruments, Piano Sheet Music	Music Stores-Musical Instruments, Pianos, and Sheet Music	No1.6041-3(c)
5734	Computer Software Stores	Computer Software Stores	Computer Software Stores	Computer Software Stores	No1.6041-3(c)
5735	Record Shops	Record Shops	Record Shops	Record Stores	No1.6041-3(c)
5811	Caterers	Caterers	Caterers	Caterers	Yes
5812	Eating places and Restaurants	Eating places and Restaurants	Eating places and Restaurants	Eating Places, Restaurants	No1.6041-3(c)
5813	Drinking Places (Alcoholic Beverages), Bars, Taverns, Cocktail lounges, Nightclubs and Discotheques	Drinking Places (Alcoholic Beverages), Bars, Taverns, Cocktail lounges, Nightclubs and Discotheques	Drinking Places (Alcoholic Beverages), Bars, Taverns, Cocktail lounges, Nightclubs and Discotheques	Drinking Places	No1.6041-3(c)
5814	Fast Food Restaurants	Fast Food Restaurants	Fast Food Restaurants	Fast Food Restaurants	No1.6041-3(c)
5815	Digital Goods: Media, Books, Movies, Music				
5816	Digital Goods: Games				
5817	Digital Goods: Applications (Excludes Games)				
5818	Digital Goods: Large Digital Goods Merchant				
5832	Antique Shops - Sales, Repairs, and Restoration Services	Antique Shops - Sales, Repairs, and Restoration Services	Antique Shops - Sales, Repairs, and Restoration Services		
5912	Drug Stores and Pharmacies	Drug Stores and Pharmacies	Drug Stores and Pharmacies	Drug Stores and Pharmacies	No1.6041-3(c)
5921	Package Stores - Beer, Wine, and Liquor	Package Stores - Beer, Wine, and Liquor	Package Stores - Beer, Wine, and Liquor	Package Stores-Beer, Wine, and Liquor	No1.6041-3(c)
5931	Used Merchandise and Secondhand Stores	Used Merchandise and Secondhand Stores	Used Merchandise and Secondhand Stores	Used Merchandise and Secondhand Stores	No1.6041-3(c)
5932	Antique Shops	Antique Shops		Antique Shops	No1.6041-3(c)
5933	Pawn Shops and Salvage Yards	Pawn Shops and Salvage Yards	Pawn Shops and Salvage Yards	Pawn Shops	No1.6041-3(c)
5935	Wrecking and Salvage Yards	Wrecking and Salvage Yards	Wrecking and Salvage Yards	Wrecking and Salvage Yards	Yes
5937	Antique Reproductions	Antique Reproductions	Antique Reproductions	Antique Reproductions	No1.6041-3(c)
5940	Bicycle Shops - Sales and Service	Bicycle Shops - Sales and Service	Bicycle Shops - Sales and Service	Bicycle Shops	No1.6041-3(c)
5941	Sporting Goods Stores	Sporting Goods Stores	Sporting Goods Stores	Sporting Goods Stores	No1.6041-3(c)
5942	Book Stores	Book Stores	Book Stores	Book Stores	No1.6041-3(c)
5943	Stationery Stores, Office and School Supply Stores	Stationery Stores, Office and School Supply Stores	Stationery Stores, Office and School Supply Stores	Stationery Stores, Office, and School Supply Stores	No1.6041-3(c)
5944	Watch, Clock, Jewelry, and Silverware Stores	Watch, Clock, Jewelry, and Silverware Stores	Watch, Clock, Jewelry, and Silverware Stores	Jewelry Stores, Watches, Clocks, and Silverware Stores	No1.6041-3(c)
5945	Hobby, Toy, and Game Shops	Hobby, Toy, and Game Shops	Hobby, Toy, and Game Shops	Hobby, Toy, and Game Shops	No1.6041-3(c)
5946	Camera and Photographic Supply Stores	Camera and Photographic Supply Stores	Camera and Photographic Supply Stores	Camera and Photographic Supply Stores	No1.6041-3(c)
5947	Card Shops, Gift, Novelty, and Souvenir Shops	Card Shops, Gift, Novelty, and Souvenir Shops	Card Shops, Gift, Novelty, and Souvenir Shops	Gift, Card, Novelty, and Souvenir Shops	No1.6041-3(c)
5948	Leather Foods Stores	Leather Foods Stores	Leather Foods Stores	Luggage and Leather Goods Stores	No1.6041-3(c)
5949	Sewing, Needle, Fabric, and Price Goods Stores	Sewing, Needle, Fabric, and Price Goods Stores	Sewing, Needle, Fabric, and Price Goods Stores	Sewing, Needlework, Fabric, and Piece Goods Stores	No1.6041-3(c)
5950	Glassware/Crystal Stores	Glassware/Crystal Stores	Glassware/Crystal Stores	Glassware, Crystal Stores	No1.6041-3(c)
5960	Direct Marketing- Insurance Service	Direct Marketing- Insurance Service	Direct Marketing- Insurance Service	Direct Marketing - Insurance Services	Yes
5961	Mail Order Houses Including Catalog Order Stores, Book/Record Clubs (No longer permitted for U.S. original presentments)	Mail Order Houses Including Catalog Order Stores, Book/Record Clubs (No longer permitted for U.S. original presentments)	Mail Order Houses Including Catalog Order Stores, Book/Record Clubs (No longer permitted for U.S. original presentments)		
5962	Direct Marketing - Travel Related Arrangements Services	Direct Marketing - Travel Related Arrangements Services	Direct Marketing - Travel Related Arrangements Services	Direct Marketing - Travel	Yes
5963	Door-to-Door Sales	Door-to-Door Sales	Door-to-Door Sales	Door-To-Door Sales	No1.6041-3(c)
5964	Direct Marketing - Catalog Merchant	Direct Marketing - Catalog Merchant	Direct Marketing - Catalog Merchant	Direct Marketing - Catalog Merchant	No1.6041-3(c)
5965	Direct Marketing - Catalog and Catalog and Retail Merchant	Direct Marketing - Catalog and Catalog and Retail Merchant	Direct Marketing - Catalog and Catalog and Retail Merchant	Direct Marketing - Combination Catalog and Retail Merchant	No1.6041-3(c)
5966	Direct Marketing- Outbound Telemarketing Merchant	Direct Marketing- Outbound Telemarketing Merchant	Direct Marketing- Outbound Telemarketing Merchant	Direct Marketing - Outbound Tele	No1.6041-3(c)
5967	Direct Marketing - Inbound Teleservices Merchant	Direct Marketing - Inbound Teleservices Merchant	Direct Marketing - Inbound Teleservices Merchant	Direct Marketing - Inbound Tele	No1.6041-3(c)
5968	Direct Marketing - Continuity/Subscription Merchant	Direct Marketing - Continuity/Subscription Merchant	Direct Marketing - Continuity/Subscription Merchant	Direct Marketing - Subscription	No1.6041-3(c)
5969	Direct Marketing - Not Elsewhere Classified	Direct Marketing - Not Elsewhere Classified	Direct Marketing - Not Elsewhere Classified	Direct Marketing - Other	No1.6041-3(c)
5970	Artist's Supply and Craft Shops	Artist's Supply and Craft Shops	Artist's Supply and Craft Shops	Artist's Supply and Craft Shops	No1.6041-3(c)
5971	Art Dealers and Galleries	Art Dealers and Galleries	Art Dealers and Galleries	Art Dealers and Galleries	No1.6041-3(c)
5972	Stamp and Coin Stores - Philatelic and Numismatic Supplies	Stamp and Coin Stores - Philatelic and Numismatic Supplies	Stamp and Coin Stores - Philatelic and Numismatic Supplies	Stamp and Coin Stores	No1.6041-3(c)
5973	Religious Goods Stores	Religious Goods Stores	Religious Goods Stores	Religious Goods Stores	No1.6041-3(c)
5975	Hearing Aids - Sales, Service, and Supply Stores	Hearing Aids - Sales, Service, and Supply Stores	Hearing Aids - Sales, Service, and Supply Stores	Hearing Aids Sales and Supplies	No1.6041-3(c)
5976	Orthopedic Goods Prosthetic Devices	Orthopedic Goods Prosthetic Devices	Orthopedic Goods Prosthetic Devices	Orthopedic Goods - Prosthetic Devices	No1.6041-3(c)
5977	Cosmetic Stores	Cosmetic Stores	Cosmetic Stores	Cosmetic Stores	No1.6041-3(c)
5978	Typewriter Stores - Sales, Rental, Service	Typewriter Stores - Sales, Rental, Service	Typewriter Stores - Sales, Rental, Service	Typewriter Stores	No1.6041-3(c)
5983	Fuel - Fuel Oil, Wood, Coal, Liquefied Petroleum	Fuel - Fuel Oil, Wood, Coal, Liquefied Petroleum	Fuel - Fuel Oil, Wood, Coal, Liquefied Petroleum	Fuel Dealers (Non Automotive)	No1.6041-3(c)
5992	Florists	Florists	Florists	Florists	No1.6041-3(c)

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5993	Cigar Stores and Stands	Cigar Stores and Stands	Cigar Stores and Stands	Cigar Stores and Stands	No1.6041-3(c)
5994	News Dealers and Newsstands	News Dealers and Newsstands	News Dealers and Newsstands	News Dealers and Newsstands	No1.6041-3(c)
5995	Pet Shops, Pet Foods, and Supplies Stores	Pet Shops, Pet Foods, and Supplies Stores	Pet Shops, Pet Foods, and Supplies Stores	Pet Shops, Pet Food, and Supplies	No1.6041-3(c)
5996	Swimming Pools - Sales, Service, and Supplies	Swimming Pools - Sales, Service, and Supplies	Swimming Pools - Sales, Service, and Supplies	Swimming Pools Sales	No1.6041-3(c)
5997	Electric Razor Stores - Sales and Service	Electric Razor Stores - Sales and Service	Electric Razor Stores - Sales and Service	Electric Razor Stores	No1.6041-3(c)
5998	Tent and Awning Shops	Tent and Awning Shops	Tent and Awning Shops	Tent and Awning Shops	No1.6041-3(c)
5999	Miscellaneous and Specialty Retail Stores	Miscellaneous and Specialty Retail Stores	Miscellaneous and Specialty Retail Stores	Miscellaneous Specialty Retail	No1.6041-3(c)
6010	Financial Institutions - Manual Cash Disbursements	Financial Institutions - Manual Cash Disbursements	Financial Institutions - Manual Cash Disbursements	Manual Cash Disburse	No1.6041-3(c)
6011	Financial Institutions - Manual Cash Disbursements	Financial Institutions - Manual Cash Disbursements	Financial Institutions - Manual Cash Disbursements	Automated Cash Disburse	No1.6041-3(c)
6012	Financial Institutions - Merchandise and Services	Financial Institutions - Merchandise and Services	Financial Institutions - Merchandise and Services	Financial Institutions	Yes
6051	Non-Financial Institutions - Foreign Currency, Money Orders (not wire transfer) and Travelers Cheques	Non-Financial Institutions - Foreign Currency, Money Orders (not wire transfer) and Travelers Cheques	Non-Financial Institutions - Foreign Currency, Money Orders (not wire transfer) and Travelers Cheques	Non-FI, Money Orders	No1.6041-3(c)
6211	Security Brokers/Dealers	Security Brokers/Dealers	Security Brokers/Dealers	Security Brokers/Dealers	Yes
6300	Insurance Sales, Underwriting, and Premiums	Insurance Sales, Underwriting, and Premiums	Insurance Sales, Underwriting, and Premiums	Insurance Underwriting, Premiums	No1.6041-3(c)
6381	Insurance Premiums, (no longer valid for first presentment work)	Insurance Premiums, (no longer valid for first presentment work)	Insurance Premiums, (no longer valid for first presentment work)		
6399	Insurance Not Elsewhere Classified (no longer valid for first presentment work)	Insurance Not Elsewhere Classified (no longer valid for first presentment work)	Insurance Not Elsewhere Classified (no longer valid for first presentment work)	Insurance - Default	No1.6041-3(c)
6513	Real Estate Agents and Managers - Rentals	Real Estate Agents and Managers - Rentals		Real Estate Agents and Managers - Rentals	Yes
7011	Lodging - Hotels, Motels, Resorts, Central Reservation Services Not Elsewhere Classified	Lodging - Hotels, Motels, Resorts, Central Reservation Services Not Elsewhere Classified	Lodging - Hotels, Motels, Resorts, Central Reservation Services Not Elsewhere Classified	Hotels, Motels, and Resorts	Yes
7012	Timeshares	Timeshares	Timeshares	Timeshares	Yes
7032	Sporting and Recreational Camps	Sporting and Recreational Camps	Sporting and Recreational Camps	Sporting/Recreation Camps	Yes
7033	Trailer Parks and Camp Grounds	Trailer Parks and Camp Grounds	Trailer Parks and Camp Grounds	Trailer Parks, Campgrounds	Yes
7210	Laundry, Cleaning, and Garment Services	Laundry, Cleaning, and Garment Services	Laundry, Cleaning, and Garment Services	Laundry, Cleaning Services	Yes
7211	Laundry - Family and Commercial	Laundry - Family and Commercial	Laundry - Family and Commercial	Laundries	Yes
7216	Dry Cleaners	Dry Cleaners	Dry Cleaners	Dry Cleaners	Yes
7217	Carpet and Upholstery Cleaning	Carpet and Upholstery Cleaning	Carpet and Upholstery Cleaning	Carpet/Upholstery Cleaning	Yes
7221	Photographic Studios	Photographic Studios	Photographic Studios	Photographic Studios	Yes
7230	Barber and Beauty Shops	Barber and Beauty Shops	Barber and Beauty Shops	Barber and Beauty Shops	Yes
7251	Shop Repair Shops and Shoe Shine Parlors, and Hat Cleaning Shops	Shop Repair Shops and Shoe Shine Parlors, and Hat Cleaning Shops	Shop Repair Shops and Shoe Shine Parlors, and Hat Cleaning Shops	Shoe Repair/Hat Cleaning	Yes
7261	Funeral Service and Crematories	Funeral Service and Crematories	Funeral Service and Crematories	Funeral Services, Crematories	Yes
7273	Dating and Escort Services	Dating and Escort Services	Dating and Escort Services	Dating/Escort Services	Yes
7276	Tax Preparation Service	Tax Preparation Service	Tax Preparation Service	Tax Preparation Services	Yes
7277	Counseling Service - Debt, Marriage, Personal	Counseling Service - Debt, Marriage, Personal	Counseling Service - Debt, Marriage, Personal	Counseling Services	Yes
7278	Buying/Shopping Services, Clubs	Buying/Shopping Services, Clubs	Buying/Shopping Services, Clubs	Buying/Shopping Services	Yes
7296	Clothing Rental - Costumes, Formal Wear, Uniforms	Clothing Rental - Costumes, Formal Wear, Uniforms	Clothing Rental - Costumes, Formal Wear, Uniforms	Clothing Rental	Yes
7297	Massage Parlors	Massage Parlors	Massage Parlors	Massage Parlors	Yes
7298	Health and Beauty Shops	Health and Beauty Shops	Health and Beauty Shops	Health and Beauty Spas	Yes
7299	Miscellaneous Personal Services Not Elsewhere Classified	Miscellaneous Personal Services Not Elsewhere classifies)	Miscellaneous Personal Services Not Elsewhere classifies)	Miscellaneous General Services	Yes
7311	Advertising Services	Advertising Services	Advertising Services	Advertising Services	Yes
7321	Consumer Credit Reporting Agencies	Consumer Credit Reporting Agencies	Consumer Credit Reporting Agencies	Credit Reporting Agencies	Yes
7332	Blueprinting and Photocopying Services	Blueprinting and Photocopying Services	Blueprinting and Photocopying Services		
7333	Commercial Photography, Art and Graphics	Commercial Photography, Art and Graphics	Commercial Photography, Art and Graphics	Commercial Photography, Art and Graphics	Yes
7338	Quick Copy, Reproduction and Blueprinting Services	Quick Copy, Reproduction and Blueprinting Services	Quick Copy, Reproduction and Blueprinting Services	Quick Copy, Repro, and Blueprint	Yes
7339	Stenographic and Secretarial Support Services	Stenographic and Secretarial Support Services	Stenographic and Secretarial Support Services	Secretarial Support Services	Yes
7342	Exterminating and Disinfecting Services	Exterminating and Disinfecting Services	Exterminating and Disinfecting Services	Exterminating Services	Yes
7349	Cleaning and Maintenance, Janitorial Services	Cleaning and Maintenance, Janitorial Services	Cleaning and Maintenance, Janitorial Services	Cleaning and Maintenance	Yes
7361	Employment Agencies, Temporary Help Services	Employment Agencies, Temporary Help Services	Employment Agencies, Temporary Help Services	Employment/Temp Agencies	Yes
7372	Computer Programming, Integrated Systems Design and Data Processing Services	Computer Programming, Integrated Systems Design and Data Processing Services	Computer Programming, Integrated Systems Design and Data Processing Services	Computer Programming	Yes
7375	Information Retrieval Services	Information Retrieval Services	Information Retrieval Services	Information Retrieval Services	Yes

**VISA International Merchant Category Code (MCC) Listing**

<b>MCC</b>	<b>Edited Description</b>	<b>Combined Description</b>	<b>USDA Description</b>	<b>IRS Description</b>	<b>IRS Reportable</b>
7379	Computer Maintenance and Repair Services Not Elsewhere Classified	Computer Maintenance and Repair Services Not Elsewhere Classified	Computer Maintenance and Repair Services Not Elsewhere Classified	Computer Repair	Yes
7392	Management, Consulting, and Public Relations Services	Management, Consulting, and Public Relations Services	Management, Consulting, and Public Relations Services	Consulting, Public Relations	Yes
7393	Protective and Security Services - Including Armored Cars and Guard Dogs	Protective and Security Services - Including Armored Cars and Guard Dogs	Protective and Security Services - Including Armored Cars and Guard Dogs	Detective Agencies	Yes
7394	Equipment Rental and Leasing Services, Tool Rental, Furniture Rental, and Appliance Rental	Equipment Rental and Leasing Services, Tool Rental, Furniture Rental, and Appliance Rental	Equipment Rental and Leasing Services, Tool Rental, Furniture Rental, and Appliance Rental	Equipment Rental	Yes
7395	Photofinishing Laboratories, Photo Developing	Photofinishing Laboratories, Photo Developing	Photofinishing Laboratories, Photo Developing	Photo Developing	Yes
7399	Business Services Not Elsewhere Classified	Business Services Not Elsewhere Classified	Business Services Not Elsewhere Classified	Miscellaneous Business Services	Yes
7511	Truck Stop	Truck Stop		Truck Stop	Yes
7512	Car Rental Companies Not Listed Below	Car Rental Companies Not Listed Below)	Car Rental Companies Not Listed Below)	Car Rental Agencies	Yes
7513	Truck and Utility Trailer Rentals	Truck and Utility Trailer Rentals	Truck and Utility Trailer Rentals	Truck/Utility Trailer Rentals	Yes
7519	Motor Home and Recreational Vehicle Rentals	Motor Home and Recreational Vehicle Rentals	Motor Home and Recreational Vehicle Rentals	Recreational Vehicle Rentals	Yes
7523	Automobile Parking Lots and Garages	Automobile Parking Lots and Garages	Automobile Parking Lots and Garages	Parking Lots, Garages	Yes
7531	Automotive Body Repair Shops	Automotive Body Repair Shops	Automotive Body Repair Shops	Auto Body Repair Shops	Yes
7534	Tire Re-treading and Repair Shops	Tire Re-treading and Repair Shops	Tire Re-treading and Repair Shops	Tire Retreading and Repair	Yes
7535	Paint Shops - Automotive	Paint Shops - Automotive	Paint Shops - Automotive	Auto Paint Shops	Yes
7538	Automotive Service Shops	Automotive Service Shops	Automotive Service Shops	Auto Service Shops	Yes
7542	Car Washes	Car Washes	Car Washes	Car Washes	Yes
7549	Towing Services	Towing Services	Towing Services	Towing Services	Yes
7622	Radio Repair Shops	Radio Repair Shops	Radio Repair Shops	Electronics Repair Shops	Yes
7623	Air Conditioning and Refrigeration Repair Shops	Air Conditioning and Refrigeration Repair Shops	Air Conditioning and Refrigeration Repair Shops	A/C, Refrigeration Repair	Yes
7629	Electrical And Small Appliance Repair Shops	Electrical And Small Appliance Repair Shops	Electrical And Small Appliance Repair Shops	Small Appliance Repair	Yes
7631	Watch, Clock, and Jewelry Repair	Watch, Clock, and Jewelry Repair	Watch, Clock, and Jewelry Repair	Watch/Jewelry Repair	Yes
7641	Furniture, Furniture Repair, and Furniture Refinishing	Furniture, Furniture Repair, and Furniture Refinishing	Furniture, Furniture Repair, and Furniture Refinishing	Furniture Repair, Refinishing	Yes
7692	Welding Repair	Welding Repair	Welding Repair	Welding Repair	Yes
7699	Repair Shops and Related Services -Miscellaneous	Repair Shops and Related Services -Miscellaneous	Repair Shops and Related Services -Miscellaneous	Miscellaneous Repair Shops	Yes
7800	Government-Owned Lotteries				
7801	Government-Licensed On-Line Casinos (On-Line Gambling)				
7802	Government-Licensed Horse/Dog Racing				
7829	Motion Pictures and Video Tape Production and Distribution	Motion Pictures and Video Tape Production and Distribution	Motion Pictures and Video Tape Production and Distribution	Picture/Video Production	Yes
7832	Motion Picture Theaters	Motion Picture Theaters	Motion Picture Theaters	Motion Picture Theaters	Yes
7841	Video Tape Rental Stores	Video Tape Rental Stores	Video Tape Rental Stores	Video Tape Rental Stores	Yes
7911	Dance Halls, Studios and Schools	Dance Halls, Studios and Schools	Dance Halls, Studios and Schools	Dance Hall, Studios, Schools	Yes
7922	Theatrical Producers (except Motion Pictures), Ticket Agencies	Theatrical Producers (except Motion Pictures), Ticket Agencies	Theatrical Producers (Except Motion Pictures), Ticket Agencies	Theatrical Ticket Agencies	Yes
7929	Bands, Orchestras, and Miscellaneous Entertainers Not Elsewhere Classified	Bands, Orchestras, and Miscellaneous Entertainers Not Elsewhere Classified	Bands, Orchestras, and Miscellaneous Entertainers Not Elsewhere Classified	Bands, Orchestras	Yes
7932	Billiard and Pool Establishments	Billiard and Pool Establishments	Billiard and Pool Establishments	Billiard/Pool Establishments	Yes
7933	Bowling Alleys	Bowling Alleys	Bowling Alleys	Bowling Alleys	Yes
7941	Commercial Sports, Athletic Fields, Professional Sport Clubs, and Sport Promoters	Commercial Sports, Athletic Fields, Professional Sport Clubs, and Sport Promoters	Commercial Sports, Athletic Fields, Professional Sport Clubs, and Sport Promoters	Sports Clubs/Fields	Yes
7991	Tourist Attractions and Exhibits	Tourist Attractions and Exhibits	Tourist Attractions and Exhibits	Tourist Attractions and Exhibits	Yes
7992	Golf Courses - Public	Golf Courses - Public	Golf Courses - Public	Golf Courses - Public	Yes
7993	Video Amusement Game Supplies	Video Amusement Game Supplies	Video Amusement Game Supplies	Video Amusement Game Supplies	No1.6041-3(c)
7994	Video Game Arcades/Establishments	Video Game Arcades/Establishments	Video Game Arcades/Establishments	Video Game Arcades	Yes
7995	Betting (including Lottery Tickets, Casino Gaming Chips, Off-track Betting and Wagers at Race Tracks)	Betting (including Lottery Tickets, Casino Gaming Chips, Off-track Betting and Wagers at Race Tracks)	Betting (including Lottery Tickets, Casino Gaming Chips, Off-track Betting and Wagers at Race Tracks)	Betting/Casino Gambling	Yes
7996	Amusement Parks, Carnivals, Circuses, Fortune Tellers	Amusement Parks, Carnivals, Circuses, Fortune Tellers	Amusement Parks, Carnivals, Circuses, Fortune Tellers	Amusement Parks/Carnivals	Yes
7997	Membership Clubs (Sports, Recreation, Athletic), Country Clubs, and Private Golf Courses	Membership Clubs (Sports, Recreation, Athletic), Country Clubs, and Private Golf Courses	Membership Clubs (Sports, Recreation, Athletic), Country Clubs, and Private Golf Courses	Country Clubs	Yes
7998	Aquariums, Sea-aquariums, Dolphinariums	Aquariums, Sea-aquariums, Dolphinariums	Aquariums, Sea-aquariums, Dolphinariums	Aquariums	Yes
7999	Recreation Services Not Elsewhere Classified	Recreation Services Not Elsewhere Classified	Recreation Services Not Elsewhere Classified	Miscellaneous Recreation Services	Yes
8011	Doctors and Physicians Not Elsewhere Classified	Doctors and Physicians Not Elsewhere Classified	Doctors and Physicians Not Elsewhere Classified	Doctors	Yes
8021	Dentists and Orthodontists	Dentists and Orthodontists	Dentists and Orthodontists	Dentists, Orthodontists	Yes

VISA International Merchant Category Code (MCC) Listing

MCC	Edited Description	Combined Description	USDA Description	IRS Description	IRS Reportable
8031	Osteopaths	Osteopaths	Osteopaths	Osteopaths	Yes
8041	Chiropractors	Chiropractors	Chiropractors	Chiropractors	Yes
8042	Optometrists and Ophthalmologists	Optometrists and Ophthalmologists	Optometrists and Ophthalmologists	Optometrists, Ophthalmologist	Yes
8043	Opticians, Opticians Goods and Eyeglasses	Opticians, Opticians Goods and Eyeglasses	Opticians, Opticians Goods and Eyeglasses	Opticians, Eyeglasses	Yes
8044	Opticians, Optical Goods, and Eyeglasses (no longer valid for first presentments)	Opticians, Optical Goods, and Eyeglasses (no longer valid for first presentments)	Opticians, Optical Goods, and Eyeglasses (no longer valid for first presentments)		
8049	Podiatrists and Chiropodists	Podiatrists and Chiropodists	Podiatrists and Chiropodists	Chiropodists, Podiatrists	Yes
8050	Nursing and Personal Care Facilities	Nursing and Personal Care Facilities	Nursing and Personal Care Facilities	Nursing/Personal Care	Yes
8062	Hospitals	Hospitals	Hospitals	Hospitals	Yes
8071	Medical and Dental Laboratories	Medical and Dental Laboratories	Medical and Dental Laboratories	Medical and Dental Labs	Yes
8099	Medical Services and Health Practitioners Not Elsewhere Classified	Medical Services and Health Practitioners Not Elsewhere Classified	Medical Services and Health Practitioners Not Elsewhere Classified	Medical Services	Yes
8111	Legal Services and Attorneys	Legal Services and Attorneys	Legal Services and Attorneys	Legal Services, Attorneys	Yes
8211	Elementary and Secondary Schools	Elementary and Secondary Schools	Elementary and Secondary Schools	Elementary, Secondary Schools	No1.6041-3(p)(2)
8220	Colleges, Junior Colleges, Universities, and Professional Schools	Colleges, Junior Colleges, Universities, and Professional Schools	Colleges, Junior Colleges, Universities, and Professional Schools	Colleges, Universities	No1.6041-3(p)(2)
8241	Correspondence Schools	Correspondence Schools	Correspondence Schools	Correspondence Schools	No1.6041-3(p)(2)
8244	Business and Secretarial Schools	Business and Secretarial Schools	Business and Secretarial Schools	Business/Secretarial Schools	No1.6041-3(p)(2)
8249	Vocational Schools and Trade Schools	Vocational Schools and Trade Schools	Vocational Schools and Trade Schools	Vocational/Trade Schools	No1.6041-3(p)(2)
8299	Schools and Educational Services Not Elsewhere Classified	Schools and Educational Services Not Elsewhere Classified	Schools and Educational Services Not Elsewhere Classified	Educational Services	Yes
8351	Child Care Services	Child Care Services	Child Care Services	Child Care Services	Yes
8398	Charitable and Social Service Organizations	Charitable and Social Service Organizations	Charitable and Social Service Organizations	Charitable and Social Service Organizations - Fundraising	No1.6041-3(p)(2)
8641	Civic, Fraternal, and Social Associations	Civic, Fraternal, and Social Associations	Civic, Fraternal, and Social Associations	Civic, Social, Fraternal Associations	No1.6041-3(p)(2)
8651	Political Organizations	Political Organizations	Political Organizations	Political Organizations	Yes
8661	Religious Organizations	Religious Organizations	Religious Organizations	Religious Organizations	No1.6041-3(p)(2)
8675	Automobile Associations	Automobile Associations	Automobile Associations	Automobile Associations	Yes
8699	Membership Organizations Not Elsewhere Classified	Membership Organizations Not Elsewhere Classified	Membership Organizations Not Elsewhere Classified	Membership Organizations	Yes
8734	Testing Laboratories (non-medical)	Testing Laboratories (non-medical)	Testing Laboratories (non-medical)	Testing Laboratories	Yes
8911	Architectural - Engineering and Surveying Services	Architectural - Engineering and Surveying Services	Architectural - Engineering and Surveying Services	Architectural/Surveying Services	Yes
8931	Accounting, Auditing, and Bookkeeping Services	Accounting, Auditing, and Bookkeeping Services	Accounting, Auditing, and Bookkeeping Services	Accounting/Bookkeeping Services	Yes
8999	Professional Services Not Elsewhere Defined	Professional Services Not Elsewhere Defined	Professional Services Not Elsewhere Defined	Professional Services	Yes
9211	Court Costs, including Alimony and Child Support	Court Costs, including Alimony and Child Support	Court Costs, including Alimony and Child Support	Court Costs, Including Alimony and Child Support - Courts of Law	No1.6041-3(p)(4)
9222	Fines	Fines	Fines	Fines - Government Administrative Entities	No1.6041-3(p)(4)
9223	Bail and Bond Payments	Bail and Bond Payments	Bail and Bond Payments	Bail and Bond Payments (payment to the surety for the bond Not the actual bond paid to the government agency)	Yes
9311	Tax Payments	Tax Payments	Tax Payments	Tax Payments - Government Agencies	No1.6041-3(p)(4)
9399	Government Services Not Elsewhere Classified	No1.6041-3(p)(4)			
9402	Postal Services - Government Only	No1.6041-3(p)(3)			
9405	Intra - Government Transactions	Intra - Government Transactions	Intra - Government Transactions	U.S. Federal Government Agencies or Departments	No1.6041-3(p)(3)
9700	Automated Referral Service (For Visa Only)	Automated Referral Service (For Visa Only)	Automated Referral Service (For Visa Only)		
9701	Visa Credential Service (For Visa Only)	Visa Credential Service (For Visa Only)	Visa Credential Service (For Visa Only)		
9702	GCAS Emergency Services (For Visa Only)	GCAS Emergency Services (For Visa Only)	GCAS Emergency Services (For Visa Only)		
9950	Intra - Company Purchases (For Visa Only)	Intra - Company Purchases (For Visa Only)	Intra - Company Purchases (For Visa Only)	Intra-Company Purchases	No1.6041-3(c)