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PCPS Member Consultation Service

American Institute of Certified Public Accountants. Private Companies Practice Section

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PCPS

Member Consultation Service

Private Companies Practice Section

American Institute of CPAs
1211 Avenue of the Americas
New York, NY 10036-8775

Introduction

The PCPS Member Consultation Service (MCS) is a voluntary cooperative service that facilitates consultation between member firms on subjects affecting their practices. PCPS firms whose personnel can provide useful consultation indicate the specific industries and fields in which they are willing to consult. To get the names and phone numbers of consultants for any industry listed, members call the toll-free number of the PCPS MCS. They then contact the consultant directly.

Using the MCS

To use the service call the toll-free number, identify your firm (which must be a PCPS member) and the code number of the industry about which you want to consult. The operator will tell you how many consultants are listed, their location, the size of their firms, and whether they are listed for accounting and auditing, for tax, or for general services. You select the ones you want to call and the operator will give you the names and phone numbers. If you can't reach the right person immediately, leave word that you are calling for PCPS member consultation, asking the person to call you back collect.

Each participating firm agrees that the consultant(s) it lists will spend up to fifteen minutes responding to a consultation request. This will normally be telephone time, but may sometimes involve some simple research.

MCS consultation is intended to help participants resolve actual situations that now confront them. It should *not* be used to discuss abstract or theoretical questions.

There may be instances where the consultant firm will, by prior arrangement, bill the firm that initiates the consultation for out-of-pocket expenses such as photocopying, postage or phone charges. There is no other provision for inter-firm billing. Each participating firm agrees to provide up to fifteen minutes consultation as a complimentary service to other PCPS firms.

Occasionally a participant may ask a consultant to spend additional time on a project, for a fee. Any such arrangements are solely between the firms involved. Developing such arrangements is not an MCS objective.

The PCPS and the AICPA assume no responsibility for the quality or technical accuracy of the consultation provided. All PCPS firms that volunteer are listed without screening.

The MCS Subject Index

The subject index is based primarily on the business codes used on corporate tax returns, augmented with additional codes for public administration and tax exempt clients. Always identify the industry by number.

Agriculture, Forestry, and

Fishing

Code

- 0400 Agricultural production.
- 0600 Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping.

Mining

Metal mining:

- 1010 Iron ores.
- 1070 Copper, lead and zinc, gold and silver ores.
- 1098 Other metal mining.
- 1150 Coal mining.

Oil and gas extraction:

- 1330 Crude petroleum, natural gas, and natural gas liquids.
- 1380 Oil and gas field services.

Nonmetallic minerals, except fuels:

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

Construction

General building contractors and operative builders:

- 1510 General building contractors.
- 1531 Operative builders.
- 1600 Heavy construction contractors.

Special trade contractors:

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

Manufacturing

Food and kindred products:

- 2010 Meat products.
- 2020 Dairy products.
- 2030 Preserved fruits and vegetables.
- 2040 Grain mill products.
- 2050 Bakery products.
- 2060 Sugar and confectionery products.
- 2081 Malt liquors and malt.
- 2088 Alcoholic beverages, except malt liquors and malt.

Code

- 2089 Bottled soft drinks, and flavorings.
- 2096 Other food and kindred products.
- 2100 Tobacco manufacturers.

Textile mill products:

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

Apparel and other textile products:

- 2315 Men's and boy's clothing.
- 2345 Women's and children's clothing.
- 2388 Other apparel and accessories.
- 2390 Miscellaneous fabricated textile products.

Lumber and wood products:

- 2415 Logging, sawmills, and planing mills.
- 2430 Millwork, plywood, and related products.
- 2498 Other wood products, including wood buildings and mobile homes.
- 2500 Furniture and fixtures.

Paper and allied products:

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

Printing and publishing:

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

Chemicals and allied products

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

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

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

Rubber and misc. plastics products:

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

Code

Leather and leather products:

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

Stone, clay, and glass products:

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

Primary metal industries:

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

Fabricated metal products:

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

Machinery, except electrical:

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

Electrical and electronic equipment:

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

Transportation equipment, except motor vehicles:

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

Code

Instruments and related products:

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

3998 Other manufacturing products.

Transportation and Public Utilities

Transportation:

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

Communication:

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

Electric, gas, and sanitary services:

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

Wholesale Trade

Durable:

- 5008 Machinery, equipment, and supplies.
- 5010 Motor vehicles and automotive equipment.
- 5020 Furniture and home furnishings.
- 5030 Lumber and construction materials.
- 5040 Sporting, recreational photographic, and hobby goods, toys and supplies.
- 5050 Metals and minerals, except petroleum and scrap.
- 5060 Electrical goods.
- 5070 Hardware, plumbing and heating equipment and supplies.
- 5098 Other durable goods.

Nondurable:

- 5110 Paper and paper products.
- 5129 Drugs, drug proprietaries, and druggists' sundries.
- 5130 Apparel, piece goods, and notions.

Code

- 5140 Groceries and related products.
- 5150 Farm-product raw materials.
- 5160 Chemicals and allied products.
- 5170 Petroleum and petroleum products.
- 5180 Alcoholic beverages.
- 5190 Misc. nondurable goods.

Retail Trade**Building materials, garden supplies, and mobile home dealers:**

- 5220 Building materials dealers.
- 5251 Hardware stores.
- 5265 Garden supplies and mobile home dealers.
- 5300 General merchandise stores.

Food stores:

- 5410 Grocery stores.
- 5490 Other food stores.

Automotive dealers and service stations:

- 5515 Motor vehicle dealers.
- 5541 Gasoline service stations.
- 5598 Other automotive dealers.
- 5600 Apparel and accessory stores.
- 5700 Furniture and home furnishings stores.
- 5800 Eating and drinking places.

Misc. retail stores:

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

Finance, Insurance, and Real Estate**Code****Banking:**

- 6030 Mutual savings banks.
- 6060 Bank holding companies.
- 6090 Banks, except mutual savings banks and bank holding companies.

Credit agencies other than banks:

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

Security, commodity brokers, and services:

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

Insurance:

- 6355 Life insurance.

Code

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

Real estate:

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

Holding and other investment companies, except bank holding companies:

- 6742 Regulated investment companies.
- 6743 Real estate investment trusts.
- 6744 Small business investment companies.
- 6749 Other holding and investment companies except bank holding companies.

Services

- 7000 Hotels and other lodging places.
- 7200 Personal services.

Business services:

- 7310 Advertising.
- 7389 Business services, except advertising.

Auto repair; miscellaneous repair services:

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

Amusement and recreation services:

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

Other services:

- 8015 Offices of physicians, including osteopathic physicians.
- 8021 Offices of dentists.
- 8040 Offices of other health practitioners.
- 8050 Nursing and personal care facilities.
- 8060 Hospitals.
- 8071 Medical laboratories.
- 8099 Other medical services.
- 8111 Legal services.
- 8200 Educational services.

Code

- 8300 Social services.
- 8600 Membership organizations.
- 8911 Architectural and engineering services.
- 8930 Accounting, auditing, and book-keeping.
- 8980 Miscellaneous services (including veterinarians).

Public Administration

- 9101 Municipalities and counties.
- 9111 School districts.
- 9199 State and local government, general.

Justice, public order and safety:

- 9221 Police protection.
- 9222 Legal counsel and prosecution.
- 9223 Correctional institutions.
- 9224 Fire protection.
- 9229 Other justice, public order, and safety.
- 9311 Public finance, taxation and monetary policy.

Human resources and administration:

- 9411 Educational administration.
- 9431 Public health administration.
- 9441 Social, manpower and income maintenance programs.
- 9511 Air, water and solid waste administration.
- 9512 Land, mineral, wildlife and forest conservation.
- 9531 Housing program administration.
- 9532 Community planning and rural development administration.
- 9611 General economic program administration.
- 9621 Transportation program regulation and administration.

Code

- 9631 Communication and utility regulation and administration.
- 9641 Agricultural and commodity marketing and regulation.
- 9651 Other commercial regulation and licensing.

Tax Exempt Organizations

(For examples of the types of organizations in each of these categories see page 2 of the instructions for IRS form 1023.)

- 9701 Religious activities.
- 9703 Schools, colleges and related activities.
- 9706 Cultural, historical or other educational activities.
- 9712 Other instruction and training activities.
- 9715 Health services and related activities.
- 9718 Scientific research activities.
- 9720 Business and professional organizations.
- 9723 Farming and related activities.
- 9725 Mutual organizations.
- 9726 Employee or membership benefit organizations.
- 9728 Sports, athletic, recreational and social activities.
- 9732 Youth activities.
- 9735 Conservation, environmental and beautification activities.
- 9738 Housing activities.
- 9740 Inner city or community activities.
- 9743 Civil rights activities.
- 9746 Litigation and legal aid activities.
- 9748 Legislative and political activities.
- 9751 Advocacy.
- 9756 Other activities directed to individuals.
- 9760 Activities directed to other organizations.
- 9790 Other purposes and activities.

Other Member-to-Member Assistance

The MCS enables all PCPS firms to secure informal member-to-member consultation on specific industries and fields. There are many other ways in which PCPS firms can work together, such as:

- Correspondent relationships for inventory observation or other accounting or audit procedures at remote locations.
- Conducting inspections in accordance with the ninth element of quality control.
- Submitting joint venture proposals for engagements that exceed a single firm's own resources.
- Sharing the cost of in-house CPE programs.

PCPS firms interested in such relationships may consult the Division's *Directory of Member Firms*, which is sequenced geographically.

PCPS members often engage other member firms to conduct firm-on-firm peer reviews. The AICPA's Quality Control Review Division will provide, on request, a list of firms that have indicated an interest in conducting peer reviews.

Other AICPA Consultation Services

The Institute provides consultation to help practitioners in a number of areas. Examples are the Technical Information Service, the AICPA Library, the National Automated Accounting Research System (NAARS), consultation with the staff of the Management of an Accounting Practice Committee, and software package referrals (through the Information Services Division).

By enabling PCPS members to discuss practice questions directly with fellow practitioners the MCS supplements these services. It is not intended to duplicate them.