

**Comprehensive List of
Specified Service Trades or Businesses (SSTBs)**

1. Healthcare:

- Physicians and Surgeons
- Dentists
- Pharmacists
- Nurses
- Physical Therapists
- Psychologists
- Chiropractors
- Massage therapists
- Veterinarians

2. Legal:

- Attorneys and Law firms
- Paralegals
- Mediators and legal arbitrators

3. Financial Services:

- Financial advisors and planners
- Investment bankers
- Wealth management firms
- Retirement advisors
- Merger and Acquisition advisors
- Tax return preparers and advisors

4. Accounting:

- Bookkeepers
- Tax preparers
- Auditors
- Certified Public Accountants (CPAs)

5. Actuarial Science:

- Actuaries

6. Performing Arts:

- Actors
- Musicians and Singers
- Directors
- Playwrights

7. Consulting:

- Businesses that provide professional advice and counsel to clients

8. Athletics:

- Professional athletes
- Team owners
- Team managers

9. Brokerage and Trading:

- Stockbrokers
- Securities dealers
- Businesses dealing in securities, partnership interests, or commodities

10. Businesses where the principal asset is the reputation or skill of its employees/owners:

- Businesses receiving income for endorsements or use of an individual's likeness, image, voice etc.
- Businesses receiving income for appearances at events or in media