

INSTRUCTIONS FOR COMPLETING SELECTED ITEMS**QUESTION 1 – Primary Area of Business**

To properly classify this firm's primary area of business, use the following definitions in completing ❶.

Retail Trade

This category includes establishments engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The retailing process is the final step in the distribution of merchandise; retailers are therefore organized to sell merchandise in small quantities to the general public. Examples include:

- New and used car dealers
- Household appliance stores
- Computer/software stores
- Beer/wine/liquor stores
- Supermarkets and other grocery (except convenience) stores
- Gasoline stations with convenience stores
- Electronic shopping and mail-order houses
- Building materials stores
- Gift/novelty/souvenir stores
- Sporting goods stores
- Women's clothing stores

Wholesale Distributor

This category includes establishments that are primarily engaged in buying and selling products on their own account (take title to goods), generally without transformation, and rendering services incidental to the sale of merchandise. Wholesale distributors are organized to sell (a) goods for resale (i.e., goods sold to other wholesalers or retailers) and (b) capital or durable nonconsumer goods.

Examples include:

- Cash-and-carry wholesalers
- Exporters or importers
- Farm product assemblers
- Industrial distributors
- Petroleum bulk plants and terminals that are not operated by a petroleum refining company in the United States
- Retailer cooperative warehouses
- Terminal and country grain elevators
- Voluntary group wholesalers
- Wholesaler cooperative associations
- Wholesale merchants, jobbers, or distributors

Manufacturers' Sales Branch or Sales Office

This category includes establishments that primarily sell goods manufactured, refined, or mined in the United States by this firm, this firm's parent company, or subsidiaries.

A manufacturers' sales branch normally carries stock or merchandise for delivery to customers while a sales office does not.

Note: A branch store that sells to household consumers and individual users is classified in retail trade. If this applies, indicate this in ❷.

Agent, Broker, or Electronic Market

This category includes establishments that primarily sell or buy goods for others (do not take title to goods).

Examples include:

- Auction companies
- Commission merchants
- Import or export agents
- Manufacturers' agents
- Merchandise brokers
- Purchasing agents
- Selling agents
- Electronic Market (business to business)

Transportation and Warehousing Services

This category includes industries providing transportation of passengers and cargo, warehousing and storage for goods, scenic and sightseeing transportation, and support activities related to modes of transportation.

Examples include:

- Air transportation
- Rail transportation
- Water transportation
- Truck transportation
- Transit and ground passenger transportation
- Pipeline transportation
- Scenic and sightseeing transportation
- Support activities for transportation
- Postal services
- Couriers and messengers
- Warehousing and storage

Real Estate and Rental and Leasing Services

This category includes establishments primarily engaged in renting, leasing, or otherwise allowing the use of tangible or intangible assets, and establishments providing related services.

Examples include:

- Real estate services
- Rental and leasing services
- Lessors of nonfinancial intangible assets (except copyrighted works)

Professional, Scientific, and Technical Services

This category includes establishments that specialize in performing professional, scientific, and technical activities for others.

Examples include:

- Legal services
- Accounting, tax preparation, bookkeeping, and payroll services
- Architectural, engineering, and related services
- Specialized design services
- Computer system design and related services
- Management, scientific, and technical consulting services
- Scientific research and development services
- Advertising, public relations, and related services

INSTRUCTIONS FOR COMPLETING SELECTED ITEMS – Continued

Arts, Entertainment, and Recreation Services

This category includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This category includes (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Examples include:

- Performing arts, spectator sports, and related industries
- Museums, historical sites, and similar institutions
- Amusement, gambling, and recreation industries

Administrative and Support and Waste Management and Remediation Services

This category includes establishments performing routine support activities for the day-to-day operations of other organizations. Activities performed include: hiring and placing of personnel; document preparation and similar clerical services; solicitation; and collection.

Examples include:

- Office administrative services
- Facilities support services
- Employment services
- Business support services
- Travel arrangement and reservation services
- Investigation and security services
- Services to buildings and dwellings
- Other support services
- Waste collection
- Waste treatment and disposal
- Remediation and other waste management services

Accommodation and Food Services

This category includes establishments providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption. This category includes both accommodation and food services establishments because the two activities are often combined at the same establishment.

Examples include:

- Full-service restaurants
- Limited-service restaurants
- Drinking places (alcoholic beverages)
- Hotels and motels
- Snack and nonalcoholic beverage bars
- Food service contractors

Finance and Insurance Services

This category includes establishments primarily engaged in financial transactions (transactions involving the creation, liquidation, or change in ownership of financial assets) and/or in facilitating financial transactions.

Examples include:

- Monetary authorities – Central Bank
- Credit intermediation and related activities
- Securities, commodity contracts, and other financial investments and related activities
- Insurance carriers
- Funds, trusts, and other financial vehicles and related activities

Information and Data Processing Services

This category includes establishments engaged in the following processes: (1) producing and distributing information and cultural products; (2) providing the means to transmit or distribute these products as well as data or communications; and (3) processing data.

Examples include:

- Publishing industries including software
- Motion picture and sound recording industries
- Broadcasting
- Telecommunications
- Data processing, hosting, and related services

Health Care and Social Assistance Services

This category includes establishments providing health care and social assistance for individuals. The services provided by establishments in this category are delivered by trained professionals. All industries in this category share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise.

Examples include:

- Ambulatory health care services
- Hospitals
- Nursing and residential care facilities
- Social assistance

Utilities

This category includes establishments engaged in the provision of the following utility services: electric power, natural gas, steam supply, water supply, and sewage removal.

Examples include:

- Electric power generation, transmission, and distribution
- Natural gas distribution
- Steam supply provision and/or distribution
- Sewer systems and sewer treatment facilities

Other Services (except Public Administration)

This category includes establishments in service industries not specified in the previous categories.

Examples include:

- Educational services
- Repair and maintenance
- Personal and laundry services
- Religious, grant making, civic, professional, and similar organizations

QUESTION 5 – Operating Revenue

The definition of operating revenue varies by industry. Supplement the instructions in 5 with those below, as applicable.

All Areas of Business

Include cash and credit revenues.

Include excise taxes (such as those on gasoline, liquor, and tobacco) levied on the manufacturer and included in the cost of goods purchased by this firm.

Include gross billing, except where noted elsewhere on the form.

Include dues and assessments from members and affiliates.

Include E-commerce revenue

Exclude sales taxes and other taxes collected directly from customers or clients and paid directly to a local, state or federal tax agency.

Exclude transfers made within the company

Exclude taxes collected directly from customers or clients and paid directly to a local, state or federal tax agency.

INSTRUCTIONS FOR COMPLETING SELECTED ITEMS – Continued

Retail Trade

Include receipts from deliveries, freight, the rental or leasing of vehicles, equipment, tools, etc.

Include, if automotive, parts and supplies used in repair work and other services, charges for dealer preparation, warranty charges, and delivery costs.

Include charges for dealer preparation, warranty charges, and delivery costs.

Include credit and cash net sales of merchandise.

Include shipping and handling, advertising revenues, and value of manufacturer's rebates.

Exclude, if automotive, receipts from customers for tag and title fees, licenses, etc. forwarded to State or local licensing agencies.

Exclude rents and receipts from departments or concessions that are operated by others in locations covered by this report.

Exclude non-operating income such as commissions from lottery ticket sales, commissions from vending machine operators, and income from interest, dividends, and the rental of real estate.

Exclude commissions (such as vending machine operators, government lottery tickets, or other stores).

Exclude non-operating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate).

Wholesale Distributor

Include sales of products that are shipped on this firm's orders directly to customers.

Include sales of goods imported to the United States by your company.

Include gross value of sales made on a commission basis (not actual commissions).

Include receipts from freight, installations, rentals, maintenance, repairs, alterations, storage, and other such services.

Include excise taxes (such as those on gasoline, liquor, and tobacco) that are levied on the manufacturer and included in the cost of products purchased by this firm.

Exclude foreign sales of products that never enter the United States.

Exclude foreign sales of products that are not owned by establishments in the United States.

Exclude taxes (sales, excise, and other) collected directly from customers and paid directly to a local, state, or federal tax agency.

Exclude non-operating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate).

Exclude commissions or fees for goods that never entered the United States.

Exclude finance charges.

Agent, Broker, or Electronic Market

Include total commissions, fees, sales, and operating revenue.

Include receipts from freight, installations, rentals, maintenance, repairs, alterations, storage, and other such services.

Include excise taxes (such as those on gasoline, liquor, and tobacco) that are levied on the manufacturer and included in the cost of products purchased by this firm.

Exclude non-operating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate).

Exclude taxes (sales, excise, and other) collected directly from customers and paid directly to a local, state or federal tax agency.

Exclude commissions or fees for goods that never entered the United States.

Exclude finance charges.

Accommodation and Food Services

Include receipts from guest rooms or unit rentals for all establishments owned by this firm.

Include sales of meals, alcoholic beverages, and other merchandise.

Include site rental and equipment usage fees.

Include receipts from valet, laundry, parking, and other guest services provided by this firm.

Exclude civic and social organizations, amusement and recreation parks, theaters, and other recreation or entertainment facilities providing food and beverage services.

Instructions for All Taxable Firms

Include revenue for maintenance and repair services, delivery services, and installation.

Include revenue from beauty services and sales of merchandise. Also include rents from operators of leased stations or chairs.

Include amounts received for work subcontracted to others.

Include locations that were sold or acquired during the year only report for the periods that this firm operated the locations.

Include revenue from services performed by domestic locations of foreign parent firms, subsidiaries, branches, etc.

Exclude rents from and revenue of separately operated departments, concessions, etc., which are leased to others.

Exclude commissions from vending machine operators.

Exclude revenue of foreign subsidiaries (those located outside the U.S., i.e., outside the 50 states, District of Columbia, U.S. Commonwealth Territories, or U.S. Possessions).

INSTRUCTIONS FOR COMPLETING SELECTED ITEMS – Continued

Instructions for All Tax-Exempt Firms

Include program service revenue for services provided in the applicable period, whether or not payment was received in the applicable period.

Include gross sales of merchandise minus returns and allowances.

Include income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), royalties, and other investments.

Include gross contributions, gifts, and grants (whether or not restricted for use in operations).

Include commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).

Include gross receipts from fundraising activities.

Exclude gross receipts of departments or concessions operated by other companies.

Exclude amounts transferred to operation funds from capital or reserve funds.