

# INSTRUCTIONS FOR COMPLETING SELECTED ITEMS

## Primary Area of Business

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

- Retail Trade
- Wholesale Trade
- Accommodation and Food Services
- Transportation and Warehousing Services
- Finance and Insurance Services
- Real Estate and Rental and Leasing Services
- Professional, Scientific, and Technical Services (Such as Legal, Accounting, Engineering, Design, Computer, Advertising, Consulting)
- Arts, Entertainment, and Recreation Services
- Administrative and Support and Waste Management and Remediation Services (Such as Security, Janitorial, Landscaping, Employment)
- Information Services (Such as Publishing, Broadcasting, Motion Picture, Sound Recording, Telecommunication, Data Processing)
- Educational Services (Such as Business Schools, Computer and Management Training, Technical and Trade Schools, Sports and Recreation Instruction, Exam Preparation and Tutoring, All Other Miscellaneous Schools and Instruction)
- Health Care and Social Assistance Services (Such as Hospitals, Offices of Physicians, Dentists, Family Planning Centers, Medical and Diagnostic Laboratories, Nursing and Residential Care Facilities, Child Day Care Services, Other Ambulatory Health Care Services)
- Repair and Maintenance Services (Excluding Construction)
- Personal Care and Laundry Services
- Civic, Professional, Grantmaking, Religious and Similar Organizations
- Construction
- Manufacturing
- Utilities

## 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 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 Trade

This category includes establishments engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The merchandise includes the outputs of agriculture, mining, manufacturing, and certain information industries, such as publishing. The wholesaling process is an intermediate step in the distribution of merchandise. Wholesalers are organized to sell or arrange the purchase or sale of (a) goods for resale (i.e., goods sold to other wholesalers or retailers), (b) capital or durable nonconsumer goods, and (c) raw and intermediate materials and supplies used in production.

Distributors are engaged in buying and selling products on their own account (take title to 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

Agent, Broker, or Electronic Markets 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)

Manufacturer's Sales Branch or Sales Offices primarily sell goods manufactured, refined, or mined in the United States by this firm, this firm's parent company, or subsidiaries. A manufacturer's 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 the remarks section.

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## 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, motels, inns, and bed and breakfasts
  - Snack and nonalcoholic beverage bars
  - Food service contractors
  - RV parks and campgrounds
  - Summer camps, religious camps, and boarding houses
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## **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
  - Scenic and sightseeing transportation Rail transportation
  - Water transportation
  - Support activities for transportation Truck transportation
  - Transit and ground passenger transportation
  - Postal services
  - Couriers and messengers
  - Pipeline transportation
  - Warehousing and storage
  - Moving Companies
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## **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
  - Insurance carriers and related activities
  - Funds, trusts, and other financial vehicles
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## **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)
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## **Professional, Scientific, and Technical Services**

### **(Such as Legal, Accounting, Engineering, Design, Computer, Advertising, Consulting)**

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
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## **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
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## **Administrative and Support and Waste Management and Remediation Services(Such as Security, Janitorial, Landscaping, Employment)**

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, including professional employment organizations
- 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

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## **Information Services (Such as Publishing, Broadcasting, Motion Picture, Sound Recording, Telecommunication, Data Processing)**

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
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## **Educational Services**

This category includes establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated.

Examples include:

- Automobile driving schools
  - Colleges
  - Educational consultants
  - Educational evaluation services
  - Educational test development
  - Educational testing services
  - Language schools
  - Professional schools - beauty schools, barber, cosmetology
  - Schools - elementary, secondary, etc.
  - Sports instruction
  - Universities
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## **Health Care and Social Assistance Services**

This category includes establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities.

Examples include:

- Hospitals
- Dentists
- Therapists

- Substance abuse centers
  - Ambulatory surgical facilities
  - Medical labs
  - Ambulance services providers
  - Relief agencies
  - Temporary shelters
  - Offices of physicians, nursing facilities, rehabilitation facilities, and daycare facilities
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## **Repair and Maintenance Services (excluding Construction)**

This category includes establishments engaged in restoring machinery, equipment, and other products to working order. These establishments also typically provide general or routine maintenance (i.e., servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

Examples include:

- Automotive repair/body shops
  - Car washes
  - Computer repair & maintenance
  - Commercial and industrial machinery and equipment repair and maintenance
  - Consumer electronics repair
  - Personal and household goods repair and maintenance
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## **Personal Care and Laundry Services**

This category includes establishments engaged in providing personal and laundry services to individuals, households, and businesses.

Examples include:

- Personal care services
  - Death care services
  - Laundry and drycleaning services
  - Pet care (except veterinary) services
  - Photofinishing services
  - Temporary parking services
  - Dating Services
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## **Civic, Professional, Grantmaking, Religious and Similar Organizations**

This category includes establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members.

Examples include:

- Animal rights organizations
- Churches/religious organizations
- Community action advocacy organizations
- Fraternal organizations
- Grantmaking foundations

- Labor Unions
  - Professional organizations
  - Political organizations
  - Property owners' associations
  - Social clubs
  - Trade Associations
  - Veterans' rights organizations
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## **Construction**

This category includes establishments primarily engaged in the construction of buildings or engineering projects (e.g., highways and utility systems). Establishments primarily engaged in the preparation of sites for new construction and establishments primarily engaged in subdividing land for sale as building sites also are included. Construction work done may include new work, additions, alterations, or maintenance and repairs.

Examples include:

- Boiler cleaning/repair/maintenance
  - Building construction
  - Construction management
  - Construction equipment rental & leasing with operators
  - General contractors
  - Heavy construction - highways, pipelines, power plants
  - Land subdividers and developers
  - Special trade contractors (plumbing, painting, electrical demolition, etc.)
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## **Manufacturing**

This category includes establishments engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. Establishments that assemble components parts into new products and rebuild a product in a factory setting are included. However, establishments that transform materials or substances into new products by hand or in the workers home and those engaged in selling to the general public products made on the same premises from which they are sold may also be included in manufacturing.

Examples include:

- Bakeries (products made on premises)
  - Blending of chemicals
  - Candy stores (products made on premises)
  - Custom tailors
  - Custom wood furniture
  - Dental labs
  - Machine shops
  - Printing and related activities
  - Rebuilding any parts (e.g. - auto, machinery)
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## 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
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## Operating Revenue

The definition of operating revenue varies by industry. Supplement the following instructions 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.

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### 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).

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## **Merchant Wholesaler or Jobber**

**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, rental, 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** nonoperating 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.

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## **Wholesale Broker, Manufacturer's Agent, or Electronic Marketer**

**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** nonoperating 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.

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## Accommodation and Food Services

**Include** receipts from guest rooms or unit rentals for all establishments owned or managed 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.

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## All Other Service-Related Establishments

### 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).

**Exclude** net unrealized gains (losses)

### 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 revenues 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.

### **Owned or Controlled by another company**

A firm is owned or controlled if another domestic company owns more than 50 percent of the voting stock of that firm, or if another domestic company has the power to direct or cause the direction of the management or policies of that firm. Do not list as a controlling company, the company for which you operate a franchise.

### **Own or Control any other company**

A company is owned or controlled if another domestic firm owns more than 50 percent of the voting stock of that company, or if another domestic firm has the power to direct or cause the direction of the management or policies of that company.

**NOTICE** – We estimate this survey to take an average of 13 minutes to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: ECON Survey Comments 0607-0189, U.S. Census Bureau, 4600 Silver Hill Road, Room ESMD-5H160, Washington, DC 20233. You may e-mail comments to [esmd.surveys@census.gov](mailto:esmd.surveys@census.gov). Be sure to use ECON Survey Comments 0607-0189 as the subject.