

2012 ECONOMIC CENSUS**Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services Sectors****INFORMATION SHEET****Need help or have questions about filling out the form?**

Visit econhelp.census.gov or Call 1-800-233-6136, between 8:00 a.m. and 6:00 p.m., Eastern time, Monday through Friday.

Please reference your 11-digit Census File Number (CFN) printed on each form with all communications.

This 2012 Economic Census information sheet covers establishments engaged in the following areas of economic activity:

- Professional, Scientific, and Technical Services
- Administrative and Support and Waste Management and Remediation Services
- Educational Services
- Health Care and Social Assistance
- Arts, Entertainment, and Recreation
- Other Services, except Public Administration (Include establishments engaged in Repair and Maintenance; Personal and Laundry Services; and Religious, Grantmaking, Civic, and Other Membership Organizations.)

If an establishment is **NOT** engaged in one of these kinds of businesses, **DESCRIBE** its business or activity in item **19 AND COMPLETE** the report form as accurately as possible.

DEFINITION OF ESTABLISHMENT

An **establishment** is generally a single physical location where business is conducted or where services or industrial operations are performed. This includes all locations of a company or organization, including administrative offices, warehouses, etc., that were in operation at any time during 2012. Report activity for each establishment on a separate form.

GENERAL INSTRUCTIONS

- Please report information for each establishment owned or controlled by the company or organization. If the company or organization has multiple locations and an **Ownership and Control** flyer was included in your mailing package, please complete the enclosed flyer. If your mailing package does not include this flyer and separate report forms are not provided for each establishment, visit econhelp.census.gov or call 1-800-233-6136 to request additional report forms.
- Each report form should cover calendar year 2012. If book figures are not available, **estimates are acceptable**. If your fiscal year covers at least 10 months of calendar year 2012, you may report all items except payroll on a fiscal year basis. Calendar year figures for payroll should be available from your Internal Revenue Service (IRS) Form 941, Employer's Quarterly Federal Tax Return, or Form 944, Employer's Annual Federal Tax Return. Indicate in item **30** the exact dates covered.

- If an establishment stopped operating before January 1, 2012, indicate action and date in item **3**, mark "X" the box to indicate "None" in item **4**, and return the report form.
- If an establishment was closed, sold, or leased to another company or organization during 2012, complete the report form for the portion of 2012 that the establishment was operating as part of the company or organization.
- Dollar figures should be rounded to the nearest thousand dollars as illustrated on the report form.
- Please photocopy each report form for your records and return the originals.
- Public reporting burden for this collection of information is estimated to vary from 18 minutes to 5 hours and 6 minutes per response, with an average of 1 hour per response, 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: Paperwork Project 0607-0934, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to paperwork@census.gov; use "Paperwork Project 0607-0934" as the subject.
- Response to this collection of information is required unless it does not display a valid approval number from the Office of Management and Budget (OMB). The OMB eight-digit number appears in the upper right corner of the report form.

INSTRUCTIONS FOR SELECTED ITEMS**2. PHYSICAL LOCATION**

Answer all sections (A through C) of item **2** even if the physical location is the same as shown in the mailing address.

3. OPERATIONAL STATUS

Mark "X" only ONE box that best describes the operational status of the establishment at the **end of 2012**.

- **In operation** — The establishment was open and actively conducting business on December 31, 2012.

- **Temporarily or seasonally inactive** — Although not conducting business at the end of 2012, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the "off-season" or establishments that temporarily close for remodeling.
- **Ceased operation** — The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2012 during which the establishment was in operation.
- **Sold or leased to another operator** — The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name, address, and EIN of the new owner or operator. Complete all items for the portion of 2012 prior to the change in operator.
- **Other** — The establishment's operational status at the end of 2012 is not accurately described above. Please specify a description of the establishment's operational status in the space provided.

5. REVENUE OR RECEIPTS

A. Tax status

Sections 501, 521, 527, and 528 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations. Government establishments should indicate tax-exempt status although they may be exempt under different sections of the Internal Revenue Code.

B. Operating receipts of this (taxable) establishment

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2012, whether or not payment was received in 2012.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis – commissions, fees, and other operating income, NOT gross billings or sales.
- Hospitals and other health care establishments - net patient revenue (the amount actually received or due from payers), NOT gross patient revenue (the total amount of charges before contractual adjustments and charity care).
- Capitation revenue (health care providers only).
- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.

- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- Sale or licensing of rights to intellectual property protected by copyright or as industrial property (e.g., patents, trademarks).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, real estate investments, dividends, contributions, and grants.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

C. Revenue and expenses of this (tax-exempt) establishment

1. Revenue

Include:

- Program service revenue for services provided in 2012, whether or not payment was received in 2012.
- Gross sales of merchandise, minus returns and allowances.
- Hospitals and other health care establishments - net patient revenue (the amount actually received or due from payers), NOT gross patient revenue (the total amount of charges before contractual adjustments and charity care).
- Capitation revenue (health care providers only).
- Income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), royalties, and other investments.
- Gross contributions, gifts, and grants (whether or not restricted for use in operations).
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).
- Gain or loss from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts from fundraising activities.

Exclude:

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts of departments or concessions operated by other companies.
- Amounts transferred to operating funds from capital or reserve funds.

2. Expenses

Include:

- Payroll, employee benefits, and payroll taxes.
- Contracted or purchased services.
- Fundraising expenses, including direct expenses for special fundraising events.
- Depreciation expenses.
- Rent, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 2012.
- Program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- For establishments engaged in raising funds - funds transferred to charities or other organizations for charitable purposes.

Exclude:

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Income taxes.
- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Interest paid, bad debt, and inventory impairment.

7. EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2012.

- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2012 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

19. KIND OF BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes the establishment in 2012. If none of the provided selections seem appropriate, provide a specific description of the primary business activity.