The 2012 Economic Census covering the Real Estate and Rental and Leasing Sector includes establishments primarily engaged in the following:

- Real estate operators and lessors; listing, sales, and rental agents (agencies); property management; and other real estate services
- Auto and truck rental and leasing; computer and other equipment rental and leasing; video rental; and other rental and leasing services

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 selling and service locations of a company and any other facilities (such as administrative offices) that were in operation at any time during 2012. Permanent (or temporary) locations with no paid employees are not considered separate establishments.

NOTE:

- Lessors (owner-operators) should include as separate establishments all locations where an office is maintained and employees of this firm work on a regular basis.
- Property management firms should report permanent offices (e.g., headquarters, branch offices, regional offices, locations from which property managers work), not necessarily locations of all properties managed.
- Separate automotive rental offices or concessions (for example, airport locations) in the same metropolitan area, for which a common fleet is maintained, should not be considered separate locations for the purposes of this report. Data for offices that share common fleet should be included with the controlling main or branch location for that metropolitan area.

GENERAL INSTRUCTIONS

- Complete a separate report form for each establishment owned or controlled by the company or organization. If a separate report form was not received 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 12 minutes to 4 hours and 30 minutes per response, with an average of 1 hour and 18 minutes 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 0607-0931, 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 0607-0931” 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 each 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 property managers that do not work 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. **SALES, SHIPMENTS, RECEIPTS, OR REVENUE**

For establishments which generate no revenue, report zero and explain in the remarks section, if available, at the end of the report form.

**Include:**

- Interest, dividends, royalties, and net realized capital gains (losses).

- Commissions and fees received from all sources, including fees earned for exchanging currencies, selling money orders, and cashing checks.

- Net gains (losses) from the sale of real property owned by the establishment for investment, rent, or lease (NOT gross sales).

- Gross sales (NOT net gains (losses)) of real property developed or buildings built by the establishment for sale.

- Gross rents from real property leased by the establishment to others.

- Rents from departments or concessions operated by other companies at the establishment.

- Revenue from the rental and leasing of vehicles, equipment, instruments, tools, videos, etc. Interest earned from financing leases should be included with interest.

  **Exclude:**

- Revenue from real property sold.

- Revenue of departments or concessions operated by other companies at the establishment.

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 service organization 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.

- Agents considered employees of the firm as reported on IRS Form 941 or 944.
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.
- Agents not considered employees of the firm on IRS Form 941 or 944 (e.g., real estate agents).

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 service organization 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.
- Compensation paid to sales agents as reported on IRS Form 941 or 944 (exclude if reported on IRS Form 1099-MISC - Statement for Recipients of Miscellaneous Income).

Exclude:

- Employer’s cost for payroll taxes, employer paid insurance premiums, pension plans 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.
- Compensation paid to agents not considered employees of the firm on IRS Form 941 or 944 (e.g., real estate agents).

19. KIND OF BUSINESS

Choose the ONE kind of business that best describes the establishment in 2012. If none of the provided selections seem appropriate, mark “X” the box next to “Other kind of business or activity” and provide a specific description of the primary business activity.

22. DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

- Report either in thousands of dollars OR as a whole percent of total revenue as illustrated on the report form. It is not necessary to report both dollars and percentages. Percentages are preferable.
- Report losses by including a dash prior to the dollar amount.
- Estimates are acceptable, but please do not combine data for two or more lines.
- If an establishment received revenue from a source(s) not listed, report this revenue on the “Other services” line at the end of the list and describe the revenue source(s) in the space provided.
- The sum of revenue lines reported should equal 100 percent (or the amount reported in item 5 if the lines are reported in dollars).