U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. Census Bureau

2012 ECONOMIC CENSUS
Retail Trade and Accommodation and Food 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.

The Retail Trade and Accommodation and Food Services sectors of the 2012 Economic Census include establishments primarily engaged in the following:

- Retail Trade — Selling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.
- Accommodation — Providing lodging or short-term accommodations and complementary services.
- Food Services — Preparing meals, snacks, and beverages to customer order for immediate consumption, primarily on the premises.

If an establishment is **NOT** engaged in one of these kinds of business, **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 that were in operation at any time during 2012.

GENERAL INSTRUCTIONS

- Complete a separate report form for each establishment owned or controlled by your company or organization. If you did not receive a separate report form 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 your 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 48 to 66 minutes per response, with an average of one 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 0607-0927, 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 0607-0927" as the subject.
- You are required to respond to any information collection 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 tourist areas or small college towns 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. SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Cash and credit sales of merchandise sold in 2012, whether or not payment was received in 2012.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2012, whether or not payment was received in 2012.
- The establishment's share of sales and receipts from departments, concessions, and vending and amusement machines operated by other companies at the establishment.
- Receipts from the rental of vehicles, equipment, instruments, tools, and other merchandise.
- Motor vehicle transportation charges, dealer preparation charges, and dealer-installed options.
- Fair sales value of motor vehicles marketed under leases negotiated in 2012, regardless of whether the establishment holds the lease.
- Sales of motor vehicles formerly used for rental or leasing.
- Total value of service contracts.
- Commissions received for the arrangement of financing and the sale of credit life insurance.
- Amounts received from customers for layaway purchases.
- Excise taxes (such as those on **gasoline, liquor, and tobacco**) paid by the manufacturer or wholesaler and included in the cost of goods purchased by the establishment.
- Fees for processing money orders and cashing checks.
- Shipping and handling receipts.

If tax-exempt, include:

- Gross contributions, gifts, and grants (whether or not restricted for use in operations).
- Dues and assessments from members and affiliates.
- Gross receipts from fundraising activities.
- Income from interest, dividends, gross rents (including display space rentals), royalties, and other investments.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency.
- Gross sales and receipts of departments or concessions operated by other companies at the establishment.
- Receipts from carrying and other credit charges.
- Retail Trade only **—** Commissions or receipts from the sale of lottery tickets.
- Taxable establishments only **—** Nonoperating income from sources such as investments, rental or sale of real estate, and interest.
- Automotive dealers only **—** Receipts from customers for tag and title fees, licenses, etc., forwarded to local or state licensing agencies.

Deduct:

- Refunds and allowances for returned merchandise.
- Automotive dealers only **—** Discounts granted to the purchaser as an increase in trade-in allowance over fair market value and manufacturers' rebates and incentives.

Do not deduct:

- Fair market value of trade-ins taken as partial payment for merchandise.

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.
- 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.

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.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as 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.

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" 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 sales/receipts as illustrated on the report form. It is not necessary to report in both dollars and percentages. Percentages are preferable.
- **Estimates are acceptable**, but please **do not** combine data for two or more lines.
- If the establishment sold merchandise not covered in the prelisted categories, report the sales of such merchandise on the "All other merchandise" line and specify principal lines with their estimated sales or percent of sales/receipts.
- The sum of detailed lines reported should equal 100 percent (or the amount reported in item **5** if the lines are reported in dollars).