

General Instructions

- Report data on an accrual basis, except for payroll.
- Dollars should be rounded to the nearest dollar.
- If a figure is \$1,030,280,456 it should be reported as →

Bil.	Mil.	Thou.	Dol.
1	030	280	456

Item Specific Instructions – All Firms

Item 3 – Revenue

Include:

- Report gross billings, **except** where noted elsewhere on the form.
- Dues and assessments from members and affiliates.

Exclude:

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

Instructions for Taxable Firms

Item 3 – Revenue

Include:

- Amounts received for work subcontracted to others.
- For locations that were sold or acquired during a year, only report for the periods that this firm operated the locations.
- 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.
- Commissions from vending machine operators.
- 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 Tax-Exempt Firms

Item 3 – Revenue

Include:

- Program service revenue for services provided in 2007, whether or not payment was received in 2007.
- Gross sales of merchandise minus returns and allowances.
- 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).
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).
- Gross receipts from fundraising activities.

Exclude:

- Gross receipts of departments or concessions operated by other companies
- Amounts transferred to operating funds from capital or reserve funds.

Item Specific Instructions – All Firms

Item 5 – Operating Expenses

Line 1 – Gross annual payroll

Include salaries and wages, commissions, dismissal pay, bonuses, employee contributions to Social Security, income tax withholding, union dues, group insurance premiums, savings bonds, cash equivalent in-kind, allowances, holiday pay, vacation pay, sick leave, stock purchase plans, and employee contributions to pension plans. **Exclude** the cost of leased employees, employer's cost for fringe benefits, temporary staff obtained from temporary help services. For unincorporated businesses, **exclude** profit or other compensation of proprietors or partners.

All other operating expenses

Include travel and entertainment; postage, shipping or delivery services, warehousing, and storage services; royalties; security services; janitorial and grounds maintenance services; purchased transportation with operators; and other expenses not reported elsewhere.