**SERVICE ANNUAL SURVEY**
U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

FORM
**SA-54210E** (10-19-2012)

OMB No. 0607-0422: Approval Expires 7/31/2015

# 2012 ANNUAL SERVICES REPORT

## Tax Preparation Services

**Due Date**

**Need help or have questions?**

**Call** 1-800-772-7851
(8:30 a.m. - 5:00 p.m. ET, M-F)
or
**Visit** econhelp.census.gov/sas

**YOUR RESPONSE IS REQUIRED BY LAW.** Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, **YOUR CENSUS REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Under the same law, information that you report cannot be used for taxation, regulation, or investigation and are exempt from release under the Freedom of Information Act. Further, copies of your response retained in your files are immune from legal process.

140 SAS_G
541213

**Return via Internet:**
econhelp.census.gov/sas

Username:

Password:

**Return via Mail:**
U.S. Census Bureau
1201 East 10th Street
Jeffersonville, IN 47134-0001

**To view Survey Results:**
census.gov/services

### GENERAL INSTRUCTIONS

Throughout this survey, any reference to **"this firm"** is referring to the EIN that is printed in the mailing address area or the new EIN that was provided as a response in ❷. Any responses related to "this firm" should only include data for the EIN referenced.

- Any significant change in this firm's operations should be noted in ⓱.
- For establishments sold or acquired in 2012, report data only for the period the establishments were operated by this firm.
- Estimates are acceptable if book figures are not available.
- Enter "0" where applicable.
- Do not combine data for two or more detailed lines.
- 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 |

**Include:**

- Data for all Services establishments (excluding data for Retail, Wholesale, Manufacturing, Mining, and Construction operations) operating under the EIN printed in the mailing address area.
- Data for auxiliary facilities primarily engaged in supporting services to those establishment(s) such as warehouses, garages, central administrative offices, and repair services.

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### ❶ A. MAILING ADDRESS

Is this firm's name and mailing address the same as shown in the mailing address above?

☐ Yes
0035
☐ No - *Enter corrections in the mailing address above*

***PENALTY FOR FAILURE TO REPORT***

***CONTINUE ON PAGE 2***

## 1 B. SURVEY COVERAGE

**Did this firm provide the business activities described below?**

This report covers all domestic locations that report payroll for the Federal Employer Identification Number (EIN) shown above the address label primarily engaged in providing tax return preparation services without also providing accounting, bookkeeping, billing, or payroll processing services. Basic knowledge of tax law and filing requirements is required.

0001 ☐ Yes

☐ No - *Specify this firm's business activity* ▽

0002

## 2 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)

**Does this firm report payroll under EIN**

0013 ☐ Yes

☐ No - *Enter current 9-digit EIN **AND** date payroll was first reported for this EIN* . . . . . 0015

EIN (9 digits) ____ - ____

0088 Month ____ Day ____ Year ____

## 3 ORGANIZATIONAL CHANGE

**A. Did this firm experience any acquisitions, sales, mergers, and/or divestitures in 2012?**

0016 ☐ Yes

☐ No - *Go to* 4

**B. Which of the following organizational changes occurred in 2012?**

*Check all that apply. If more than one organizational change occurred during the reporting period, explain in* 17.

0091
- ☐ Acquisition
- ☐ Sale
- ☐ Merger
- ☐ Divestiture

*Date of organizational change* . . . . . 0018 Month ____ Day ____ Year ____

*AND*

*Enter detailed information below* ▽

| 0017 Name of company | 0019 EIN (9 digits) |
|---|---|
| | ____ - ____ |

| Address (Number and street, P.O. Box, etc.) | | |
|---|---|---|
| | | |
| **City, town, village, etc.** | **State** | **ZIP Code** |
| | | ____ - ____ |

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## 4 REPORTING PERIOD

NOTE: Calendar year data is preferred. If it is not available, please report for the fiscal year that includes at least six months of data for the 2012 calendar year.

**What time period is covered by the data provided in this report?**

0006 ☐ Calendar year

☐ Fiscal or partial year - *Report beginning and ending dates* . . . . . 0007

| 2012 | | |
|---|---|---|
| **Beginning Date** | | |
| Month | Day | Year |
| | | |
| **Ending Date** | | |
| Month | Day | Year |
| | | |

0008

## 5 Not Applicable.

## 6 SALES, RECEIPTS, OR REVENUE

**What were the revenues for this firm in 2012?**

**Include:**

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

**Exclude:**

- Transfers made within the company.
- Taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- 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).

| | *Mark "X" if None* | 2012 $ Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|
| **1. Assurance and Related Services - Include** financial auditing services, financial statement review, and other assurance and financial auditing services . . . . . 3075 | ☐ | | | | |
| **2. Bookkeeping, Compilation, Payroll, and Taxation Services** | | | | | |
| **a. General accounting services -** Preparing pre-adjusted trial balances (clients have own bookkeeper) and periodic financial statements for clients. **Include** combinations of bookkeeping, compilation, and payroll services where payroll services involve more than payroll calculations . . . . . 3064 | ☐ | | | | |
| **b. Bookkeeping, compilation, billing, and collection services -** Statements, etc. and collecting payments on behalf of the client. **Include** payroll calculation services. **Exclude** combinations of bookkeeping, compilation and payroll services, where payroll services involve more than payroll calculations . . . . . 3065 | ☐ | | | | |
| **c. Payroll services -** Processing of payroll, withholding deductions, remitting deductions and employer's contributions to government-mandated and other plans, and filing reports . . . . . 3066 | ☐ | | | | |
| **d. Taxation planning and consulting services -** Planning and consulting in order to minimize the impact of taxation, and interpreting tax law . . . . . 3067 | ☐ | | | | |
| **e. Taxation preparation and representation services for individuals and unincorporated businesses -** Preparing, reviewing, or filing of tax returns or supplementary documents; and preparing for and representing at tax audits and appeals for individuals and unincorporated businesses . . . . . 3068 | ☐ | | | | |

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## 6 SALES, RECEIPTS, OR REVENUE - Continued

| | | Mark "X" if None | 2012 $ Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| **2.** | **Bookkeeping, Compilation, Payroll, and Taxation Services** - Continued | | | | | |
| | **f. Taxation preparation and representation services for corporate and other clients -** Preparing, reviewing, or filing of tax returns or supplementary documents; and preparing for and representing at tax audits and appeals for corporate and other clients . . . . . 3069 | ☐ | | | | |
| **3.** | **Management consulting services -** Providing advice, assistance, and implementation services in the areas of strategic and organizational planning, finance, human resources, marketing and production, executive search services, and other management consulting services . . . . . 3071 | ☐ | | | | |
| **4.** | **All other operating revenue -** Revenue not reported in lines **1 through 3. Include** computerized accounting system services, insolvency and receivership services, business incorporation services, business valuation services, litigation support services, accounting services, training services, legal services, personal financial planning services, sale or licensing of merchandise, rental or leasing of equipment, and any other operating revenue not reported above. **If this item is greater than 20% of the total operating revenue, specify the primary source of the revenue below** | | | | | |
| | 1799 | ☐ | | | | |
| **5.** | **TOTAL OPERATING REVENUE** *Sum of lines* ***1 through 4*** . . . . . 1800 | | | | | |

## 7 Not Applicable.

## 8 E-COMMERCE

*E-commerce is the sale of goods and services where the buyer places an order, or the price and terms of the sale are negotiated, over an Internet, mobile device (M-Commerce), extranet, EDI network, electronic mail, or other comparable online system. Payment may or may not be made online.*

**A. Did this firm have any e-commerce revenue in 2012?**

0011 ☐ Yes

☐ No - *Go to* 14

| | 2012 $ Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|
| **B. What was the total e-commerce revenue in 2012?** . . . . . 2000 | | | | |

## 9–13 Not Applicable.

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## 14 OPERATING EXPENSES

**What were the operating expenses for this firm in 2012?**

**Exclude:**

- Transfers made within the company.
- Capitalized expenses.
- Interest.
- Bad debt.
- Impairment.
- Income tax.

### 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, and 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.

| | | Mark "X" if None | 2012 $ Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| **1.** | **Personnel Costs** | | | | | |
| **a.** | **Gross annual payroll -** Total annual Medicare salaries and wages for all employees as reported on this firm's IRS Form 941, Employer's Quarterly Federal Tax Return, line 5(c) for the four quarters that correspond to the survey period or IRS Form 944 Employer's Annual Federal Tax Return, line 4(c). **Include** the spread on stock options that are taxable to employees as wages . 1821 | ☐ | | | | |
| **b.** | **Employer's cost for fringe benefits -** Employer's cost for legally required programs and programs not required by law: | | | | | |
| **1.** | **Health insurance -** Insurance premiums for hospital plans, medical plans, and single service plans (e.g., dental, vision, prescription drugs). **Include** premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs). **Exclude** employee contributions . . . . . 1841 | ☐ | | | | |
| **2.** | **Pension plans:** | | | | | |
| **a.** | **Defined benefit pension plans -** Costs for both qualified and unqualified defined pension plans. Pension plans that specify the benefit to be paid to employees upon retirement, generally either a specific amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee's compensation and years of service and are not allocated to specific accounts maintained for employees . . 1842 | ☐ | | | | |
| **b.** | **Defined contribution plans -** Costs under defined contribution plans. Pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account's activity. Examples include profit sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs) . . . . . 1843 | ☐ | | | | |
| **3.** | **Payroll taxes, employer paid insurance premiums (except health), and other employer benefits - Include** legally-required fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, Medicare). **Include** benefits for life insurance, "quality of life" benefits (e.g., childcare assistance, subsidized commuting), employer contributions to pre-tax benefit accounts (e.g., health savings accounts), education assistance, and other benefits not specified above. **Exclude** disbursements from trusts or funds to satisfy health insurance claims . . . . . 1844 | ☐ | | | | |

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***CONTINUE ON PAGE 6***

## 14 OPERATING EXPENSES - Continued

| | | Mark "X" if None | 2012 $ Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| **1.** | **Personnel Costs** - Continued | | | | | |
| | **c. Temporary staff and leased employee expense -** Total costs paid to Professional Employer Organizations (PEOs) and staffing agencies for personnel. **Include** all charges for payroll, benefits, and services . . . . . 1823 | ☐ | | | | |
| **2.** | **Expensed Materials, Parts, and Supplies (not for resale)** | | | | | |
| | **a. Expensed equipment -** Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs, monitors). Report packaged software in line **3a.** Report leased and rented equipment in line **3i** . . . . . 1824 | ☐ | | | | |
| | **b. Expensed purchases of other materials, parts, and supplies -** Materials and supplies used in providing services to others; materials and parts used in repairs; office and janitorial supplies; small tools; containers and other packaging materials; and motor fuels . . . . . 1825 | ☐ | | | | |
| **3.** | **Expensed Purchased Services** | | | | | |
| | **a. Expensed purchases of software -** Purchases of prepackaged, custom coded, or vendor customized software. **Include** software developed or customized by others, web-design services and purchases, licensing agreements, upgrades of software, and maintenance fees related to software upgrades and alterations . . 1826 | ☐ | | | | |
| | **b. Data processing and other purchased computer services - Include** web hosting, computer facilities management services, computer input preparation, data storage, computer time rental, optical scanning services, and other computer-related advice and services, including training. **Exclude** expensed integrated systems, repair and maintenance of computer equipment, payroll processing and credit card transaction fees, and expenses for telecommunication services (e.g., Internet, connectivity, telephone) 1845 | ☐ | | | | |
| | **c. Purchased communication services -** Telephone, cellular, and fax services; computer-related communications (e.g., Internet, connectivity, online), and other wired and wireless communication services . . . . . 1846 | ☐ | | | | |
| | **d. Purchased repairs and maintenance to machinery and equipment -** Expensed repair and maintenance services to machinery, vehicles, equipment, and computer hardware. **Exclude** materials, parts, and supplies used for repairs and maintenance performed by this firm's employees . . . . . 1848 | ☐ | | | | |
| | **e. Purchased repairs and maintenance to buildings, structures, and offices - Include** repair and maintenance to integral parts of buildings (e.g., elevators, heating systems). **Exclude** materials, parts, and supplies used for repairs and maintenance performed by this firm's employees. Report janitorial and grounds maintenance services in line **4c** . . . . . 1849 | ☐ | | | | |
| | **f. Purchased electricity -** If the cost of electricity is included in lease or rental payments, report in line **3j** . . . . . 1850 | ☐ | | | | |
| | **g. Purchased fuels (except motor fuels) -** Fuel for heating, power, or generating electricity (e.g., natural gas, propane, oil, coal). If the costs are included in lease or rental payments, report in line **3j** . . . . . 1851 | ☐ | | | | |
| | **h. Water, sewer, refuse removal, and other utility payments - Include** the cost of hazardous waste removal. If the costs of these utilities are included in lease or rental payments, report in line **3j** 1852 | ☐ | | | | |
| | **i. Lease and rental payments for machinery, equipment, and other tangible items - Include** lease and rental of transportation equipment without operators and penalties incurred for broken leases. **Exclude** capital and financing lease agreements and licensing/leasing of software . . . . . 1853 | ☐ | | | | |
| | **j. Lease and rental payments for land, buildings, structures, store spaces, and offices - Include** penalties incurred for broken leases . . . . . 1854 | ☐ | | | | |
| | **k. Purchased advertising and promotional services - Include** marketing and public relations services . . . . . 1830 | ☐ | | | | |

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***CONTINUE ON PAGE 7***

## 14 OPERATING EXPENSES - Continued

| | | Mark "X" if None | 2012 $ Bil. | Mil. | Thou. | Dol. |
|---|---|---|---|---|---|---|
| **3.** | **Expensed Purchased Services** - Continued | | | | | |
| | **l. Purchased professional and technical services - Include** management consulting, accounting, auditing, bookkeeping, legal, actuarial, payroll processing, architectural, engineering, and other professional services. **Exclude** salaries paid to your own employees for these services . . . . . 1855 | ☐ | | | | |
| **4.** | **Other Operating Expenses** | | | | | |
| | **a. Depreciation and amortization charges - Include** depreciation charges taken against tangible assets owned and used by this firm, tangible assets and improvements owned by this firm within leaseholds, tangible assets obtained through capital lease agreements, and amortization charges against intangible assets (e.g., patents, copyrights). **Exclude** impairment . . . . . 1831 | ☐ | | | | |
| | **b. Governmental taxes and license fees -** Payments to government agencies for taxes and licenses. **Include** business and property taxes. **Exclude** income taxes and sales and excise taxes collected from customers . . . . . 1832 | ☐ | | | | |
| | **c. All other operating expenses -** All other operating expenses not reported above, unless specifically excluded in the general instructions. **Include** office postage paid and package delivery. **Exclude** purchases of merchandise for resale and non-operating expenses. **If this item is greater than 20% of the total operating expenses, specify the primary source of the expenses below** ▽ | | | | | |
| | 1859 | ☐ | | | | |
| **5.** | **TOTAL OPERATING EXPENSES** *Sum of lines **1a through 4c*** . . . . . 1900 | | | | | |

**15 and 16** Not Applicable.

**17 REMARKS -** Please use this space to explain any significant year-to-year changes, to clarify responses, or indicate where data were estimated.

## 18 CONTACT INFORMATION

| Name of person to contact regarding this report *(Please print)* | Title |
|---|---|
| | |

| Address (Number and street) | City | State | ZIP Code |
|---|---|---|---|
| | | | - |

| Telephone | Area code | Number | Extension | Fax | Area code | Number |
|---|---|---|---|---|---|---|
| | | - | | | | - |

| E-mail address | Website address |
|---|---|
| | |

Public reporting burden for this collection of information is estimated to average 3-6 hours 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 0607-0422, 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 0607-0422" as the subject. Please include form name and number in all correspondence. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner on the front of this form.