

**1997 ECONOMIC CENSUS**  
**Professional, Scientific and Technical Services; Administrative and Support,**  
**Waste Management and Remediation Services; Educational Services;**  
**Health Care and Social Assistance; Arts, Entertainment and Recreation;**  
**and Other Services, except Public Administration**

**INSTRUCTIONS**

This 1997 Economic Census instruction sheet covers establishments engaged in the following areas of economic activity:

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

If this establishment is **NOT** engaged in any of the prelisted kinds of business on the enclosed report form, **DESCRIBE** its business or activity **IN ITEM 8 AND COMPLETE** the report as accurately as possible.

**CONFIDENTIALITY**

Your response to items on this form is **STRICTLY CONFIDENTIAL**. Your firm's report will be used solely for developing summary statistics. **IT CANNOT BE USED FOR PURPOSES OF TAXATION, INVESTIGATION, OR REGULATION.**

**DEFINITION OF ESTABLISHMENT**

An establishment is a single physical location at which business is conducted or services are provided. This includes all locations of a company or organization, including administrative offices, warehouses, etc. This report should include data for all establishments (locations) operated by this company or organization during 1997.

**COMPANIES WITH MORE THAN ONE ESTABLISHMENT**

If this company or organization operated more than one establishment (location) under the same Employer Identification Number (EIN) shown in the label (or as corrected in item 1) at the end of 1997:

- o Item 2 - Enter the location of your headquarters.
- o Item 3 through part c of the Ownership, Control, and Locations of Operation item - Report the combined data for the entire company or organization.
- o Part d of the Ownership, Control, and Locations of Operation item -- Provide information separately for each establishment, including headquarters. List the location of your headquarters first.

**GENERAL INSTRUCTIONS**

- o This report should cover calendar year 1997. If book figures are not available, **estimates** are acceptable.
- o If the establishment stopped operating before January 1, 1997, indicate action and date in item 3b and return the form.
- o If the establishment stopped operating during 1997; i.e., it was closed, sold, or leased to another company or organization, complete the report for the portion of 1997 that the establishment was in operation.
- o Receipts/revenue and payroll data should be rounded to the nearest thousand dollars as illustrated on the form.
- o If you have any questions or if any communication regarding this report is necessary, reference the 11-digit Census File Number (CFN) printed on the address label.
- o If additional space is necessary to complete any item, use the remarks section at the end of the form (if applicable) or attach a separate sheet. If extra sheets are added, write your CFN and the item number at the top of each additional page.
- o Please make a photocopy of your completed form and retain that copy in your files.
- o Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.

- o Public reporting burden for this collection of information is estimated to vary from 12 minutes to 5 hours per response, with an average of 54 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 the Associate Director for Administration/Comptroller, Attn: Paperwork Reduction Project 0607-0827, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

**INSTRUCTIONS FOR SELECTED ITEMS**

**Item 3. OPERATIONAL STATUS**

**Part b.** Mark the one box that best describes the operational status of this establishment at the **end of 1997**.

1. In operation -- The establishment was open and actively conducting business on December 31, 1997.
2. Temporarily or seasonally inactive -- Although not conducting business at the end of 1997, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). (Examples: Businesses in resort areas that close during the "off-season"; establishments that temporarily close for remodeling)
3. Ceased operation -- The establishment has gone out of business or closed and does not plan to reopen. Provide the **month and year** that the establishment ceased operation. Complete all items for the portion of 1997 during which the establishment was in operation.
4. Sold or leased to another operator -- This establishment was sold or leased to another company or organization. Provide the **month and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 1997 prior to the change.

**Item 4. LEGAL FORM OF ORGANIZATION AND TAX STATUS**

**Part a.** Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "government" if this establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

**Part b.** 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.

**Item 5. DOLLAR VOLUME**

**OPERATING RECEIPTS - TAXABLE ESTABLISHMENTS**

*Include:*

- o Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1997, whether or not payment was received in 1997.  
  
Advertising agencies, travel industries, and other service establishments operating on a commission basis - commissions, fees, and other operating income, NOT gross billings or sales.
- o Receipts from services performed for FOREIGN parent firms, subsidiaries, branches, etc.
- o This establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- o Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- o Total value of service contracts.
- o Market value of compensation received in lieu of cash.
- o Amounts received for work subcontracted to others.
- o Dues and assessments from members and affiliates.

*PLEASE CONTINUE ON REVERSE*

*Exclude:*

- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o Sales of used equipment previously rented or leased to customers.
- o Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- o Income from interest, rental of real estate, dividends, contributions, and grants.
- o Gross receipts from departments or concessions operated by others.
- o Receipts of foreign subsidiaries.
- o Other nonoperating income (e.g., royalties, franchise fees).

**REVENUE - TAX-EXEMPT ESTABLISHMENTS**

*Include:*

- o Program service revenue for services provided in 1997, whether or not payment was received in 1997.
- o Gross sales of merchandise, minus returns and allowances.
- o Income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), royalties, and other investments.
- o Gross contributions, gifts, and grants (whether or not restricted for use in operations).
- o Dues and assessments from members and affiliates.
- o Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).
- o Gross receipts from fundraising activities.

*Exclude:*

- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- o Gross receipts of departments or concessions operated by other companies.
- o Amounts transferred to operating funds from capital or reserve funds.

**EXPENSES - TAX-EXEMPT ESTABLISHMENTS**

*Include:*

- o Program service grants, specific assistance to individuals, and benefits paid to or for members.
- o Payroll, employee benefits, and payroll taxes.
- o Contracted or purchased services.
- o Fundraising expenses, including direct expenses for special fundraising events.
- o Depreciation expenses.
- o Interest and rent expenses, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1997.

*Exclude:*

- o 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.
- o Funds invested.
- o Assessments (dues) paid to the parent or other chapters of the same organization.
- o Income taxes.
- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o For establishments engaged in raising funds - funds transferred to charities or other organizations.

**Item 6. PAYROLL**

Answer this item according to the guidelines outlined below. (Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.)

*Include:*

- o Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1997, whether or not subject to income or FICA tax.
- o Salaries of officers and executives of a corporation.
- o Salaries of members of a professional service organization or association (operating under State professional corporation statutes and filing a corporate Federal income tax return).
- o Employee contributions to qualified pension plans.

*Exclude:*

- o Payments to or withdrawals by proprietors or partners of an unincorporated company.
- o Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- o Payrolls of departments or concessions operated by other companies at this establishment.

**Item 7. EMPLOYMENT**

*Include:*

- o All full- and part-time employees on the payroll during the pay period including March 12, 1997.
- o Salaried officers and executives of a corporation.
- o Salaried members of a professional service organization or association (operating under State professional corporation statutes and filing a corporate Federal income tax return).
- o Employees on paid sick leave, paid vacations, and paid holidays.

*Exclude:*

- o Proprietors or partners of an unincorporated company.
- o Employees of departments or concessions operated by other companies at this establishment.

**OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION**

**Part b. MARK "YES" if -- ANOTHER company OWNS more than 50 percent of the voting stock or has the power to CONTROL the management and policies of your company. Report the requested information for the owning or controlling company in the space provided.**

**MARK "NO" if --**

- o Your company has a franchise entitling it to use a trade name, but is not owned or operated by the franchisor.
- o Your company operates one or more leased departments in an establishment owned by another company, but the other company (the "lessor") does not own or control the department(s).
- o Your company is engaged in the management of a business owned by others.

**Part c.** Indicate whether your company owns more than 50 percent of the voting stock or has the authority to direct or cause the direction of management and policies of any subsidiaries and/or affiliates. If yes, report the requested information for the owned or controlled company in the space provided.

**Part d.** Report the number of establishments operating under the EIN shown in the address label (or as corrected in item 1) at the end of 1997. Include all selling and service locations and any other facilities such as warehouses, administrative offices, etc., in operation at the end of 1997. Establishments with no paid employees are not considered separate establishments.

If MORE THAN ONE establishment was operating under the EIN:

- o List the location of the headquarters first.
- o Provide the name, **physical location** address, ZIP Code, kind-of-business description, receipts, annual payroll, and employment for headquarters and **each** location. Continue on a separate sheet if necessary.
- o Data for establishments operated during 1997 but not in operation at the end of the year should be combined with the headquarters location.
- o The sum of receipts, annual payroll, and employment should equal the amounts reported in items 5, 6a, and 7, respectively.
- o If the employees worked at more than one location, report annual payroll and employment for employees at the ONE location where they spent most of their working time.