

2007 Annual Services Report

Instructions for Truck Transportation Firms

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

General Instructions

- Report data on an accrual basis, except 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 in revenue:

- Report gross billings except where noted elsewhere on form.
- Prorate revenue derived from services provided on a contractual basis according to the work accomplished. (Only include amounts applicable to the report period.)
- Amounts received for work subcontracted to others.
- Market value of compensation in lieu of cash.
- Revenue from services performed by domestic locations of foreign parent firms, subsidiaries, branches, etc.
- Dues and assessments from members and affiliates.

Exclude from revenue:

- 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).
- Non-operating revenue such as income from investments, sales of company-owned real estate (land and building), or other assets, (except inventory held for resale, securities, gifts, loans, contributions, or grants).
- Revenue from the sale of used equipment.

Item Specific Instructions

Item 3 – Operating Revenue

Line 1 – Motor Carrier Revenue

Report revenue for transportation of property by motor vehicles. **Include** revenue from furnishing vehicles **with** drivers to other carriers under lease or similar arrangement.

In the event that a portion of the transportation had to be purchased from another carrier to complete the contract, please use the following guidelines:

Report total revenue if all purchased transportation was on your own account. (You have legal obligation to pay for the purchased transportation).

Report only the revenue collected for your portion of the haul, plus any additional income from commissions and fees for arranging the transportation, if the transportation was purchased on the client's account. (Your client has legal obligation to pay for the purchased transportation).

Line 2 – All Other Operating Revenue

Report other operating revenue including sales from the operation of lunchrooms, restaurants, snowplow work, etc.; revenue from the parking and storage of vehicles; revenue received from other carriers for the use of terminal facilities operated by this firm, including amounts billed separately for repair services; revenue from short-term rental or extended-term operating leases (with or without maintenance) of trucks, truck-tractors, or trailers, **without** drivers; fair sales value of merchandise marketed under capital, finance, or "full payout" leases; and commissions for providing brokerage services, making payroll deductions, collecting freight charges for other carriers; etc. **Exclude** revenue from other operating units from this firm; the value of used equipment or used vehicles sold; revenue from installment payments from leasing vehicles, tools, etc., marketed under capital, finance, or "full payout" lease; and non-operating revenue such as income from investments, the sale of securities, real estate, etc.

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Item Specific Instructions – (Continued)

Item **3** – Operating Revenue – (Continued)

Line 2 – All Other Operating Revenue – Continued

Report revenue from the storage of shipments in your warehouses pending further instructions by the shipper; from the permanent storage of household goods on a paid-on-delivery basis, commercial goods, or records storage; and for packing and crating, handling, providing labor to carriers for loading and unloading, and other accessory services. **Exclude** rental revenue from the operation of mini-warehouses and self-service storage facilities; and revenue from the subleasing of warehousing space to others.

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; and other expenses not reported elsewhere.