2007 Annual Services Report Service Annual Survey

Offices of Certified Public Accountants



FORM

SA-5412

140 SAS_G

541211

REPORT DUE

Any questions call **1–800–772–7851** M–F, 8:30 a.m. to 5:00 p.m. EST.

Visit our web site: www.census.gov/econhelp/sas

Please correct any error in the name, address, or ZIP Code.

YOUR RESPONSE IS REQUIRED BY LAW

Title 13, U.S. Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau.

YOUR RESPONSE IS CONFIDENTIAL BY LAW

Title 13, U.S. Code, requires that your response may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process.**

YOUR RESPONSE IS IMPORTANT

The services industries account for nearly 70 percent of all economic activity. We conduct this survey to obtain timely, comprehensive and consistent measures needed by policy-makers, businesses, and the public to accurately assess domestic economic performance.

2007

Annual Services Report

- This report should be completed and returned on or before the due date in the preaddressed envelope provided.
- If filing within the required time frame will cause an undue burden and you would like an extension, or if you have any questions, please write to:

U.S. CENSUS BUREAU 1201 East 10th Street Jeffersonville, IN 47132-0001

or call a Census Bureau Representative at 1-800-772-7851, weekdays from 8:30 a.m. to 5:00 p.m., Eastern Standard Time.

1 Report Coverage

This report covers all domestic locations operated by your company and its subsidiaries primarily engaged in (1) auditing financial statements; (2) designing accounting systems; (3) preparing financial statements; (4) developing budgets; and (5) providing advice on matters related to accounting. These establishments may also provide related services, such as bookkeeping, tax return preparation, and payroll processing.

	Does the above coverage describe this firm's business activity?	
0001	1 Yes – Go to 2 2 No – Specify the firm's business activity and complete the report where applicable beginning with 2.	
	0002	

2 Report Periods

What periods of time will this data represent?

- Report data for the 2007 calendar year if possible.
- For locations that were sold or acquired during the year, only report for the periods that this firm operated the locations.

			Month	Day	Year
		0007			
0006	1 ☐ 2007 calendar year – Go to 3	From			
	2 Other than calendar year – Enter the periods this report will cover				
	(e.g., fiscal years, periods with less than a full calendar	8000			
	year).	То			

3 Operating Revenue

Report the total operating revenue for this firm's locations defined in 1 for the following categories.

- Enter "0" where applicable.Estimates are acceptable.

Exclude:

• Transfers made within the company.

	2007 Operating		ing Rever	Revenue			
Assurance and Related Services		Bil.	Mil.	Thou.	Dol.		
Financial auditing services – Examining, reporting, analyzing, and confirming of a client's existing accounting records	3061	\$					
existing accounting records	!	Ψ					
	3062						
		φ.					
2. Financial statement review - Reviewing engagements, with or without compilation services	S	Ф					
3. Other assurance and financial auditing services – Providing reports on the results of	3063						
applying client-specified procedures to financial information, and all other assurance and		Bil. Mil. S S S S S S S S S S S S S					
financial auditing services		Ψ					
Bookkeeping, Compilation, Payroll, and Taxation Services							
bookkeeping, compilation, rayron, and laxation convices							
4. General accounting services - Preparing pre-adjusted trial balances (clients have own							
bookkeeper) and periodic financial statements for clients. Include combinations of	3064						
bookkeeping, compilation, and payroll services where payroll services involve more than payroll calculations.		\$					
payron odiodiations.				,			
Bookkeeping, compilation, billing, and collection services – Statements, etc. and collecting payments on behalf of the client. May include payroll calculation services.	3065		1	1			
Exclude combinations of bookkeeping, compilation and payroll services, where payroll							
services involve more than payroll calculations	!	\$					
	3066						
6. Payroll services – Processing of payroll, withholding deductions, remitting deductions and employer's contributions to government-mandated and other plans, and filing reports		. \$					
employer's contributions to government-mandated and other plans, and illing reports	!	Ψ					
	3067			1			
7. Taxation planning and consulting services – Planning and consulting in order to							
minimize the impact of taxation, and interpreting tax law		\$		<u> </u>			
8. 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	3068	\$					
unincorporated businesses.		\$					
O Tayatian pranaration and representation correlate for corrects and other clients	3069			_			
9. Taxation preparation and representation services for corporate and other clients – Preparing, reviewing, or filing of tax returns or supplementary documents; and preparing	3003	. \$					
for and representing at tax audits and appeals for corporate and other clients		\$					
Other Related Services							
The French Control of the Control of							
10. Computerized accounting system services – Providing consultation, design,	0070						
development, installation, or customization of a computerized accounting system, or providing of training and support to enable the client to use the computerized accounting	3070						
system		\$					
•							

				Page
Operating Revenue – (Continued) Report the total operating revenue for this firm's locations defined in 1 for the follow Enter "0" where applicable. Estimates are acceptable. Exclude: Transfers made within the company.	ing catego	ries.		
Other Related Services – (Continued) 11. 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.	200 Bil. 3071 \$	7 Operat Mil.	ing Reve	nue Dol.
 All Other Operating Revenue – Revenue not reported in lines 1–11. Include insolvency and receivership services, business incorporation services, business valuation services, litigation support services, accounting, training services, legal services, and 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 here 	t, 1799			
13. TOTAL OPERATING REVENUE – Sum of lines 1–12	1800			

4 Not Applicable

Operating Expenses

Report operating expenses for this firm's locations as defined in 1 for the following categories.

- Enter "0" where applicable.
 Estimates are acceptable.
 Do not combine data of two or more detail lines.

Exclude:

- Transfers made within the companyCapitalized expenses
- Interest
- Bad debt

•	Impairment					
Dor	sonnel Costs		2007	Operati	na Expei	nses
CI	50111161 00515		Bil.	Mil.	Thou.	Dol.
1	. Gross annual payroll – Total annual Medicare salaries and wages for all employees as reported on your firm's IRS Form 941, Employer's Quarterly Federal Tax Return, line 5(c) for the four quarters that correspond to the survey period.	1821	\$	14111.	mod.	Doi.
2	. Employer's cost for fringe benefits – Employer's cost for legally required programs and programs not required by law:					
	a. Health insurance – Insurance premiums on hospital plans, medical plans, and single service plans such as dental, vision, prescription drugs plan. Include premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs). Exclude employee contributions.	1841	\$			
	b. Pension plans:					
	 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 	1842				
	employee's compensation and years of service and are not allocated to specific accounts maintained for employees.		\$			
	 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 	1843				
	contributed and the results of the account's activity. Examples include profits sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs)		\$			
		4044				
	c. Other – Other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).	1844	\$			
3	 Temporary staff and leased employee expense – Total costs paid to Professional Employee Organizations (PEOs) and staffing agencies for personnel. Include all charges for payroll, benefits and services. 	1823	\$			
	benefits and services.		, ,			
Exp	pensed Materials, Parts and Supplies (not for resale)					
4	Expensed equipment – Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs, and monitors). Report packaged software in line 6. Report leased and rented equipment in line 14.	1824	\$			
5	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	\$			
Exp	pensed Purchased Services					
6	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 attreetiments, upgrades of software; and maintenance fees	1826	\$			
	related to software upgrades and alterations		ĮΦ	<u> </u>		

Operating Expenses – (Continued)

Report operating expenses for this firm's locations as defined in 1 for the following categories.

- Enter "0" where applicable.
 Estimates are acceptable.
 Do not combine data of two or more detail lines.

- · Transfers made within the company
- Capitalized expensesImpairment
- Interest
- Bad debt
- Income tax

Expensed Purchased Services (Continued)

7	Data processing and other purchased computer services – Include web hosting,					
٠.	computer facilities management services, computer input preparation, data storage,		2007	O07 Operating Expenses . Mil. Thou. De	ises	
	computer time rental, optical scanning services, and other computer-related advice		Bil.	Mil.	Thou.	Dol.
	and services, including training. Exclude expensed integrated systems, repair and	1845				
	maintenance of computer equipment, payroll processing and credit card transaction					
	fees, and expenses for telecommunication services (e.g., Internet, connectivity, telephone)		\$			
8	Purchased communication services – Telephone, cellular, and fax services; computer-	1846				
٥.	related communications (e.g., Internet, connectivity, online), and other wired and wireless	1040				
	communication services		\$			
9	Purchased repairs and maintenance to machinery and equipment – Expensed repair and					
٠.	maintenance services to machinery, vehicles, equipment, and computer hardware. Exclude	1848				
	materials, parts, and supplies used for repairs and maintenance performed by this					
	firm's employees.		\$			
10.	Purchased repairs and maintenance to buildings, structures, and offices – Include					
	repair and maintenance to integral parts of buildings (e.g., elevators, heating systems).	1849				
	Exclude materials, parts, and supplies used for repairs and maintenance performed by					
	this firm's employees. Report janitorial and grounds maintenance services in line 20		\$			
		1850				
11	Purchased electricity - If the cost of electricity is included in lease or rental payments,					
	report in line 15.		\$			
	repete in line 10.		· · · · · ·	,		
10	Durchaged fuels (except mater fuels). Fuel for heating, navor or concreting electricity.					
12.	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,	1851				
	report in line 15		\$			
	report in line 13.					
13.	Water, sewer, refuse removal, and other utility payments – Include the cost of hazardous	1852				
	waste removal. If the costs of these utilities are included in a lease or rental payment, report		φ.			
	in line 15.		Φ			
14.	Lease and rental payments for machinery, equipment, and other tangible items –					
	Include lease and rental of transportation equipment without operators; and penalties	1853				
	incurred for broken leases. Exclude capital and financing lease agreements and					
	licensing/leasing of software.		\$			
		1854				
15	Lease and rental payments for land, buildings, structures, store spaces, and offices -					
10.	Include penalties incurred for broken leases.		\$			
		1830		1		
16	Purchased advertising and promotional services – Include marketing and public relations	.000				
10.	Services.		\$			
17	Purchased professional and technical services – Include management consulting.	1855				
17.	accounting, auditing, bookkeeping, legal, actuarial, payroll processing, architectural, engineering,	.000				
	and other professional services. Exclude salaries paid to your own employees for these services		\$			
	and other professional services. Exclude salaties paid to your own employees for these services					

	Page 7
Operating Expenses – (Continued) Report operating expenses for this firm's locations as defined in for the following categories. • Enter "0" where applicable. • Estimates are acceptable. • Do not combine data of two or more detail lines.	
Exclude: Transfers made within the company Capitalized expenses Impairment Interest Bad debt Income tax	

Other Operating Expenses

		2007	Operati	ng Exper	nses
18. Depreciation and amortization charges - Include depreciation charges taken against tangible		Bil.	Mil.	Thou.	Dol.
assets owned and used by your firm, tangible assets and improvements owned by your firm within leaseholds, tangible assets obtained through capital lease agreements, and amortization	1831				
charges against intangible assets (e.g., patents, copyrights). Exclude impairment		\$			
19. Governmental taxes and license fees – Payments to government agencies for taxes and	1832				
licenses. Include business and property taxes. Exclude income taxes, and sales and excise taxes collected from customers.		\$			
20. All other operating expenses – All other operating expenses not reported above, unless specifically excluded in the general instructions at the top of the page. Include	1859				
office postage and package delivery. Exclude purchases of merchandise for resale	1000				,
and non-operating expenses		\$			
	1900				
21 TOTAL OPERATING EXPENSES - Sum of lines 1-20		\$			

6 Not Applicable

7	Not Applicable

E-commerce includes sales, receipts, and contributions from any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system. Transactions are agreements between buyers and sellers to transfer ownership of, or rights to use, goods or services. Payment for these goods and services may or may not be made online.

the revenue reported in 3 include any		2007 E-Commerce Revenue					
e-commerce revenue?		Bil.	Mil.	Thou.	Dol.		
C Commerce revenue.	2000						
1 Yes – What was this firm's e-commerce revenue?		\$					
2 No – Go to 9							

9 Export Revenue

An exported service is a service performed for a customer or client (individual, government, business establishment, etc.) located outside the United States (i.e., outside the 50 States, District of Columbia, U.S. Commonwealth Territories, or U.S. possessions).

Include

• Services performed for unaffiliated and affiliated foreign firms (i.e., foreign parent firms, subsidiaries, branches, etc.).

Exclude

· Services provided to domestic subsidiaries of foreign firms.

			2007 Export nevertue						
	Did the revenue reported in 3 include any revenue		Bil.	Mil.	Thou.	Dol.			
	from exports?	2100							
	1 Yes – What was this firm's revenue from exports?		\$						
0009									

10 Not Applicable

Did you have an Employer Identifi													
_	0015												
Yes – Enter the new EIN		EIN L											
2 ☐ No – Continue													
Was there a change in ownership 1 ☐ Yes – Provide the date of the ch		firm'c	inform	natio	n					0018	Month	Year	
(for multiple mergers, provide	de each firm's i	nforma	ation as	an a	ii attachr	nent t	o this	repor	t)				
No. Co to 10	0017	Name o	f compar	ny acqu	uired or	merged	with						
2 No – Go to 12													
		Street a	ddress										
		City, Sta	ate, ZIP (Code									
	L												
)19		_									
		EIN L				<u> </u>				l			
Specify the nature of this change h	ere ———	K											
35													
Please provide an For any separate c address label area	orrespondence	pertai	ning to	tent o	or inco report	mpleto, pleas	e data se incl	that ude t	would he ide	d aid i entifica	n unde ation nu	standing Imber sh	g this re
Please provide an For any separate c address label area	orrespondence	pertai	ning to	tent c	or inco report	mplet , pleas	e data se incl	that ude t	would he ide	d aid i	n unde ation nu	standing Imber sh	g this re
Remarks — Please provide an For any separate c address label area	orrespondence	pertai	ning to	tent o	or inco report	ompleto, pleas	e data se incl	that ude t	would	d aid i	n unde ation nu	rstanding Imber st	g this re nown in
Remarks — Please provide an For any separate c address label area	orrespondence	pertai	ning to	tent c	or inco report	empleto, pleas	e data se incl	that ude t	would	d aid i	n unde ation nu	standing Imber sh	g this re
Please provide an For any separate c address label area	orrespondence	pertai	ning to	tent c	or inco report	ompleto, pleas	e data se incl	that ude t	would	d aid i	n unde ation nu	rstanding Imber st	g this re
Please provide an For any separate c address label area	orrespondence	pertai	ning to	tent c	or inco report	omplet , pleas	e data	that ude t	would he ide	d aid i	n unde ation nu	standing Imber sh	g this re
Remarks — Please provide an For any separate c address label area	orrespondence at the top of th	pertai le first	ning to page.	this	report	, pleas	se incl	ude t	he ide	entifica	ation nu	imber st	g this re
Remarks — Please provide an For any separate c address label area	orrespondence at the top of th	pertai le first	ning to page.	this	report	, pleas	se incl	ude t	he ide	entifica	ation nu	imber st	g this re
Remarks — Please provide an For any separate caddress label area	orrespondence at the top of th	pertai le first	ning to page.	this	report	, pleas	se incl	ude t	nce w	entifica	e instru	imber st	g this re
Remarks — Please provide an For any separate canddress label area Certification — This report is sometime of person completing this report — Please	ubstantially access print 0024	pertai le first	ning to page.	this	report	, pleas	se incl	ude t	nce w	with the	e instru	imber st	g this re
For any separate caddress label area Certification — This report is so Name of person completing this report — Plea Address (Street address, City, State, ZIP Cod	ubstantially access print 0024	pertai le first	ning to page.	s bee	en pre	pared	in acc	ude t	nce w	with the	e instru	imber st	g this re
Remarks — Please provide an For any separate caddress label area Certification — This report is sometime of person completing this report — Please provide an For any separate caddress label area and provide any separate caddress label area and p	ubstantially access print 0024	pertai le first curate	ning to page.	s bee	en pre	, pleas	in acc	ude t	nce w	with the	e instru	imber st	g this re

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.

or fax to: 1-800-447-4613

To see aggregate industry results of previous Service Annual Surveys, go to the following website: www.census.gov/econ/www/servmenu.html