# **2007 Annual Services Report Service Annual Survey**

## **Tax Preparation Services**



**FORM** 

SA-5412

140 SAS\_G

541213

**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 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.

# 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.

		0007	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	' Operati	ing Rever	nue
Assurance and Related Services		Bil.	Mil.	Thou.	Dol.
1. Financial auditing services – Examining, reporting, analyzing, and confirming of a client's	3061	\$			
existing accounting records	!	Ψ			
	3062		1		
		_			
2. Financial statement review - Reviewing engagements, with or without compilation services	S	\$	<u> </u>		
3. Other assurance and financial auditing services – Providing reports on the results of	3063		1	1	
applying client-specified procedures to financial information, and all other assurance and		\$			
financial auditing services	!	Φ			
Bookkeeping, Compilation, Payroll, and Taxation Services					
bookkeeping, compilation, rayron, and raxation dervices					
4. General accounting services - Preparing pre-adjusted trial balances (clients have own					
bookkeeper) and periodic financial statements for clients. <b>Include</b> combinations of	3064				
bookkeeping, compilation, and payroll services where payroll services involve more than payroll calculations.		\$			
payron odiodiations.			·	,	
<ol><li>Bookkeeping, compilation, billing, and collection services – Statements, etc. and collecting payments on behalf of the client. May include payroll calculation services.</li></ol>	3065		1		
<b>Exclude</b> combinations of bookkeeping, compilation and payroll services, where payroll		_			
services involve more than payroll calculations		\$	<u> </u>		
C. Danielli, and an appropriate of a small withholding deduction, and the state of a deduction and	3066				
<b>6. Payroll services</b> – Processing of payroll, withholding deductions, remitting deductions and employer's contributions to government-mandated and other plans, and filing reports		\$			
employer 3 contributions to government mandated and other plans, and ming reports		· ·		,	
	3067		Т		
7. Taxation planning and consulting services - Planning and consulting in order to		_			
minimize the impact of taxation, and interpreting tax law		\$			
8. Taxation preparation and representation services for individuals and unincorporated	0000				
<b>businesses</b> - 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.		\$			
9. Taxation preparation and representation services for corporate and other clients –	3069		1	1	
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.	!	\$			
Other Related Services					
<ol> <li>Computerized accounting system services – Providing consultation, design, development, installation, or customization of a computerized accounting system, or</li> </ol>	3070		_		
providing of training and support to enable the client to use the computerized accounting					
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.	ring catego	ories.		
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.
<ul> <li>All Other Operating Revenue</li> <li>12. 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  </li> </ul>	t,			
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
FEI	SOTHER COSIS		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	\$	IVIII.	mou.	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:					
	<ol> <li>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</li> </ol>	1842				
	employee's compensation and years of service and are not allocated to specific accounts maintained for employees		\$			
	<ol> <li>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</li> </ol>	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)		\$			
	<ul> <li>C. Other – Other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare).</li> </ul>	1844	\$			
3	<ul> <li>Temporary staff and leased employee expense – Total costs paid to Professional Employe Organizations (PEOs) and staffing agencies for personnel. Include all charges for payroll, benefits and services.</li> </ul>	1823	\$			
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	<b>Expensed purchases of software</b> – Purchases of prepackaged, custom coded, or vendor customized software. <b>Include</b> 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	\$			

# 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 Operating Expenses					
	computer time rental, optical scanning services, and other computer-related advice		Bil.	Mil.	Thou.	Dol.		
	and services, including training. <b>Exclude</b> 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						
0.	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							
٥.	maintenance services to machinery, vehicles, equipment, and computer hardware. <b>Exclude</b>	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						
	<b>Exclude</b> 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						
44	Purchased electricity - If the cost of electricity is included in lease or rental payments,							
11.	report in line 15		\$					
	report in line 10.				,			
40	Durch and final (avant mater finals). Final for besting manager or consisting electricity.							
12.	Purchased fuels (except motor fuels) – Fuel for heating, power or generating electricity	1851						
	(e.g., natural gas, propane, oil, coal). If the costs are included in lease or rental payments,		\$					
	report in line 15		Ψ					
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							
	in line 15		\$					
14.	Lease and rental payments for machinery, equipment, and other tangible items -							
	<b>Include</b> 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 -							
13.	Include penalties incurred for broken leases.		\$					
	polarise incurse is bloker leaded.							
		1830						
16	Purchased advertising and promotional services – Include marketing and public relations	1000						
10.	services.		\$					
	SCI VICCS		ΙΨ					
47	Divide and mustical and tackular complete the last arrangement and the	1855						
17.	Purchased professional and technical services – Include management consulting,	1000						
	accounting, auditing, bookkeeping, legal, actuarial, payroll processing, architectural, engineering, and other professional services. <b>Exclude</b> salaries paid to your own employees for these services.		\$					
	and other professional services. <b>Exclude</b> salaties paid to your own employees for these services		Ψ					

	Page 7
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.	
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). <b>Exclude</b> impairment		\$			
19. Governmental taxes and license fees – Payments to government agencies for taxes and	1832				
licenses. <b>Include</b> business and property taxes. <b>Exclude</b> 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. <b>Exclude</b> 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

8	E-Commerce Revenue

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.

Did the very enterted in O include only		2007	E-Comm	nerce Rev	enue/
Did the revenue reported in sinclude any e-commerce revenue?		Bil.	Mil.	Thou.	Dol.
C Commerce revenue.	2000				
1 Yes – What was this firm's e-commerce revenue?		\$			
2					

# 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.

	d the revenue reported in 🖸 include any revenue		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 – <b>Continue</b>													
Was there a change in ownership  1 ☐ Yes – Provide the date of the ch		firm'c	inforn	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 – <b>Go to 12</b>													
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Specify the nature of this change h	ere ———	K											
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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