

Attachment D-9

2007 Economic Census

Information; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services (Except Public Administration) Sectors

Variable Content for Item 22 – Detail of Sales, Shipments, Receipts, or Revenue

Attachment D-9: Item 22: Detail of Sales, Shipments, Receipts, or Revenue
Description of Page Layout

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
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BL/DL: This column describes the "type" of line. H = Header (non-data line) BL = Broad Line DL = Detail Line

Line Description - 2007: This column is the wording for the line that will appear on the 2007 Census forms.

Line Instruction - 2007: This column is the wording for instructions that appear directly following the Line Description on the 2007 Census forms.

Block Line Instruction: This column is the wording for instructions that appear at the TOP of Item 22.

Information
Sector 51

IN-51059: Data Processing, Hosting, and Related Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Web site hosting services		Report receipts from hosting a customer's website and related files in a location that provides fast and reliable connection to the Internet. Include web site hosting with integration: a secure and reliable site, Internet connections with accommodations for variations in traffic use, consulting, customization, and e-commerce related applications.
BL	Application service provisioning		Receipts should include the provision of software applications on a leased, fee, or subscription basis from a centralized, hosted, and managed computing environment.
BL	Business process management services		Report receipts from providing a bundled service package that combines information technology-intensive services with labor (manual or professional), machinery, and facilities to support, host, and manage a business process for a client.
BL	Collocation services		Report receipts from the provision of rack space within a secured facility for the placement of servers and enterprise platforms. The service includes space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring services.
BL	Data storage services		Report receipts from managing or administering the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management, include data migration services.
BL	Data management services		Report receipts from providing ongoing management and administration of data as an organizational resource. Services may include performing data modeling, data mobilization, data mapping/rationalization, and data mining.
BL	Video and audio streaming services		Report receipts from sending audio and video data over the Internet or providing services associated with the storage, production (including editing), and support of video and audio streaming services over the Internet.
BL	Other information technology infrastructure provisioning services	Specify type of content	Report receipts from other IT hosting or infrastructure provisioning services such as hosting a client's application, processing client's data, and computer time sharing.
BL	Information and document transformation services		
H	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	Computer hardware and software		
DL	Other merchandise, excluding computer hardware and software		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51101: Newspaper Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Newspapers - Subscriptions and sales		Include receipts from print, Internet, and other media.
BL	General newspapers		Report receipts from newspapers with a broad audience, and community newspapers.
DL	Daily	(Published at least four times a week)	
DL	Other than daily	(Published less than four times a week)	
BL	Specialized newspapers		Report receipts from newspapers that focus on a specific topic or theme. Exclude shopper's newspapers containing only consumer advertising.
H	Sale of advertising space - Newspapers		Include receipts from print, Internet, and other media.
BL	General newspapers		
DL	Daily	(Published at least four times a week)	
DL	Other than daily	(Published less than four times a week)	
BL	Specialized newspapers		
H	Other publishing, excluding newspaper publishing		
DL	Subscriptions and sales	Specify type of publication below	
DL	Sale of advertising space	Specify type of publication	
BL	Publishing services for others	Specify type of content	Report receipts from publishing books, periodicals, journals, etc. for others (including self-publishing writers), who maintain copyright and editorial control. Include vanity book publishing as well as technical services related to publishing, such as editing, proofreading, content development, research, writing, and word processing. Include printing and distribution if these activities are provided in combination with the activities listed above. Exclude graphic design.
BL	Printing services for others		Report receipts from the printing of books, magazines, newspapers, journals, brochures, newsletters, posters, etc.
BL	Distribution services		Report receipts from distributing publications and other products for others. Examples include flyers, magazines, books, newsletters, calendars and products samples.
BL	Graphic design services		
BL	Rental or sale of mailing lists		
BL	Convention and trade show organization services		Report receipts from the production and management of special events such as trade fairs and conventions. Revenue comes from a variety of sources such as products sold, advertising, admissions and management fees.
BL	Archival material		Report receipts from the sale of back issues.
BL	Licensing of rights to content		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Include receipts from the right to reproduce or adapt to another format, medium, language, or territory. Exclude outright sale of rights in perpetuity.

IN-51101: Newspaper Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others. Exclude sales of this establishment's own publications.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51102: Book Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Books		Include receipts from print, Internet, and other media.
BL	Textbooks		Report receipts from workbooks, teacher's manuals and resource materials, reference books done specifically for the educational system, as well as interactive materials. Exclude standardized tests.
DL	Elementary and secondary school textbooks		
DL	Post-secondary textbooks		
BL	Professional, technical, and scholarly books		Report receipts from books containing research, advanced knowledge or information for the academic and research community. Also include books used by individuals in the practice of specific occupations or professions (e.g., lawyers, doctors, accountants, business or computer professionals). Include specialized reference books.
DL	Professional and technical books		
DL	Scholarly books		
BL	Children's books	(Exclude coloring and activity books, sticker books, and water painting books)	Report receipts from books published for children and young adults (up to age 15). Include picture books, children's reference books, and educational books not intended for use in the classroom.
BL	General reference books		Report receipts from dictionaries, encyclopedias, thesauruses, and atlases. Exclude reference books done for the educational system, and specialized reference books.
BL	Adult trade books		Report receipts from literary fiction and non-fiction; poetry and drama; religious books, bibles and hymnals; non-fiction such as history, political, biographies, home and garden, how-to books, cook books, travel guides, etc.
BL	Sale of advertising space - Books		Include receipts from print, Internet, and other media.
H	Other publishing, excluding book publishing		
DL	Subscriptions and sales	Specify type of publication below	
DL	Sale of advertising space	Specify type of publication	
BL	Publishing services for others	Specify type of content	Report receipts from publishing books, periodicals, journals, etc. for others (including self-publishing writers) who maintain copyright and editorial control. Include vanity book publishing as well as technical services related to publishing, such as editing, proofreading, content development, research and writing, and word processing. Include printing and distribution if these activities are provided in combination with the activities listed above. Exclude graphic design.
BL	Printing services for others		Report receipts from the printing of books, magazines, newspapers, journals, brochures, newsletters, posters, etc.
BL	Rental or sale of mailing lists		
BL	Fulfillment services	(Third party distributors of merchandise on a contract basis)	Report receipts from third party distribution services, done under contract, which normally includes warehousing, processing of orders, shipping, billing, and collection of money.

IN-51102: Book Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Training services	(Related to book publishers)	Report receipts from providing training services in relation to book publishing to other companies, entities or persons. Includes workshops in relation to book publishing.
BL	Licensing of rights to content		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Include receipts from the right to reproduce or adapt to another format, medium, language, or territory. Exclude outright sale of rights in perpetuity.
DL	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others. Exclude sales of this establishment's own publications.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51103: Periodical Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Periodicals - Subscriptions and sales		Include receipts from print, Internet, and other media.
BL	General interest periodicals		Report receipts from periodicals covering multiple topics of general interest intended to appeal to a broad audience. Examples include general news, business news, personal finance, and general interest.
DL	Arts, culture, leisure, and entertainment periodicals		Report receipts from periodicals including art (painting), photography, music, literature (including poetry and fiction), theater, dance, cinema, TV guides, history, hobbies, sports, automotive, geography, ecology, science and technology, travel, humor comic books, and other entertainment-related topics.
DL	Home and living periodicals		Report receipts from periodicals including fashion, interior decoration, housekeeping, food and beverage, childcare, women, men, youth, seniors, alternative lifestyles, health and fitness, and gardening.
DL	Political, social, and business news periodicals		Report receipts from periodicals specializing in subjects of political, social, and business news of interest to a broad audience. National, regional, city, and metropolitan area magazines are included.
DL	Other general interest periodicals		Report receipts from periodicals specializing in other subjects not mentioned elsewhere, of interest to a broad audience. Some examples include consumer advertising and alumni magazines. Shoppers newspapers, containing only consumer advertising are included here.
BL	Financial, professional, and academic periodicals	(including farming)	Report receipts from trade journals, law reports, taxation and accountancy, financial or investment data, as well as research by the academic community.
BL	Other periodicals		Report receipts from religious magazines and magazines with specialized advertisements that target the institutional or corporate market.
H	Sale of advertising space - Periodicals		Report receipts from print, Internet, and other media.
BL	General interest periodicals		
DL	Arts, culture, leisure, and entertainment periodicals		
DL	Home and living periodicals		
DL	Political, social, and business news periodicals		
DL	Other general interest periodicals		
BL	Financial, professional, and academic periodicals	(including farming)	
BL	Other periodicals		
BL	Other publishing, excluding magazine publishing		
DL	Subscriptions and sales	Specify type of publication below	
DL	Sale of advertising space	Specify type of publication	

IN-51103: Periodical Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Publishing service for others	Specify type of content	Report receipts from publishing books, periodicals, journals, etc. for others (including self-publishing writers) who maintain copyright and editorial control. Include vanity book publishing as well as technical services related to publishing, such as editing, proofreading, content development, research and writing, and word processing. Include printing and distribution if these activities are provided in combination with the activities listed above. Exclude graphic design.
BL	Printing services for others		Report receipts from printing of books, magazines, newspapers, journals, brochures, newsletters, posters, etc.
BL	Distribution services		Report receipts from distributing publications and other products for others. Examples include flyers, magazines, books, newsletters, calendars, and product samples.
BL	Rental or sale of mailing lists		
BL	Convention and trade show organization services		Report receipts from the production and management of special events, such as trade fairs and conventions. Revenue comes from a variety of sources such as products sold, advertising, admissions and management fees.
BL	Rental or lease of goods and/or equipment		
BL	Licensing of rights to content		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Include receipts from the right to reproduce or adapt to another format, medium, language, or territory. Exclude outright sale of rights in perpetuity.
DL	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others. Exclude sales of this establishment's own publications.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51104: Greeting Card and Other Miscellaneous Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Miscellaneous publishing		Include receipts from print, Internet, and other media.
BL	Greeting cards		
DL	Single cards		
DL	Multiple cards	(Include boxed cards)	
BL	Consumer publishing	(Exclude newspapers, periodicals, books, etc.)	Report receipts from other consumer publishing, excluding newspaper, periodical, book, directory, database, greeting card, music, and Internet publishing.
DL	Art prints		
DL	Posters	(Exclude advertising posters)	
DL	Calendars	(Exclude desktop calendars)	
DL	Postcards		
DL	Coloring books		
DL	Patterns		
DL	Yearbooks		
DL	All other consumer publishing	(Include trading and sports cards) - Specify type	Report receipts from publishing discount coupon books, trading and sports cards, and all other consumer publications not elsewhere classified that may be published in any medium, including on the Internet, and are intended mainly for personal or household use.
BL	Business, trade, and professional publications	(Exclude newspapers, periodicals, books, etc.)	Report receipts from business, trade, and professional publishing, exclude newspaper, periodical, book, directory, database, greeting card, music, and Internet publishing.
DL	Catalogs		
DL	Diaries and time schedulers		
DL	All other business, trade, and professional publications	Specify type	Report receipts from publishing of business, trade and professional publications not elsewhere classified that may be published in any medium, including on the Internet, and are intended mainly for business, trade, or professional use.
BL	Sale of advertising space		
H	Other publications, including newspapers, books, periodicals, etc.		
DL	Subscriptions and sales	Specify type of publication below	
DL	Sale of advertising space	Specify type of publication	
BL	Publishing service for others	Specify type of content	Report receipts from publishing books, periodicals, journals, etc. for others (including self-publishing writers) who maintain copyright and editorial control. Include vanity book publishing as well as technical services related to publishing, such as editing, proofreading, content development, research and writing, and word processing. Include printing and distribution if these activities are provided in combination with the activities listed above. Exclude graphic design.
BL	Printing service for others		Report receipts from the printing of books, magazines, newspapers, journals, brochures, newsletters, posters, etc.

IN-51104: Greeting Card and Other Miscellaneous Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to content		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Include receipts from the right to reproduce or adapt to another format, medium, language, or territory. Exclude outright sale of rights in perpetuity.
H	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others. Exclude sales of this establishment's own publications.
DL	Software		
DL	Other merchandise		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51105: Directory and Mailing List Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Directories		Include receipts from print, Internet, and other media. Report receipts from collections of systematically organized contact information. Descriptive information on persons, organizations, publications, or other entities is often included. Some examples are telephone directories, business and trade directories, and municipal and city directories.
BL	Subscriptions and sales		
BL	Sale of advertising space		
H	Databases and other collections of information		Include receipts from print, Internet, and other media. Report receipts from collections of data or bodies of information in which the primary content is other than contact information. These are usually compiled and organized for rapid retrieval by computer. Custom designed databases are included.
BL	Subscriptions and sales		
BL	Sale of advertising space		
H	Other publishing, excluding directory and database publishing		
DL	Subscriptions and sales	Specify type of publication below	
DL	Sale of advertising space	Specify type of publication	
BL	Printing service for others		Report receipts from the printing of books, magazines, newspapers, journals, brochures, newsletters, posters, etc.
BL	Rental or sale of mailing lists		
BL	Licensing of rights to content		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Include receipts from the right to reproduce or adapt to another format, medium, language, or territory. Exclude outright sale of rights in perpetuity.
DL	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others. Exclude sales of this establishment's own publications.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51106: Software Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	System software publishing		Report receipts from publishing low-level software required to manage computer resources and support the production or execution of application programs, but which is not specific to any particular application.
DL	Operating systems software publishing		
DL	Network software publishing		
DL	Database management software publishing		
DL	Development tools and programming languages software publishing		
DL	Other system software publishing	Specify type	
BL	Application software publishing		Report receipts from publishing a software program that performs a specific function directly for the end user.
DL	General business productivity and home use applications publishing		
DL	Game software publishing		
DL	Cross-industry application software publishing		Report receipts from professional accounting software, human resource management, customer relations management software, geographic information system software, web page/site design software, etc.
DL	Vertical market application software publishing		Report receipts from publishing software that performs a wide range of business functions for a specific industry such as manufacturing, retail, healthcare, engineering, restaurants, etc.
DL	Utilities software publishing		Report receipts from publishing a computer program that performs a very specific task. Examples include: compression programs, anti-virus, search engines, font, file viewers, and voice recognition software.
DL	Other application software publishing	Specify type	
BL	Custom application design and development services		Report receipts from the development, analysis, design, and programming of software tailored to customer specifications. Include website design and development, database design and development, and customization and integration of packaged software. Exclude data storage, website hosting, data management, application service provisioning, and business process management.
DL	Web site design and development services		
DL	Database design and development services		
DL	Custom programming services, except websites, database, and packaged software integration		
DL	Customization and integration of cross-industry applications		

IN-51106: Software Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Customization and integration of vertical-market applications		
DL	Customization and integration of other packaged software	Specify type	
BL	Information technology (IT) technical consulting services		Report receipts from providing advice or expert opinion on technical matters related to the use of information technology. Include advice on matters such as hardware and software requirements and procurement, systems integration, and systems security. Exclude advice on issues related to business strategy, and service contracts where advice is bundled with the design and development of an IT solution.
BL	Information technology related training services		
BL	Application service provisioning		Report receipts from providing software applications on a leased, fee, or subscription basis from a centralized, hosted, and managed computing environment.
BL	Business process management services		Report receipts from providing a bundled service package that combines information-technology-intensive services with labor (manual or professional depending on the solution), machinery, and facilities to support, host, and manage a business process for a client.
DL	Software related technical support services		Report receipts from providing customer support in using or troubleshooting the software, including upgrade services and the provision of patches and updates.
BL	Licensing of rights to reproduce and distribute computer software		Report receipts from granting permission to reproduce and distribute computer software that is protected by copyright owned or controlled by this establishment. Include the right to reproduce and distribute for an agreed period of time, manner, and place, such as in another format, medium, language or territory. Exclude outright sale of rights in perpetuity.
H	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	Computer hardware and software		
DL	Other merchandise, excluding computer hardware and software		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51202: Motion Picture and Video Exhibition

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Admissions to feature film exhibitions		Report receipts from the sale of admissions. Exclude state and local admissions taxes.
DL	Domestic films		
DL	Foreign films		
BL	Food and beverage services		
DL	Packaged food and beverages		Report receipts from retailing of packaged food and beverage purchased on own account for resale or sold on a fee or commission basis for others. Include vending machine sales. Revenue for this product includes the gross margin, fees, and commissions earned on sales.
DL	Meals and beverages, prepared and served for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption (ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
BL	Advertising services		Report receipts from providing services that facilitate attracting public attention to a product, business, or cause. Includes provision of space or time in publications, or film exhibitions (screen advertising) as well as renting of display space in venues.
BL	Coin-operated games and rides operated by this establishment		Report receipts from video games, pinball games, table soccer games, and air hockey games, etc. owned by this establishment. Exclude gambling machines. Renting space to others to place ride and game machines is in line 120
BL	Rental of retail space		Report receipts from rental or leasing of space for the retail sale of merchandise and space for the sale of prepared food and beverages. Include rental of sites on a "concession" basis, space for hosting vending machines, video games, gambling machines, and other coin-operated machines.
DL	Rental of space for food service		
DL	Rental of space for sale of merchandise		
DL	Hosting coin-operated machines		
BL	Rental of facilities, including stadiums, arenas, theaters, and parking lots		
DL	Resale of other merchandise		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51204: Motion Picture and Video Production and Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of domestic audiovisual rights to a distributor		Report receipts from granting permission to another to distribute audiovisual productions owned or controlled by this establishment, to the domestic commercial theater, television, and home video markets, etc. This product is transacted between the producer and the distributor. The distributor is frequently responsible for reproducing the audiovisual works. Exclude licensing for foreign distribution of domestic audiovisual works which is included in line 200; and outright sale of rights in perpetuity which is included in line 330.
DL	Motion picture films		
DL	Television programming		
DL	Other markets		
H	Licensing of domestic rights to exhibit, broadcast, or rent audiovisual works		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Exclude licensing for foreign exhibition, broadcast, and rent of domestic works which is included in line 240; contract production services which is included in line 270; outright sale of rights in perpetuity which is included in line 330; and sale of copies of videos, DVDs, etc. to the wholesale, retail, and rental markets which is included in line 370.
BL	Licensing of domestic rights to exhibit, broadcast, or rent feature films	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to domestically exhibit, broadcast, or rent live action or animated feature films that are owned or controlled by this establishment. Include feature films intended for commercial theaters, drive-in theaters, open air theaters, etc., followed by reproduction and distribution of the feature films through various other media. This product is transacted between the distributor (or producer/distributor) and the exhibitor, television network, television station, and video rental store, etc. Exclude licensing of domestic exhibition, broadcast, and rent of short films, which is included in line 110 and licensing of made-for-TV movies which is included in line 120.
DL	Exhibit feature films		
DL	Broadcast feature films on television		
DL	Broadcast or exhibit feature films to other markets		
DL	Rent feature films to the home video market		
BL	Licensing of domestic rights to exhibit, broadcast, or rent short films	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to domestically exhibit, broadcast, or rent live action, or animated short films that are protected by copyright owned or controlled by this establishment.

IN-51204: Motion Picture and Video Production and Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of domestic rights to broadcast or rent television programming	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to broadcast or rent television programming (documentaries, serials, news and public affairs shows, game shows, reality shows, made-for-TV movies, etc.) that are protected by copyright owned or controlled by this establishment. This product is transacted between the distributor (or producer/distributor) and the television network, cable network, television/cable station, and video rental store, etc.
DL	Broadcast on television networks		
DL	Broadcast on cable networks		
DL	Broadcast on domestic television or cable stations		
DL	Rent to the home video market		
DL	Broadcast/rent to other markets		
BL	Licensing of domestic rights to exhibit, broadcast, or rent other audiovisual works	(Include exercise, travel, and training videos, public service messages, etc.)	
H	Licensing of international rights to use audiovisual works		
BL	Licensing of international rights to distribute audiovisual works		Report receipts from granting permission for the distribution of domestic motion picture films (feature films, direct-to-video feature films, and short films) that are protected by copyright owned or controlled by this establishment, to foreign markets. This product is transacted between the producer (or its sales agent) and the international distributor. The distributor is frequently responsible for reproducing the audiovisual works.
DL	Motion picture films		
DL	Television programming		
DL	Other audiovisual works		
BL	Licensing of international rights to exhibit, broadcast, or rent audiovisual works	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to exhibit, broadcast, and rent domestic audiovisual works that are owned or controlled by this establishment in foreign markets. This product is transacted between the domestic-based distributor and the foreign exhibitor, television network, television station, and video rental store, etc.
BL	Licensing of international rights to use concept of domestic audiovisual works	(Include works that use different actors than the domestic original.)	
BL	Licensing of international rights for other uses of audiovisual works	Should this be a Specify?	
BL	Contract production services for audiovisual works		Report receipts from the contract production of audiovisual works that may result in the creation of works protected by copyright (e.g., motion picture films, television programs, music videos, and commercials). Include all production aspects of an entire or piece of an audiovisual work.
DL	Motion picture films		
DL	Television programming		
DL	Commercials		

IN-51204: Motion Picture and Video Production and Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Music videos		
DL	Other audiovisual works		
BL	Outright sale of audiovisual works		Report receipts from the outright sale of copyrighted audiovisual works. Include productions intended for commercial theaters, television, or the home video market. Exclude audiovisual works produced under contract for others which is included in line 270; and sale of copies of videos, DVDs, etc. to the wholesale, retail, and rental markets which is included in line 370.
DL	Motion picture films		
DL	Television programming		
DL	Other audiovisual works		
BL	Sale of copies of audiovisual works to the wholesale, retail, and rental markets		Report receipts from copies of audiovisual works (videos, DVDs, etc.) produced for sale to the wholesale, retail, and rental markets. Include copies of own works and of works that you have a license to distribute.
BL	Preproduction services for audiovisual works		Report receipts from providing services for other producers on all phases of preproduction. This work is contracted or subcontracted by the production house on a contract or fee basis, usually for films and TV shows. Examples include script editing, casting, location scouting, and consultation.
BL	Production support services for audiovisual works		Report receipts from providing technical and artistic support services for other producers on all phases of an audiovisual production. This work is contracted or subcontracted by the production house on a contract or fee basis, usually for films and TV shows. Examples include cameramen, grips, sound engineers, extras, and special effects services.
BL	Postproduction services for audiovisual works	Specify	Report receipts from providing computerized and electronic image and sound processing services for films, videos, digital media, etc. The services include editing, transfer, color correction, digital restoration, visual effects, animation, duplication of masters, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services.
DL	Large-run duplication services for audiovisual works	(Excludes film)	Report receipts from creating large-run reproductions of audiovisual works (video, digital media, etc.) under contract for others. Excludes limited high-quality reproductions of the master of a video, digital media, etc. (edit masters, high definition masters, clones, etc.); reproducing film for the purposes of distribution to exhibition houses; and small-run reproductions of audiovisual works intended for audiovisual business use, such as screening copies and approval copies, as well as copies of special events, such as weddings, institutional videos, business videos, etc.

IN-51204: Motion Picture and Video Production and Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Fulfillment services for audiovisual works		Report receipts from providing third-party distribution services under contract to producers and distributors of audiovisual works. Generally includes warehousing, processing of orders, shipping, billing, and collection of money, but excludes marketing.
BL	Bundled fulfillment and duplication service for audiovisual works		Report receipts from providing a bundled fulfillment and large-run duplication service under contract to producers and distributors of audiovisual works. Under this product, the contractor assumes responsibility for generating copies of client's audiovisual works and generally performs the following distribution activities for the client: warehousing, processing of orders, shipping, billing, and collection of money for the client, but excludes marketing.
BL	Rental of equipment for motion picture and video production	(Include cameras, lighting, sound recording equipment, etc.)	
BL	Rental of motion picture and video production studios		Report receipts from renting or leasing motion picture and video production facilities by lessors to others. Include soundstages, property or space on the lot, etc. This service could include related equipment and studio personnel if bundled with the studio rental service.
BL	Merchandise licensing - domestic and international		Report receipts from granting permission for the commercial use of trademarked property that is protected as industrial property owned or controlled by this establishment on merchandise owned by other economic entities, such as T-shirts, hats, pens, mugs, toys, etc.
DL	Resale of merchandise	Specify	Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51205: Postproduction Services and Other Motion Picture and Video Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Postproduction services for audiovisual works		Providing computerized and electronic image and sound processing services in audiovisual works. Audiovisual works include film, video, or digital media, etc.
BL	Linear editing		Report receipts from organizing and arranging the visual and audio aspects of the final version of an audiovisual work, using a sequential editing process that requires each image to be found, cued and then recorded in sequence into the new tape. Process includes incorporating stock shots selected from film and video libraries into film or video.
BL	Nonlinear editing		Report receipts from organizing and arranging the visual and audio aspects of the final version of an audiovisual work, using a computerized random access editing process where non-sequential segments can be found and cued anytime, making it possible for a sequence of edits to be previewed and assembled in real time in any order. Process includes incorporating stock shots selected from film and video libraries into film or video.
BL	Transfers		Report receipts from transferring an audiovisual work from one format to another with the purpose of adapting the production to a format selected for its presentation or preservation. Examples include transfer of film to tape, tape to film, digital media to film, digital media to tape, diapos to video, photo to video, etc.
BL	Screen ratio conversion		Report receipts from converting an audiovisual work to a different ratio of picture dimension.
BL	Standards conversion		Report receipts from converting an audiovisual work to a different standard for viewing, such as converting the North American standard (NTSC) to the European standard (PAL, SECAM). These conversions apply to video, television programming, etc.
BL	Compression and digital encoding		Report receipts from using bit-rate reduction techniques to reduce the size of media for storage and for transmission (e.g., encoding using MPEG, JPEG) of an audiovisual work. This service also consists of recording digital information to CD-ROM format.
BL	Color correction services		Report receipts from adding, modifying, or excluding color from an audiovisual work electronically, using digital techniques.
BL	Digital restoration		Report receipts from removing scratches from audiovisual works by using digital techniques to get the work ready for the transfer process.
BL	Visual effects		Report receipts from introducing visual effects to audiovisual works by applying photographic or digital technology to the work after the principal photography or main shooting has occurred. Examples include miniatures, optical and digital effects, matte paintings, double printing, fades, and vignetting.

IN-51205: Postproduction Services and Other Motion Picture and Video Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Animation		Report receipts from creating pictures, abstract designs, and similar original compositions using various techniques, including computerized animation or by sequences of drawings. This service includes claymation (animation of personages and objects created with clay).
BL	Captioning		Report receipts from adding text to an audiovisual work, using a character generator or a captioning data generation system. Include open captioning services, which creates text always visible on screen and closed captioning services, which creates text made visible on screen at the option of the user.
BL	Titling		Report receipts from adding typesetter and graphical elements that serve to identify and enhance the audiovisual work through texts, including beginning titles, credits, and words.
BL	Subtitling		Report receipts from inserting text in the screen that translates the dialogues and titles of the original audiovisual work to the language of the country in which the films or video is exhibited.
BL	Sound editing and design		Report receipts from creating, adding, and recording the sound elements (dialogue, music, sounds, and silences) of an audiovisual work for a soundtrack that synchronizes the audio with the visual portion of the work.
DL	Contract production services for original music		Report receipts from contract production services for the creation of original music for audiovisual works that can be protected by copyright. Include composing, recording, mixing, and mastering of original music that is timed to the sequence of and suitable for integration into an audiovisual work. The music may be either background or foreground music.
DL	Orchestration		Report receipts from recording of music that is timed to the sequence of an audiovisual work. The music may be either background or foreground music. May include mixing and/or mastering of the recording to render it suitable for integration into the audiovisual work.
DL	Foley stage		Report receipts from creating, recording, and incorporating live sounds into an audiovisual work. Examples include footsteps, doors closing, bird calls, heavy breathing, short gasps, etc.
DL	Additional dialogue recording (ADR)		Report receipts from recording of dialogue for an audiovisual work, using the original actors, or voice-doubles for the original actors, as part of the initial production process. This process corrects speaking errors not caught in the original production process, improve the existing dialogue recording, or replaces dialogue that was corrupted by outside noises (such as a passing jet, etc.).

IN-51205: Postproduction Services and Other Motion Picture and Video Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Foreign language dubbing		Report receipts from creating a foreign language dialogue soundtrack for an audiovisual work, so that the words of the new version correspond to the lip movements and actions of the actors in the original work.
DL	Sound integration and synchronization		Report receipts from integrating music and sounds into an audiovisual work and synchronizing the sound elements to coincide with the image of the work.
DL	Other sound services for audiovisual works	Specify	Report receipts from other sound services rendered to the producers of an audiovisual work, not elsewhere classified.
BL	Other postproduction services	Specify	Report receipts from other postproduction services for audiovisual works, not elsewhere classified.
BL	Motion picture film laboratory services		Report receipts from providing services that may include motion picture film processing, negative matching, color timing, printing (workprints, answer prints, intermediates, etc.), release printing, film cleaning, etc.
DL	Film processing		Report receipts from chemical processing (photographic development) of motion picture film.
DL	Other film laboratory services	Specify	Report receipts from other laboratory services for motion picture film, including negative matching, color timing, printing (workprints, answer prints, intermediates, etc.), release printing, film cleaning, etc.
H	Duplication and copying services for audiovisual works	(Excludes film)	
DL	Duplication of masters		Report receipts from creating limited high-quality reproductions of the master of an audiovisual work (video, digital media, etc). Examples include edit masters, generic edit masters, high definition masters, component masters, sub-masters, clones (an exact copy of the digital master), etc. These masters can be with or without titles, etc. These copies can be sent to a broadcaster to air on television, or can be sent to a manufacturer to produce copies for mass duplication for further distribution.
DL	Small-run duplication services		Report receipts from creating small-run reproductions of audiovisual works (video, digital media, etc) intended for audiovisual business use, such as screening copies and approval copies, as well as copies of special events, such as weddings, institutional videos, business videos, etc. The reproductions may be produced in a variety of formats, including VHS, DVD, streaming video, etc.
DL	Large-run duplication services		Report receipts from creating large-run reproductions of audiovisual works (video, digital media, etc.) under contract for others. The reproductions may be produced in a variety of formats, including VHS, DVD, etc.

IN-51205: Postproduction Services and Other Motion Picture and Video Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	DVD authoring services		Report receipts from providing services required for finalizing a DVD, including menu creation and mastering.
BL	Licensing of rights to use music		Report receipts from granting permission to use music that is protected by copyright owned or controlled by this establishment.
BL	Licensing of rights to use audiovisual works		Report receipts from granting permission to use audiovisual works that are protected by copyright owned or controlled by this establishment. Include the right to use video graphics media that may serve as a media source for final use in an audiovisual work, usually in documentaries.
BL	Production services for original music, except for audiovisual works		Report receipts from contract production services for the creation of original music for uses other than for audiovisual works. Include music that can be implicitly or explicitly protected by copyright. The contract specifies the disposition of any intellectual property rights arising from the work performed under the contract.
BL	Script translation services for audiovisual works		Report receipts from translating the script of an original audiovisual work from one language to another so that it doesn't affect message of the original work.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal <question-ref category "Sales" if reporting in dollars	

IN-51206: Record Production and Music Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use musical compositions		Report receipts from granting permission to use a musical composition that is protected by copyright owned or controlled by this establishment. A musical composition may be the lyrics, the music, or both. Include the right to broadcast, publish, reproduce, record, modify, incorporate, or distribute musical compositions for an agreed period of time, manner, and place, such as the right to reproduce or adapt to another format, medium, language, or territory. Include licensing to use musical compositions on Internet Radio or other similar programs where the sound file containing a recording of a musical composition is not available on an "on-demand" basis. Exclude outright sale of rights in perpetuity. Exclude licensing of rights to use a copyrighted musical recording which is included in products under line 150.
DL	In broadcast performances	(i.e., broadcast performance rights)	Report receipts from a musical composition as part of a public performance for broadcast. The broadcast performance may be live, live-to-tape, or off of a recording. Included are broadcasts over radio, television, and cable.
DL	In public performances, excluding broadcast	(i.e., performance rights, excluding broadcast)	Report receipts from a musical composition as part of a public performance other than in a broadcast. The performance can be live, or the public replaying of a recording of the musical composition in any public venue, such as a stadium, shopping center, or theater, etc.
DL	To reproduce and distribute recordings	(i.e., mechanical rights)	Report receipts to use a musical composition for recording or reproducing for distribution.
DL	In television programs	(i.e., television synchronization rights)	Report receipts from a musical composition used in television programs. The television program may be intended for broadcast stations, cable networks, or direct-to-video release.
DL	In motion picture films	(i.e., movie synchronization rights)	Report receipts from a musical composition used in motion picture films.
DL	In other audiovisual works		Report receipts from a musical composition used in domestic audiovisual works other than television or motion picture films. Includes slide presentations, laser light shows, and other audiovisual works.
DL	To reproduce a recording in audiovisual works	(i.e., videogram rights)	Report receipts from reproducing an audiovisual work containing a recording of a musical composition, including reproductions of videocassette, DVDs, or laserdiscs. The audiovisual work being reproduced may have originally been produced and used for broadcast television or cable, as a motion picture, or for direct-to video release.

IN-51206: Record Production and Music Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	In commercial advertisements	(i.e., commercial advertisement rights)	Report receipts from a musical composition used in domestic product advertisements and commercials. Include the permission to produce and use television commercials, theatrical commercials, and radio commercials, as well as print advertisements using copyrighted lyrics.
DL	To print musical compositions	(i.e., print rights)	Report receipts to make a print reproduction of a musical composition. Include permission to use photographs, likenesses of the artists, and biographical material of the artist associated with producing a personality folio.
DL	To record and reproduce for commercial use, except for distribution as phonorecords	(i.e., electrical transcription rights)	Report receipts from a musical composition for commercial use that will not be distributed as a phonorecord. Examples include licensing the rights to use musical compositions in the recording and reproduction of pre-recorded syndicated radio programs or in background music services for a retail store or an airline.
DL	In a dramatic work	(i.e., grand rights and dramatic adaptation rights)	Report receipts from a musical composition used in a dramatic presentation (any work employing narration, scenery, plot, costuming, or other dramatic elements). Include permission to use a musical composition in an opera, operetta, ballet, skit, dramatic play, or musical and the permission to create a dramatic presentation based on a musical composition.
DL	In other works	Specify	Report receipts from a musical composition used in software, multimedia presentations, music boxes, musical greeting cards, video arcade games, etc. and permission to use a musical composition over the Internet in a manner that would not be considered a "performance" by a performing rights organization.
BL	Licensing of international rights to publish domestic musical compositions	(i.e., International sub-publishing)	Report receipts from a publisher in a foreign country to license and promote a domestic musical composition. The foreign "sub-publisher" represents permissions and interests of the composer, or the original domestic publisher, or both in that country. The original domestic publisher receives a portion of all fees from licenses granted by the sub-publisher. Licensing of foreign musical compositions in the domestic country on behalf of a foreign publisher is classified identically to domestic licensing.

IN-51206: Record Production and Music Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use musical recordings		Report receipts from granting permission to use a musical recording that is protected by copyright owned or controlled by this establishment. Include the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent musical recordings for an agreed period of time, manner, and place, such as the right to reproduce or adapt to another format, medium, language or territory. Exclude outright sale of rights in perpetuity. Exclude licensing of rights to use a copyrighted musical composition which is included in products under line 10.
DL	To copy onto another record		
DL	Domestic rights to distribute recordings		Report receipts from granting permission to distribute a domestic musical recording protected by copyright that is owned or controlled by this establishment, domestically. Licensing of foreign musical recordings in the domestic country on behalf of a foreign publisher is classified identically to domestic licensing.
DL	International rights to distribute domestic recordings		Report receipts from granting permission to distribute a domestic musical recording protected by copyright that is owned or controlled by this establishment, in foreign countries.
DL	In other works	Specify	Report receipts from using a domestic musical recording for purposes not elsewhere classified, such as for use in television, film, and advertisements, etc. Include downloadable sound files as well as files that are available only on an "on-demand" basis by the user via streaming technology, usually through a subscription fee.
BL	Musical phonorecords		Report sales of physical media (CDs, cassette tapes, and vinyl records, etc) or electronic sound files containing recordings of musical sound material.
DL	Musical compact discs		
DL	Musical cassette tapes		
DL	Electronic musical phonorecords		
DL	Other musical phonorecords	Specify	
BL	Non-musical phonorecords		Report sales of non-musical sound material, such as a comedic routine or play recorded onto a physical or electronic medium.

IN-51206: Record Production and Music Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Music videos and DVDs		Report sales of videocassettes and DVDs containing recordings of the music video of an audio work or of the live performance of an audio work, produced for sale. These audiovisual works may contain interviews with the artists, behind-the-scenes footage, and other features, but are nonetheless primarily containing musical works with accompanying visual material, such as videos and concert footage. Excludes sales of music videos and DVDs produced by others which is included in line 325.
BL	Distribution of phonorecords for other record labels		Report receipts from marketing, promotion, and distribution of phonorecords to wholesalers and retailers for other record labels.
BL	Print music		Report sales of musical compositions in printed form or electronic text. Include prints of owned compositions and of those for which this establishment has obtained rights to the copyrighted composition. Printed compositions are distributed as sheet music, folios, books in printed form, or electronic text to wholesalers and retailers for consumers.
DL	Music books		
DL	Sheet music, folios, and electronic musical text		
BL	Administration of copyrights for others		Report receipts from administering copyright licenses owned by others. This product can include not only administration of all copyrights to a musical work on behalf of a copyright holder but also the administration of only certain copyrights, such as management of performance rights to a musical composition on behalf of the copyright holder by a performing rights organization. Revenue for this product include fees received from ensuring that the copyright owner is paid for the use by others of their copyrighted material. Excludes international subpublishing which is included in line 140.
BL	Merchandise licensing		Report receipts from granting permission for the commercial use of trademarked property that is protected as industrial property owned or controlled by this establishment on merchandise owned by other economic entities, such as T-shirts, hats, pens, mugs, toys, etc.
DL	Resale of merchandise	Specify	Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	All other receipts	Specify if more than 10 percent of total receipts	

IN-51206: Record Production and Music Publishing

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51207: Sound Recording Studios and Other Sound Recording Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Studio recording services for music clients		<p>Report receipts from studio recording services for making a musical recording in a sound recording studio. Included is the recording of music albums, singles, and demos. Include recording, mixing, mastering, re-mixing, and re-mastering work done with material for motion picture soundtracks to produce a soundtrack album.</p> <p>Excludes recordings produced primarily for spoken-word clients which are included in line 80; recordings produced primarily for radio material are included in line 90; recordings made for synchronization with an audiovisual work, such as a television program, feature film, video release, etc. are included in line 120.</p>
DL	Studio recording, excluding mixing of musical recordings		<p>Report receipts from producing an initial recording for a music client in a sound recording studio, with the intent of conducting primary mixing at a later time.</p>
DL	Studio recording, including mixing of musical recordings		<p>Report receipts from producing an initial recording for a music client in a sound recording studio, where the primary mixing is done alongside the production of the initial recording. This recording will proceed to mastering with only minor mixing done in the future, as part of the mastering process. This process is commonly used for making orchestral recordings, in which there are a large number of sound elements. Include recording and mixing sold together.</p>
DL	Mixing of musical recordings		<p>Report receipts from altering and enhancing the sound elements in an existing musical recording. The end results of the mixing process are the conversion from a multi-track recording to a stereo recording and the production of a recorded "track" for each musical piece that is suitable for mastering. Include all intermediate mixing sessions between production of the initial recording and mastering.</p>
DL	Mastering of musical recordings		<p>Report receipts from converting a set of pre-existing recordings of musical performances into a format that is suitable for duplication. The final product is known as a "Grade A Redbook." Includes normalization of the individual tracks, ordering and fading of the individual tracks, production of a PQ sheet, and final, minor alterations to the mixes on the individual tracks.</p>

IN-51207: Sound Recording Studios and Other Sound Recording Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Mixing and mastering of musical recordings		Report receipts from offering the service of mastering combined with any other step in the production process. Include mastering combined with the production of the initial recording, and mastering combined with a primary mixing session. Excludes mastering offered without a recording session or special mixing session, where only minor mixing adjustments are made as part of the typical mastering process, which is included in line 50.
DL	Remixing and remastering of musical recordings		Report receipts from altering and enhancing sound elements on a musical recording that has already been mastered and distributed. Includes mastering and mixing work done on a motion picture soundtrack to convert the recordings that were already made for the soundtrack into a retail musical album.
BL	Studio recording services for spoken word clients		Report receipts from studio recording services for recordings that are primarily non-musical in nature, such as audio books and comedic routines that are done inside a sound recording studio. For audio books, the literary work is adapted and recreated with the use of storytelling, background sounds, and sound effects. Include all phases of production from initial recording to mastering.
BL	Studio recording services for radio material		Report receipts from producing pre-recorded sound recording intended for broadcast over radio, in a sound recording studio. The studio provides all services necessary to make the recording, and provide the client with a recording that is suitable for broadcast.
DL	Radio spots		Report receipts from recording of radio spots, including commercials, promotional announcements, political ads, and public service announcements.
DL	Radio programs		Report receipts from recording and producing feature programming, intended for later broadcast over radio, including radio plays, pre-recorded news broadcasts, and radio documentaries.
BL	Sound editing and design services for audiovisual works		Report receipts from creating, adding, and recording the sound elements (dialogue, music, sounds, and silences) of an audiovisual work (film, video, digital media, etc.) for a soundtrack that synchronizes the audio with the visual portion of the work.
DL	Contract production services for original music		Report receipts from contract production services for the creation of original music for audiovisual works that can be protected by copyright. Include composing, recording, mixing, and mastering of original music that is timed to the sequence of and suitable for integration into an audiovisual work. The music may be either background or foreground music.

IN-51207: Sound Recording Studios and Other Sound Recording Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Orchestration		Report receipts from recording of music that is timed to the sequence of an audiovisual work. The music may be either background or foreground music. May include mixing and/or mastering of the recording to render it suitable for integration into the audiovisual work.
DL	Foley stage		Report receipts from creating, recording and incorporating live sounds into an audiovisual work. Examples include footsteps, doors closing, bird calls, heavy breathing, short gasps, etc.
DL	Additional dialogue recording (ADR)		Report receipts from recording of dialogue for an audiovisual work, using the original actors, or voice-doubles for the original actors, as part of the initial production process. This process corrects speaking errors not caught in the original production process, improve the existing dialogue recording, or replaces dialogue that was corrupted by outside noises (such as a passing jet, etc.).
DL	Foreign language dubbing		Report receipts from creating a foreign language dialogue soundtrack for an audiovisual work, so that the words of the new version correspond to the lip movements and actions of the actors in the original work.
DL	Sound integration and synchronization		Report receipts from integrating music and sounds into an audiovisual work and synchronizing the sound elements to coincide with the image of the work.
DL	Other sound services for audiovisual works	Specify	Report receipts from other sound services rendered to the producers of an audiovisual work, not elsewhere classified.
BL	Sound editing and design services, except for audiovisual works		Report receipts from adding recorded sound elements (music, sounds and samples) to an audio work.
BL	Live audio recording services		Report receipts from recording on-location a live, public event, such as a conference, seminar, meeting, or concert, etc.
DL	Audio recording of meetings, conferences, and seminars		Report receipts from recording on-location a conference, meeting, or seminar.
DL	Audio recording of other events		Report receipts from recording on-location live events not elsewhere classified, such as live recording of concerts.
BL	Rental of recording studio facilities		Report receipts from permitting others to use a sound recording studio, without provision of engineers, producers, and other operators of equipment. The studio may provide an expert assistant to supervise the client's operation of the sound recording equipment.
BL	Licensing of rights to use music		Report receipts from granting permission to use music that is protected by copyright owned or controlled by this establishment.

IN-51207: Sound Recording Studios and Other Sound Recording Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Support services for sound recording by others		Report receipts from providing creative services, such as sound engineer, narrator, musician, graphic artist, and composing services that may be used to support the production of a sound recording by others.
BL	Audio transfer services		Report receipts from converting an existing recording from one format to another format.
BL	Audio copying services		Report receipts from reproduction of a sound recording based on an original master copy.
BL	Production services for original music, except for audiovisual works		Report receipts from contract production services for the creation of original music for uses other than for audiovisual works. Include music that can be implicitly or explicitly protected by copyright. The contract specifies the disposition of any intellectual property rights arising from the work performed under the contract.
BL	Graphic design services		Report receipts from creating and designing graphic material for packaging and promotion of recordings, such as CD liners and promotional posters.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51250: Motion Picture and Video Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of domestic audiovisual rights to a distributor		Report receipts from granting permission to another to distribute audiovisual productions owned or controlled by this establishment, to the domestic commercial theater, television, and home video markets, etc. This product is transacted between the producer and the distributor. The distributor is frequently responsible for reproducing the audiovisual works. Exclude licensing for foreign distribution of domestic audiovisual works which is included in line 200; and outright sale of rights in perpetuity which is included in line 330.
DL	Motion picture films		
DL	Television programming		
DL	Other markets		
H	Licensing of domestic rights to exhibit, broadcast, or rent audiovisual works		Report receipts from granting permission to use content protected by copyright that is owned or controlled by this establishment. Exclude licensing for foreign exhibition, broadcast, and rent of domestic works which is included in line 240; contract production services which is included in line 270; outright sale of rights in perpetuity which is included in line 330; and sale of copies of videos, DVDs, etc. to the wholesale, retail, and rental markets which is included in line 370.
BL	Licensing of domestic rights to exhibit, broadcast, or rent feature films	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to domestically exhibit, broadcast, or rent live action or animated feature films that are owned or controlled by this establishment. Include feature films intended for commercial theaters, drive-in theaters, open air theaters, etc., followed by reproduction and distribution of the feature films through various other media. This product is transacted between the distributor (or producer/distributor) and the exhibitor, television network, television station, and video rental store, etc. Exclude licensing of domestic exhibition, broadcast, and rent of short films, which is included in line 110; and licensing of made-for-TV movies which is included in line 120.
DL	Exhibit feature films		
DL	Broadcast feature films on television		
DL	Broadcast or exhibit feature films to other markets		
DL	Rent feature films to the home video market		
BL	Licensing of domestic rights to exhibit, broadcast, or rent short films	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to domestically exhibit, broadcast, or rent live action, or animated short films that are protected by copyright owned or controlled by this establishment.

IN-51250: Motion Picture and Video Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of domestic rights to broadcast or rent television programming	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to broadcast or rent television programming (documentaries, serials, news and public affairs shows, game shows, reality shows, made-for-TV movies, etc.) that are protected by copyright owned or controlled by this establishment. This product is transacted between the distributor (or producer/distributor) and the television network, cable network, television/cable station, and video rental store, etc.
DL	Broadcast on television networks		
DL	Broadcast on cable networks		
DL	Broadcast on domestic television or cable stations		
DL	Rent to the home video market		
DL	Broadcast/rent to other markets		
BL	Licensing of domestic rights to exhibit, broadcast, or rent other audiovisual works	(Include exercise, travel, and training videos, public service messages, etc.)	
H	Licensing of international rights to use audiovisual works		
BL	Licensing of international rights to distribute audiovisual works		Report receipts from granting permission for the distribution of domestic motion picture films (feature films, direct-to-video feature films, and short films) that are protected by copyright owned or controlled by this establishment, to foreign markets. This product is transacted between the producer (or its sales agent) and the international distributor. The distributor is frequently responsible for reproducing the audiovisual works.
DL	Motion picture films		
DL	Television programming		
DL	Other audiovisual works		
BL	Licensing of international rights to exhibit, broadcast, or rent audiovisual works	(Include "revenue-sharing" agreements.)	Report receipts from granting permission to exhibit, broadcast, and rent domestic audiovisual works that are owned or controlled by this establishment in foreign markets. This product is transacted between the domestic-based distributor and the foreign exhibitor, television network, television station, and video rental store, etc.
BL	Licensing of international rights to use concept of domestic audiovisual works	(Include works that use different actors than the domestic original.)	
BL	Licensing of international rights for other uses of audiovisual works	Should this be a Specify?	
BL	Contract production services for audiovisual works		Report receipts from the contract production of audiovisual works that may result in the creation of works protected by copyright (e.g., motion picture films, television programs, music videos, and commercials). Include all production aspects of an entire or piece of an audiovisual work.
DL	Motion picture films		
DL	Television programming		
DL	Commercials		

IN-51250: Motion Picture and Video Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Music videos		
DL	Other audiovisual works		
BL	Outright sale of audiovisual works		Report receipts from the outright sale of copyrighted audiovisual works. Include productions intended for commercial theaters, television, or the home video market. Exclude audiovisual works produced under contract for others which is included in line 270; and sale of copies of videos, DVDs, etc. to the wholesale, retail, and rental markets which is included in line 370.
DL	Motion picture films		
DL	Television programming		
DL	Other audiovisual works		
BL	Sale of copies of audiovisual works to the wholesale, retail, and rental markets		Report receipts from copies of audiovisual works (videos, DVDs, etc.) produced for sale to the wholesale, retail, and rental markets. Include copies of own works and of works that you have a license to distribute.
BL	Preproduction services for audiovisual works		Report receipts from providing services for other producers on all phases of preproduction. This work is contracted or subcontracted by the production house on a contract or fee basis, usually for films and TV shows. Examples include script editing, casting, location scouting, and consultation.
BL	Production support services for audiovisual works		Report receipts from providing technical and artistic support services for other producers on all phases of an audiovisual production. This work is contracted or subcontracted by the production house on a contract or fee basis, usually for films and TV shows. Examples include cameramen, grips, sound engineers, extras, and special effects services.
BL	Postproduction services for audiovisual works	Specify	Report receipts from providing computerized and electronic image and sound processing services for films, videos, digital media, etc. The services include editing, transfer, color correction, digital restoration, visual effects, animation, duplication of masters, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services.
DL	Large-run duplication services for audiovisual works	(Excludes film)	Report receipts from creating large-run reproductions of audiovisual works (video, digital media, etc.) under contract for others. Excludes limited high-quality reproductions of the master of a video, digital media, etc. (edit masters, high definition masters, clones, etc.); reproducing film for the purposes of distribution to exhibition houses; and small-run reproductions of audiovisual works intended for audiovisual business use, such as screening copies and approval copies, as well as copies of special events, such as weddings, institutional videos, business videos, etc.

IN-51250: Motion Picture and Video Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Fulfillment services for audiovisual works		Report receipts from providing third-party distribution services under contract to producers and distributors of audiovisual works. Generally includes warehousing, processing of orders, shipping, billing, and collection of money, but excludes marketing.
BL	Bundled fulfillment and duplication service for audiovisual works		Report receipts from providing a bundled fulfillment and large-run duplication service under contract to producers and distributors of audiovisual works. Under this product, the contractor assumes responsibility for generating copies of client's audiovisual works and generally performs the following distribution activities for the client: warehousing, processing of orders, shipping, billing, and collection of money for the client, but excludes marketing.
BL	Rental of equipment for motion picture and video production	(Include cameras, lighting, sound recording equipment, etc.)	
BL	Rental of motion picture and video production studios		Report receipts from renting or leasing motion picture and video production facilities by lessors to others. Include soundstages, property or space on the lot, etc. This service could include related equipment and studio personnel if bundled with the studio rental service.
BL	Merchandise licensing - domestic and international		Report receipts from granting permission for the commercial use of trademarked property that is protected as industrial property owned or controlled by this establishment on merchandise owned by other economic entities, such as T-shirts, hats, pens, mugs, toys, etc.
DL	Resale of merchandise	Specify	Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51251: Integrated Record Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use musical compositions		Report receipts from granting permission to use a musical composition that is protected by copyright owned or controlled by this establishment. A musical composition may be the lyrics, the music, or both. Include the right to broadcast, publish, reproduce, record, modify, incorporate, or distribute musical compositions for an agreed period of time, manner, and place, such as the right to reproduce or adapt to another format, medium, language, or territory. Include licensing to use musical compositions on Internet Radio or other similar programs where the sound file containing a recording of a musical composition is not available on an "on-demand" basis. Exclude outright sale of rights in perpetuity. Exclude licensing of rights to use a copyrighted musical recording which is included in products under line 150.
DL	In broadcast performances	(i.e., broadcast performance rights)	Report receipts from a musical composition as part of a public performance for broadcast. The broadcast performance may be live, live-to-tape, or off of a recording. Included are broadcasts over radio, television, and cable.
DL	In public performances, excluding broadcast	(i.e., performance rights, excluding broadcast)	Report receipts from a musical composition as part of a public performance other than in a broadcast. The performance can be live, or the public replaying of a recording of the musical composition in any public venue, such as a stadium, shopping center, or theater, etc.
DL	To reproduce and distribute recordings	(i.e., mechanical rights)	Report receipts to use a musical composition for recording or reproducing for distribution.
DL	In television programs	(i.e., television synchronization rights)	Report receipts from a musical composition used in television programs. The television program may be intended for broadcast stations, cable networks, or direct-to-video release.
DL	In motion picture films	(i.e., movie synchronization rights)	Report receipts from a musical composition used in motion picture films.
DL	In other audiovisual works		Report receipts from a musical composition used in domestic audiovisual works other than television or motion picture films. Includes slide presentations, laser light shows, and other audiovisual works.
DL	To reproduce a recording in audiovisual works	(i.e., videogram rights)	Report receipts from reproducing an audiovisual work containing a recording of a musical composition, including reproductions of videocassette, DVDs, or laserdiscs. The audiovisual work being reproduced may have originally been produced and used for broadcast television or cable, as a motion picture, or for direct-to video release.

IN-51251: Integrated Record Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	In commercial advertisements	(i.e., commercial advertisement rights)	Report receipts from a musical composition used in domestic product advertisements and commercials. Include the permission to produce and use television commercials, theatrical commercials, and radio commercials, as well as print advertisements using copyrighted lyrics.
DL	To print musical compositions	(i.e., print rights)	Report receipts to make a print reproduction of a musical composition. Include permission to use photographs, likenesses of the artists, and biographical material of the artist associated with producing a personality folio.
DL	To record and reproduce for commercial use, except for distribution as phonorecords	(i.e., electrical transcription rights)	Report receipts from a musical composition for commercial use that will not be distributed as a phonorecord. Examples include licensing the rights to use musical compositions in the recording and reproduction of pre-recorded syndicated radio programs or in background music services for a retail store or an airline.
DL	In a dramatic work	(i.e., grand rights and dramatic adaptation rights)	Report receipts from a musical composition used in a dramatic presentation (any work employing narration, scenery, plot, costuming, or other dramatic elements). Include permission to use a musical composition in an opera, operetta, ballet, skit, dramatic play, or musical and the permission to create a dramatic presentation based on a musical composition.
DL	In other works	Specify	Report receipts from a musical composition used in software, multimedia presentations, music boxes, musical greeting cards, video arcade games, etc. and permission to use a musical composition over the Internet in a manner that would not be considered a "performance" by a performing rights organization.
BL	Licensing of international rights to publish domestic musical compositions	(i.e., International sub-publishing)	Report receipts from a publisher in a foreign country to license and promote a domestic musical composition. The foreign "sub-publisher" represents permissions and interests of the composer, or the original domestic publisher, or both in that country. The original domestic publisher receives a portion of all fees from licenses granted by the sub-publisher. Licensing of foreign musical compositions in the domestic country on behalf of a foreign publisher is classified identically to domestic licensing.

IN-51251: Integrated Record Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use musical recordings		Report receipts from granting permission to use a musical recording that is protected by copyright owned or controlled by this establishment. Include the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent musical recordings for an agreed period of time, manner, and place, such as the right to reproduce or adapt to another format, medium, language or territory. Exclude outright sale of rights in perpetuity. Exclude licensing of rights to use a copyrighted musical composition which is included in products under line 10.
DL	To copy onto another record		
DL	Domestic rights to distribute recordings		Report receipts from granting permission to distribute a domestic musical recording protected by copyright that is owned or controlled by this establishment, domestically. Licensing of foreign musical recordings in the domestic country on behalf of a foreign publisher is classified identically to domestic licensing.
DL	International rights to distribute domestic recordings		Report receipts from granting permission to distribute a domestic musical recording protected by copyright that is owned or controlled by this establishment, in foreign countries.
DL	On radio broadcasts	(i.e., neighboring rights)	
DL	In other works	Specify	Report receipts from using a domestic musical recording for purposes not elsewhere classified, such as for use in television, film, and advertisements, etc. Include downloadable sound files as well as files that are available only on an "on-demand" basis by the user via streaming technology, usually through a subscription fee.
BL	Musical phonorecords		Report sales of physical media (CDs, cassette tapes, and vinyl records, etc) or electronic sound files containing recordings of musical sound material.
DL	Musical compact discs		
DL	Musical cassette tapes		
DL	Electronic musical phonorecords		
DL	Other musical phonorecords	Specify	
BL	Non-musical phonorecords		Report sales of non-musical sound material, such as a comedic routine or play recorded onto a physical or electronic medium.

IN-51251: Integrated Record Production and Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Music videos and DVDs		Report sales of videocassettes and DVDs containing recordings of the music video of an audio work or of the live performance of an audio work, produced for sale. These audiovisual works may contain interviews with the artists, behind-the-scenes footage, and other features, but are nonetheless primarily containing musical works with accompanying visual material, such as videos and concert footage. Excludes sales of music videos and DVDs produced by others which is included in line 325.
BL	Distribution of phonorecords for other record labels		Report receipts from marketing, promotion, and distribution of phonorecords to wholesalers and retailers for other record labels.
BL	Print music		Report sales of musical compositions in printed form or electronic text. Include prints of owned compositions and of those for which this establishment has obtained rights to the copyrighted composition. Printed compositions are distributed as sheet music, folios, books in printed form, or electronic text to wholesalers and retailers for consumers.
DL	Music books		
DL	Sheet music, folios, and electronic musical text		
BL	Administration of copyrights for others		Report receipts from administering copyright licenses owned by others. This product can include not only administration of all copyrights to a musical work on behalf of a copyright holder but also the administration of only certain copyrights, such as management of performance rights to a musical composition on behalf of the copyright holder by a performing rights organization. Revenue for this product include fees received from ensuring that the copyright owner is paid for the use by others of their copyrighted material. Excludes international subpublishing which is included in line 140.
BL	Merchandise licensing		Report receipts from granting permission for the commercial use of trademarked property that is protected as industrial property owned or controlled by this establishment on merchandise owned by other economic entities, such as T-shirts, hats, pens, mugs, toys, etc.
DL	Resale of merchandise	Specify	Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51501: Broadcasting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Radio broadcasting		
BL	Air time - Radio		
DL	Network compensation		Report receipts from network compensation which includes payments received for allowing networks the use of air time for national advertisements.
DL	National and regional advertising (net)		Report receipts from advertising that includes the provision of air time on radio or broadcast television for the broadcasting of advertising messages, sponsorship messages. Exclude commissions paid to agency representatives and brokers, but include trade-outs, barter, and political advertising revenue.
DL	Local advertising (net)		
DL	Programs		Report receipts from providing radio or television air time for broadcasting program content, live or recorded, on radio or television stations and networks and on cable and other subscription radio or television program systems. Includes local, regional, or national air time for news, financial, religious, educational, and community information programs, etc. Excludes infomercials and other advertising.
BL	Public and noncommercial programming services - Radio	(Include contributions, gifts, and grants)	Report receipts from the provision of radio or television broadcasts, generally without the insertion of advertising messages, for the benefit of the public at large.
BL	Licensing of rights to broadcast radio programs	(Radio program rights)	Report receipts from granting permission to broadcast (in whole or in part) a copyrighted radio or television program owned or controlled by the licensor. Includes the right to broadcast for an agreed period of time, manner, and place, such as in another format, medium, language or territory.
BL	Licensing of rights to distribute specialty audio programming content		Report receipts from granting permission to broadcast specialty audio or television programming (usually an entire channel) that is implicitly or explicitly protected by copyright owned or controlled by the licensor. Examples include licenses granted to programming distributors such as cable, direct-to-home satellite (DTH), and multipoint distribution service (MDS) operators. Includes the right to broadcast specialty musical programs by building operators (shopping malls, office buildings, etc.) and movies in hotels, etc. Includes the right to broadcast for an agreed period of time, manner, and place, such as in another format, medium, language or territory.

IN-51501: Broadcasting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Production services - Radio	(Includes preproduction, production, and postproduction)	Report receipts from providing preproduction, production, and postproduction services (whether separately or in combination) for third-party radio programs (including commercials) on a contract or fee basis. Includes services such as sound recording, sound editing and mastering, music track insertion and master reproduction, whether provided separately or in combination.
H	Television broadcasting		
BL	Air time - Television		
DL	Network compensation		
DL	National and regional advertising (net)		
DL	Local advertising (net)		
DL	Programs		
BL	Public and non-commercial programming services - Television	(Include contributions, gifts, and grants)	
BL	Licensing of rights to broadcast television programs	(Television program rights)	
BL	Licensing of rights to distribute specialty television programming content		
BL	Production services - Television		
DL	Preproduction		Report receipts from providing services for other producers on all phases of preproduction. This work is contracted or subcontracted by the production house on a contract or fee basis, usually for films and TV shows. Examples include script editing, casting, location scouting, and consultation.
DL	Production		Report receipts from providing services for other producers on all phases of production. This work is contracted or subcontracted by the production house on a contract or fee basis, usually for films and TV shows. Examples include cameramen, grips, sound engineers, extras, and special effects services.
DL	Postproduction		Report receipts from providing computerized and electronic image and sound processing services in audiovisual works (film, video, or digital media, etc.). Includes editing, transfer, color correction, digital restoration, visual effects, animation, format conversion, compression and digital encoding, captioning, titling, subtitling, sound editing and design services.
DL	Repair and maintenance of communications equipment, including broadcasting system equipment		
DL	Sale of online advertising space		Report receipts from the provision of space of electronic advertising over the Internet.
DL	Resale of merchandise		

IN-51501: Broadcasting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51701: Cable and Other Program Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Cable and other program distribution		
BL	Multichannel programming distribution services	(Analog and digital)	Report receipts from audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network. The programming is provided in packages that consist of a set of predefined channels or one time viewing packages. Also include charges for initial connection or reconnection to the network on the basic programming package.
DL	Basic programming package	(Including startup and reconnect fees)	Report receipts from subscriber access to a basic range of programming services generally for a monthly fee. This package contains the minimum number of channels available to subscribers, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package.
DL	Premium programming package		
DL	Pay-per-view		
BL	Air time - Program distribution networks	(Includes local, regional, and national)	Report receipts from television air time to clients for broadcasting both advertising content and program content, on television stations and networks and on cable and other subscription television program systems. Includes air time for advertising content such as advertising messages, real estate listings, infomercials, etc. and air time for non-commercial programs such as news, financial, religious, educational programs, etc.
DL	Advertising		
DL	Programs		
BL	Program distribution related services		
DL	Installation services for connections to program distribution networks		
DL	Rental of program distribution equipment		
DL	Resale of program distribution equipment		
DL	Other program distribution related services	Specify	
H	Telecommunication services		
BL	Carrier services and Internet backbone services	(Including network access services to other telecommunication carriers)	Report receipts from wired or wireless facilities to originate, terminate or transit calls for another telecommunication service provider, including transoceanic telecommunications. Revenue for this product includes interconnection and settlement charges for the termination of domestic or international calls, charges to long distance carriers for calls originating at a payphone or within another carriers local network, charges for jointly used facilities such as pole attachments, and charges for the exclusive use of circuits. carriers for calls originating at a payphone or within another carrier's local network, charges for jointly used facilities such as pole attachments and charges or the exclusive use of circuits. Satellite operators/carriers should report on the carrier services line if their customers are telecommunication companies. Non-telecommunications companies should report on the private network service line.

IN-51701: Cable and Other Program Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Basic fixed local telephony services	(Including subscriber line services to end user)	Report receipts from the public switched telephone network (PSTN) for the transmission and switching of voice, data, and video within a local calling area. Also includes related local services such as connection charges, 9-1-1 services, operator services, and local directory assistance; and subscriber line services to end user customer. Include call services that are self-defined in the carriers' tariffs or other documents detailing the terms of service.
DL	Residential		Report receipts from providing access to the public switched telephone network to residential customers for the transmission and switching of voice, data and video within a local calling area.
DL	Business		
DL	Public		
BL	Calling features - Fixed telephony	(Including call waiting, caller ID, voice mail, etc)	
BL	Basic fixed long distance telephony - Outbound		Report receipts from transmitting and switching of voice, data and video over the public switched telephone network between local calling areas and where the call is made from a fixed customer location and is paid for by the caller.
BL	Basic fixed long distance telephony - Inbound		Report receipts from calls made from a fixed customer location, which are paid for by the recipient of the call.
BL	Basic fixed all distance telephony	(Including both local and long distance)	
BL	Private network services		Report receipts from wired or wireless (satellite, microwaves, cellular, etc.) telecommunication link(s) between specified points for the exclusive use of the client. Exclude the provision of private links to telecommunication service providers.
BL	Internet telephony		Report receipts from a direct connection to the Internet, wired or wireless, for the transmission of voice or data to fixed local telephone locations on the public switched telephone network. May include 911 service and a number to mimic a local fixed telephone number for the purpose of receiving calls from local fixed telephone users in the same local calling area. Includes voice over Internet protocol (VOIP) and related Internet telephony services.
DL	Residential		
DL	Business		
BL	Internet access services		
DL	Narrowband	(e.g., Dial up)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds not exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Broadband	(e.g., Always-on)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Licensing of rights to use intellectual property protected as industrial property		Report receipts from granting permission to use content protected as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.

IN-51701: Cable and Other Program Distribution

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Resale of other merchandise	Specify	
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51702: Telecommunications

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Carrier services and Internet backbone services	(Including network access services to other telecommunication carriers)	Report receipts from telecommunication carrier of wired or wireless facilities to originate, terminate, or transit calls for another telecommunication service provider. Include interconnection and settlement charges for the termination of domestic or international calls, charges to long distance carriers for calls originating at a payphone or within another carrier's local network, charges for jointly used facilities such as pole attachments and charges or the exclusive use of circuits. Satellite operators/carriers should report on the carrier services line if their customers are telecommunication companies. Non-telecommunications companies should report on the private network service line.
BL	Basic fixed local telephony services	(Including subscriber line services to end user)	Report receipts from the public switched telephone network (PSTN) for the transmission and switching of voice, data, and video within a local calling area. Also includes related local services such as connection charges, 9-1-1 services, operator services, and local directory assistance; and subscriber line services to end user customer. Include call services that are self-defined in the carriers' tariffs or other documents detailing the terms of service.
DL	Residential		
DL	Business		
DL	Public		
BL	Calling features - Fixed telephony	(Including call waiting, caller ID, voice mail, etc)	
DL	Residential		
DL	Business		
DL	Public		
BL	Basic fixed long distance telephony - Outbound		Report receipts from transmitting and switching of voice, data and video over the public switched telephone network between local calling areas and where the call is made from a fixed customer location and is paid for by the caller.
DL	Residential		
DL	Business		
DL	Public		
BL	Basic fixed long distance telephony - Inbound		Report receipts from calls made from a fixed customer location, which are paid for by the recipient of the call.
BL	Basic fixed all distance telephony	(Including both local and long distance calls)	
DL	Residential		
DL	Business		
BL	Private network services		Report receipts from wired or wireless (satellite, microwaves, cellular, etc.) telecommunications link(s) between specified points for the exclusive use of the client. Exclude the provision of private links to telecommunication service providers.

IN-51702: Telecommunications

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Mobile local telephony	(Including cellular, PCS, ESMR technology and satellite services)	
DL	Residential		
DL	Business		
BL	Calling features - Mobile telephony		
DL	Residential		
DL	Business		
BL	Mobile long distance telephony	(Including cellular, PCS, ESMR technology and satellite services)	Report receipts from providing access to the public switched and/or mobile switching center telephone networks for the transmission and switching of voice, data, and video between local calling areas, where the call is made from or received with a portable handset. Also include roaming charges.
DL	Residential		
DL	Business		
BL	Mobile all distance telephony		Report receipts from providing access to the public switched and/or mobile switching center telephone networks for the transmission and switching of voice, data, and video, where the call originates from or terminates into a portable handset and where the charges are not distance sensitive.
DL	Residential		
DL	Business		
BL	Messaging (paging) services		Report receipts from mobile radio service that subscribers primarily use to receive voice, text, or tone messages with small radio receivers. These devices may or may not be accessed by the public switched telephone network (PSTN).
BL	Mobile dispatch services (RCC)		Report receipts from non-switched radio transmission services such as dispatch services for taxis or field service personnel, and mobile data for police departments.
BL	Specialized wireless services		Report receipts from providing specialized wireless applications such as ship-to-shore, air-to-ground, and on-train wireless systems. In most cases the portable transmitter/receiver is supplied by the service provider and the service is billed as fixed charge plus usage or just fixed charges.
BL	Internet telephony		Report receipts from a direct connection to the Internet, wired or wireless, for the transmission of voice or data to fixed local telephone locations on the public switched telephone network. May include 911 service and a number to mimic a local fixed telephone number the purpose of receiving calls from local fixed telephone users in the same local calling area.
DL	Residential		
DL	Business		
BL	Other telecommunications services	Specify	Report receipts from communications telemetry, radar station operation services, and other telecommunication services not elsewhere classified.

IN-51702: Telecommunications

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Telecommunications related services		
BL	Installation services for telecommunications equipment		
BL	Resale of telecommunications equipment		
BL	Rental of telecommunications equipment	(Including leasing)	
BL	Repair and maintenance services for telecommunications equipment		
BL	Network design and development services, other than security		Report receipts from designing, developing and implementing customer's networks such as Intranets, Extranets and Virtual Private Networks. Exclude service contracts where this service is bundled with the day-to-day management of the client's network.
BL	Internet access services		
DL	Narrowband	(e.g., Dial-up)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds not exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Broadband	(e.g., Always-on)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
H	Cable and other program distribution		
BL	Multichannel programming distribution services	(Analog and digital)	Report receipts from audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network. The programming is provided in packages that consist of a set of predefined channels or one time viewing packages. Also include charges for initial connection or reconnection to the network on the basic programming package.
DL	Basic programming package	(Including startup and reconnect fees)	Report receipts from subscriber access to a basic range of programming services generally for a monthly fee. This package contains the minimum number of channels available to subscribers, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package.
DL	Premium programming package		
DL	Pay-per-view		
BL	Air time - Program distribution networks	(Includes local, regional, and national)	
BL	Program distribution related services		
DL	Installation services for connections to program distribution networks		
DL	Rental of program distribution equipment		
DL	Resale of program distribution equipment		
DL	Other program distribution related services	Specify	
BL	Advertising space in directories		

IN-51702: Telecommunications

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Licensing of rights to use intellectual property protected as industrial property		Report receipts from granting permission to use content protected as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Resale of other merchandise	Specify	
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51750: Telecommunications (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Carrier services and Internet backbone services	(Including network access services to other telecommunication carriers)	Report receipts from telecommunication carrier of wired or wireless facilities to originate, terminate, or transit calls for another telecommunication service provider. Include interconnection and settlement charges for the termination of domestic or international calls, charges to long distance carriers for calls originating at a payphone or within another carrier's local network, charges for jointly used facilities such as pole attachments and charges or the exclusive use of circuits. Satellite operators/carriers should report on the carrier services line if their customers are telecommunication companies. Non-telecommunications companies should report on the private network service line.
BL	Basic fixed local telephony services	(Including subscriber line services to end user)	Report receipts from the public switched telephone network (PSTN) for the transmission and switching of voice, data, and video within a local calling area. Also includes related local services such as connection charges, 9-1-1 services, operator services, and local directory assistance; and subscriber line services to end user customer. Include call services that are self-defined in the carriers' tariffs or other documents detailing the terms of service.
DL	Residential		
DL	Business		
DL	Public		
BL	Calling features - Fixed telephony	(Including call waiting, caller ID, voice mail, etc)	
DL	Residential		
DL	Business		
DL	Public		
BL	Basic fixed long distance telephony - Outbound		Report receipts from transmitting and switching of voice, data and video over the public switched telephone network between local calling areas and where the call is made from a fixed customer location and is paid for by the caller.
DL	Residential		
DL	Business		
DL	Public		
BL	Basic fixed long distance telephony - Inbound		Report receipts from calls made from a fixed customer location, which are paid for by the recipient of the call.
BL	Basic fixed all distance telephony	(Including both local and long distance calls)	
DL	Residential		
DL	Business		
BL	Private network services		Report receipts from wired or wireless (satellite, microwaves, cellular, etc.) telecommunications link(s) between specified points for the exclusive use of the client. Exclude the provision of private links to telecommunication service providers.

IN-51750: Telecommunications (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Mobile local telephony	(Including cellular, PCS, ESMR technology and satellite services)	
DL	Residential		
DL	Business		
BL	Calling features - Mobile telephony		
DL	Residential		
DL	Business		
BL	Mobile long distance telephony	(Including cellular, PCS, ESMR technology and satellite services)	Report receipts from providing access to the public switched and/or mobile switching center telephone networks for the transmission and switching of voice, data, and video between local calling areas, where the call is made from or received with a portable handset. Also include roaming charges.
DL	Residential		
DL	Business		
BL	Mobile all distance telephony		Report receipts from providing access to the public switched and/or mobile switching center telephone networks for the transmission and switching of voice, data, and video, where the call originates from or terminates into a portable handset and where the charges are not distance sensitive.
DL	Residential		
DL	Business		
BL	Messaging (paging) services		Report receipts from mobile radio service that subscribers primarily use to receive voice, text, or tone messages with small radio receivers. These devices may or may not be accessed by the public switched telephone network (PSTN).
BL	Mobile dispatch services (RCC)		Report receipts from non-switched radio transmission services such as dispatch services for taxis or field service personnel, and mobile data for police departments.
BL	Specialized wireless services		Report receipts from providing specialized wireless applications such as ship-to-shore, air-to-ground, and on-train wireless systems. In most cases the portable transmitter/receiver is supplied by the service provider and the service is billed as fixed charge plus usage or just fixed charges.
BL	Internet telephony		Report receipts from a direct connection to the Internet, wired or wireless, for the transmission of voice or data to fixed local telephone locations on the public switched telephone network. May include 911 service and a number to mimic a local fixed telephone number the purpose of receiving calls from local fixed telephone users in the same local calling area.
DL	Residential		
DL	Business		

IN-51750: Telecommunications (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Other telecommunications services	Specify	Report receipts from communications telemetry, radar station operation services, and other telecommunication services not elsewhere classified.
H	Telecommunications related services		
BL	Installation services for telecommunications equipment		
BL	Resale of telecommunications equipment		
BL	Rental of telecommunications equipment	(Including leasing)	
BL	Repair and maintenance services for telecommunications equipment		
BL	Network design and development services, other than security		Report receipts from designing, developing and implementing customer's networks such as Intranets, Extranets and Virtual Private Networks. Exclude service contracts where this service is bundled with the day-to-day management of the client's network.
BL	Internet access services		
DL	Narrowband	(e.g., Dial-up)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds not exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Broadband	(e.g., Always-on)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
H	Cable and other program distribution		
BL	Multichannel programming distribution services	(Analog and digital)	Report receipts from audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network. The programming is provided in packages that consist of a set of predefined channels or one time viewing packages. Also include charges for initial connection or reconnection to the network on the basic programming package.
DL	Basic programming package	(Including startup and reconnect fees)	Report receipts from subscriber access to a basic range of programming services generally for a monthly fee. This package contains the minimum number of channels available to subscribers, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package.
DL	Premium programming package		
DL	Pay-per-view		
BL	Air time - Program distribution networks	(Includes local, regional, and national)	
BL	Program distribution related services		
DL	Installation services for connections to program distribution networks		

IN-51750: Telecommunications (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Rental of program distribution equipment		
DL	Resale of program distribution equipment		
DL	Other program distribution related services	Specify	
BL	Advertising space in directories		
DL	Licensing of rights to use intellectual property protected as industrial property		Report receipts from granting permission to use content protected as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Resale of other merchandise	Specify	
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51751: Cable and Other Program Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Cable and other program distribution		
BL	Multichannel programming distribution services	(Analog and digital)	Report receipts from audio and/or video programming on a subscription basis in analogue or digital mode by using a cable, satellite or wireless terrestrial network. The programming is provided in packages that consist of a set of predefined channels or one time viewing packages. Also include charges for initial connection or reconnection to the network on the basic programming package.
DL	Basic programming package	(Including startup and reconnect fees)	Report receipts from subscriber access to a basic range of programming services generally for a monthly fee. This package contains the minimum number of channels available to subscribers, as defined by each cable, satellite or MDS operator, and must be purchased to obtain any higher-level programming package.
DL	Premium programming package		
DL	Pay-per-view		
BL	Air time - Program distribution networks	(Includes local, regional, and national)	Report receipts from television air time to clients for broadcasting both advertising content and program content, on television stations and networks and on cable and other subscription television program systems. Includes air time for advertising content such as advertising messages, real estate listings, infomercials, etc. and air time for non-commercial programs such as news, financial, religious, educational programs, etc.
DL	Advertising		
DL	Programs		
BL	Program distribution related services		
DL	Installation services for connections to program distribution networks		
DL	Rental of program distribution equipment		
DL	Resale of program distribution equipment		
DL	Other program distribution related services	Specify	
H	Telecommunication services		

IN-51751: Cable and Other Program Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Carrier services and Internet backbone services	(Including network access services to other telecommunication carriers)	Report receipts from wired or wireless facilities to originate, terminate or transit calls for another telecommunication service provider, including transoceanic telecommunications. Revenue for this product includes interconnection and settlement charges for the termination of domestic or international calls, charges to long distance carriers for calls originating at a payphone or within another carriers local network, charges for jointly used facilities such as pole attachments, and charges for the exclusive use of circuits. Carriers for calls originating at a payphone or within another carrier's local network, charges for jointly used facilities such as pole attachments and charges for the exclusive use of circuits. Satellite operators/carriers should report on the carrier services line if their customers are telecommunication companies. Non-telecommunications companies should report on the private network service line.
BL	Basic fixed local telephony services	(Including subscriber line services to end user)	Report receipts from the public switched telephone network (PSTN) for the transmission and switching of voice, data, and video within a local calling area. Also includes related local services such as connection charges, 9-1-1 services, operator services, and local directory assistance; and subscriber line services to end user customer. Include call services that are self-defined in the carriers' tariffs or other documents detailing the terms of service.
DL	Residential		Report receipts from providing access to the public switched telephone network to residential customers for the transmission and switching of voice, data and video within a local calling area.
DL	Business		
DL	Public		
BL	Calling features - Fixed telephony	(Including call waiting, caller ID, voice mail, etc)	
BL	Basic fixed long distance telephony - Outbound		Report receipts from transmitting and switching of voice, data and video over the public switched telephone network between local calling areas and where the call is made from a fixed customer location and is paid for by the caller.
BL	Basic fixed long distance telephony - Inbound		Report receipts from calls made from a fixed customer location, which are paid for by the recipient of the call.
BL	Basic fixed all distance telephony	(Including both local and long distance)	
BL	Private network services		Report receipts from wired or wireless (satellite, microwaves, cellular, etc.) telecommunication link(s) between specified points for the exclusive use of the client. Exclude the provision of private links to telecommunication service providers.

IN-51751: Cable and Other Program Distribution (Consolidated)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Internet telephony		Report receipts from a direct connection to the Internet, wired or wireless, for the transmission of voice or data to fixed local telephone locations on the public switched telephone network. May include 911 service and a number to mimic a local fixed telephone number for the purpose of receiving calls from local fixed telephone users in the same local calling area. Includes voice over Internet protocol (VOIP) and related Internet telephony services.
DL	Residential		
DL	Business		
BL	Internet access services		
DL	Narrowband	(e.g., Dial up)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds not exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Broadband	(e.g., Always-on)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Licensing of rights to use intellectual property protected as industrial property		Report receipts from granting permission to use content protected as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Resale of other merchandise	Specify	
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51801: Data Processing, Hosting, and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Information technology (IT) technical consulting services		Report receipts from providing advice or expert opinion on technical matters related to the use of information technology. This includes advice on matters such as hardware and software requirements and procurement, systems integration, and systems security. Exclude advise on issues related to business strategy, and service contracts where advise is bundled with the design and development of an IT solution.
BL	Web site hosting services		Report receipts from hosting a customer's website and related files in a location that provides fast and reliable connection to the Internet. Include for web site hosting with integration: a secure and reliable site, Internet connections with accommodations for variations in traffic use, consulting, customization, and e-commerce related applications.
BL	Application service provisioning		Report receipts from providing leased software applications from a centralized, hosted, and managed computing environment.
BL	Business process management services		Report receipts from providing a bundled service package that combines information-technology-intensive services with labor (manual or professional depending on the solution) machinery, and facilities to support, host and manage business processes for a client.
BL	Collocation services		Report receipts from the provision of rack space within a secured facility for the placement of servers and enterprise platforms. The service includes space for the client's hardware and software, connection to the Internet or other communication networks, and routine monitoring services.
BL	Data storage services		Report receipts from managing or administering the storage and back-up management of data such as remote back-up services, storage, or hierarchical storage management, include data migration services.
BL	Data management services		Report receipts from providing ongoing management and administration of data as an organizational resource. Services may include performing data modeling, data mobilization, data mapping/rationalization, and data mining.
BL	Video and audio streaming services		Report receipts from sending audio and video data over the Internet or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet.
BL	Other IT infrastructure provisioning services	Specify type of content	Report receipts from providing other IT hosting or infrastructure provisioning services such as hosting client's application, processing client's data and computer time sharing.
H	Information technology (IT) design and development services		

IN-51801: Data Processing, Hosting, and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Custom application design and development services		Report receipts from the development, analysis, design, and programming of software tailored to customer specifications. Include website design and development, database design and development, and customization and integration of packaged software. Exclude data storage, website hosting, data management, application service provisioning, and business process management.
BL	Network design and development services		
BL	Computer systems design, development, and integration services		
BL	IT technical support service		
DL	Software related technical support services		Report receipts from upgrade services and the provision of patches and upgrades.
DL	Hardware related technical support services		
DL	Combined hardware and software technical support services		Report receipts from providing customer support in using or troubleshooting the computer hardware and software.
DL	Auditing and assessing computer operations		
DL	Data recovery services		Report receipts from retrieving a client's data from a damaged or unstable hard drive or other storage medium.
DL	Disaster recovery services	(Business continuity services)	Report receipts from providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff to resume and maintain routine computerized operations in the event of a disaster, such as a fire or flood.
DL	Other IT technical support services	Specify type	
BL	Information and document transformation services		
DL	Imaging and other data capture services		
DL	Data conversion and migration services		
BL	System software publishing		
BL	Application software publishing		Report receipts from publishing a software program that performs a specific function directly for the end user.
BL	IT infrastructure and network management services		
DL	Network management services		Report receipts from managing and monitoring communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also remotely manage security systems or provide security-related services.
DL	Computer systems management		Report receipts from providing day-to-day management and operation of a client's computer system.
BL	Internet access services		

IN-51801: Data Processing, Hosting, and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Internet telephony	Specify type of content	Report receipts from providing a direct connection to the Internet, wired or wireless, for the transmission of voice or data to fixed local telephone locations on the public switched telephone network. May include 911 service and a number to mimic a local fixed telephone number for the purpose of receiving calls from local fixed telephone users in the same local calling area. Includes voice over Internet protocol (VOIP) and related Internet telephony services.
H	Resale of merchandise		Report receipts from merchandise purchased on own account for resale or sold on a fee/commission basis for others.
DL	Computer hardware and software		
DL	Other merchandise, excluding computer hardware and software		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51901: Libraries and News Syndicates

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Library and archival institution services		
DL	Library services		Report receipts from providing access to library resources for a fee. Also include library card or membership fees, when charged; research fees; fines for overdue or lost items; equipment use fees; and other user fees.
DL	Archival institution services		Report receipts from providing archival services for a fee, such as the right of entry, or access to archives and other information.
BL	Licensing of rights to syndicated media content		Report receipts from granting permission to use news reports, articles, and features; pictures; graphics; comic strips and panels; ready-to-air radio and television programs; websites; and other content that is owned or controlled by this establishment. Media content of this type may be licensed for commercial, professional, or personal use and distributed to multiple users for publication or broadcast.
DL	Syndicated news reports and related content		Report receipts from granting permission to use news reports, articles, features, and exclusives; reprints and transcripts of news items; news photos and graphics; headlines; film clips; and all other news and news-related content.
DL	Syndicated media content (except news)		Report receipts from granting permission to use ready-to-air radio or television programs (except news) distributed to multiple users for broadcast on-air or online.
DL	Other syndicated media content		Report receipts from granting permission to use other syndicated media content, such as editorial cartoons and caricatures; comic strips and panels; puzzles; horoscopes; advice columns, and all other special-interest features.
BL	Information search and retrieval services		Report receipts from providing a systematic search for, and retrieval of, documents, datasets, and archived copies of back issues of newspapers or other information, based on a certain criteria established by the client. Also include advise and compilation services tailored to the subject matter under investigation.
BL	All other information services	Specify type	Report receipts from providing stock photo services, telephone-based information recordings, and all other services not elsewhere classified. These services involve either collecting and disseminating information or providing access to it on a fee or contract basis.
BL	Databases and other collections of information - Subscriptions and sales		Report receipts from collections of data or bodies of information in which the primary content is other than contact information. These are usually compiled and organized for rapid retrieval by computer. Custom designed databases are included.
H	Other publishing - Subscriptions and sales		
DL	Sales and subscriptions	Specify type of publication and type of media below	

IN-51901: Libraries and News Syndicates

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Sale of media advertising space	Specify type of publication and type of media	
DL	Print		
DL	Online		
BL	Media monitoring and analysis		Report receipts from collecting and recording editorial coverage published in various mass media about the client or its competition ("clipping service") and preparing analysis of the coverage.
DL	Resale of merchandise		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

IN-51902: Internet Publishing and Broadcasting

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Internet publishing and broadcasting		
BL	Internet newspaper publishing		Report receipts from newspapers published on the Internet in a digital file that can be accessed or downloaded and may contain text links to other sources or publications. Includes publications issued daily or more frequently, consisting mainly of current news of all types. Includes newspapers, as well as portions of newspapers such as headlines e-mailed daily or more frequently, that are paid for by subscription or by single copy access fees.
BL	Internet periodical publishing		Report receipts from periodicals published on the Internet in a digital file that can be accessed or downloaded and may contain text links to other sources or publications. Includes publications whose main content is updated at fixed intervals, less often than daily and more often than annually, usually on a weekly or monthly basis. Includes periodicals and periodic newsletters that are paid for by subscription or by single copy access.
BL	Internet book publishing		Report receipts from books (single, non-periodic publications) published on the Internet in a digital file that can be accessed or downloaded and may contain text links to other sources or publications.
BL	Internet directories publishing		Report receipts from collections of systematically organized contact information published on the Internet in a digital file that can be accessed, searched, or downloaded and may contain text links to other sources or publications. Includes descriptive information on persons
BL	Internet databases and other collections publishing		Report receipts from collections of content published on the Internet in a digital file that can be accessed, searched, or downloaded and may contain text links to other sources or publications. Includes online access to collections of public domain materials such as legal cases, annual reports of publicly traded companies; past newspaper and periodical articles; audio and video clips; and compilations of other collections that are paid for through subscriptions, fixed fees, or fees for downloads.
BL	Internet gaming		Report receipts from games that are intended to be played on the Internet. Examples are card games, action games, children's games, role-playing, and strategy games. It excludes watching a game on the Internet. Includes games paid for by various methods such as subscription and pay-per-play.
BL	Internet adult content	(Includes mature and sexually explicit material)	Report receipts from adult content published or broadcast over the Internet. It includes graphics, pre-recorded video, live feeds, interactive performances, and virtual activities. Includes content paid for by various methods such as subscription, membership fee, and pay-per-view.

IN-51902: Internet Publishing and Broadcasting

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Other Internet content	Specify	Report receipts from other online content not elsewhere included, such as greeting cards, jokes, cartoons, graphics, maps, education content, streaming news, music, video, chat rooms, and online gambling. Includes content paid for by various methods such as pay-per-play, pay-per-view, subscriptions, and access fees.
H	Other publishing		
DL	Print publishing	Specify type of content	
DL	Electronic and other media	Specify type of content	
BL	Sale of advertising space		
DL	Print		
DL	Internet		
BL	Rental or sale of mailing lists		
BL	Web site hosting services		
BL	Internet access services		
DL	Narrowband	(e.g., Dial up)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds not exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
DL	Broadband	(e.g., Always-on)	Report receipts from direct connection to the Internet, both wired and wireless, at speeds exceeding 64kbps, remote access or other types of Internet access and package upgrades, and free services along with Internet access such as e-mail, chat. etc.
BL	Licensing of rights to use intellectual property		Report receipts from granting permission to use intellectual property owned or controlled by the licensor. Includes licensing of intellectual property implicitly or explicitly protected by copyright laws. Examples include computer software, book, screen, film, and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art.
DL	Resale of computer hardware and software		
DL	Resale of other merchandise	(Except computer hardware and software)	
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

Professional, Scientific, and Technical Services
Sector 54

PS-54059: Professional, Scientific, and Technical Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Receipts from providing services to clients outside your own company		
BL	Information technology (IT) technical consulting services		
BL	Custom application design and development services		
BL	Network design and development services		Report receipts from designing, developing, and implementing a customer's networks such as Intranets, Extranets, and Virtual Private Networks. Include network security systems design and development. Exclude network management services.
BL	Computer systems design, development, and integration services		
BL	Financial auditing services		
BL	General accounting services		
BL	Bookkeeping and compilation services		
BL	Payroll services		
BL	Legal services	Specify	
BL	Engineering services		
BL	Architectural services		
BL	Surveying and mapping services, excluding geophysical surveying		
BL	Geophysical surveying services		
BL	Testing services (physical or product), excluding medical and veterinary services		
BL	Basic and applied research in the physical and engineering sciences		Report receipts from basic research undertaken to gain new knowledge and/or applied research undertaken to develop practical applications for the knowledge acquired through basic research.
BL	Basic and applied research in biotechnology		Report receipts from the provision of basic and applied research services focused on genetic engineering and other biotechnology, including industrial biotechnology; diagnostic applications; genetic engineering and enzyme technology; genetic technologies; transformation, site-directed autogenesis; process biotechnology; transgenesis; and biotechnology not elsewhere classified.
BL	Basic and applied research in the life sciences, excluding biotechnology		
BL	Basic and applied research in the social sciences and humanities		

PS-54059: Professional, Scientific, and Technical Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Development services for goods		Report receipts from the creation of new or significantly improved products or processes.
BL	Development services for processes, systems, or methods		
BL	Licensing of rights to intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
BL	Sale of original works of intellectual property		Report receipts from the outright sale of intellectual property (e.g., copyrights, patents) in perpetuity.
BL	Advisory and consulting services for research and development activities		
BL	Management consulting services	Specify type of consulting work	
BL	Drafting services		
BL	Industrial design services		
BL	Interior design services		
BL	Graphic design services		
BL	Photography services		
BL	Advertising Services	Specify	
BL	Marketing research services		
BL	Public relations services		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify principal lines and estimated receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54101: Legal Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Legal services		Report receipts from the practice of law on the appropriate line. Include reimbursement of expenses incurred for clients.
BL	Legal services, criminal law		
BL	Legal services, civil law		Report receipts from criminal law legal services on line 10.
DL	Real estate law		
DL	Wills, estates, and trusts		
DL	Family law		
DL	Business and commercial law		Report receipts from intellectual property law and taxation law.
DL	Civil negligence		
DL	Labor and employment law		
DL	Other civil law		
BL	Arbitration and mediation services		
DL	Arbitration and mediation services, international commercial		
DL	Arbitration and mediation services, excluding international commercial		
BL	Legal research and document services		Report receipts from providing legal document preparation, filing, and search services. Include client and witness interviews, case investigations and research, and legal document preparation, filing, and search services.
DL	Title, abstract, and settlement services		Report receipts from researching public land records to gather information relating to real estate titles; preparing documents necessary for the transfer of the title, financing, and settlement; conducting final real estate settlements and closings, and filing legal and other documents relating to the sale of real estate.
DL	Patent, copyright, and other intellectual property document filing and search services		Report receipts from document filing and research services. Report all document preparation on line 60.
DL	Other document filing and search services		
BL	Process server services		Report receipts from serving of legal documents. Include all forms of writs, warrants, summons, citations, libels, and orders used in judicial proceedings.
BL	Notarization and certification services		
BL	Legal translation services		
BL	Appraisal services		
BL	Seizure and execution services		
BL	Expert witness services		

PS-54101: Legal Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Distributions from law partnerships to professional corporations/associations		Report distributions from law partnerships to individual lawyers who are members of the partnership and organized as professional service corporations/associates on this line. Fees for legal services provided directly to clients should be reported on lines 30 through 90.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	Report receipts from commissions for the management or sale of title insurance, real estate, etc.
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54102: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Financial auditing services		
DL	Financial statement auditing		Report receipts from examinations of accounting records and other supporting evidence for the purpose of expressing an opinion as to whether financial statements are presented fairly in accordance with an appropriate, disclosed basis of accounting.
DL	Specialized financial auditing		
BL	Financial statement review engagements and agreed-upon procedures for financial information		Report receipts from analysis of reported financial statements to determine plausibility within the framework of the appropriate criteria. Include receipts from engagements to provide reports on the results of applying client-specified procedures to financial information.
BL	Other financial assurance and related services		
BL	Non-financial assurance and related services		Report receipts from audits, reviews, and agreed-upon procedures performed in relation to non-financial matters.
BL	General accounting services		Report receipts from bookkeeping, compilation, and one or more of the following services (which were charged a single fee): payroll services or tax preparation services. Report bookkeeping and compilation combined with payroll calculations on line 80.
BL	Bookkeeping and compilation services		Report receipts from preparing trial balances, journals, ledgers etc. Include payroll calculation services, but exclude payroll services alone. Report combinations of bookkeeping and compilation and payroll services, where payroll services involve more than payroll calculations on line 70. Also report compilation combined with tax preparation on the appropriate detail lines under line 145.
BL	Payroll services		Report receipts from payroll processing, withholding deductions, remitting deductions, employer's contributions to government-mandated and other plans, and filing reports.
DL	Full-service payroll services		Report receipts from the collection and processing of payroll information and paychecks; pay deposits and pay statements; withholding amounts from employees' pay for government-mandated and other deductions; remitting the amounts withheld to the appropriate authorities and plan administrators; filing regulatory and tax reports with regard to deductions; remitting the employer's contribution; filing regulatory and tax reports with regard to government-mandated and other contributions by the employer to employee benefit plans; and preparation of special payroll reports at client's request.

PS-54102: Accounting, Tax Preparation, Bookkeeping, and Payroll Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Payroll services sold separately		Report receipts from the stand-alone sale of individual payroll services. Include payroll calculation services; customized payroll reports; payroll deduction, remittance, and reporting; and other payroll services.
BL	Tax planning and consulting services		
DL	Individuals and unincorporated businesses		
DL	Corporate and other clients		
H	Tax preparation and representation services		Report receipts from preparation of income and other tax returns, review of returns prepared by others, filing of returns, preparation of supplementary documents associated with returns, and preparation for and representation at tax audits and appeals. Includes compilation of financial statements when provided as a package with tax preparation for a single fee.
BL	For individuals and unincorporated businesses		
BL	For corporate and other clients		
BL	Computerized accounting systems services		Report receipts from providing consultation, design, development, installation, or customization of a computerized accounting system. Include receipts from providing training and support that enable the client to use the computerized accounting system.
BL	Management consulting services		Report receipts from providing advice, assistance, and implementation services in the areas of strategic and organizational planning, finance, human resources, marketing, and production; and executive search services and other management consulting services. Report tax consulting on the appropriate detail lines under line 120.
BL	Personal financial planning services		Report receipts from assisting individuals in planning for financial goals. This service may include examining the individual's tax situation. The firm may provide investment advice and make investments on the client's behalf as well.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54103: Architectural Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Architectural services, excluding landscape architecture		
BL	Architectural services for residential building projects		
DL	Architectural services for single family residential projects		Report receipts from architectural services that are provided for single-family residential building projects. Include the design of single family homes in subdivision developments. Townhouses with a floor-to-ceiling wall between each unit are classified as single-family houses. Exclude historical restoration projects.
DL	Architectural services for multi-family residential projects		Report receipts from architectural services that are provided for multi-family residential building projects. Includes the design of apartment blocks. Exclude the design of nursing homes and similar residential health care building projects, hotels, resorts, and similar temporary overnight accommodation building projects.
BL	Architectural services for non-residential building projects		Report receipts from architectural services that are provided for non-residential building projects. Include the design of hotels, resorts, and similar temporary overnight accommodation building projects. Excludes historical restoration projects.
DL	Architectural services for office building projects		
DL	Architectural services for retail and restaurant projects		Report receipts from architectural services for stores, restaurants, and similar buildings. Includes projects such as shopping centers, retail stores, restaurants, and gas stations. Exclude historical restoration projects.
DL	Architectural services for hotels and convention centers		
DL	Architectural services for health care projects		
DL	Architectural services for entertainment, recreational, and cultural building projects		Report receipts from architectural services for entertainment, recreational, and cultural building projects. Includes cinemas and theaters, museums, zoos and aquariums, health clubs, swimming pools, stadiums and arenas, community centers, and monuments. Exclude historical restoration projects.
DL	Architectural services for educational building projects		Report receipts from architectural services for educational buildings. Includes elementary, secondary, and post-secondary projects; school and college instructional buildings, college dormitories, other buildings on college campuses, and daycare centers.

PS-54103: Architectural Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Architectural services for industrial building projects		Report receipts from architectural services for industrial buildings. Includes mine buildings, manufacturing plants, and similar processing and assembly buildings. Excludes warehouses.
DL	Architectural services for transportation and distribution facility projects		Report receipts from architectural services for transportation and distribution facility projects. These buildings include those involved in the movement of goods and people and the storage of goods. Includes bus stations, train stations, airport terminals, warehouses, distribution centers, and truck terminals.
DL	Architectural services for other non-residential building projects		Report receipts from architectural services for other non-residential building projects. Includes specialized public building projects, not elsewhere classified, such as prisons, military buildings, and religious buildings.
BL	Historical restoration architectural services for historical restoration projects		
BL	Architectural advisory services		Receipts from provision of advice, studies, and reports related to a specific project should be reported on lines 20 through 150.
H	Landscape architectural services		
BL	Landscape architecture services for residential building projects		Report receipts from landscape architecture services for residential building projects. Products included in this group are those that comprise of a complete residential landscape project, or phase of a project. Projects that consist of a particular feature of a residential landscape project are included in Landscape architectural services - Specific elements and should be reported on line 280. Excludes nursing homes and similar residential health care building projects; hotel and motel projects; and resort projects.
DL	Landscape architecture services for single-family residential building projects		
DL	Landscape architecture services for multiple-family residential building projects		
DL	Landscape architecture services for residential subdivision projects		Report receipts from projects that comprise of a mix of single and multiple-family buildings. Includes low-income housing development projects.

PS-54103: Architectural Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Landscape architecture services for non-residential building projects		Report receipts from products that comprise a complete non-residential landscape project, or phase of a project. Projects that consist of a particular feature of such a project are included in Landscape architectural services - Specific elements should be reported on line 280. Includes nursing homes and similar residential health care building projects; hotel and motel projects; and resort projects. Excludes non-building recreational and other open space projects.
DL	Landscape architecture services for corporate building projects		Report receipts from landscape architectural services for building projects of a general commercial nature, such as offices, office and industrial parks, retail stores and shopping centers, mixed used projects, and manufacturing plants.
DL	Landscape architecture services for hotels, convention centers, stadium, and arena building projects		Report receipts from landscape architectural services for hotels and other temporary accommodation buildings, convention centers, stadiums, and arenas.
DL	Landscape architecture services for educational building projects		
DL	Landscape architecture services for other non-residential building projects		Report receipts from landscape architecture services for other non-residential building projects. Includes transportation terminals, such as airports and train stations.
BL	Landscape architecture services for recreational and open space projects		Report receipts from landscape architecture services for recreational and open space projects. Often the focal point or purpose of these projects is outdoor recreation or sporting activities. Examples are resorts, recreational, and sports facilities of the non-building type, such as soccer fields and baseball diamonds, parks, and transportation corridors. Products included in this group are those that comprise a complete recreational or other open-space landscape project, or phase of a project. Projects that consist of a particular feature of such a project should be reported on line 280. Excludes stadium and arena projects.
BL	Landscape architectural services - Specific elements		Report receipts from designs that are provided as a stand-alone service, although they may be incorporated in a larger project.
BL	Landscape architectural advisory services		
H	Other architectural related services		

PS-54103: Architectural Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Urban planning services		Report receipts from urban planning services. These services develop plans for the use of land, in order to achieve a community's objectives for a built and natural environment that is esthetically pleasing, efficient, and functional. Excludes the design of site master plans for actual construction projects which are included in Project site master planning services and should be reported on line 360.
DL	Development of comprehensive urban plans		Report receipts from the development of plans that describe the long-term objectives of cities or towns for the development of infrastructure, housing, industry, commercial, recreational, and other facilities. Comprehensive plans cover a large geographical area, for a lengthy time period.
DL	Development of community urban plans		Report receipts from community plans that are developed within the framework of a comprehensive plan.
DL	Development of urban plan elements		
BL	Urban planning advisory services		Report receipts from urban planning advisory services that are not related to the development of a specific comprehensive, community, or element plan. Advisory services use the professional expertise of the urban planner to provide advice on an issue. Studies and research may be conducted as part of the service.
BL	Project site master planning services		Report receipts from services that provide plans for a construction site, showing the proposed location of buildings, roads, parking lots, and other features. Excludes urban planning services.
BL	Design-build and design-bid-build construction services		Report receipts from services that provide both the design and construction (erection, repair, renovation, etc.) of buildings, other structures, or civil engineering works, for a client. The contractor undertakes the construction risk and the design risk.
BL	Construction management services		Report receipts from services that provide the management of a construction project, on a fee-for-service basis. Excludes project management services.
BL	Project management services		
H	Other services		
BL	Interior design services		
BL	Engineering services	Specify	
BL	Research and development	Specify	

PS-54103: Architectural Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e. by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Licensing of rights to use intellectual property protected by copyright		
DL	Licensing of rights to use intellectual property protected as industrial property		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total revenue	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54105: Surveying and Mapping Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Surveying and mapping services, excluding geophysical surveying		
BL	Geospatial photo and image acquisition		Report receipts from acquiring information about the earth's surface from aircraft and space borne platforms.
BL	Geospatial photo and image processing		Report receipts from the processing of photos and images acquired from aircraft or space borne platforms.
BL	Geospatial data interpretation		Report receipts from analysis of the nature of objects whose images appear on a photograph or other imagery, and the description of those objects; and the characterization of the earth's surface, including natural or man-made features covering the earth.
BL	Integrated surveying and mapping services		Report receipts from the acquisition of data and information about real property and/or the earth's surface, and the subsequent portrayal of this information in report, map, or plat format.
DL	Topographic and planimetric surveying and mapping services		Report receipts from surveying for the purpose of determining the shape (relief) of the surface of the land, and/or the location of natural and man-made features on the surface; and the preparation or revision of a map indicating the slope and elevation of the surface (relative to a datum).
DL	Hydrographic and bathymetric surveying and mapping services		Report receipts from surveying for the purpose of determining the geometric and dynamic characteristics of bodies of water, including the depth, temperature, or salinity of water; configuration of the bottom; velocities of currents; heights and times of tides and water stages; and the location of fixed objects used in navigation, and the preparation or revision of maps showing this information.
DL	Boundary, property line, and cadastral surveying and mapping services		
DL	Subdivision layout and design services		
DL	Construction surveying services		Report receipts from surveying prior to and during construction to control elevation, configuration, and horizontal location and dimensions; to determine if the construction was adequately completed; and to obtain dimensions essential for calculating quantities used in paying for construction.
DL	Geodetic surveying and ground control support services		Report receipts from surveying for the purpose of determining the precise horizontal and/or vertical position of points or monumented locations to provide a reference framework for further surveys. Include ground control support.

PS-54105: Surveying and Mapping Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Thematic mapping, orthophoto mapping, and charting services		Report receipts from preparation and revision of thematic maps, orthophoto maps, and charts.
BL	Geographic information system development and customization services		Report receipts from design, development, modification, and customization of a geospatially-referenced information system.
BL	Geospatial consulting services, including expert witness services		Report receipts from the provision of advice concerning surveying and mapping projects, and other geospatial consulting services.
BL	Geospatial data conversion services		Report receipts from the conversion of geospatially-referenced data from one medium to another, which typically entails the scanning or digitizing of hardcopy products to digital format; or the conversion of digital data from one format to another, for example, from raster to vector; or from one cartographic system to another.
BL	Geospatial product sales		Report receipts from geospatial products produced for sale in pre-packaged, off-the-shelf format. Examples include scanned map products, electronic atlases and related products; and aerial photographs such as contacts, slides, and enlargements.
	Geophysical surveying and mapping services		
BL	Geophysical data collection		Report receipts from the collection of geophysical data (seismic, gravity, magnetic, etc.) for the purpose of characterizing subsurface conditions. Exclude the collection of borehole geophysical data.
DL	Geophysical data acquired by seismic methods		
DL	Geophysical data acquired by non-seismic methods		
BL	Geophysical data processing		Report receipts from the conversion of geospatially-referenced data from one medium to another, which typically entails the scanning or digitizing of hardcopy products to digital format; or the conversion of digital data from one format to another, for example, from raster to vector; or from one cartographic system to another.
BL	Geophysical data interpretation services		Report receipts from analysis of processed geophysical data to generate models and predictions about the properties and structures of the subsurface. Include integration of geophysical data collected by other methods, and additional data, including non-geophysical data. Exclude receipts from analysis of borehole geophysical data.

PS-54105: Surveying and Mapping Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Integrated geophysical services		Report receipts from services which include two or more phases of the process used to carry out geophysical surveys. Include borehole geophysical surveys.
DL	Acquiring and processing geophysical data collected by land-based seismic methods		
DL	Acquiring and processing geophysical data collected by marine-based seismic methods		
DL	Acquiring and processing geophysical data collected by non-seismic methods		
DL	Processing and interpreting geophysical data		
DL	Acquiring, processing, and interpreting geophysical data		
DL	Geophysical borehole logging surveys		Report receipts from the collection, processing, and analysis of borehole logging surveys.
BL	Geophysical data sales		Report receipts from the sale of geophysical data and the brokerage of data. May include data that are available on a licensed basis.
BL	Geophysical data management services		Report receipts from the management and administration of geophysical data. May include data archiving, storage, cataloguing, and building databases.
BL	Geophysical consulting services, including expert witness services		
	Other services		
BL	Engineering services	Specify type	Report receipts from the provision of designs, plans, and studies related to engineering projects.
BL	Licensing of rights to use intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e. by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Licensing of rights to use intellectual property protected by copyright		
DL	Licensing of rights to use intellectual property protected as industrial property		
DL	Resale of merchandise		

PS-54105: Surveying and Mapping Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54107: Computer Systems Design and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Information technology (IT) design and development services		
BL	Custom application design and development services		Report receipts from the development, analysis, design, and programming of software tailored to customer specifications. Include website design and development; database design and development; and customization and integration of packaged software. Exclude data storage, website hosting, data management, application service provisioning, and business process management.
DL	Web site design and development services		Exclude service contracts where the design and development of a web page is combined with the hosting of the web page.
DL	Database design and development services		Exclude service contracts where the design and development of a database is combined with the on-going management of the data holdings.
DL	Customization and integration of cross-industry application software		Report receipts from adapting (including modifying, configuring, etc.) and installing an existing cross-industry or vertical market application so that it is functional within the clients' information system environment. Include custom programming and training. Exclude service contracts where the service is combined with hosting and management of the application on a continual basis.
DL	Customization and integration of vertical market application software		
DL	Other custom application design and development services	Specify	
BL	Network design and development services		Report receipts from the design, development, and implementation of a customer's networks, such as Intranets, Extranets, and Virtual Private Networks. Include network security systems design and development. Exclude network management services.
DL	Network security design and development services		
DL	Network design and development services, other than security		Exclude service contracts where service is combined with the day-to-day management of the client's network.
BL	Computer systems design, development, and integration services		Report receipts from the assessment of an organization's computer requirements; advisement on hardware and software acquisitions; development of system specifications; and either putting the new system in place, or providing the client with the specifications for placement of the new system.

PS-54107: Computer Systems Design and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Computer systems design services		Report receipts from the assessment of an organization's computer requirements; advisement on hardware and software acquisitions; and providing the client with the specifications for placement of the new system.
DL	Computer systems design and development services		Report receipts from the assessment of an organization's computer requirements; advisement on hardware and software acquisitions; development of system specifications; and placement of the new system.
DL	Computer systems integration services		Report receipts from analysis of the clients' current computer system and its present and future computing requirements; purchase of new computer equipment; development or modification of software; and packaging of software and hardware to create an integrated system designed for specific applications.
H	Computer and systems support services		Report receipts from the contract management and operation of customers' data processing facilities and information systems. Include operation of computer and data processing facilities at a customer's location.
BL	Web site hosting services		
BL	Application service provisioning		Report receipts from providing software applications on a leased, fee, or subscription basis from a centralized, hosted, and managed computing environment.
BL	Business process management services		Report receipts from providing a bundled service package that combines information-technology-intensive services with labor (manual or professional depending on the solution), machinery, and facilities to support, host and manage business processes for a client.
BL	Data storage services		Report receipts from the management or administration of storage and back-up of data, such as remote back-up services, storage, or hierarchical storage management. Include data migration services.
BL	Data management services		Report receipts from providing ongoing management and administration of data as an organizational resource. Services may include performing data modeling, data mobilization, data mapping/rationalization, and data mining.
BL	Video and audio streaming services		Report receipts from sending audio and video data over the Internet, or providing services associated with the storage, production (including encoding), and support of video and audio streaming over the Internet.

PS-54107: Computer Systems Design and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Information technology (IT) infrastructure (computer) and network management services		Report receipts from the management and monitoring of a client's IT infrastructure, including hardware, software, and/or networks. Include network management services, and computer systems management services.
DL	Network management services		Report receipts from the management and monitoring of communication networks and connected hardware to diagnose networking problems and gather capacity and usage statistics for the administration and fine-tuning of network traffic. These services also provide remote management of security systems, or provide other security-related services.
DL	Computer systems management		Report receipts from providing day-to-day management and operation of a client's computer system.
BL	Information technology (IT) technical support services		Report receipts from providing technical expertise to solve problems for the client in using software, hardware, or the entire computer system. Include auditing and assessing computer operations, data recovery, and disaster recovery.
DL	Software-related technical support services		Report receipts from upgrade services and the provision of patches and upgrades.
DL	Hardware-related technical support services		Report receipts from routine testing and cleaning and repair of IT equipment. Include technical assistance in moving a client's computer system to a new location.
DL	Combined software and hardware technical support services		
DL	Auditing and assessing computer operations		Report receipts from auditing and assessment of computer operations, without providing advice or other follow-up action. Include auditing, assessment, and documentation of a server, network, or process for components, capabilities, performance, or security.
DL	Data recovery services		Report receipts from retrieval of clients' data from a damaged or unstable hard drive or other storage medium.
DL	Disaster recovery services	(Business continuity services)	Report receipts from providing standby computer equipment and duplicate software in a separate location to enable a client to relocate regular staff in order to resume and maintain routine computerized operations in event of a disaster, such as a fire or flood.
DL	Other information technology (IT) technical support services	Specify	

PS-54107: Computer Systems Design and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Information technology (IT) technical consulting services		Report receipts from providing advice on matters such as hardware and software requirements and procurement, systems integration, and systems security. Include the provision of expert testimony on IT related issues. Exclude advice on issues related to business strategy. Also exclude service contracts where advice is bundled with the design and development of an IT solution, such as a web site, database, specific application, network, etc.
BL	Internet access services		
BL	System software publishing		Report receipts from publishing low-level software required to manage computer resources and support the production or execution of application programs, but which is not specific to any particular application.
BL	Application software publishing		Report receipts from publishing a software program that performs a specific function directly for the end user.
BL	Licensing of rights to reproduce and distribute computer software protected by copyright		Report receipts from granting permission to reproduce and distribute computer software that is protected by copyright owned or controlled by this establishment. Include the right to reproduce and distribute for an agreed period of time, manner, and place; such as in another format, medium, language, or territory. Exclude outright sale of rights in perpetuity.
H	Other services		
BL	Temporary staffing - Information technology (IT)		
BL	Rental and leasing of computer hardware		
BL	Information technology (IT) related training services		Report receipts from providing training in the use of computer hardware, software, networks, or other IT-related topics.
BL	Electronic and precision equipment repair		
BL	Data analysis services		Report receipts from data mining.
BL	Engineering services		
DL	Resale of computer hardware and software		Report receipts from retailing of computer hardware and software purchased on own account for resale or sold on a fee or commission basis for others. May include installation and training services that are bundled with reselling services for computer hardware and software. Revenue for this product includes the gross margin, fees, and commissions earned on sales.
DL	Resale of other merchandise	Specify	

PS-54107: Computer Systems Design and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54110: Advertising and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Advertising agency services		Report receipts from placing advertising in media, materials supplied and services performed by other business organizations, and services performed by this agency such as consultations, special services performed in-agency, and other service fees.
BL	Advertising creative services, including graphic design services		Report receipts from the specialized activity of creating the basic idea for an advertisement. Includes drafting the words or copy that will appear in the ad or be spoken by an actor, designing the layout for a print ad or the filming sequence of a television commercial.
BL	Sales promotion services		Report receipts from developing plans for specific promotional activities or campaigns to stimulate consumer purchasing and improve distribution efficiency. Includes implementing the campaign.
BL	Direct marketing services		
BL	Marketing research services		
BL	Public relations services		Report receipts from providing a full range of public relation services (i.e., developing and implementing communications strategies with segments of the public to influence their attitudes and opinions).
DL	Full public relations services		
DL	Media relations services		
DL	Crisis management services		
DL	Lobbying services		
DL	Event management services		
DL	Media monitoring and analysis services		
DL	Development and/or fundraising services		
BL	Media planning and/or buying services		Report receipts from purchasing advertising space or time from media and reselling to advertising agencies or others.
BL	Media representation services		Report receipts from the sale of advertising space or time on behalf of media companies.
DL	Sales agent services for advertising space in print media		
DL	Sales agent services for advertising time on television		
DL	Sales agent services for advertising time on radio		

PS-54110: Advertising and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Sales agent services for advertising time or space in media excluding print, television, and radio		
BL	Display advertising services		Report receipts from leasing display advertising media space. Includes installation, maintenance, and removal of advertising substrate and related services.
DL	Leased display advertising media space, large format		
DL	Leased display advertising media space, transit		
DL	Leased display advertising media space, street furniture and other urban fixtures		
DL	Leased display advertising media space, other		
BL	Direct mail advertising services		Report receipts from providing services for direct mail advertising campaigns.
DL	Full direct mail services		
DL	Concept development services for a direct mail advertising campaign		
DL	Mailing list support services		
DL	Print services for direct mail advertising materials		Report receipts from printing the mailing pieces for a direct mail advertising package, such as the letters, flyers, brochures, coupons, advertisements, envelopes, shipping labels, etc.
DL	Letter shop services		Report receipts from preparing the mailout packages and delivering them to a mail facility or other distribution center, using a mailing list rented to the client by the direct mail advertising agency. Includes folding, addressing and personalizing, inserting, and affixing postage.
DL	Fulfillment services		Report receipts from picking, packaging, and mailing merchandise ordered through response to a direct mail advertising campaign.
DL	Other direct mail advertising services		
BL	Distribution of advertising materials, other than by mail		
DL	Door-to-door		
DL	In public locations		
DL	Other, exclude by mail, door-to-door, and in public locations		

PS-54110: Advertising and Related Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Coordination of production and delivery of premiums (advertising specialties)		Report receipts from sale of advertising specialties (e.g., key chains, magnets) bearing the name or logo of a business to promote its products or services. Includes the design of the specialty item and/or the coordination of production.
BL	Product or merchandise demonstrations		
BL	Display lettering services		
BL	Signs, custom fabrication, including banners, a-frame, neon, and outdoor		
BL	Other services related to advertising	Specify	
BL	Licensing of rights to use intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Protected by copyright		
DL	Protected as industrial property		
DL	Resale of merchandise	Specify if more than 10 percent of total receipts	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54111: Other Professional, Scientific, and Technical Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Marketing research services		Report receipts from the provision of marketing research services to collect and analyze marketing data relating to the movement of products and services from sellers to buyers. These services include the entire research process and providing an analysis of the collected data to the customer.
DL	Marketing research services, conducted by telephone		
DL	Marketing research services, conducted over the internet		
DL	Marketing research services, conducted by mail		
DL	Marketing research services, conducted using focus groups		
DL	Marketing research services, conducted using face-to-face methods, other than focus groups		
DL	Media audience research services		Report receipts from research services to collect data on, measure, and analyze audience size and demographics in media markets, including television, radio, internet, motion picture, and print media.
DL	Other marketing research services		
BL	Public opinion research/polling services		
BL	Statistical sampling and survey design services		
BL	Portrait photography services		
DL	General individual and group portrait photography services		
DL	School portrait services		
DL	Passport photography services		
DL	Other portrait photography services		
BL	Wedding photography services		
DL	Wedding still photography services		
DL	Wedding video photography services		
BL	Other special event photography		
BL	Commercial or industrial photography services		Report receipts from creating photographic or digital images for corporate and commercial or industrial uses, including advertising, marketing, public relations, and illustrative or instructional materials and publications.

PS-54111: Other Professional, Scientific, and Technical Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Other photography services		
BL	Photofinishing services		Report receipts from providing photofinishing services. Includes receipts from developing negatives, printing, re-sizing and other effects. The services may be provided to film or digital photos.
BL	Contract photo journalism services		Report receipts from creating still and video images of news events for newspapers, broadcasters or other media. Includes services of independent press photographers working on commission or under contract.
BL	Licensing of rights to use stock photos		
BL	Maintenance and repair services for consumer electronics		
BL	Translation and interpretation services		
DL	Translation services		
DL	Interpretation services		
BL	Veterinary services		
DL	Routine veterinary examinations		
DL	Surgical treatment of animals		
DL	Non-surgical treatment of animals		
DL	Veterinary laboratory services		
DL	Veterinary inspection and disease investigation services		
DL	Pet care services		Report receipts from providing non-medical care for animals, primarily for pets. Includes grooming, training, boarding and funeral services.
BL	Weather forecasting services		
BL	Appraisal services		Report receipts from providing expert assessment of the value of goods, such as jewelry, antiques, and art. Exclude receipts from real estate appraisal services.
BL	Commodity inspection services		
BL	Handwriting expert analysis services		
BL	Arbitration, mediation, and conciliation services		
BL	Patent brokering (marketing) services		
BL	Photographic equipment rental		
BL	Resale of animal food, medication, and other merchandise		
BL	Resale of photographic equipment and supplies		

PS-54111: Other Professional, Scientific, and Technical Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Resale of other merchandise	Specify if more than 10 percent of total receipts	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54112: Engineering Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Engineering services for residential building projects		Report receipts from new and existing homes, row housing, apartments, etc., and mixed-use buildings predominantly used for residential housing.
DL	New residential building projects		
DL	Residential building renovation projects		Report receipts from the renovation, historical restoration, or retrofitting of existing residential buildings, including mixed-use buildings that are predominantly used for residential housing.
BL	Engineering services for commercial, public, and institutional building projects		Report receipts from new and existing commercial, public, and institutional buildings, including mixed-use buildings that are predominantly used for commercial, public, or institutional purposes.
DL	New commercial, public, and institutional building projects		
DL	Commercial, public, and institutional building renovation projects		Report receipts from the renovation, historical restoration, or retrofitting of existing commercial, public, and institutional buildings, including mixed-use buildings that are used predominantly for commercial, public, or institutional purposes.
BL	Engineering services for industrial and manufacturing plant and process projects		Report receipts from industrial and manufacturing facilities, processes, and products.
DL	Petroleum and petrochemical plant and process projects		
DL	Other industrial and manufacturing plant and process projects		
DL	Engineering design services for industrial and manufactured products		Report receipts from the design of industrial and manufactured products. Exclude research or industrial design services.
BL	Engineering services for transportation projects		Report receipts from services related to highways, roads, streets, bridges, tunnels, railways, subways, airports, harbors, canals and locks, and other transportation infrastructure.
DL	Highway and roadway projects		
DL	Mass transit projects		Report receipts from mass transit systems, such as light rail or subway systems, including all related bridges and tunnels.
DL	All other transportation projects	(Include aviation, railway, and marine)	
BL	Engineering services for municipal utility projects		Report receipts from the provision of designs, plans, and studies related to municipal utility projects. Including services provided on a sub-contract basis.
DL	Water collection, distribution, treatment, and disposal projects		

PS-54112: Engineering Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Municipal waste collection and disposal projects		
DL	Other municipal utility projects		
BL	Engineering services for power generation and distribution projects		Report receipts from services related to power generating units, power transmission and distribution lines, and related infrastructure.
DL	Fossil fuel power generating unit projects		
DL	Hydro power generating unit projects		Report receipts from services related to facilities that generate electrical power from the energy in falling water.
DL	Nuclear power generating unit projects		
DL	Other power generating projects		Report receipts from services related to facilities that generate electrical power from other sources of energy such as solar power, wind power, and geothermal power. Includes cogeneration facilities.
DL	Power transmission and distribution projects		Report receipts from services related to overhead or underground electrical power transmission and distribution lines.
BL	Engineering services for telecommunications and broadcasting projects		Report receipts from the provision of designs, plans, and studies related to systems for the transmission or distribution of voice, data, and programming. Including those provided on a sub-contract basis.
BL	Engineering services for hazardous and industrial waste projects		Report receipts from the provision of designs, plans, and studies related to systems for the collection, treatment, and disposal of hazardous and industrial waste and the control of pollution. Including those provided on a sub-contract basis.
DL	Industrial waste collection, treatment, and disposal projects		
DL	Hazardous waste remediation projects		Report receipts from management of nuclear waste, chemical agent destruction, brownfield redevelopment, groundwater modeling, and contaminated site remediation.
BL	Engineering services for all other projects	Specify type of project	
BL	Engineering advisory and consulting services, performed independently of an engineering project		Report receipts from the provision of advice, studies, and reports on engineering matters, except when the advice relates to a specific project. Include services such as policy analysis, regulatory studies, audits, forensic investigations, and expert witness services.
H	Other services		

PS-54112: Engineering Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Project management services		Report receipts from planning, supervising, and coordinating the activities involved in carrying out a project, with regard to time, cost, performance requirements, and other constraints. May also include the arranging of financing for a project, and procurement of equipment and subcontractors. Refer only to situations in which project management is offered as a stand-alone service.
BL	Construction management services		Report receipts from planning, supervising, and coordinating the work of tradesmen, laborers, and contractors on a construction site. May include assistance with the procurement of materials and subcontractors.
BL	Design-Build and Design-Bid-Build construction services		Report receipts from providing either the construction (erection, repair, renovation, etc.) or the design and construction of buildings, other structures, or civil engineering works, for a client. The contractor takes on the construction risk and may or may not take on the design risk.
BL	Drafting services	Specify type	Report receipts from producing detailed layouts, plans, drawings, illustrations, graphics, or models based on engineering or architectural specifications, for use in the design, manufacture, installation, construction, repair, or maintenance of buildings, structures, systems, or components.
BL	Surveying and mapping services	(Exclude geophysical services)	
BL	Geophysical surveying services		
BL	Research and development services		
BL	Home inspection services		
BL	Commercial building inspection services		
BL	Environmental hazard detection services		
BL	Specific element inspection services		
BL	Licensing of rights to use intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Protected by copyright		Report receipts from granting permission to use content protected by copyright that is owned or controlled by the establishment.
DL	Protected as industrial property		Report receipts from granting permission to use content protected as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment.
DL	Resale of merchandise	Specify	

PS-54112: Engineering Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54113: Building Inspection Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Home inspection services		Report receipts from visual examinations of the components forming a residential property, such as the structure; interior and exterior elements; heating, cooling, ventilation, and electrical systems; roofing; plumbing; insulation; fireplaces and solid fuel burning appliances. This service usually includes a report to the client on any defects or deficiencies, and may include estimates of the cost of remedial action, as well as an interview and record search related to the property under examination. Exclude inspection services related to new home construction which is included in line 30.
BL	Combined home and pest inspection services		Report receipts from visual examinations of residential property, combined with assessing the level of activity and extent of damage caused by termites, fungi, or other wood-destroying pests. This service usually includes a report to the client on any defects or deficiencies, and may include estimates of the cost of remedial action, as well as an interview and record search related to the property under examination. Exclude pest inspection services when not combined with home inspection services, which is included in line 110.
BL	New home construction inspection services		
BL	Commercial building inspection services		
BL	Environmental hazard detection services		Report receipts from the detection of the presence of environmental hazards such as lead-based paint, radon, asbestos, water or air contamination, carbon monoxide or carbon dioxide, etc.
BL	Specific element inspection services		Report receipts from specific element, system, or site feature inspection services, when not undertaken as part of a standard property condition assessment.
DL	Structural component inspection services		
DL	Electrical inspection services		
DL	Roofing inspection services		
DL	Other specific element inspection services	Specify	
BL	Pest inspection services		
BL	Other services related to building inspection	Specify	
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	

PS-54113: Building Inspection Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54114: Drafting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Mechanical drafting services		
DL	Machine drafting services		
DL	Mechanical systems drafting services		
DL	Mechanical flow diagram drafting services		
DL	Industrial machinery and equipment layout drafting services		
BL	Process piping systems drafting services		
BL	Electrical and electronic drafting services		
BL	Site drafting services for civil engineering projects		
BL	Structural drafting services for civil engineering projects		
BL	Structural drafting services for buildings		
BL	Steel detailing drafting services		
BL	Other engineering drafting services		
BL	Architectural drafting services		
BL	Display and presentation drafting services		
BL	Patent drawing and trademark illustration services		
BL	Drafting of as-built drawings		
BL	Checking and revision services		
BL	Drafting consulting services		
BL	Drafting training services		
BL	Other drafting services		
DL	Interior design drafting services		
DL	Landscape design drafting services		
DL	Other drafting services	Specify	
BL	Plotting, printing, and conversion services		
BL	Interior design services		
BL	Industrial design services		Report fees from specialized design services related to creating and developing designs and specifications that optimize the function, value, and appearance of manufactured products (e.g., automobiles and furniture).
BL	Advertising creative services	(Include graphic design services)	Report fees from the specialized activity of creating the basic idea for an advertisement, which includes drafting the words or copy that will appear in the ad or be spoken by an actor; designing the layout for a print ad or the filming sequence of a television commercial.

PS-54114: Drafting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Protected by copyright		Report receipts from granting permission to use content protected by copyright that is owned or controlled by the establishment.
DL	Protected as industrial property		Report receipts from granting permission to use content protected as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment.
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54115: Specialized Design Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Interior design services		
DL	Full-service interior design services		Report fees from a bundled service including programming, conceptual design development (i.e., schematics), design development, specification of necessary items and components, preparation of construction documents, contract administration, and other interior design services. Report resale of merchandise on line 230.
DL	Interior design services sold separately	Specify	Report fees from the stand alone sale of individual interior design services such as programming, conceptual design services (i.e., schematics), design development services, construction documents, and other interior design services.
BL	Interior decorating consulting services		Report fees from providing specifications for items which will be used to furnish and decorate the interior space of the client. Report resale of merchandise on line 230.
BL	Industrial design services		Report fees from specialized design services related to creating and developing designs and specifications that optimize the function, value, and appearance of manufactured products.
DL	Product design services		
DL	Model design and fabrication services		Report fees from design and fabrication services for full-scale or reduced scale models of new product concepts. Models can be prepared for specific parts or sections of new products.
DL	Other industrial design services		
BL	Drafting services	Specify	
BL	Occupational, technical, and trade training programs		
BL	Graphic design services		
DL	Corporate/organization image graphic design services		Report receipts from creating graphic images and designs for use by specific corporate clients.
DL	Advertising graphic design creative services		
DL	Publication graphic design services		
DL	Commercial illustration graphic design services		
DL	Website design and development services		Report receipts from creating the content, appearance, and layout of a client's Internet, intranet, or extranet website. Include static HTML design as well as the design/programming of templates which control the display characteristics of information such as text, graphics, and images stored in databases.

PS-54115: Specialized Design Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other graphic design services	Specify	
BL	Imaging and other data capture services		
BL	Printing services		
BL	Clothing design services		
BL	Other specialized design services	Specify	
BL	Photography services		
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54116: Management Consulting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Management consulting and implementation services		Report fees from providing advice and guidance to management of businesses and other organizations. Include fees from providing such advice combined with implementation (i.e., assisting clients with putting proposals and plans in place). Exclude receipts from the ongoing management and operation of a business activity for clients (e.g., accounting services, information technology infrastructure management, logistics management).
BL	Strategic management consulting and implementation services		Report receipts from providing advice and guidance concerning the overall strategic direction, planning, structuring, and control of an organization.
DL	Business strategy and planning consulting and implementation services		Report receipts from providing advice and guidance related to business start-ups and new venture planning; corporate objectives and policy formation; organization planning and structure; strategic and long-range planning; business plans; succession planning.
DL	Corporate development and restructuring consulting and implementation services		Report receipts from providing advice and guidance related to mergers and acquisitions; joint ventures and strategic alliances; diversifications; and privatization.
DL	Other strategic management consulting and implementation services		
BL	Financial management consulting and implementation services		
DL	Management accounting and controllership consulting and implementation services		Report receipts from providing advice and guidance related to budgeting; capital investment; responsibility accounting; financial information and reporting; and other accounting and controllership management functions.
DL	Other financial management consulting and implementation services		
BL	Marketing management consulting and implementation services		
DL	Marketing strategy and market development consulting and implementation services		
DL	Sales management and development consulting and implementation services		
DL	Other marketing management consulting and implementation services		
BL	Human resources management consulting and implementation services		

PS-54116: Management Consulting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Compensation and benefits consulting services		
DL	Other human resources management consulting services		
BL	Operations and supply chain management consulting and implementation services		
DL	Integrated supply chain and logistics management consulting and implementation services		Report receipts from providing advice and guidance concerning integrated supply chain management. Include inventory management, warehousing and storage, and distribution.
DL	Operations management consulting and implementation services, excluding logistics consulting		Report receipts from the full-service provision of advice, guidance and solution implementation services for a single fee, concerning operations management services, excluding logistics. Include systems and procedures improvements; office and service operations improvements such as office layout, workflow planning, and work standards; office automation, such as the selection and installation of automated systems; product development; quality assurance and quality management; and plant safety, security and protection; and other operations management services, except logistics. Exclude provision of advice and guidance only and exclude the sale of stand-alone services solely to implement a proposed solution.
H	Other consulting services		
BL	Actuarial consulting services, except for employee pensions and other benefits		Report receipts from providing advice and guidance on actuarial matters such as life insurance and annuities; property and casualty insurance; public pension, health and other social insurance plans; and income loss and marriage breakdown.
BL	Information technology (IT) technical consulting services		
BL	Scientific / Technical consulting services, except environmental		
BL	All other consulting services	Specify	
H	Accounting services		
BL	Financial auditing services		
BL	General accounting services		
BL	Bookkeeping and compilation services		
BL	Payroll services		
	Information technology services		

PS-54116: Management Consulting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Custom computer application design and development services		
BL	Computer systems design, development, and integration services		
BL	Information technology (IT) infrastructure (computer) and network management services		
	Other services		
BL	Executive/retained search services		
BL	Other management services	Specify	
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54117: Environmental Consulting and Other Scientific and Technical Consulting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Environmental assessments		Report receipts from objective studies undertaken for any one or more of the following purposes: identify whether or not environmental contamination exists at a particular site, and if so, determine the source, nature, and extent of the contamination; assess the risk to public health and safety from environmental contamination associated with a project that is proposed or in place; evaluate the impact on the ecology, society, or economy of environmental contamination resulting from human or natural activity.
DL	Integrated environmental assessments		Report receipts from environmental assessments on two or more environmental categories (e.g., air, water, soil, noise).
DL	Air assessments		
DL	Water assessments		
DL	Soil assessments		
DL	Noise assessments		
BL	Environmental audits		Report receipts from an independent audit of the current status of a party's compliance with applicable environmental requirements or of a party's environmental compliance policies, practices, and controls.
DL	Integrated environmental audits		
DL	Air audits		
DL	Water audits		
DL	Soil audits		
DL	Noise audits		
BL	Site remediation planning services		Report receipts from preparation of a plan for the abatement of environmental contamination, usually at a specific site and incorporating such technical or other criteria, as may be prescribed by law or regulation.
DL	Integrated site remediation planning services		Report receipts from site remediation planning services on two or more environmental categories (e.g., air, water, soil, noise).
DL	Air remediation planning services		
DL	Water remediation planning services		
DL	Soil remediation planning services		
DL	Noise remediation planning services		
BL	Evaluation of environmental studies		

PS-54117: Environmental Consulting and Other Scientific and Technical Consulting Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Natural resource management consulting services		Report receipts from providing objective information, advice, and guidance concerning the best practices for the ecologically sustainable development and use of land and forests; bodies of water; oil, gas, and mineral deposits; wildlife populations; and other natural resources.
BL	Waste management consulting services		
DL	Hazardous waste management consulting services		
DL	Non-hazardous waste management consulting services		
BL	Environmental policy development consulting services		
BL	All other environmental consulting/services		
DL	Environmental licensing and permitting services		
DL	Litigation support services - Environmental		
DL	Other environmental consulting services	Specify	
BL	Economic consulting services		
BL	Agricultural, fisheries, and biological consulting services		
BL	Energy, mining, geological, and geophysical consulting services		
BL	Safety and security consulting services		
BL	Other scientific and technical consulting services	Specify	
BL	Information technology (IT) technical consulting services		
BL	Management consulting services		
BL	Construction management services		
BL	Facilities management services, excluding computer	Specify	
BL	Other management services	Specify	
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54118: Testing Laboratories

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Testing services		Report receipts from objectively measuring or evaluating one or more characteristics of a substance or product, according to a specified scientific procedure. A test report is usually issued indicating the results. Covers both laboratory and in field testing. May include related support services such as sample collection. Exclude medical and veterinary testing services, and auto emission testing services.
DL	Agricultural		
DL	Food		
DL	Water, air, and asbestos		
DL	Insecticide and pesticide residue		
DL	Waste testing services, including solid and hazardous waste		
DL	Soil, rock, and sludge		
DL	Acoustic and noise		
DL	Pharmaceutical, medical devices, and personal care products		
DL	Construction materials testing and inspection services		
DL	Machinery and equipment		
DL	Elastomers, protective coatings, and composite materials		
DL	Containers, paper, and paper products		
DL	Toys, children's products, sporting goods, and recreational equipment		
DL	Textile, leather, and leather products		
DL	Furniture and house wares		
DL	Wood and wood products		
DL	Household chemical products		
DL	Metallic and nonmetallic minerals and products		
DL	Other testing services	Specify	
BL	Calibration of instruments and reference materials		
BL	Product certification services		Report receipts from providing third-party assurance, either at a point in time or on a continuous basis, that a product conforms to an established standard or specification. Include the issuance of a conformity certificate and/or certification marks.

PS-54118: Testing Laboratories

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Management system registration services		Report receipts from providing third-party assurance that quality management systems (also referred to as quality assurance or quality control systems), environmental management systems, and other management systems conform to the requirements of an established management standard.
BL	Commercial inspection services		Report receipts from providing third-party assurance that the characteristics and handling of products meet client-specified requirements at any one or more stages of the production process, including preproduction, and/or during the shipping, loading, and unloading phases. May include the issuing of a report or certificate.
BL	Sale of standards information		Report receipts from the sale of standards-related material in printed or electronic format, including documents describing published standards, software packages developed for the purpose of assisting with the use of an established standard, and user access rights to a standards information database.
BL	Consulting services for testing and related fields, including expert witness services		
BL	Basic and applied research in the physical and engineering sciences		
BL	Basic and applied research in the life sciences, excluding biotechnology		
BL	Engineering services	Specify	
BL	Licensing of rights to intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (ie. by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
DL	Protected by copyright		Report receipts from granting permission to use content protected by copyright that is owned or controlled by the establishment.
DL	Protected as industrial property		Report receipts from granting permission to use content protected by patent or trademark that is owned or controlled by the establishment.
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

PS-54119: Scientific Research and Development Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Basic and applied research		Report receipts from basic research undertaken to gain new knowledge and/or applied research undertaken to develop practical applications for the knowledge acquired through basic research.
BL	Basic and applied research in the physical and engineering sciences		
DL	Chemistry and chemical engineering		
DL	Computers, electrical, and electronic engineering		
DL	Earth and environmental sciences		
DL	Materials, mechanical, and industrial engineering		
DL	Other physical sciences including physics and astronomy		
DL	Other engineering sciences including civil, construction, and other engineering		
BL	Basic and applied research in biotechnology		Report receipts from the provision of basic and applied research services focused on genetic engineering and other biotechnology, including industrial biotechnology; diagnostic applications; genetic engineering and enzyme technology; genetic technologies; transformation, site-directed autogenesis; process biotechnology; transgenesis; and biotechnology not elsewhere classified.
BL	Basic and applied research in the life sciences, excluding biotechnology		
DL	Pharmacology and pharmaceutical science		
DL	Medical and health science		
DL	Biological sciences		
DL	Agriculture, forestry, and allied sciences		
DL	Animal production, fisheries, and veterinary science		
DL	Other life sciences, excluding biotechnology		
BL	Basic and applied research in the social sciences and humanities		
DL	Psychology		
DL	Education		
DL	Economics		
DL	Political science		
DL	Other social sciences and humanities		

PS-54119: Scientific Research and Development Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Development services		Report receipts from the creation of new or significantly improved products or processes.
BL	Development services for goods		
BL	Development services for processes, systems, or methods		
H	Other services		
BL	Licensing of rights to intellectual property		Report receipts from granting permission to use content protected by copyright or as industrial property (i.e., by patent or trademark) that is owned or controlled by the establishment. Exclude outright sale of rights in perpetuity.
BL	Sale of original works of intellectual property		Report receipts from the outright sale of intellectual property (e.g., copyrights, patents) in perpetuity.
BL	Advisory and consulting services for research and development activities		
BL	Testing services (physical or product), excluding medical and veterinary services		
BL	Engineering services		
BL	Surveying and mapping services, excluding geophysical surveying		
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	
	TOTAL OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
BL	Contributions, gifts, grants - government		
BL	Contributions, gifts, grants - private		
BL	Investment income, including interest and dividends		
BL	Gains (losses) from assets sold		
DL	All other revenue	Specify if more than 10 percent of total receipts	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

Management of Companies and Enterprises
Sector 55

MN-55101: Holding Companies

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Sale of merchandise	Specify major product sold if value is more than 10 percent of total receipts or revenue	Report receipts from the sales of products manufactured or assembled at this establishment, sales of products manufactured or assembled at other establishments of this enterprise and sold by employees of this establishment, and resale of products manufactured or assembled by a different enterprise.
BL	Licensing of rights to use intellectual property protected as industrial property		
DL	Protected by patents		Report receipts from granting permission to use intellectual property owned or controlled by the licensor, that is protected by patent and trade secrets law. Include licenses to use property protected by utility, design, plant, and software patents, etc. Include the right to publish, reproduce, record, modify, incorporate, or distribute patented intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory.
DL	Protected by trademarks		Report receipts from granting permission for the commercial use of trademarked property (e.g., names, symbols, and logos) owned or controlled by the licensor.
BL	Licensing of rights to use intellectual property protected by copyrights		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Include licenses to use property that is protected by copyrights, such as computer software, book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art. Include the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory.

MN-55101: Holding Companies

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Franchising		Report receipts from franchise sales and fees from granting permission to operate a business under a trademark or brand name. Include receipts from business format franchising where the franchisee sells the franchisor's products or services and operates the business according to the system provided by the franchisor and from product distribution franchising where the franchisee sells the franchisor's products in a supplier-distributor or supplier-dealer relationship. Report receipts from advertising services and training services charged for separately by the franchisor on line 150. Report receipts from management and administrative services charged for separately by the franchisor on line 80. Report receipts from product sales by the franchisor on line 10.
BL	Research and development services in the physical, engineering and life sciences		Report receipts from conducting original investigations undertaken on a systematic basis to gain new knowledge (research) and/or the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (i.e., experimental development).
BL	Administrative and management services		Report receipts from providing a bundle of office administrative services, including day-to-day office administrative services, such as billing, record keeping, personnel, secretarial, mail room, and other administrative activities.
BL	Rental and leasing of nonresidential space in buildings or other facilities		
BL	Loans		Report receipts from the direct lending of funds under legal contract. Include interest received, origination and other fees received, and revenue from sales of loans.
BL	Interest and dividends		Report receipts from investments, including interest and dividends. Exclude unrealized gains or losses. Report proceeds from the sale of investments and other assets on line 140.
DL	Interest		
DL	Dividends		
BL	Gains (losses) from assets sold or traded	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds. Exclude unrealized gains or losses.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	Sum of lines should equal "Sales" if reporting in dollars	

MN-55102: Corporate, Subsidiary, and Regional Managing Offices

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Sale of merchandise		Report receipts from sales of products manufactured or assembled at this establishment, sales of products manufactured or assembled at other establishments of this enterprise and sold by employees of this establishment, and resale of products manufactured or assembled by a different enterprise.
DL	Motor vehicles and parts		
DL	Furniture and home furnishings		
DL	Lumber, building materials; metals and minerals		
DL	Professional equipment and supplies, including computers and peripheral equipment		
DL	Electrical and communications equipment, excluding computers		
DL	Hardware, plumbing and heating equipment		
DL	Other machinery and equipment		
DL	Paper and paper products		
DL	Drugs, pharmaceuticals, cosmetics and toiletries		
DL	Clothing and apparel		
DL	Grocery and beverage products		
DL	Chemical and petroleum products		
DL	Other	Specify	
BL	Licensing of rights to use intellectual property protected as industrial property		
DL	Protected by patents		Report receipts from granting permission to use intellectual property owned or controlled by the licensor, that is protected by patent and trade secrets law. Include licenses to use property protected by utility, design, plant, and software patents, etc. Include the right to publish, reproduce, record, modify, incorporate, or distribute patented intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory.
DL	Protected by trademarks		Report receipts from granting permission for the commercial use of trademarked property (e.g., names, symbols, and logos, etc.) owned or controlled by the licensor.

MN-55102: Corporate, Subsidiary, and Regional Managing Offices

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use intellectual property protected by copyrights		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Include licenses to use property that is protected by copyrights, such as computer software, book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art. Include the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory.
BL	Franchising		Report franchise sales and fees from granting permission to operate a business under a trademark or brand name. Include receipts from business format franchising where the franchisee sells the franchisor's products or services and operates the business according to the system provided by the franchisor and from product distribution franchising where the franchisee sells the franchisor's products in a supplier-distributor or supplier-dealer relationship. Report receipts from advertising services and training services charged for separately by the franchisor on line 290. Report receipts from management and administrative services charged for separately by the franchisor on line 230. Report receipts from product sales by the franchisor on line 10.
BL	Loans		Report receipts from the direct lending of funds under legal contract. Include interest received, origination and other fees received, and revenue from sales of loans.
BL	Rental and leasing		
BL	Basic and applied research in the physical and engineering sciences		Report receipts from conducting original investigations undertaken on a systematic basis to gain new knowledge (research) and/or the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (i.e., experimental development).
BL	Administrative and management services		
BL	Interest and dividends		Report receipts from investments, including interest and dividends. Exclude unrealized gains or losses. Report proceeds from the sale of investments and other assets on line 270.
DL	Interest		

MN-55102: Corporate, Subsidiary, and Regional Managing Offices

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Dividends		
BL	Gains (losses) from assets sold or traded	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds. Exclude unrealized gains or losses.
BL	Contributions, gifts, and grants		
DL	All other revenue	Specify principal lines and estimated revenue	
	TOTAL REVENUE	Sum of lines should equal "Sales" if reporting in dollars	

Administrative and Support and Waste Management and Remediation Services
Sector 56

AS-56059: Administrative and Support and Waste Management and Remediation Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Receipts from providing services to clients outside your own company		
BL	Temporary staffing services		Report gross billings from supplying temporary employees to client organizations.
BL	Payroll services		
BL	Document preparation services		Report receipts from editing, word processing (typing), or related secretarial services.
BL	Telephone answering and messaging services		
BL	Telemarketing services		
BL	Copying and reproduction services		
BL	Mailroom services and mailbox rentals		
BL	Packaging and labeling services		
BL	Debt recovery and collection services		
BL	Investigation services		
BL	Building security system services (with monitoring)		
BL	Reservation services, including commissions and fees from acting as an agent for the sale of passenger transportation, lodging, and other travel services		Report commissions and fees from the sale of passenger transportation, cruises, lodging, car rentals, and event tickets. For packaged tours, report the difference between the selling price of tours (wholesale or retail) and the amount paid to suppliers.
DL	Airline seats - International travel		
DL	Airline seats - Domestic travel		
DL	Rail seats		
DL	Vehicle rental		
DL	Cruises		
DL	Lodging		
DL	Packaged tours		Report commissions and fees from acting as a sales or referral agent for tour operators.
DL	Event tickets		
DL	Computerized reservation system services		
DL	Other reservation services	Specify	
BL	Pest extermination and control services		
BL	Residential interior cleaning services		
BL	Commercial cleaning services		
BL	Exterior window cleaning services		
BL	Building exterior cleaning services		
BL	Damage restoration cleaning services		
BL	Floor care services		
BL	Carpet, rug, and upholstery cleaning services		
BL	Other cleaning services for buildings and dwellings		
BL	Commercial landscaping services		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56101: Employment Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Permanent (direct employee) placement services		Report commissions or fees from recruiting, selecting, and referring candidates to the client to fill positions on the client's payroll.
BL	Independent contractor placement services		Report commissions or fees from recruiting, selecting, and referring candidates to work as independent contractors.
BL	Executive/retained search services		
H	Temporary staffing services		Report commissions or fees for supplying personnel for temporary work assignments. The temporary staffing firm hires its own employees and assigns them to clients to support or supplement the client's workforce in work situations (e.g., employee absences, temporary skill shortages, seasonal workloads, and special assignments and projects).
DL	Office/clerical and administrative support staff		
DL	Industrial/trades staff		
DL	Health care staff		
DL	Information technology (IT) staff		
DL	Engineering staff		
DL	Scientific staff		
DL	Accounting/financial staff		
DL	Management (including executives) staff		
DL	Sales/marketing staff		
DL	Legal staff		
DL	Other professional staff		
DL	Other temporary staffing services	Specify	
BL	Temporary staffing-to-permanent placement services		Report fees from the conversion of temporary staff to a client's workforce. Include staffing fees from line 4.
BL	Management and coordination of temporary help (program management)		Report fees from the coordination of temporary help staff for clients.
BL	Payrolling services		Report amounts received for carrying client's employees on this establishment's payroll.
H	Co-employment services		Report gross billings from providing a staffing arrangement in which the organization, a professional employer organization (PEO), co-employs a client's workforce.
DL	Co-employment service with payroll and benefit services		
DL	Co-employment service with payroll and human resource services		
DL	Co-employment service with payroll, benefit, and human resource services		
BL	On-line employment services		Report receipts from operating online job or resume listing services, job site memberships, and employment data base search services.
BL	Sale of on-line job site advertising space		
BL	Employment-related software, development and sales		
BL	Managed services (outsourcing)	Specify	Report fees from providing a "solutions package" to a customer where the firm is responsible for the final outcome (e.g., completed project, cost savings).

AS-56101: Employment Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Human resource consulting services		
BL	Employee evaluation services		
BL	Outplacement/career counseling services		
BL	Payroll accounting services		Report billings for the calculation of employee hours worked, pay rates, deductions, and other payroll-related data from clients. Also, include receipts from generating paychecks, payroll reports, and tax filings.
BL	Training services	Specify	
DL	Personal background checks		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56102: Administrative and Other Support Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Document preparation services	(Include editing, proofreading, layout, desktop publishing, etc.)	
BL	Typing services		
BL	Document finishing services	(Include binding, mounting, laminating, folding, etc.)	
BL	Copying and reproduction services		Report receipts from providing copying and reproduction services from a original hard copy or an electronic copy. Include blueprinting and architectural drawing services.
BL	Printing services		Report receipts from providing black and white or color printing services of all sizes. Include offset, quick, and digital printing services. Exclude lithographic, gravure, flexography, and screen printing services.
BL	Stenographic services		
BL	Telemarketing services		Report receipts from telemarketing services, promotional and advertising telephone-based services, market research and polling telephone-based services, and customer service telephone-based services.
DL	Outbound telemarketing services		
DL	Inbound telemarketing services		
BL	Telephone answering and messaging services		
H	Postal, shipping, and mailing services		
BL	Mailroom services and mailbox rentals		
BL	Mail presorting services and address barcoding		
BL	Fax transmission services		
BL	Packaging and labeling services		Report receipts from providing packaging and labeling services on contract or outsourced basis of client-owned products.
BL	Debt recovery and collection services		
DL	Individual debt collection		
DL	Commercial debt collection		
BL	Collateral recovery and repossession services		
BL	Credit rating services		
DL	Individual credit rating services		
DL	Commercial credit rating services		
DL	Government rating services		
BL	Real-time captioning and dubbing services		
BL	Fundraising organization services (on a contract or fee basis for clients, individuals, or organizations)		

AS-56102: Administrative and Other Support Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Distance conferencing services		
BL	Convention and trade show organization services		Report receipts from providing services to plan and produce conventions and trade shows. This includes planning, organizing, marketing, and managing the event on behalf of others.
BL	Event management services		Report receipts from planning, organizing, marketing, managing live sports, performing arts, and other cultural event on behalf of others, including venue owners, performers, etc.
BL	Investigation services		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56103: Travel Arrangement and Reservation Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Reservation services, including commissions and fees from acting as an agent for the sale of passenger transportation, lodging, and other travel services		Report commissions and fees from the sale of passenger transportation, cruises, lodging, car rentals, and event tickets. For packaged tours, report the difference between the selling price of tours (wholesale or retail) and the amount paid to suppliers.
DL	Airline seats - international travel		
DL	Airline seats - domestic travel		
DL	Rail seats		
DL	Vehicle rental		
DL	Cruises		
DL	Lodging		
DL	Packaged tours		Report commissions and fees from acting as a sales or referral agent for tour operators.
DL	Event tickets		
DL	Computerized reservation system services		
DL	Other reservation services	Specify	
BL	Trip planning services		Report receipts from provision of assistance to travelers by assembling travel information, advice, and travel plans on a fee basis. Include ticket issuing fees and other fees paid directly to travel agents by travelers.
BL	Arranging, assembling, and marketing pre-packaged tours		Report receipts from arranging, assembling, and marketing tour packages for travel agents, tour wholesalers, or individuals, which may include any or all of the following: transportation, tourist visas, lodging and hotel transfers, with or without other services, such as activities, cruises, attractions, and meals. City sightseeing tours are included here.
DL	International travel		
DL	Domestic travel		
BL	Assembling, organizing, and reserving customized group tour packages		Report receipts from assembling, organizing, and reserving custom packages for travel for groups of people with a common interest (e.g., sports, culture, adventure, religion, education, conferences and conventions). May include negotiating special rates for: airline, rail or bus seats, lodging, local sightseeing tours, meals, greens fees at golf clubs, and contracting for specialized communications.
DL	International travel		
DL	Domestic travel		
BL	Pre-packaged tour reselling service		Report receipts from the resale of pre-packaged tours acquired from other tour operators to travel agents, tour operators, and/or individuals.
BL	Services provided to support conventions and promote tourism, including services funded through local appropriations or tax receipts		
BL	Convention planning and assistance services		Report receipts from provision of assistance to clients in locating meeting space, preparing and gathering customized proposals, checking hotel availability, arranging escorted site inspections of the venues and providing meeting planner guides, web site access or other reference materials with destination details. This includes negotiating special group rates for lodging.

AS-56103: Travel Arrangement and Reservation Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Visitor information and sightseeing tour service		Report receipts from provision of information (including sightseeing tour information) to visitors or potential visitors about their destination area through brochures and by personal consultation. This includes such items as helping a group or association locate restaurants for its members, as well as promoting and marketing of destinations.
BL	Training workshops in tourism and related subjects		
BL	Convention support services		Report receipts from the provision of registration personnel with locals who know the city. Ensures that clients meet florists, photographers, and other necessary professionals within the local market. Assist clients in scheduling shuttle services, limo pickups for VIPs, and any special assistance needed for handicapped attendees.
BL	Research service on tourism		
H	Other travel services		
BL	Automobile club services		Report membership dues and fees for services such as emergency road services, trip planning, supplying guidebooks and maps, and negotiating discounts for accommodations, attractions, and other services to members.
BL	Condominium time-share exchange services		
BL	Travel insurance service		
BL	Travel document service		
BL	Travelers check sales		
BL	Cellular phone and emergency travel service		Report receipts from the provision of cellular telephones to clients while in travel status and the provision of assistance such as medical, legal, dental, consular services, or air ambulance services. These are usually accessible on a 24 hour basis by telephone using a 1-800 number.
BL	Other travel related services	Specify	Report receipts from other travel related services including foreign currency exchange services; wire transfer services; and corporate travel management software services to business clients for travel management information systems, automated expense accounting systems, automated booking systems, credit card reconciliation systems, including software and reports, printed, on diskettes and on other media.
DL	Resale of travel accessories and other merchandise		Report receipts from merchandise offered that includes a variety of travel-related items such as suitcases, first-aid kits, money belts, travel books, magazines, maps, and souvenirs.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56104: Security and Investigative Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Investigation services		Report receipts from providing a systematic inquiry, examination, or analysis of people, events, or documents to determine the facts of a given situation. The evaluation is submitted in the form of a report or provided as a testimony in legal proceedings. Different techniques may be used to gather the information such as surveillance, background check, computer searches, fingerprinting, lie detector services, or interviewing.
DL	Domestic and family investigation services		
DL	Legal investigation services		
DL	Insurance investigation services		
DL	Corporate investigation services		Report receipts from investigation of corporate theft/fraud, workplace threat assessment, identity theft/internet fraud, or bank fraud.
DL	Other investigation services	Specify	Report receipts from public record investigation, and other type of investigations.
BL	Security guard and patrol services		Report receipts from providing protection of people and property using guards and patrols. May include dog security. Also, may include providing access control at a property's entrance and vehicle gates by ensuring that employees and visitors display proper identification before entering the facility. Patrol officers may also provide protection to an establishment by driving in clearly marked vehicles to prevent and detect criminal activity along with other safety-related issues. Includes remote monitoring services performed by security guard and patrol personnel. Includes surveillance by video camera, for example at a casino. Includes passenger screening services provided by security guards. Excludes protecting people using escorts and bodyguards, which should be reported on line 100.
DL	Security guard and patrol services in buildings		
DL	Security services in special events including crowd control		
BL	Bodyguard services		

AS-56104: Security and Investigative Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Armored car services		Report receipts from providing armored car transportation of cash and valuables, automatic teller machine services, and other armored car services. Includes cash management and handling services bundled with armored car services. Includes mobile security escort services (i.e., providing an escort vehicle to accompany trucks and other vehicles). Excludes protecting people using personal escorts and bodyguards, which should be reported on line 100 and cash management and handling services, not bundled with armored car services, which should be reported on line 270.
DL	Armored car transportation of cash and valuables		
DL	Automatic teller machine services		Report receipts from providing services such as cash replenishment and settlement, deposit collection, balancing of machines, replenishment of paper supplies, etc., for the appropriate operation of automatic teller machines (ATMs). Include receipts from maintenance of automatic teller machines (ATMs).
DL	Other armored car services	Specify	
BL	Building security system services (with monitoring)		Report receipts from the installation, maintenance, and monitoring of security systems. Include receipts from sales, leases, and repair. Include remote monitoring services by video camera. Exclude vehicle tracking and monitoring services; and emergency police, fire, and ambulance dispatch services.
DL	Residential security system services		
DL	Non-residential security system services		
BL	Building security system and lock installation and repair services (without monitoring)		Report receipts from sale or lease, along with installation and repair of building lock and security systems, without monitoring services. Includes unlocking services, re-keying and re-coding of locks, and maintenance of safes and vaults. Excludes installation and/or repair of building security systems, bundled with monitoring services, which should be reported on the appropriate detail lines under line 150.
DL	Residential building security system and lock installation and repair services (without monitoring)		

AS-56104: Security and Investigative Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Non-residential building security system and lock installation and repair services (without monitoring)		
BL	Key duplication services		
BL	Security consulting services		
BL	Security training services		
BL	Rental and leasing of locks, security systems, safes, and other equipment		
BL	Building armoring services (adding features to improve security by bullet proof glass, blast resistant covering, etc.)		Report receipts from providing protection for facilities such as residential dwellings and nonresidential buildings by means of applying a defensive covering to withstand the impact of fire arms and other attack weapons.
BL	Vehicle armoring services (adding features to improve security by bullet proof glass, armor plating, etc.)		
BL	Cash handling and management products		
DL	Resale of merchandise, over-the-counter or separate from services provided	Specify	Report receipts from retailing of merchandise purchased on own account for resale or sold on a fee or commission basis for others. Include sale of locks, security devices, and systems without installation, repair, or monitoring. Also includes vending machine sales. Revenue for this product includes the gross margin, fees, and commissions earned on sales.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56105: Services to Buildings and Dwellings

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Pest extermination and control services		
DL	Pest extermination and control services - Residential		
DL	Pest extermination and control services - Non-residential		
BL	Residential interior cleaning services		
BL	Commercial cleaning services		Report receipts from generalized and specialized cleaning services provided mainly to businesses, including janitorial and custodial services; hotel and hospitality industry housekeeping services; commercial-industrial cleaning services; and floor care services.
BL	Exterior window cleaning services		
BL	Building exterior cleaning services		
BL	Damage restoration cleaning services		Report receipts from providing on-site cleaning and restoration to residential or commercial buildings damaged by fire, smoke, water, vandalism, and other natural or man-made disasters. Include water extraction; drying and dehumidification; deodorization; mould and mildew remediation; post-disaster cleanup; debris removal; and site restoration. Exclude new building construction; alterations, renovations, or additions to existing structures; and extensive structural repair or rebuilding.
BL	Floor care services		Report receipts from providing specialized on-site cleaning and maintenance of hard surface floors, or a combination of carpeted and hard surface floors.
BL	Carpet, rug, and upholstery cleaning services		Report receipts from the cleaning of drapes, curtains, blinds, and wall coverings; on-site cleaning of motor vehicle carpets or upholstery, and the cleaning and application of fire retardants in airplane and bus aisles. Exclude cleaning of leather products. Report on-site cleaning and maintenance of hard surface floors, or a combination of carpeted and hard surface floors on line 90.
DL	On-site carpet, rug, and upholstery cleaning services - Residential		
DL	On-site carpet, rug, and upholstery cleaning services - Commercial		
DL	Off-site carpet, rug, and upholstery cleaning services		
BL	Other cleaning services for buildings and dwellings		
DL	Chimney cleaning services		

AS-56105: Services to Buildings and Dwellings

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Drain and gutter cleaning services		
DL	Swimming pool cleaning and maintenance services		
DL	Ventilation duct cleaning services		
DL	Snow plowing services		
DL	Parking lot sweeping services		
DL	Other cleaning services	Specify	
BL	Residential landscaping services		
BL	Commercial landscaping services		Report receipts from providing the care and maintenance (including installation) of trees, shrubs, plants, lawns, or gardens, including the control of insects and weeds around commercial, industrial, and institutional establishments and properties, such as parks, playgrounds, highways, roads, bridges, level crossings, etc. Exclude commercial pest control not provided as part of landscaping services or lawn care, as well as the construction or installation of walls, decks, fences, sprinkler systems, etc. without landscaping services.
DL	Interior landscaping services		
DL	Exterior landscaping services		
BL	Other services		
BL	Off-site curtain and drape cleaning services		
BL	Landscape architectural services		
BL	Landscape construction services		
DL	Irrigation and sprinkler system installation services		
DL	Other landscape construction services		
BL	Hazardous waste collection services		
BL	Non-hazardous waste and recyclable material subcontracted collection services		
BL	Maintenance and repair services for furniture		
BL	Home inspection services		
DL	Resale of residential cleaning products and related merchandise		
DL	Resale of other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	

AS-56105: Services to Buildings and Dwellings

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56106: Office Administration and Facilities Support Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Management services		
BL	Office administrative services		Report receipts from providing day-to-day office administrative services, such as billing, record keeping, personnel, secretarial, mail room, and other administrative activities.
BL	Facilities support services		Report receipts from providing services to manage and service a facility, which the client uses to carry out its own activity. The services provided are "non-core" with respect to the client's activity. The bundle of services is generally customized, but may include administrative, security, mail room, grounds keeping, janitorial, and arrangement of garbage removal (e.g., a facility support service provided to a military base would clean and repair buildings, landscape the grounds, and operate eating places and dormitories).
BL	Construction management services		Report receipts from planning, supervising, and coordinating the work of tradesmen, laborers, and contractors on a construction site. May include assistance with the procurement of materials and subcontractors.
BL	Correctional facilities management		Report receipts from providing correctional facilities operation services.
BL	Property management services		Report receipts from managing real estate properties on behalf of property owners. This service may comprise activities, such as negotiation of lease agreements, collection of rental payments, tenant relationship, administration of contracts for property services (e.g., cleaning, maintenance and security), and contract renewal or recovery of the real estate at the end of the renting contract, etc. Property managers may also provide rental application services, such as verifying applicants rental history, financial history and credit score. This may also include verifying employment and personal references.
BL	Project management services		
DL	Computer systems management services		Report receipts from providing day-to-day management and operation of a client's computer system.
BL	Third party administration of insurance and pension funds		
BL	Medical care management services		Report receipts from assisting patients and/or medical providers in managing patient care.
H	Management consulting services		

AS-56106: Office Administration and Facilities Support Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Strategic management consulting and implementation services		Report receipts from fees received for full-service provision of advice, guidance, and solution implementation services for a single fee, concerning the overall strategic direction, planning, and structuring and control of an organization. Include business strategy and planning, corporate development and restructuring, and crises management.
BL	Financial management consulting and implementation services		Report receipts from consulting fees received for full-service provision of advice, guidance, and solution implementation services for a single fee, concerning financial strategies, and planning and control.
BL	Marketing management consulting and implementation services		Report receipts from consulting fees received for full-service provision of advice, guidance and solution implementation services for a single fee, concerning marketing strategy, market development, and sales management and development.
BL	Human resources management consulting and implementation services		Report receipts from consulting fees received for providing advice and guidance concerning the development or modification of human resource strategies, policies, practices, and procedures.
BL	Operations and supply chain management consulting and implementation services		Report receipts from consulting fees received from providing advice and guidance concerning operations and supply chain management.
BL	Actuarial consulting services, excluding employee pensions and other benefits		Report receipts from fees received for providing advice and guidance on actuarial matters, such as life insurance and annuities; property and casualty insurance; public pension, health, and other social insurance plans; and income loss and marriage breakdown. Exclude actuarial consulting services related to pensions and other benefits for employees.
BL	Other management services	Specify	
H	Other services		
BL	Bookkeeping and compilation services		
BL	Scientific/technical consulting	Specify	
BL	Research and development	Specify	
BL	Commercial cleaning services		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56202: Waste Collection, Treatment, and Disposal

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Non-hazardous waste management services		
BL	Non-hazardous waste and recyclable material subcontracted collection services		Report receipts from subcontracted collection services for non-hazardous waste, garbage, rubbish, refuse, and trash. Waste may be collected from residential and non-residential locations and may include recyclable material. The waste is taken to the location specified by the contractor who pays for its disposal.
BL	Non-hazardous waste and recyclable material collection services, residential		Report receipts from the collection of garbage, refuse, rubbish, trash, and recyclable non-hazardous materials, pre-sorted or not, from housing. Include compartmentalized buildings and condominiums.
DL	Non-hazardous waste collection services, residential		
DL	Non-hazardous recyclable material collection services, residential		
BL	Non-hazardous waste and recyclable material collection services, non-residential		
DL	Non-hazardous waste collection services, non-residential		
DL	Non-hazardous recyclable material collection services, non-residential		
BL	Non-hazardous waste collection services, construction and demolition sites		
BL	Non-hazardous waste destruction services		Report receipts from destruction services for confidential documents and other diverse non-hazardous products by means of special equipment.
BL	Other non-hazardous waste collection services		
DL	Urban sweeping services (street sweeping)		
DL	Non-hazardous waste holding and drain facilities cleaning and maintenance services		
DL	Septic tank maintenance services		
DL	Portable toilets rental services		
DL	All other non-hazardous waste collection services, (including snowplowing services)	Specify	
BL	Non-hazardous waste and recyclable material consolidation, storage and preparation services		
BL	Non-hazardous waste transfer facility services		Report receipts for consolidation, temporary storage, and preparation for transport of non-hazardous waste to an appropriate facility that processes waste for disposal or reuse. Include drop-off center services, transfer, and container stations.

AS-56202: Waste Collection, Treatment, and Disposal

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Non-hazardous recyclable material recovery and preparation services		Report receipts for recovery of recyclable material, (e.g., cardboard, paper, plastics, metals, glass, organic waste), from the non-hazardous waste stream by baling, cleaning, sorting, reducing volume and preparing for shipment.
BL	Non-hazardous waste and recyclable material transportation services		
BL	Non-hazardous waste disposal services		
DL	Non-hazardous waste landfilling services		
DL	Non-hazardous waste incineration disposal services		
DL	Other non-hazardous waste disposal services	Specify	
BL	Non-hazardous waste or recycleable material brokerage services		
BL	Non-hazardous waste management equipment, leasing or rental services		
BL	Non-hazardous waste energy generation		Report receipts from energy generated through the incineration of non-hazardous waste.
BL	Sale of non-hazardous waste, including recovered methane gas, compost, and recyclable materials		
BL	Other non-hazardous waste management services	Specify	Report receipts from services undertaken for the purposes of the management of non-hazardous waste, not elsewhere classified.
H	Hazardous waste management services		
BL	Hazardous waste collection services		
DL	Hazardous waste subcontracted collection services		Report receipts from subcontracted collection services of hazardous waste including materials that may be hazardous to human health or the environment, due to their nature or quantity, and which require special handling techniques.
DL	Hazardous waste collection services, residential		Report receipts from the collection of hazardous waste originating from residential dwellings and may include recyclable materials.
DL	Hazardous waste collection services, non-residential		
DL	Hazardous waste holding facilities cleaning and removal services		
BL	Hazardous waste and recyclable material consolidation, storage, and preparation services		Report receipts from the consolidation, storage and preparation for transportation of hazardous waste and the recovery of recyclable material from the hazardous waste stream.
BL	Hazardous waste transportation services		
BL	Hazardous waste treatment services		
DL	Hazardous waste treatment services for biological-infectious waste		
DL	Hazardous waste treatment services for radioactive waste		

AS-56202: Waste Collection, Treatment, and Disposal

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Hazardous waste treatment services for other hazardous wastes* (excluding waste water)	Specify	
BL	Hazardous waste disposal services		
DL	Hazardous waste disposal services by controlled confinement by landfilling		
DL	Hazardous waste disposal services by controlled confinement other than landfilling		
DL	Hazardous waste disposal services by other methods	Specify	
BL	Hazardous waste brokerage services		
BL	Hazardous waste management equipment, leasing or rental services.		
BL	Hazardous waste energy generation services		Report receipts from energy generated through the incineration of hazardous waste.
BL	Other hazardous waste management services	Specify	Report receipts from services undertaken for the purpose of the management of hazardous waste, not elsewhere classified.
H	Other services		
BL	Site remediation services		Report receipts for the management of a contaminated site, for prevention, minimization, or mitigation of damage to human health or the environment.
BL	Environmental emergency response services		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

AS-56203: Remediation and Other Waste Management Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Remediation services		Report receipts from providing management of a contaminated site, for prevention, minimization, or mitigation of damage to human health or the environment. Services pertain to remediation of the air, soil, ground and/or surface water (fresh or salt). Remediation options may include, but are not limited to, direct physical actions, such as treatment, removal, or destruction of contaminants, other on-site risk management solutions, such as capping or containment of contaminants or isolation of the site.
DL	Site assessment services		
DL	Site remediation planning services		
DL	Site remediation clean-up services, air		
DL	Site remediation clean-up services, water		
DL	Site remediation clean-up services, soil		
DL	Other site remediation clean-up services	Specify	
DL	Control, containment, and monitoring services		
DL	Other site remediation services, exclude clean-up services	Specify	
BL	Building remediation services		Report receipts from the development and implementation of a remediation plan that removes, destroys, contains or otherwise reduces contaminants in a building, including remediation of asbestos, lead paint, radon, and other contaminants.
DL	Remediation services, asbestos contamination		
DL	Remediation services, lead paint contamination		
DL	Remediation services, radon contamination		
DL	Remediation services, other contamination	Specify	
BL	Environmental emergency response services		
BL	Other remediation services, exclude building and site remediation services	Specify	Report receipts from services undertaken for the purpose of remediation other remediation services. Also, include products related to remediation such as materials recovered from remediation activities, equipment rentals, leasing and resales, as well as decommissioning or closure of an industrial facility.
H	Other waste management services		
BL	Non-hazardous waste and recyclable material collection services, residential		

AS-56203: Remediation and Other Waste Management Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Non-hazardous waste and recyclable material collection services, non-residential		
BL	Other non-hazardous waste collection services		
DL	Urban sweeping services (street sweeping)		
DL	Non-hazardous waste holding and drain facilities cleaning and maintenance services		
DL	Septic tank maintenance services		
DL	Portable toilets rental services		
DL	All other non-hazardous waste collections services (including snow plowing services)	Specify	
BL	Non-hazardous waste and recyclable material consolidation, storage and preparation services		
DL	Non-hazardous waste transfer facility services		Report receipts from consolidation, temporary storage, and preparation for transport of non-hazardous waste to an appropriate facility that processes waste for disposal or reuse. Include drop-off center services, transfer, and container stations.
DL	Non-hazardous recyclable material recovery and preparation services		Report receipts from recovery of recyclable material, (e.g., cardboard, paper, plastics, metals, glass, organic waste) from the non-hazardous waste stream by baling, cleaning, sorting, reducing volume, and preparing for shipment.
BL	Non-hazardous waste and recyclable material transportation services		
BL	Non-hazardous waste or recyclable material brokerage services		
BL	Sale of Non-hazardous waste, including recovered methane gas, compost, and recyclable materials		
BL	Hazardous waste collection services		
BL	Environmental consulting services		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

Educational Services
Sector 61

ED-61101: Educational Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Basic education and personal improvement programs and courses	(Include tuition receipts for literacy programs, GED, second language programs, and educational camps for students who excel)	Report receipts from instructional programs and courses at the pre-primary through elementary/secondary level for children and adults, in order to provide for basic and fundamental skills needed to prepare for advanced studies; or to qualify for an occupation or range of occupations.
BL	Occupational, technical, and trade; professional development; and management training programs and courses		
DL	Education	(Include training in instructional techniques and professional development for educators)	
DL	Visual and performing arts and communications technologies		
DL	Humanities, including literature, history, philosophy, etc.		
DL	Social and behavioral sciences and law		
DL	Business, management, and public administration		
DL	Physical and life sciences and technologies		
DL	Mathematics, computer, and information sciences		
DL	Architecture, engineering, and related technologies		
DL	Agriculture, natural resources, and conservation		
DL	Health, parks, recreation, and fitness		
DL	Professional development and management training programs and courses		
DL	All other personal, protective, and transportation services		
DL	Other occupational, technical and trade; professional development; and management training programs and courses	Specify	

ED-61101: Educational Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Higher academic, career/technical, and advanced research qualification programs and credit courses		Report receipts from instructional programs and credit courses at the "higher education" level, that emphasizes either: education on higher theoretical and technical subjects to qualify for specific occupations or professions with high skills requirements; to prepare for further studies and research; or to satisfy an advanced research qualification.
BL	Leisure and recreation activities instruction and training		
DL	Dance, music, and theatre		
DL	Visual arts, crafts, and photography		
DL	Sports, exercise, and nature appreciation		
DL	Games and other hobbies		
DL	Reading and writing		
DL	Home and domestic skills		
DL	Other leisure and recreational activities	Specify	
BL	Exam preparation and tutoring services		
DL	Exam preparation courses		
DL	Academic tutoring and customized learning programs		
BL	Student services		Report receipts from student services not covered by tuition or lab fees to current or prospective students. Include health services, athletic facilities use, and other services for which supplemental student fees are paid.
BL	Educational support services		Report receipts from non-instructional services provided in support of educational systems or processes, usually on a fee for service or contract basis. Include educational teaching and examination services and student exchange program services.
BL	Educational consulting services		Report receipts from providing assistance on educational objectives to individuals or organizations, and on curricula and other educational matters.
BL	Prerecorded educational courses, programs, or supplements using software or other media		
BL	Special events, interschool athletics, and recreation	(On a fee-for-admissions basis)	
BL	Meals and beverages prepared and served or dispensed for immediate consumption		
BL	Rental of non-residential space in buildings and other facilities		
BL	Rental of supplies and equipment		

ED-61101: Educational Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Conference services		Report receipts from providing facilities and services to host conferences and workshops.
BL	Sale of original works of intellectual property		Report receipts from the outright sale of intellectual property (e.g. copyrights, patents) in perpetuity.
BL	Contract production services for intellectual property		Report receipts from the contract production of works that may result in creation of intellectual property that can be protected by copyright or as industrial property (i.e. by patent or trademark).
BL	Licensing or rights to intellectual property		Report receipts from granting permission to use property protected by copyright or as industrial property (i.e., by patent or trademark) that is owned or controlled by this establishment. Exclude outright sale of rights in perpetuity.
BL	Personal care services	(Include fees for hair, nail, skin care)	
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, Gifts, and Grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, include interest and dividends		Report proceeds from the sale of investments and other assets on line 460.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

Health Care and Social Assistance
Sector 62

HC-62102: Outpatient Care Facilities and Medical and Diagnostic Laboratories

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
			Report receipts from government programs (e.g., Medicare, Medicaid) and insurance and health plans for providing medical goods and services to patients. Practitioners receiving payments for health services not billed separately (e.g., capitation fees and percentages of department billings) should estimate their receipts by service category.
BL	Patient care		Report receipts from medical services provided in support of medical treatment for patients. Include visits and consultations services, surgical and non-surgical procedures, facilities services, and medical and diagnostic services.
DL	Infectious and parasitic diseases		
DL	Neoplasms		
DL	Endocrine, nutritional, and metabolic disorders		
DL	Blood diseases		
DL	Mental diseases		
DL	Nervous system and sense organ disorders		
DL	Circulatory system		
DL	Respiratory system		
DL	Digestive system		
DL	Genitourinary system		
DL	Pregnancy/ childbirth		
DL	Skin, subcutaneous tissue		
DL	Musculoskeletal and connective tissue		
DL	Congenital anomalies		
DL	Perinatal (infant)		
DL	Signs and symptoms		
DL	Injuries and adverse effects		
DL	All other patient care	Specify	
BL	Rental or lease of goods and/or equipment		
DL	Medical equipment		
DL	All other goods and/or equipment		
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		
BL	Resale of merchandise		
DL	Pharmaceuticals		
DL	Optical goods		
DL	Orthopedic appliances		

HC-62102: Outpatient Care Facilities and Medical and Diagnostic Laboratories

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other resale of medical equipment and supplies		
DL	All other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, including interest and dividends		Report proceeds from the sale of investments and other assets under line 350 "Gains (losses) from assets sold".
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62104: Office of Physicians and Other Health Practitioners

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
			Report receipts from government programs (e.g., Medicare, Medicaid) and insurance and health plans for providing medical goods and services to patients. Practitioners receiving payments for health services not billed separately (e.g., capitation fees and percentages of department billings) should estimate their receipts by service category.
BL	Patient care		Report receipts from medical services provided in support of medical treatment for patients. Include visits and consultations services, surgical and non-surgical procedures, facilities services, and medical and diagnostic services.
DL	Infectious and parasitic diseases		
DL	Neoplasms		
DL	Endocrine, nutritional, and metabolic disorders		
DL	Blood diseases		
DL	Mental diseases		
DL	Nervous system and sense organ disorders		
DL	Circulatory system		
DL	Respiratory system		
DL	Digestive system		
DL	Genitourinary system		
DL	Pregnancy/ childbirth		
DL	Skin, subcutaneous tissue		
DL	Musculoskeletal and connective tissue		
DL	Congenital anomalies		
DL	Perinatal (infant)		
DL	Signs and symptoms		
DL	Injuries and adverse affects		
DL	All other patient care	Specify	
BL	Rental or lease of goods and/or equipment		
DL	Medical equipment		
DL	All other goods and/or equipment		
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		
BL	Resale of merchandise		
DL	Pharmaceuticals		
DL	Optical goods		
DL	Orthopedic appliances		

HC-62104: Office of Physicians and Other Health Practitioners

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other resale of medical equipment and supplies		
DL	All other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

HC-62105: Offices of Dentists

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Dental visits and consultations		
DL	Diagnostic services		Report receipts for clinical oral evaluations, radiographs, diagnostic imaging, laboratory examinations, and procedures performed at an oral pathology laboratory.
DL	Preventative services		Report receipts for preventative procedures such as fluoride treatments, scaling and polishing, and passive dental appliances.
BL	Dental surgical intervention services		
DL	Surgical periodontal services		
DL	Maxillofacial prosthetics		
DL	Implant services		
DL	Oral and maxillofacial surgery		
DL	Surgical endodontic services		
BL	Dental non-surgical intervention services		
DL	Restorative dental services		
DL	Non-surgical endodontic services		
DL	Non-surgical periodontal services		
DL	Removable prosthodontics		
DL	Fixed prosthodontics		
DL	Orthodontics		
BL	Medical and diagnostic testing		
BL	Dental anesthesia services		
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

HC-62106: Home Health Care Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Traditional home health care services		Report receipts from medically related services specified by a physician in a plan of care and which are delivered to the clients' residence. Exclude receipts from physician services or from medical equipment services billed separately.
DL	With rehabilitative services		Report receipts from traditional home health care services combined with physical, occupational, and/ or speech therapy.
DL	Without rehabilitative services		
BL	Home hospice care services		Report receipts from the palliative care of the terminally ill, normally in the individual's own home (e.g., supportive medical, social, homemaker, and spiritual services).
BL	Home infusion therapy services		Report receipts from the delivery and intravenous administration of life-sustaining nutrients, chemotherapy, antibiotics, and other medications that are needed to effectively treat certain conditions that do not respond to products when ingested orally.
BL	Home respiratory therapy services		Report receipts from the delivery and administration of respiratory medications and sleep disorder products to patients with conditions such as chronic obstructive pulmonary disease [COPD], asthma, lung cancer, and sleep apnea.
BL	Home nursing care services		Report receipts from services that require a registered nurse or a licensed practical nurse to deliver. Include private duty nursing care. Exclude traditional home health care services.
BL	Physical, occupational, and speech therapy		
BL	Homemaker and personal care services		Report receipts from personal care, light housekeeping, client transport, meal preparation, and client companionship services.
BL	Rental or lease of goods and/or equipment		
DL	Medical equipment		Report receipts from the rental or lease of medical equipment such as hospital beds, wheelchairs, infusion and respiratory equipment, and supplies which are used by clients in their own residences. Services may include delivery, set up, instruction, and maintenance of equipment.
DL	All other goods and/or equipment		
BL	Resale of merchandise		
DL	Prescription drugs		
DL	Nonprescription drugs, vitamins, supplements, and herbal remedies		
DL	Optical goods		
DL	Orthopedic appliances		

HC-62106: Home Health Care Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other medical equipment and supplies		
DL	Resale of all other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private		
BL	Investment income, including interest and dividends		
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62107: Ambulance Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Emergency patient transport by ambulance		
DL	Surface ambulance		Report receipts from ambulance emergency transport by ground or water.
DL	Air ambulance		
BL	Non-emergency patient transport by ambulance		
DL	Surface ambulance		Report receipts from ambulance non-emergency transport by ground or water.
DL	Air ambulance		
BL	Other ambulance transport contracts, subscriptions, membership services, and other transport products	Specify	
BL	Standby, event, and first aid services		Report receipts from the provision or stationing of emergency medical personnel at entertainment sites and special events to provide first aide assistance and ambulance transport if needed.
BL	Rental or lease of goods and/or equipment		
DL	Rental or lease of medical equipment		
DL	Rental or lease of all other goods and/or equipment		
BL	Resale of merchandise		
DL	Prescription drugs		
DL	Nonprescription drugs, vitamins, supplements, and herbal remedies		
DL	Optical goods		
DL	Orthopedic appliances		
DL	All other medical equipment and supplies		
DL	All other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private		
BL	Investment income, including interest and dividends		Report proceeds from the sale of investments and other assets under line 240 "Gains (losses) from assets sold".

HC-62107: Ambulance Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62108: Other Ambulatory Health Care Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Human blood services		
DL	Human red blood cell (erythrocytes) processing, storing, and distribution services		Report receipts from human red blood cells extracted from whole blood collection. Include separation, testing, storing, and distribution to the using organizations. Include leukocyte-reduced and non-leukocyte-reduced red blood cells.
DL	Human blood plasma collection, processing, and distribution services		Report receipts from the collection, processing, and distribution of all plasma derivatives except Cyro.
DL	All other human blood services	Specify	Report receipts from all other human blood services including the processing, storing, and distribution of human blood platelets, white blood cells (leukocytes), and cryoprecipitate (cryo) anti-hemophilic factors.
BL	Human organ, bone, and tissue bank services		
BL	Medical care management services		
DL	Worker's compensation medical management services		Report receipts from assuring disabled workers receive the correct care and return to work as soon as possible.
DL	Utilization management services		Report receipts from assuring and monitoring the level of care provided to individual patients. Include pre-certification, utilization review, and discharge planning.
DL	Medical case review and management services		Report receipts from evaluating the options and services available to meet an individual's health care needs. Include preadmission review and medical bill review.
BL	Health examinations and testing services		Report receipts from health insurance examinations, health testing at industrial sites, and physical fitness evaluation services.
BL	Remote medical patient monitoring services		
BL	Mobile lithotripter service rental with medical technical support services		
BL	Smoking cessation clinics and classes		
BL	Rental or lease of goods and/or equipment		
DL	Medical equipment		Report receipts from the rental or lease of medical equipment such as hospital beds, wheelchairs, infusion and respiratory equipment, and supplies which are used by clients in their own residences. Services may include delivery, set up, instruction, and maintenance of equipment.
DL	All other goods and/or equipment		
BL	Resale of merchandise		
DL	Prescription drugs		

HC-62108: Other Ambulatory Health Care Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Nonprescription drugs, vitamins, supplements, and herbal remedies		
DL	Optical goods		
DL	Orthopedic appliances		
DL	All other medical equipment and supplies		
DL	All other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private		
BL	Investment income, including interest and dividends		Report proceeds from the sale of investments and other assets under line 290 "Gains (losses) from assets sold".
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62201: Hospitals

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Patient care - hospital services - inpatient and outpatient		Report receipts from medical services provided in support of medical treatment for patients. Include visits and consultations services, surgical and non-surgical procedures, facilities services, and medical and diagnostic services. Report receipts from governments (e.g., Medicare, Medicaid), insurance carriers, health plans, and patients for medical services to individuals.
DL	Infectious and parasitic diseases		
DL	Neoplasms		
DL	Endocrine, nutritional, and metabolic disorders		
DL	Blood diseases		
DL	Mental diseases		
DL	Nervous system and sense organ disorders		
DL	Circulatory system		
DL	Respiratory system		
DL	Digestive system		
DL	Genitourinary system		
DL	Pregnancy/ childbirth		
DL	Skin, subcutaneous tissue		
DL	Musculoskeletal & connective tissue		
DL	Congenital anomalies		
DL	Perinatal (infant)		
DL	Signs and symptoms		
DL	Injuries and adverse affects		
DL	All other patient care	Specify	
H	Inpatient nursing and residential care		
H	Skilled nursing services		
BL	Without rehabilitation services		
BL	With rehabilitation services		
BL	Assisted daily living (ADL) services, with mental rehabilitation services		
BL	Residential hospice care services		Report receipts from providing a bundled service for terminally ill residents of custodial health care facilities. Bundled services may include palliative care, rental of room space, meals, assisted daily living, and certain medical services. Exclude services billed or sold separately.
H	Home health care services		

HC-62201: Hospitals

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Traditional home health care services		Report receipts from medically related services specified by a physician in a plan of care (e.g. nursing care; physical, occupational, and speech therapy; medical social services; and home health aide services). Exclude receipts from physician services billed separately or from medical equipment services.
BL	Home hospice care services		Report receipts from the palliative care of the terminally ill, normally in the individual's own home (e.g., supportive medical, social, homemaker, and spiritual services).
BL	Intermediate care facilities for the mentally retarded		Include receipts from care to the mentally retarded provided in a facility (or portion of a facility) certified to receive Medicaid reimbursement.
BL	Basic and applied research in biotechnology and life sciences		Report receipts or revenue from contract research only. Grants received for research should be reported under line 385 "Contributions, gifts, and grants."
BL	Rental or lease of goods and/or equipment		
DL	Rental or lease of medical equipment		
DL	Rental or lease of all other goods and/or equipment		
BL	Rents and commissions from departments and concessions not owned and operated by this institution		Report only rents and commissions from the departments and concessions not owned and operated by this institution. Do not include their gross sales or billings.
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption	(Include cafeteria sales.)	Report sales that are charged separately from medical services provided.
BL	Resale of merchandise		
DL	Pharmaceuticals		
DL	Medical equipment		
DL	All other merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		Include grants received for research. Receipts from contract research should be reported on line 270.
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		

HC-62201: Hospitals

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Investment income, including interest and dividends		Report proceeds from the sale of investments and other assets under line 110 "Gains (losses) from assets sold".
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds.
BL	Appropriations from general government revenues and intergovernmental transfers	(Only governmental or military institutions should report here.)	Exclude receipts from government programs (e.g. Medicare, Medicaid) on this line.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62301: Nursing and Residential Care Facilities

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Independent-living services		Report receipts from providing services for independent living to residents of custodial care facilities who do not require daily assistance with medical or personal care. Services may include periodic personal care assistance. Examples include provision of independent living apartments for elderly.
BL	Assisted daily living services without rehabilitation or counseling services	(Include children and adults)	Report receipts from providing assisted daily living services to residents of custodial care facilities who require daily assistance with personal care (e.g, bathing, dressing, grooming, or eating) without providing rehabilitation or counseling services. Examples include assisted living services to orphans or foster children.
H	Assisted daily living services with rehabilitation services		
BL	Physical and/or occupational rehabilitation services		Report receipts from providing assisted daily living services bundled with physical and/or occupational rehabilitation services to physically disabled residents of custodial care facilities.
DL	Children		
DL	Adults		
BL	Mental rehabilitation services	(Exclude substance abuse)	Report receipts from providing assisted daily living services bundled with mental rehabilitation services to mentally disabled residents of custodial care facilities.
DL	Children		
DL	Adults		
BL	Assisted daily living services, with counseling services		Report receipts from providing assisted daily living services bundled with counseling services to residents of custodial care facilities who require behavioral remediation. Counseling services include programs to develop daily life management, personal financial management, and household and job seeking skills. Examples include halfway homes or disciplinary youth camps.
DL	Children		
DL	Adults		
BL	Skilled nursing services without rehabilitation services	(e.g., nursing home services)	Report receipts from providing assisted daily living services bundled with skilled nursing service to residents of custodial health care facilities, who require daily nursing care, but where rehabilitative services are not provided.

HC-62301: Nursing and Residential Care Facilities

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Skilled nursing services with rehabilitation services		Report receipts from providing assisted daily living services bundled with skilled nursing services and rehabilitation to residents of custodial health care facilities who require daily nursing care and mental or physical rehabilitation, including treatment for substance abuse.
DL	Physical and/or occupational rehabilitation services		
DL	Mental rehabilitation services	(Exclude substance abuse)	
DL	Substance abuse rehabilitation services		Report receipts from providing services to residents of custodial health care facilities that are suffering addiction or dependency on alcohol or drugs. Services may include detoxification, substance abuse counseling, treatments and therapies, and other designated medical services.
DL	Outpatient rehabilitation services for substance abuse		Report receipts from providing rehabilitation services for substance abuse on an outpatient basis. Examples include detoxification and substance abuse counseling, treatments, and therapies.
BL	Respite care services		Report receipts from providing short-term care in a custodial health care facility, usually for temporary illnesses, or to periodically relieve regular caregivers of the burden of day-to-day care.
BL	Residential hospice care services		
BL	In-home hospice care services		
BL	Adult day care services for the elderly and disabled		
BL	Child day care services		
BL	Right to occupancy (life lease) services	(Include entrance fees for continuing care retirement community)	Report receipts from assuring a prospective or actual resident of a custodial health care facility that space will be available in the future at the same facility, usually in return for advanced payment and/or monthly payments.
BL	Meals and non-alcoholic beverages, prepared and served or dispensed for immediate consumption	(Include cafeteria sales)	
BL	Rental of non-residential space in buildings or other facilities		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	

HC-62301: Nursing and Residential Care Facilities

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, include interest and dividends		Report proceeds from the sale of investments and other assets on line 320.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount)	Report the net gain (or loss) from the sale or trade of real property and financial assets, such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62401: Services for Children and Youth

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Social assistance services for children, youth, and families		
DL	Adoption services		
DL	Foster care and guardianship arrangement services for children, youth, and families		
DL	Social assistance services related to shelter for children, youth, and families		Report receipts from providing temporary shelter for children, youth, and families.
DL	Counseling and developmental services		Report receipts from providing advice and support by offering non-medical counseling and developmental services to promote the physical, emotional, and life skills development.
DL	Self-help group services		Report receipts from providing access to a group gathering with a common problem or concern to offer advice, emotional support, guidance, and feedback to each other.
DL	Children and youth service programs		Report receipts from providing children and youth with opportunities for social interaction by offering various programs that support physical, emotional, and intellectual development.
DL	Child day care services		Report preschool receipts, including preschool combined with child day care, on line 340.
DL	Crisis intervention services for children and youth	(Include youth telephone hotline services)	Report receipts from providing immediate help by telephone in the form of non-judgmental, active listening, and information and referral that assist the child or youth callers in dealing with a situation or problem they face.
DL	Other social assistance services for children, youth, and families	Specify	
BL	Social assistance services for the elderly and disabled		
DL	Prepared on-site meals		
DL	Prepared meals at home		
DL	Vocational rehabilitation services for the disabled		
DL	Adult day care services for the elderly and disabled		
DL	Social interaction services, on-site		
DL	Counseling and developmental services		
DL	Other social assistance services for the elderly and disabled	Specify	
BL	Social assistance services for adults	(Exclude the elderly and disabled)	
DL	Counseling and developmental services		

HC-62401: Services for Children and Youth

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Self-help group services		
DL	Crisis intervention services		Report receipts from providing crisis intervention and protective services for adults who have been abused, neglected, or exploited and are unable to take steps to correct their situation.
DL	Vocational rehabilitation services	(Exclude the disabled)	
DL	Other social assistance services for adults	(Exclude the elderly and disabled) - Specify	
BL	Social assistance services for immigrants and refugees		
DL	Emergency relief services		
DL	Other social assistance services for immigrants and refugees	Specify	
BL	Social assistance food services for the general population		
BL	Social assistance services related to shelter for the general population		
BL	Information and referral services		Report receipts from providing information and referrals on topics such as HIV/AIDS, substance abuse, pregnancy and parenting, health matters, social services, and other community resources.
BL	Other social assistance services for the general population	Specify	Report receipts from providing social assistance services to the general population. Exclude receipts from providing food services, shelter services, or information and referral services to the general population.
BL	Membership services	(Include initiation fees and dues)	Report receipts from providing a bundle of services offered by social assistance membership organizations to members in exchange for payment of nonrefundable initiation fees and/or annual membership dues.
BL	Training services related to social assistance		Report receipts from providing seminars, workshops, and other training to promote social issues.
BL	Pre-primary grade instructional programs	(Include preschool programs combined with child day care)	
BL	Outpatient rehabilitation services for substance abuse		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	

HC-62401: Services for Children and Youth

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, include interest and dividends		Report proceeds from the sale of investments and other assets on line 410.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount)	Report the net gain (or loss) from the sale or trade of real property and financial assets, such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62402: Services for the Elderly, Mentally Retarded, and Disabled

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Social assistance services for children, youth, and families		
DL	Adoption services		
DL	Foster care and guardianship arrangement services for children, youth, and families		
DL	Social assistance services related to shelter for children, youth, and families		Report receipts from providing temporary shelter for children, youth, and families.
DL	Counseling and developmental services		Report receipts from providing advice and support by offering non-medical counseling and developmental services to promote the physical, emotional, and life skills development.
DL	Self-help group services		Report receipts from providing access to a group gathering with a common problem or concern to offer advice, emotional support, guidance, and feedback to each other.
DL	Children and youth service programs		Report receipts from providing children and youth with opportunities for social interaction by offering various programs that support physical, emotional, and intellectual development.
DL	Child day care services		Report preschool receipts, including preschool combined with child day care, on line 340.
DL	Crisis intervention services for children and youth	(Include youth telephone hotline services)	Report receipts from providing immediate help by telephone in the form of non-judgmental, active listening, and information and referral that assist the child or youth callers in dealing with a situation or problem they face.
DL	Other social assistance services for children, youth, and families	Specify	
BL	Social assistance services for the elderly and disabled		
DL	Prepared on-site meals		
DL	Prepared meals at home		
DL	Vocational rehabilitation services for the disabled		
DL	Adult day care services for the elderly and disabled		
DL	Social interaction services, on-site		
DL	Counseling and developmental services		
DL	Other social assistance services for the elderly and disabled	Specify	
BL	Social assistance services for adults	(Exclude the elderly and disabled)	
DL	Counseling and developmental services		

HC-62402: Services for the Elderly, Mentally Retarded, and Disabled

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Self-help group services		
DL	Crisis intervention services		Report receipts from providing crisis intervention and protective services for adults who have been abused, neglected, or exploited and are unable to take steps to correct their situation.
DL	Vocational rehabilitation services	(Exclude the disabled)	
DL	Other social assistance services for adults	(Exclude the elderly and disabled) - Specify	
BL	Social assistance services for immigrants and refugees		
DL	Emergency relief services		
DL	Other social assistance services for immigrants and refugees	Specify	
BL	Social assistance food services for the general population		
BL	Social assistance services related to shelter for the general population		
BL	Information and referral services		Report receipts from providing information and referrals on topics such as HIV/AIDS, substance abuse, pregnancy and parenting, health matters, social services, and other community resources.
BL	Other social assistance services for the general population	Specify	Report receipts from providing social assistance services to the general population. Exclude receipts from providing food services, shelter services, or information and referral services to the general population.
BL	Membership services	(Include initiation fees and dues)	Report receipts from providing a bundle of services offered by social assistance membership organizations to members in exchange for payment of nonrefundable initiation fees and/or annual membership dues.
BL	Training services related to social assistance		Report receipts from providing seminars, workshops, and other training to promote social issues.
BL	Pre-primary grade instructional programs	(Include preschool programs combined with child day care)	
BL	Outpatient rehabilitation services for substance abuse		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	

HC-62402: Services for the Elderly, Mentally Retarded, and Disabled

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, include interest and dividends		Report proceeds from the sale of investments and other assets on line 410.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount)	Report the net gain (or loss) from the sale or trade of real property and financial assets, such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62403: Service for Families and Individuals

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Social assistance services for children, youth, and families		
DL	Adoption services		
DL	Foster care and guardianship arrangement services for children, youth, and families		
DL	Social assistance services related to shelter for children, youth, and families		Report receipts from providing temporary shelter for children, youth, and families.
DL	Counseling and developmental services		Report receipts from providing advice and support by offering non-medical counseling and developmental services to promote the physical, emotional, and life skills development.
DL	Self-help group services		Report receipts from providing access to a group gathering with a common problem or concern to offer advice, emotional support, guidance, and feedback to each other.
DL	Children and youth service programs		Report receipts from providing children and youth with opportunities for social interaction by offering various programs that support physical, emotional, and intellectual development.
DL	Child day care services		Report preschool receipts, including preschool combined with child day care, on line 340.
DL	Crisis intervention services for children and youth	(Include youth telephone hotline services)	Report receipts from providing immediate help by telephone in the form of non-judgmental, active listening, and information and referral that assist the child or youth callers in dealing with a situation or problem they face.
DL	Other social assistance services for children, youth, and families	Specify	
BL	Social assistance services for the elderly and disabled		
DL	Prepared on-site meals		
DL	Prepared meals at home		
DL	Vocational rehabilitation services for the disabled		
DL	Adult day care services for the elderly and disabled		
DL	Social interaction services, on-site		
DL	Counseling and developmental services		
DL	Other social assistance services for the elderly and disabled	Specify	
BL	Social assistance services for adults	(Exclude the elderly and disabled)	
DL	Counseling and developmental services		

HC-62403: Service for Families and Individuals

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Self-help group services		
DL	Crisis intervention services		Report receipts from providing crisis intervention and protective services for adults who have been abused, neglected, or exploited and are unable to take steps to correct their situation.
DL	Vocational rehabilitation services	(Exclude the disabled)	
DL	Other social assistance services for adults	(Exclude the elderly and disabled) - Specify	
BL	Social assistance services for immigrants and refugees		
DL	Emergency relief services		
DL	Other social assistance services for immigrants and refugees	Specify	
BL	Social assistance food services for the general population		
BL	Social assistance services related to shelter for the general population		
BL	Information and referral services		Report receipts from providing information and referrals on topics such as HIV/AIDS, substance abuse, pregnancy and parenting, health matters, social services, and other community resources.
BL	Other social assistance services for the general population	Specify	Report receipts from providing social assistance services to the general population. Exclude receipts from providing food services, shelter services, or information and referral services to the general population.
BL	Membership services	(Include initiation fees and dues)	Report receipts from providing a bundle of services offered by social assistance membership organizations to members in exchange for payment of nonrefundable initiation fees and/or annual membership dues.
BL	Training services related to social assistance		Report receipts from providing seminars, workshops, and other training to promote social issues.
BL	Pre-primary grade instructional programs	(Include preschool programs combined with child day care)	
BL	Outpatient rehabilitation services for substance abuse		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	

HC-62403: Service for Families and Individuals

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, include interest and dividends		Report proceeds from the sale of investments and other assets on line 410.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount)	Report the net gain (or loss) from the sale or trade of real property and financial assets, such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

HC-62404: Food, Shelter, Relief, and Job Training Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Social assistance services for children, youth, and families		Report receipts from providing a wide variety of social assistance services to children, youth and families. Examples include adoption services, foster care and guardianship services, counseling services, and child day care services for children, youth and families.
BL	Social assistance services for the elderly and disabled		Report receipts from providing social assistance services for the elderly and disabled. Examples include prepared meals, vocational rehabilitation services, adult day care services, and counseling and developmental services for the elderly or disabled.
BL	Social assistance services for adults	(Exclude the elderly and disabled)	Report receipts from providing social assistance services for adults. Examples include counseling services, self-help group services, and vocational rehabilitation services for adults.
BL	Social assistance services for immigrants and refugees		
DL	Emergency relief services		Report receipts from providing food, shelter, clothing, medical relief, transportation, and other material goods to victims of domestic or international disasters.
DL	Other social assistance services for immigrants and refugees	Specify	
BL	Social assistance food services for the general population		
DL	Prepared on-site meals	(Exclude the elderly and disabled)	
DL	Food hampers		Report receipts from providing food supplies and other household goods to needy individuals.
DL	Collection and distribution services of donated food		
BL	Social assistance services related to shelter for the general population		
DL	Temporary shelter services for the homeless		
DL	Temporary shelter services for the abused and victims of domestic violence		
DL	Volunteer housing services		Report receipts from providing low-cost permanent housing construction or housing repairs to the poor.
DL	Transitional housing services		Report receipts from providing short to long-term (6 to 24 months) subsidized housing for homeless individuals and families.

HC-62404: Food, Shelter, Relief, and Job Training Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Information and referral services		Report receipts from providing information and referrals on topics such as HIV/AIDS, substance abuse, pregnancy and parenting, health matters, social services, and other community resources.
BL	Other social assistance services for the general population	Specify	Report receipts from providing social assistance services to the general population. Exclude receipts from providing food services, shelter services, or information and referral services to the general population.
BL	Membership services	(Include initiation fees and dues)	Report receipts from providing a bundle of services offered by social assistance membership organizations to members in exchange for payment of nonrefundable initiation fees and/or annual membership dues.
BL	Training services related to social assistance		Report receipts from providing seminars, workshops, and other training to promote social issues.
BL	Outpatient rehabilitation services for substance abuse		
DL	Resale of merchandise	Specify	
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including individuals, community efforts, and commissioned fundraisers		
BL	Investment income, include interest and dividends		Report proceeds from the sale of investments and other assets on line 260.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount)	Report the net gain (or loss) from the sale or trade of real property and financial assets, such as stocks and bonds.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

Arts, Entertainment, and Recreation
Sector 71

AE-71101: Performing Arts Companies and Independent Artists, Writers, and Performers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Admissions to live performing arts performances		Report receipts from individuals and/or groups attending live performances of theatrical, musical, dance and other performing artists and companies. Include admissions through the sale of general public tickets, seasonal subscriptions, personal seat licenses box leases, and bundles of admissions with food and beverage service, backstage passes, etc. Include admission and coverage charges as well as "memberships" fees paid primarily for the right of admission.
DL	Theatrical performances, non-musical		
DL	Musical theater and opera performances		
DL	Symphony and classical music performances		
DL	Popular music performances		
DL	Dance performances, musical and non-musical		
DL	Public appearances and speeches		
DL	Other live performing arts performances		
BL	Contract live performing arts performances		Report receipts from producing and presenting a live performance in the performing arts under contract to promoters, venue owners, and others. Include performances provided under contracts separate from intellectual property licensing agreements and under contracts that bundle performance and intellectual property licensing services. The contract specifies the disposition of any intellectual property rights arising from the work performed under the contract. Exclude separate licensing of rights to use intellectual property stemming from performances, separate licensing of rights to exploit trademarked property at a live performance, and technical (non-performance) services.
DL	Theatrical performances, non-musical		
DL	Musical theater and opera performances		
DL	Symphony and classical music performances		
DL	Popular music performances		
DL	Dance performances, musical and non-musical		

AE-71101: Performing Arts Companies and Independent Artists, Writers, and Performers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Public appearances and speeches		Report receipts from making a live public appearance or speech under contract to promoters, venue owners, and others. Includes performances provided under contracts separate from intellectual property licensing agreements and under contracts that bundle performance and intellectual property licensing services. The contract specifies the disposition of any intellectual property rights arising from the work performed under the contract. Exclude receipts from separate licensing of rights to use intellectual property stemming from performances, separate licensing of rights to exploit trademarked property at a live performance, and technical (non-performance) services.
DL	Other contract live performing arts performances		
BL	Sale of intellectual property protected by copyright		Report receipts from the sale of copyrighted intellectual property produced without contract for outright sale, (i.e., with all-attendant property rights). Include intellectual properties for sale that are implicitly or explicitly protected by copyright, (e.g., computer software, book, screen, film, and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art). Report sale of printing, sculpture, and other fine art with only conventional end-use rights (e.g., sales to consumers for own-use).
BL	Contract production services for intellectual property protected by copyright, exclude live performing arts		Report receipts from contract production services in artistic and literary fields, except live performing arts, that may result in the creation of intellectual property that can be implicitly or explicitly protected by copyright laws, (e.g., computer software, book, screen, film, and stage play manuscripts, choreographic and musical compositions, image effect designs, architectural drawings, and photographic and fine art).
BL	Contract production services for intellectual property protected by trademark		Report receipts from contract design of trademarked material, (e.g., company or institutional logos, symbols, and names) that are owned by the contractee.

AE-71101: Performing Arts Companies and Independent Artists, Writers, and Performers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use intellectual property protected by copyright		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Includes licenses to use property protected by copyrights, (e.g., book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art). Includes the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property. Include temporary transfers of rights through licensing and permanent transfer of individual or some rights, (e.g., only book and/or film rights) through sale of such rights. Exclude permanent transfers of all rights granted through outright sale of intellectual property and the granting the right to broadcast a sports event, which falls under, sporting events broadcast rights.
DL	To film intellectual property		
DL	To record intellectual property		
DL	To perform intellectual property		
DL	Other		
BL	Licensing of rights to use intellectual property protected by trademark		Report receipts from granting permission for the commercial use of trademarked property (names, symbols, and logos, etc.) owned or controlled by the licensor.
BL	Technical artistic services		Report receipts from providing artistic technical support services, (e.g., backstage services, including services such as lighting, key gripe and set placement and removal and post production services, including services such as editing, visual effects, copying, captioning, adding music, and foreign language dubbing).
BL	Sale of paintings, sculptures, and other fine arts		Report receipts from the sale of original and copies of original paintings, sculptures, and other fine arts created by artists. Report original works for outright sale with all attendant property rights on line 170.
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
DL	Meals and non-alcoholic beverages		
DL	Alcoholic beverages		
DL	Resale of merchandise		

AE-71101: Performing Arts Companies and Independent Artists, Writers, and Performers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Includes the provision of display space on various surfaces, (e.g., billboards, transit vehicles). Includes the creation of advertising messages. Includes agent services involved in buying and selling space or time for advertising messages. Include the sale of venue naming rights, sponsorship rights, endorsement services, and exclusivity rights.
BL	Event management services		Report receipts from planning, organizing, marketing, and managing a live sports or performing arts event on behalf of others, including venue owners, performers, etc.
BL	Representation services		Report receipts from representing and advising artists, athletes, entertainers, and other public figures in contract negotiations.
DL	Performance contracts		
DL	Sponsorship and endorsement contracts		
DL	Other contracts	Specify	
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the rental or leasing of space in buildings or other facilities, for non-residential uses, (e.g., office space, industrial space, retail stores, or food service). Includes rental of sites on a "concession" basis for such purposes as selling merchandise or meals at entertainment and sports venues. Includes short-term rental of space for meetings, conventions, weddings, parties, and similar events. Exclude receipts from rental of land, providing a location for the placement of coin-operated machines, providing a location for the display of advertising messages, and rental of parking spaces.
BL	Rental of material and equipment		
BL	Fine arts and theatrical performance instruction		
BL	Membership services		Report receipts from the sale of a bundle of services offered to members in exchange for payment of nonrefundable initiation fees and/or annual or periodic membership dues. Exclude receipts from the rental of meeting rooms, halls, etc., membership fees paid primarily for right of admission, and membership or initiation fees that are either refundable upon termination of the membership or are a transferable asset.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" if reporting in dollars	
BL	Contributions, gifts, grants - Government		
DL	National endowment for the arts		

AE-71101: Performing Arts Companies and Independent Artists, Writers, and Performers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other federal, state, county, and municipal		
BL	Contributions, gifts, grants - Private		
DL	Individuals		
DL	Foundations		
DL	Business and industry		
DL	Other, including labor unions		
BL	Investment income		Report investment income, including interest and dividends. Report proceeds from the sale of investments and other assets on line 510.
BL	Gains (losses) from assets sold		Report the net gain (or loss) from the sale or trade of real property and financial assets, (e.g., stocks and bonds). Do not include gross sales.
DL	All other revenue	Specify if more than 10 percent of total revenue	
BL	TOTAL REVENUE	For tax-exempt establishments, sum of preceding lines should equal "Sales" if reporting in dollars	

AE-71102: Spectator Sports

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Admissions to live sports events		Report receipts from the sale of tickets for admission to individual live performances. Receipts are from individual tickets, season tickets, personal seat licensing, and leasing of luxury suites or boxes. Personal seat licenses are a one-time fee that may be charged to purchase season tickets. Includes admission to baseball, basketball, football, hockey, soccer, tennis games, ice skating competitions, etc.
DL	Contract live public appearances and speeches		Report receipts from making a live public appearance or speech under contract to promoters, venue owners, and others. Includes performances provided under contracts separate from intellectual property licensing agreements and under contracts that bundle performance and intellectual property licensing services. The contract specifies the disposition of any intellectual property rights arising from the work performed under the contract. Exclude receipts from separate licensing of rights to use intellectual property stemming from performances, separate licensing of rights to exploit trademarked property at a live performance, and technical (non-performance) services.
BL	Contract live sporting events		Report receipts from producing and presenting live sporting events under contract to individuals and business or public entities, (e.g., promoters, venue owners). Contracts may contain restrictions that define the time, manner, and geographical limits under which the client can commercially exploit the performance by selling admissions to the public. Examples of live sporting events under contract are: contract hockey, football, baseball, basketball or soccer athlete or team services, contract tennis player services, and contract car and truck race driver and team services). Exclude receipts from granting broadcast and other media rights to sporting events and technical (non-player) services.
BL	Event management services		Report receipts from planning, organizing, marketing, and managing a live sports or performing arts event on behalf of others, including venue owners, performers, etc.

AE-71102: Spectator Sports

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Licensing of rights to use intellectual property protected by copyright		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Includes licenses to use property that is implicitly or explicitly protected by copyrights. Includes the right to broadcast, reproduce, record, incorporate, or distribute copyrighted intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory. Include receipts from temporary transfers of rights through licensing and permanent transfer of individual or some rights through sale of such rights. Exclude receipts from permanent transfers of all rights granted through outright sale of intellectual property and receipts from granting the right to broadcast a sports event.
BL	Licensing of rights to use intellectual property protected by trademark		Report receipts from granting permission for the commercial use of trademarked property (names, symbols, and logos, etc.) owned or controlled by the licensor.
BL	Sporting event broadcast and other media rights		Report receipts from granting the right of access to a sporting event, facility or activity for the purpose of commercially exploiting sounds, images and other information of the event, facility or activity. The contracts define the type of exploitation permitted and may specify the ownership of intellectual property rights relating to the sounds, images and other information. Exclude licensing of the right to rebroadcast or reuse copyrighted original broadcasts of sporting events.
DL	Broadcast rights		
DL	Other media rights		
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
DL	Meals and non-alcoholic beverages		
DL	Alcoholic beverages		
DL	Resale of merchandise		
BL	Advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Includes the provision of display space on various surfaces, (e.g., billboards, transit vehicles). Includes the creation of advertising messages. Includes agent services involved in buying and selling space or time for advertising messages. Includes the sale of venue naming rights, sponsorship rights, endorsement services, and exclusivity rights.

AE-71102: Spectator Sports

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Advertising space and time in print, broadcast, and other media		Report receipts from providing advertising time or space in broadcasts and other media. Includes creation and design of advertisements when bundled with the provision of advertising time or space.
DL	Leased display advertising media space		Report receipts from leased display advertising media space. This includes installation of the advertising substrate in the advertising space, maintenance, and removal of the advertising substrate. The leasing agreement may include additional services such as storage and rotation.
DL	Venue naming rights		Report receipts from granting the right to name a performing arts or spectator sports venue. This right is typically sold to companies and serves to increase exposure of a company's brand name.
DL	Sponsorship rights		Report receipts from granting the right to associate specific goods or services, or a corporation or other entity, with an activity, product, or project that is carried out by a another entity. Sponsorships usually include the provision of advertising display space and may include exclusivity rights.
DL	Endorsement services		Report receipts from providing product endorsements by individual professional athletes or performing artists or by sports teams or performing arts groups or companies.
DL	Exclusivity rights		Report receipts from granting the right to require that all sellers of a specified good or service sell only specific brands of that good or service, (i.e., pouring rights).
DL	Other advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc., not elsewhere specified. Includes the creation of advertising messages.
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the rental or leasing of space in buildings or other facilities, for non-residential uses, (e.g., office space, industrial space, retail stores, or food service). Includes rental of sites on a "concession" basis for such purposes as selling merchandise or meals at entertainment and sports venues. Includes short-term rental of space for meetings, conventions, weddings, parties, and similar events. Exclude receipts from rental of land, providing a location for the placement of coin-operated machines, providing a location for the display of advertising messages, and rental of parking spaces.
BL	Rental of material and equipment		
BL	Athletic training services		Report receipts from providing services to identify, evaluate, prevent, and treat sports injuries and associated conditions. Athletic trainers work in consultation with, and under the supervision of physicians and other health professionals.

AE-71102: Spectator Sports

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Sports coaching services		Report receipts from providing advice and guidance to individual athletes and teams, designed to instruct and motivate in order to improve their competitiveness. The service may include one or more of the following components- instruction in the skills of a specific sport, assignment and monitoring of exercises and nutritional advice to improve general physical fitness, provision of emotional and mental support to improve motivation.
BL	Athletic instruction		
BL	Gambling services		
DL	Pari-mutuel sports gambling, on the event premises		Report receipts from providing access to pari-mutuel wagers on future, uncertain events such as races and sporting events, at the site where the event will occur. Examples include pari-mutuel wagering on horse races, dog races, and jai-alai games at the site where the events occur. Exclude receipts from wagers using gambling machines, making pari-mutuel wagers on events taking place elsewhere, and all lottery type gambling.
DL	Gambling machines		Report receipts from electronic and mechanical gambling machines, (e.g., slot machines, video lottery terminals, coin-operated gambling machines). Exclude table games that use terminals to allow gamblers to enter their bets, Keno games that operate as a lottery, gambling conducted over the Internet, and hosting gambling machines for a fee or commission.
BL	Parking services		
BL	Race animal training		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	Sum of preceding lines should equal "Sales" if reporting in dollars	

AF-71103: Promoters, Agents, and Managers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Admissions to live performing arts performances		Report receipts from individuals and/or groups attending live performances of theatrical, musical, dance and other performing artists and companies. Include admissions through sale of general public tickets, seasonal subscriptions, personal seat licenses box leases, and bundles of admissions with food and beverage service, backstage passes, etc. Include admission and coverage charges as well as "memberships" fees paid primarily for the right of admission.
DL	Theatrical performances, non-musical		
DL	Musical theater and opera performances		
DL	Symphony and classical music performances		
DL	Popular music performances		
DL	Dance performances, musical and non-musical		
DL	Public appearances and speeches		
DL	Other live performing arts performances		
BL	Admissions to live sports events		Report receipts from the sale of tickets for admission to individual live performances. Receipts are from individual tickets, season tickets, personal seat licensing, and leasing of luxury suites or boxes. Personal seat licenses are a one-time fee that may be charged to purchase season tickets. Includes admission to baseball, basketball, football, hockey, soccer, tennis games, ice skating competitions, etc.
BL	Contract live performing arts performances		Report receipts from producing and presenting a live performance in the performing arts under contract to promoters, venue owners, and others. Includes performances provided under contracts separate from intellectual property licensing agreements and under contracts that bundle performance and intellectual property licensing services. The contract specifies the disposition of any intellectual property rights arising from the work performed under the contract. Exclude receipts from separate licensing of rights to use intellectual property stemming from performances and separate licensing of rights to exploit trademarked property at a live performance.

AF-71103: Promoters, Agents, and Managers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Contract live sporting events		Report receipts from producing and presenting live sporting events under contract to individuals and business or public entities, (e.g., promoters, venue owners). Contracts may contain restrictions that define the time, manner, and geographical limits under which the client can commercially exploit the performance by selling admissions to the public. Examples of live sporting events under contract are: contract hockey, football, baseball, basketball or soccer athlete or team services, contract tennis player services, and contract car and truck race driver and team services). Exclude receipts from granting broadcast and other media rights to sporting events and technical (non-player) services.
BL	Event management services		Report receipts from planning, organizing, marketing, and managing a live sports or performing arts event on behalf of others, including venue owners, performers, etc.
BL	Career management services		Report receipts from managing and coordinating various career-related activities such as (e.g., bookings for performances and public appearances) of artists, athletes, entertainers, and other public figures. Include receipts from representation services bundled with career management services that can not be reported separately.
BL	Representation services		Report receipts from representing and advising artists, athletes, entertainers, and other public figures in contract negotiations. Include receipts from legal and other professional representation. Report bundled career management and representation services on line 140.
DL	Performance contracts		
DL	Sponsorship and endorsement contracts		
DL	Other contracts	Specify	
BL	Sale of intellectual property protected by copyright		Report receipts from the sale of copyrighted intellectual property produced without contract for outright sale, (i.e., with all-attendant property rights). Includes intellectual properties for sale that are implicitly or explicitly protected by copyright, (e.g., computer software, book, screen, film, and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art). Report sale of printing, sculpture, and other fine art with only conventional end-use rights, (i.e., sales to consumers for own-use).

AF-71103: Promoters, Agents, and Managers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Contract production services for intellectual property protected by copyright, exclude live performing arts		Report receipts from contract production services in artistic and literary fields, except live performing arts, that may result in the creation of intellectual property that can be implicitly or explicitly protected by copyright laws (e.g., computer software, book, screen, film, and stage play manuscripts, choreographic and musical compositions, image effect designs, architectural drawings, and photographic and fine art).
BL	Contract production services for intellectual property protected by trademark		Report receipts from contract design of trademarked material, (e.g., company or institutional logos, symbols, and names) that are owned by the contractee.
BL	Licensing of rights to use intellectual property protected by copyright		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Receipts include licenses to use property that is implicitly or explicitly protected by copyrights, such as computer software, book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art. Includes the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory. Includes the temporary transfers of rights through licensing and the permanent transfer of individual or some rights (e.g., only book and/or film rights) through sale of such rights. Exclude receipts from the permanent transfers of all rights granted through outright sale of intellectual property is included in intellectual property protected by copyright and receipts from granting the right to broadcast a live sport
BL	Licensing of rights to use intellectual property protected by trademark		Report receipts from granting permission for the commercial use of trademarked property (e.g., names, symbols, and logos) owned or controlled by the licensor.
BL	Sporting event broadcast and other media rights		Report receipts from granting the right of access to a sporting event, facility or activity for the purpose of commercially exploiting sounds, images and other information of the event, facility or activity. The contracts define the type of exploitation permitted and may specify the ownership of intellectual property rights relating to the sounds, images and other information. Exclude licensing of the right to rebroadcast or reuse copyrighted original broadcasts of sporting events.
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.

AF-71103: Promoters, Agents, and Managers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Meals and non-alcoholic beverages		
DL	Alcoholic beverages		
DL	Resale of merchandise		
BL	Advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Includes the provision of display space on various surfaces such as billboards and transit vehicles. Includes the creation of advertising messages. Includes agent services involved in buying and selling space or time for advertising messages. Includes the sale of venue naming rights, sponsorship rights, endorsement services, and exclusivity rights.
DL	Advertising space and time in print, broadcast, and other media		Report receipts from providing advertising time or space in broadcasts and other media. Includes creation and design of advertisements when bundled with the provision of advertising time or space.
DL	Leased display advertising media space		Report receipts from lease display advertising media space. This includes installation of the advertising substrate in the advertising space, maintenance, and removal of the advertising substrate. The leasing agreement may include additional services such as storage and rotation.
DL	Venue naming rights		Report receipts from granting the right to name a performing arts or spectator sports venue. This right is typically sold to companies and serves to increase exposure of a company's brand name.
DL	Sponsorship rights		Report receipts from granting the right to associate specific goods or services, or a corporation or other entity, with an activity, product, or project that is carried out by a another entity. Sponsorships usually include the provision of advertising display space and may include exclusivity rights.
DL	Endorsement services		Report receipts from providing product endorsements by individual professional athletes or performing artists or by sports teams or performing arts groups or companies.
DL	Exclusivity rights		Report receipts from granting the right to require that all sellers of a specified good or service sell only specific brands of that good or service, (i.e., pouring rights).
DL	Other advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc., not elsewhere specified. Includes the creation of advertising messages.

AF-71103: Promoters, Agents, and Managers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the rental or leasing of space in buildings or other facilities, for non-residential uses, (e.g., office space, industrial space, retail stores, or food service). Includes rental of sites on a "concession" basis for such purposes as selling merchandise or meals at entertainment and sports venues. Includes short-term rental of space for meetings, conventions, weddings, parties, and similar events. Exclude receipts from rental of land, providing a location for the placement of coin-operated machines, providing a location for the display of advertising messages, and rental of parking spaces.
DL	Rental of retail space in or at sports venues or other entertainment or recreation venues		
DL	Rental of space for food service		
DL	Other rental of non-residential space in buildings or other facilities		
BL	Membership services		Report receipts from the sale of a bundle of services offered to members in exchange for payment of nonrefundable initiation fees and/or annual or periodic membership dues. Exclude receipts from the rental of meeting rooms, halls, etc., membership fees paid primarily for right of admission, and membership or initiation fees that are either refundable upon termination of the membership or are a transferable asset.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" if reporting in dollars	
BL	Contributions, gifts, grants - Government		
DL	National endowment for the arts		
DL	All other federal, state, county, and municipal		
BL	Contributions, gifts, grants - Private		
DL	Individuals		
DL	Foundations		
DL	Business and industry		
DL	Other, including labor unions, etc.		
BL	Investment income		Report investment income, including interest and dividends. Report proceeds from the sale of investments and other assets on line 520.
BL	Gains (losses) from assets sold		Report the net gain (or loss) from the sale or trade of real property and financial assets, (e.g., stocks and bonds). Do not include gross sales.
DL	All other revenue	Specify if more than 10 percent of total revenue	

AE-71103: Promoters, Agents, and Managers

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	TOTAL REVENUE	For tax-exempt establishments, sum of preceding lines should equal "Sales" if reporting in dollars	

AE-71201: Museums, Art Galleries, Botanical and Zoological Gardens

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Admissions to cultural institutions		Report receipts from the access or attendance to museums, historical and heritage sites, zoos, botanical gardens, and natural areas such as national parks. Include both single-occasion and multiple-occasion tickets and season passes. Admission receipts may include benefits in addition to the right of access, such as use of games and rides, guided tours, or food and beverages. Revenue for this product includes admission charges, surcharges for admission to special events, and "memberships" fees paid primarily for the right of admission. Exclude receipts from separate admissions paid to attend films and separate admissions paid to attend live performances.
DL	Museums		
DL	Historic sites		
DL	Botanical gardens		
DL	Zoological and similar institutions		
DL	Nature parks and other natural areas		
BL	Membership services		Report receipts from the sale of a bundle of services offered to members in exchange for payment of nonrefundable initiation fees and/or annual or periodic membership dues. Exclude receipts from the rental of meeting rooms, halls, etc., membership fees paid primarily for right of admission, and membership or initiation fees that are either refundable upon termination of the membership or are a transferable asset.
BL	Traveling exhibits		Report receipts from providing exhibitions to other institutions, for a fee or commission.
BL	Guided tours and educative services		
BL	School visits, children's parties and similar children's programs		
BL	Overnight recreational camps		
BL	Academic trips and tours		Report receipts from providing formal instruction by means of trips and tours that are designed to accomplish an educational objective. The trip or tour may comprise a complete course of instruction or be designed as a component of a course of instruction. Exclude travel tours with a cultural, historic or natural theme, that are not part of a formal course of instruction, listed on line 140.
BL	Packaged tours, with a cultural, historic or natural theme		Report receipts from providing tour packages designed to expose the tourist to the culture, history or natural environment of the destination(s). Tour packages are combinations of transportation, accommodation, meals, and guide services. May include the provision of additional services such as the arrangement of visas and entrance to attractions. Includes cruise packages. Includes customized tour packages when sold as a bundle. Exclude local sightseeing tours.

AE-71201: Museums, Art Galleries, Botanical and Zoological Gardens

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Packaged tour reservation services		Report receipts from reserving pre-packaged and customized tours for travelers from tour operators or wholesalers, for a fee or commission.
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
DL	Resale of merchandise		
BL	Admissions to film exhibitions		
BL	Admissions to live performing arts performances		Report receipts from individuals and/or groups to attending live performances of theatrical, musical, dance and other performing artists and companies. Include admissions through sale of general public tickets, seasonal subscriptions, personal seat licenses box leases, and bundles of admissions with food and beverage service, backstage passes, etc. Include admission and coverage charges as well as "memberships" fees paid primarily for the right of admission.
BL	Conservation services		Report receipts from providing technical services to repair or stabilize the condition of artistic, historical and cultural works and artifacts, and protect them from future deterioration.
BL	Licensing of rights to use intellectual property protected by copyright		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Include licenses to use property protected by copyrights, such as book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art. Includes the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property. Include temporary transfers of rights through licensing and permanent transfer of individual or some rights, (e.g., only book and/or film rights) through sale of such rights. Exclude permanent transfers of all rights granted through outright sale of intellectual property and the granting the right to broadcast a sports event, which falls under, sporting events broadcast rights.
BL	Licensing of rights to use intellectual property protected by trademark		Report receipts from granting permission for the commercial use of trademarked property (e.g., names, symbols, and logos) owned or controlled by the licensor.

AE-71201: Museums, Art Galleries, Botanical and Zoological Gardens

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Include the provision of display space on various surfaces such as billboards and transit vehicles. Include the creation of advertising messages. Include agent services involved in buying and selling space or time for advertising messages. Include the sale of venue naming rights, sponsorship rights, endorsement services, and exclusivity rights.
BL	Training services		Report receipts from providing training in the operation and management of museums, historical sites, zoos, botanical gardens and natural areas, etc., including upgrade training to teachers.
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the rental or leasing of space in buildings or other facilities, for non-residential uses, (e.g., office space, industrial space, retail stores, or food service). Includes rental of sites on a "concession" basis for such purposes as selling merchandise or meals at entertainment and sports venues. Includes short-term rental of space for meetings, conventions, weddings, parties, and similar events. Exclude receipts from rental of land, providing a location for the placement of coin-operated machines, providing a location for the display of advertising messages, and rental of parking spaces.
DL	Rental of retail space		
DL	Rental of space for food service		
DL	Rental of other non-residential space in buildings or other facilities		
BL	Rental of art works and other goods		
DL	Collection loans and rental of art works		Report receipts from the rental of artistic, cultural, historical or natural works. The works may be part of the collection of a museum, gallery or other institution, or owned by a commercial establishment. The works may be rented to such institutions or to individuals.
DL	Rental of audio guides to cultural institutions		
DL	Rental of other goods		
BL	Amusement park and arcade-type rides, games and attractions		
BL	Parking services		
BL	Recreational vehicle and tent sites for travelers		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	

AE-71201: Museums, Art Galleries, Botanical and Zoological Gardens

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
	TOTAL RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" if reporting in dollars	
BL	Contributions, gifts, grants - Government		
BL	Contributions, gifts, grants - Private		
BL	Investment income		Report investment income, including interest and dividends. Report proceeds from the sale of investments and other assets on line 400.
BL	Gains (losses) from assets sold		Report the net gain (or loss) from the sale or trade of real property and financial assets, (e.g., stocks and bonds). Do not include gross sales.
DL	All other revenue	Specify if more than 10 percent of total revenue	
BL	TOTAL REVENUE	For tax-exempt establishments, sum of preceding lines should equal "Sales" if reporting in dollars	

AE-71302: Other Amusement and Recreation Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Amusement and recreational services		Report receipts from providing access to and use of downhill and cross-country ski trails, bowling lanes, dance halls discotheque, clubs and similar places where music is played and patrons can dance, and other amusement and recreations facilities. Revenue for this product includes admissions and use fees (e.g., lift-ticket, trail fees, cover charges, etc.). Also include annual "membership" fees(dues?) and non-refundable "initiation" fees. Exclude receipts from corporate packages, birthday party packages and similar bundles of skiing, bowling, and dance halls and clubs. Exclude admissions to competitions (as a spectator), admissions to live musical and dance performances in concert halls, etc, and receipts from access to lawn bowling centres or membership in bowling leagues and associations. Exclude food and beverages for immediate consumption and ski equipment rental.
DL	Skiing facility services		
DL	Bowling center services		
DL	Admissions to dance halls and clubs		
DL	Other amusement and recreational services		
BL	Golf course and country club services		Report receipts from providing access to use the greens and other sporting facilities of a golf course or country club. Revenue for this product include green fees, whether for single or multiple rounds of golf; annual membership fees; non-refundable "initiation" fees; and any separate charges to use tennis, swimming or other sport and recreational facilities. Exclude receipts from corporate packages, birthday party packages and similar bundles of golf, food and beverages for immediate consumption, caddy services, prepared and served meals and beverages sold separately, rental of golf carts and golfing equipment, and admissions to tournaments (as a spectator).
DL	Memberships		Report receipts from the sale of a bundle of services offered to members in exchange for payment of nonrefundable initiation fees and/or annual or periodic membership dues. Exclude receipts from the rental of meeting rooms, halls, etc., membership fees paid primarily for right of admission, and membership or initiation fees that are either refundable upon termination of the membership or are a transferable asset.
DL	Greens/guest fees		

AE-71302: Other Amusement and Recreation Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Fitness and recreational sports center services		Report receipts from providing fitness and recreational sporting services of fitness and recreational sports facilities. Services such as fitness classes may be included in the price of admission. Revenue for this product includes fitness center membership fees, non-refundable "initiation" fees, admissions fees, and any separate fees to use tennis courts, swimming pools, skating rinks, weight rooms, squash courts, or other facilities. Exclude receipts from corporate packages, birthday party packages and similar bundles of access to facilities, food and beverages, admissions to races and competitions (as a spectator) fitness classes and sessions with personal trainers charged for separately, spa services charged for separately, and prepared and served meals and beverages sold separately for immediate consumption.
DL	Memberships		Report receipts from the sale of a bundle of services offered to members in exchange for payment of nonrefundable initiation fees and/or annual or periodic membership dues. Exclude receipts from the rental of meeting rooms, halls, etc., membership fees paid primarily for right of admission, and membership or initiation fees that are either refundable upon termination of the membership or are a transferable asset.
DL	Admissions		
BL	Pleasure craft docking, launching, storage, and utilities services		Report receipts from providing space to dock a pleasure craft at a marina or other facility, for a given period of time, provision of services to launch and store a pleasure craft, and supply of utility services to pleasure craft at marinas, such as sewage pumping, water supply, television service, telephone service, etc. Revenue for this product includes annual marina and yacht club membership fees; non-refundable "initiation" fees; transient fees; and any separate admission charges to use tennis, swimming or other facilities. Exclude receipts from the sale of fuel, pleasure craft rental, pleasure craft repair and the storage of pleasure craft.
DL	Pleasure craft dockage services		
DL	Pleasure craft launching services		
DL	Water, sewage and other utilities for pleasure craft		
DL	Pleasure craft storage services		
BL	Registration for sports tournaments and matches		Report receipts from the right to participate in sports tournaments and competitions, as an individual or as a member of a team.

AE-71302: Other Amusement and Recreation Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Corporate and party event services		Report receipts from providing a bundle of entertainment and recreational services for a group of people, based on access to the facilities and services offered by facilities such as amusement parks, theme parks, amusement arcades, and bowling alleys. The service includes the use of the facility's attractions, such as (e.g., children's party packages, business event packages).
BL	Hunting and fishing guide services		Report receipts from providing direction to good locations for fishing and hunting, and advice on technique. The guide accompanies the client to the location and usually provides meals.
BL	Spa services		
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
DL	Meals and non-alcoholic beverages		
DL	Alcoholic beverages		
BL	Resale of merchandise		
DL	Resale of equipment for sports and recreational activities		
DL	Resale of fuel		
DL	Resale of other merchandise		
BL	Room or unit accommodation for travelers (including recreational vehicle and tent sites)		
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the rental or leasing of space in buildings or other facilities, for non-residential uses, (e.g., office space, industrial space, retail stores, or food service). Includes rental of sites on a "concession" basis for such purposes as selling merchandise or meals at entertainment and sports venues. Includes short-term rental of space for meetings, conventions, weddings, parties, and similar events. Exclude receipts from rental of land, providing a location for the placement of coin-operated machines, providing a location for the display of advertising messages, and rental of parking spaces.
BL	Hosting of vending machines, video games, and other non-gambling coin-operated machines		Report receipts from providing a location for the placement of coin-operated machines such as vending machines, video games, children's mechanical rides, for a fee or commission paid by the owners or lessors of the machines. Exclude providing a location for the placement of coin-operated gambling machines such as slot machines and video lottery terminals.
BL	Rental of sports and recreational equipment		

AE-71302: Other Amusement and Recreation Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Repair and maintenance of sports and recreational equipment		
DL	Pleasure craft		
DL	Other sports and recreational equipment		
BL	Admissions to live sports events		Report receipts from the sale of tickets for admission to individual live performances. Receipts are from individual tickets, season tickets, personal seat licensing, and leasing of luxury suites or boxes. Personal seat licenses are a one-time fee that may be charged to purchase season tickets. Includes admission to baseball, basketball, football, hockey, soccer, tennis games, ice skating competitions, etc.
BL	Coin-operated games and rides		Report receipts from providing coin-operated recreational games and rides. Players may win prizes from these devices, (e.g., video games; pinball games; air hockey games). Exclude receipts from providing games and rides bundled with admission to an amusement arcade or theme park. Report receipts from "carnival" game on line 390. Exclude receipts from machines, such as slot machines and video lottery terminals.
DL	Video games		
DL	Other coin-operated games and rides		
BL	Carnival games and rides		Report receipts from providing games in which a prize is won, commonly known as "carnival" or "midway" games. These games are usually played in amusement arcades and agricultural fairs, (e.g., ring toss games, dart games, air gun games, and rope ladder games).
BL	Athletic instruction		
BL	Amateur sports team and club services		Report receipts to access a sports facilities provided by amateur sports teams, leagues, and associations. Receipts for this product includes annual club membership fees, non-refundable "initiation" fees, and any separate charges to use facilities or participate in the sport. Exclude receipts from admissions to events (as a spectator) and rental of equipment.
BL	Gambling machines		Report receipts from electronic and mechanical gambling machines, (e.g., slot machines, video lottery terminals, coin-operated gambling machines). Exclude table games that use terminals to allow gamblers to enter their bets, Keno games that operate as a lottery, gambling conducted over the Internet, and hosting gambling machines for a fee or commission.
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" if reporting in dollars	
BL	Contributions, gifts, grants - Government		

AE-71302: Other Amusement and Recreation Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Contributions, gifts, grants - Private		
BL	Investment Income		Report investment income, including interest and dividends. Report proceeds from the sale of investments and other assets on line 480.
BL	Gains (losses) from assets sold		Report the net gain (or loss) from the sale or trade of real property and financial assets, (e.g., stocks and bonds). Do not include gross sales.
DL	All other revenue	Specify if more than 10 percent of total revenue	
BL	TOTAL REVENUE	For tax-exempt establishments, sum of preceding lines should equal "Sales" if reporting in dollars	

AE-71303: Amusement Parks and Arcades

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Admissions to amusement parks, arcades, and family entertainment centers		Report receipts from access or attendance to amusement parks, theme parks, and arcades. Includes both single-occasion and multiple-occasion tickets and season passes. Includes surcharges for admission to special events. Admissions may include benefits.
BL	Coin-operated games and rides		Report receipts from providing coin-operated recreational games and rides. Players may win prizes from these devices, (e.g., video games; pinball games; air hockey games). Exclude receipts from providing games and rides bundled with admission to an amusement arcade or theme park. Report receipts from "carnival" games on line 50. Exclude receipts from machines, such as slot machines and video lottery terminals.
DL	Video games		
DL	Other coin-operated games		
BL	Carnival games		Report receipts from providing games in which a prize is won, commonly known as "carnival" or "midway" games. These games are usually played in amusement arcades and agricultural fairs, (e.g., ring toss games, dart games, air gun games, and rope ladder games).
BL	Mechanical rides and attractions		
BL	Water rides and attractions		
BL	Other amusement park and arcade rides, games and attractions		
BL	Corporate and party event services		Report receipts from providing a bundle of entertainment and recreational services for a group of people, based on access to the facilities and services offered by facilities such as amusement parks, theme parks, amusement arcades, and bowling alleys. The service includes the use of the facility's attractions, (e.g., children's party packages, business event packages).
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
DL	Meals and non-alcoholic beverages		
DL	Alcoholic beverages		
BL	Resale of merchandise		
DL	Books, newspapers, and periodicals		
DL	Packaged food and beverages		
DL	Apparel and memorabilia merchandise		
DL	Resale of other merchandise		
BL	Room or unit accommodation for travelers		

AE-71303: Amusement Parks and Arcades

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Recreational vehicle and tent sites for travelers		
BL	Packaged tours		Report receipts from arranging, assembling, and marketing tour packages, including customized group tour packages, to travel agents, tour wholesalers or individuals, which may include any or all of the following: transportation, tourist visas, lodging and hotel transfers, with or without other services, such as activities, cruises, attractions and meals. City sightseeing tours are included here.
BL	Advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Includes the provision of display space on various surfaces such as billboards and transit vehicles. Includes the creation of advertising messages. Includes agent services involved in buying and selling space or time for advertising messages. Includes the sale of venue naming rights, sponsorship rights, endorsement services, and exclusivity rights.
DL	Advertising space and time in print, broadcast, and other media		Report receipts from providing advertising time or space in broadcasts and other media. Includes creation and design of advertisements when bundled with the provision of advertising time or space.
DL	Leased display advertising media space		Report receipts from lease display advertising media space. This includes installation of the advertising substrate in the advertising space, maintenance, and removal of the advertising substrate. The leasing agreement may include additional services such as storage and rotation.
DL	Exclusivity rights		Report receipts from granting the right to require that all sellers of a specified good or service sell only specific brands of that good or service, (i.e., pouring rights).
DL	Sponsorship rights		Report receipts from granting the right to associate specific goods or services, or a corporation or other entity, with an activity, product, or project that is carried out by a another entity. Sponsorships usually include the provision of advertising display space and may include exclusivity rights.
DL	Other advertising services		Report receipts from providing services that attract attention to a product, business, cause, etc., not elsewhere specified. Includes the creation of advertising messages. Include the sale of venue naming rights and endorsement services. Exclude public relations services.

AE-71303: Amusement Parks and Arcades

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the rental or leasing of space in buildings or other facilities, for non-residential uses, (e.g., office space, industrial space, retail stores, or food service). Includes rental of sites on a "concession" basis for such purposes as selling merchandise or meals at entertainment and sports venues. Includes short-term rental of space for meetings, conventions, weddings, parties, and similar events. Exclude receipts from rental of land, providing a location for the placement of coin-operated machines, providing a location for the display of advertising messages, and rental of parking spaces.
BL	Rental of personal goods		
DL	Rental of sports and recreational equipment		
DL	Rental of other personal goods		
BL	Rental of toilets, showers, and changing rooms		
BL	Rental of storage lockers		
BL	Rental of coin-operated amusement machines		
BL	Parking services		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
BL	TOTAL RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" if reporting in dollars	

AE-71304: Gambling Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Table wagering games		Report receipts from wagers on table games, in which the bettor plays against people, rather than machines. Table games may use mechanical devices, such as terminals, for placing bets, but there is always a live dealer or similar person present who controls the operation of the game.
DL	Table wagering games, played against the house		
DL	Table wagering games, played against other bettors		
BL	Gambling machines		Report receipts from electronic and mechanical gambling machines, (e.g., slot machines, video lottery terminals, coin-operated gambling machines). Exclude table games that use terminals to allow gamblers to enter their bets, Keno games that operate as a lottery, gambling conducted over the Internet, and hosting gambling machines for a fee or commission.
BL	Pari-mutuel sports gambling		Report receipts from pari-mutuel wagers on future, uncertain events such as races and sporting events. The house pools the bets of all gamblers, takes a commission, and then distributes the remaining money to the winners. Exclude receipts, lotteries, even if tied to sporting events, and gambling conducted over the Internet.
DL	On the event premises		
DL	Away from the event premises		
BL	Sports and other bookmaking		Report receipts from providing access to and making/taking wagers on sporting and other events where there is an uncertain outcome. Includes gambling where the establishment sets the odds or line and the player bets against the house, (e.g., football, baseball, basketball, and hockey wagering and bookmaking for events such as political elections).
BL	Lotteries		Report receipts from providing access to and making/taking wagers on games of chance that sell tokens, such as a ticket, some of which will win a prize. Include "lotto" receipts, in which the gambler can pick a particular set of numbers, or have a set randomly selected, to be entered in a future drawing. Include receipts from instant-win tickets, break-apart tickets, scratch-and-win tickets, "Keno" games, bingo games, and raffles. Include receipts from lottery tickets on the Internet, as long as the draw is held at a later time. Exclude receipts from the sale of lottery tickets for a fee or commission.
DL	Instant lotteries		
DL	Lottos		
DL	Other lotteries		

AE-71304: Gambling Industries

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Sale of tickets to lotteries and other games of chance to gamblers, for a fee or commission		Report receipts from the sale of games of chance tickets for others, (e.g., instant lotteries, traditional lotteries, lottos) for a fee or commission, (e.g., lottery agents).
BL	Hosting of coin-operated gambling machines		Report receipts from providing a location for the placement of coin-operated gambling machines such as slot machines and video lottery terminals, for a fee or commission paid by the owners or lessors of the machines. Exclude receipts from operating coin-operated gambling machines or from providing a location for the placement of non-gambling coin-operated machines, (e.g., vending machines, video games, and children's mechanical rides).
BL	Admissions to live performing arts performances		Report receipts from individuals and/or groups to attending live performances of theatrical, musical, dance and other performing artists and companies. Include admissions through sale of general public tickets, seasonal subscriptions, personal seat licenses box leases, and bundles of admissions with food and beverage service, backstage passes, etc. Include admission and coverage charges as well as "memberships" fees paid primarily for the right of admission.
BL	Accommodation for travelers		
BL	Meals and beverages, prepared and served or dispensed, for immediate consumption		Report receipts from meals, snacks, other food items and beverages prepared and served or dispensed for immediate consumption, (i.e., ready for consumption with little or no further cooking or other preparation). The food and beverages may be purchased by those who consume the food, or by businesses or institutions on behalf of those who will consume the food.
DL	Meals and non-alcoholic beverages		
DL	Alcoholic beverages		
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales" if reporting in dollars	

Other Services (Except Public Administration)
Sector 81

OS-81059: Repair, Laundry, and Other Selected Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Maintenance and repair services for cars and light trucks		
BL	Washing and cleaning services for cars and light trucks		Report receipts from washing or cleaning the exteriors, interiors, or both, of automobiles or light-duty trucks. Service may be provided by automatic machines, manual labor, access to self-service facilities, or some combination thereof.
BL	Body repair services for cars and light trucks		Report receipts from providing body repair services, including installation of parts, for automobiles or light-duty trucks.
BL	Scheduled factory-recommended and preventative maintenance services for cars and light trucks		Report receipts from providing factory-recommended or preventive maintenance for cars or light trucks, other than a simple oil change. Service usually involves major maintenance, and may include providing parts and their installation as part of a factory-recommended or preventive maintenance service.
BL	Other repair services for cars and light trucks	Specify	
H	Maintenance and repair services for other road transportation vehicles		
BL	Maintenance and repair services for motor homes, travel trailers, and campers		
BL	Washing and cleaning services for other road transportation vehicles		Report receipts from washing or cleaning the exteriors, interiors, or both, of road transportation vehicles, except automobiles, light-duty trucks, and motor homes.
BL	Body repair services for other road transportation vehicles		Report receipts from providing body repair services, including installation of replacement parts, for road transportation vehicles, except automobiles, light-duty trucks, or motor homes.
BL	Scheduled, factory-recommended, and preventative maintenance services for other road transportation vehicles		Report receipts from providing scheduled factory-recommended or preventive maintenance services, such as oil changes, for road transportation vehicles, except automobiles, light-duty trucks, or motor homes, including installation of replacement parts as part of a preventive or factory-recommended maintenance service.
BL	Other repair services for other road transportation vehicles	Specify	
H	Maintenance and repair of electronic and precision equipment		
BL	Computer hardware, software, and peripheral equipment, excluding monitors		Report receipts from providing repair or maintenance services, including installation of replacement parts, for computers, computer peripheral equipment, and other data processing equipment. Include parts or software bundled with maintenance and repair services. Include upgrading an existing computer system (i.e., providing and installing replacement parts for an existing computer system).

OS-81059: Repair, Laundry, and Other Selected Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Communications equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for communications equipment (e.g., telecommunications routers and switches, broadcasting equipment, two-way radios, cellular telephones, and global positioning system devices).
BL	Office equipment, excluding computers and computers peripherals		Report receipts from providing repair or maintenance services, including installation of replacement parts, for office equipment (e.g., fax machines, shredders, and copy machines).
BL	Consumer electronics		Report receipts from providing repair or maintenance services, including installation of replacement parts, for consumer electronic equipment (e.g., televisions, computer monitors, home sound systems, radios, VCRs, DVD players, digital video recorders, game consoles, and digital cameras).
BL	Precision electronic medical equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for precision electronic medical equipment (e.g., X-ray equipment, computerized axial tomography (CT/CAT) scanners, and magnetic resonance imaging (MRI) devices).
BL	Other electronic and precision equipment	Specify	
H	Maintenance and repair of commercial and industrial machinery and equipment		
BL	Commercial and service industry machinery and equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for machinery and equipment used primarily in commercial or service industry establishments, and which is of a commercial type or grade. Include the maintenance and repair of equipment used in retail stores, hair salons, or restaurants.
BL	Industrial machinery and equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for machinery and equipment used primarily to manufacture or repair goods or to process or transform materials.
H	Maintenance and repair of personal and household goods		
BL	Appliances and powered household equipment		
BL	Other personal and household goods	Specify	Report receipts from providing repair and maintenance services, including installation of replacement parts, for personal and household goods (e.g., non-electric toys, window blinds, carpets and rugs, cookware, dinnerware, utensils, and trophies).
H	Other services		
BL	Dry cleaning services		

OS-81059: Repair, Laundry, and Other Selected Services (Enterprise Support)

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Commercial laundry services		Report receipts from providing laundry and ironing services for motels, hospitals, clinics, or other business institutions that already own their linen or uniforms and need laundry services to keep the items clean. Include time-scheduled pick-up, cleaning, maintenance, replacement when necessary, and delivery service.
BL	Other laundry services	Specify	
BL	Parking services		Report receipts from providing parking for automobiles, motorcycles and bicycles. Include the provision of space only, and the provision of space bundled with an automobile parking service (valet service). Include the collection of fees for parking on streets, roads and public places.
BL	Photo finishing services		Report receipts from providing photo finishing services. These include the developing of negatives, printing, re-sizing and other effects. These services may be provided onsite or offsite. The services may be provided to film or digital photos.
DL	Resale of merchandise	Specify	Report receipts from sale of merchandise purchased on own account for resale or sold on a fee or commission basis for others.
DL	All other operating receipts	Specify	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81101: Motor Vehicle Repair and Maintenance

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Maintenance and repair services for cars and light trucks		
BL	Washing and cleaning services for cars and light trucks		
DL	Detailing services		
DL	Automatic washing and/or waxing services		
DL	Hand washing, with or without waxing services		
DL	Self-service washing, waxing, and vacuuming services		
BL	Body repair services for cars and light trucks		Report receipts from providing body repair services, including installation of parts for automobiles or light-duty trucks. Body repair services may include structural body repairs, painting, glass repair and replacement, conversions, upholstery repair, or minor dent repair.
DL	Major body repair services		
DL	Painting services		
DL	Glass repair and replacement services		
DL	Body conversion services		
DL	Other body repair services	Specify	
BL	Wheel and alignment services for cars and light trucks		
BL	Scheduled factory-recommended and preventative maintenance services for cars and light trucks		
DL	Oil change services		
DL	Other scheduled factory-recommended and preventative maintenance services		
BL	Powertrain repair services for cars and light trucks		
BL	Brake repair services for cars and light trucks		
BL	Electrical system repair services for cars and light trucks		Report receipts from providing electrical system repair services, including installation of replacement parts, for automobiles or light-duty trucks. This service may include replacement of batteries, repairs of the wiring, or repairs to other aspects of a car's electrical system - excluding electronic components.

OS-81101: Motor Vehicle Repair and Maintenance

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Other repair services for cars and light trucks		
DL	Muffler and exhaust systems repair services		
DL	Heating and air conditioning system repair services		
DL	Other repair services	Specify	
BL	Maintenance and repair services for motor homes, travel trailers, and campers		
BL	Washing and cleaning services for other road transportation vehicles		Exclude services for cars, light trucks, motor homes, travel trailers, and campers.
H	Maintenance and repair services for other road transportation vehicles		
BL	Body repair services for other road transportation vehicles		
DL	Major body repair services		
DL	Painting services		
DL	Glass repair and replacement services		
DL	Body conversion services		
DL	Other body repair services	Specify	
BL	Wheel and alignment services for other road transportation vehicles		
BL	Scheduled, factory-recommended, and preventative maintenance services for other road transportation vehicles		
BL	Powertrain repair services for other road transportation vehicles		
BL	Brake repair services for other road transportation vehicles		
BL	Electrical system repair services for other road transportation vehicles		Report receipts from providing electrical system repair services, including installation of replacement parts, for road transportation vehicles, excluding automobiles, light-duty trucks, or motor homes. This service may provide replacement of batteries, repairs of the wiring, or repairs to other aspects of a car's electrical system - excluding electronic components.
BL	Other repair services for other road transportation vehicles	Specify	Report receipts from providing other repair services, including installation of replacement parts, for road transportation vehicles, exclude automobiles, light-duty trucks, or motor homes.

OS-81101: Motor Vehicle Repair and Maintenance

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Regulatory safety inspections and emissions testing services for road vehicles		
DL	Maintenance and repair services for motorcycles		
BL	Maintenance and repair services for powered sports vehicles		Report receipts from providing repair and maintenance services for powered land recreational vehicles, not for operation on roads.
BL	Other maintenance and repair services	Specify if more than 10 percent of total receipts	Report receipts from providing repair or maintenance services, including installation of replacement parts, for machinery and equipment used primarily in agricultural, construction, mining, and forestry industries.
BL	Rental and leasing of goods and/or equipment		
H	Resale of merchandise		Report receipts from reselling merchandise purchased on own account for resale or sold on a fee or commission basis for others. Includes reselling of apparel, memorabilia, publications, prepackaged foods and beverages, and other merchandise. Also includes vending machine sales.
DL	Resale of parts and supplies for road vehicles not included in repair work		Include parts sold "over-the-counter". Do not include parts installed in repair work. Parts installed in repair work performed at this establishment should be reported as receipts for the type of work done.
DL	Resale of packaged food and beverages		
DL	Resale of new cars, trucks, and other transportation vehicles	Specify if more than 10 percent of total receipts	
DL	Resale of used cars, trucks, and other transportation vehicles	Specify if more than 10 percent of total receipts	
DL	Resale of other merchandise	Specify if more than 10 percent of total receipts	
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81102: Repair and Maintenance Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
H	Maintenance and repair of electronic and precision equipment		
BL	Computer hardware, software, and peripheral equipment, excluding monitors		Report information technology (IT) technical support services on line 400.
DL	Computer hard-drives, including back-ups and recoveries		
DL	Computer hardware, excluding hard-drives		
DL	Computer peripheral equipment, excluding monitors		
BL	Communications equipment		
BL	Office equipment, excluding computers and computer peripherals		
BL	Consumer electronics		
DL	Televisions and computer monitors		
DL	Home sound equipment		
DL	Other consumer electronics		
BL	Precision electronic medical equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for precision electronic medical equipment. Includes repair and maintenance services for x-ray equipment, computerized axial tomography (CT/CAT) scanners, or magnetic resonance imaging (MRI) devices.
BL	Other electronic and precision equipment		
H	Maintenance and repair of commercial and industrial machinery and equipment		
BL	Agricultural, construction, mining and forestry machinery and equipment		
BL	Commercial and service industry machinery and equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for machinery and equipment used primarily in commercial or service industry establishments, and which is of a commercial type or grade. Includes the maintenance and repair of equipment used in retail stores, hair salons, or restaurants.
BL	Industrial machinery and equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for machinery and equipment used primarily to manufacture or repair goods or to process or transform materials.

OS-81102: Repair and Maintenance Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	General purpose machinery and equipment		Report receipts from providing repair or maintenance services, including installation of replacement parts, for general-purpose machinery and equipment that have a wide variety of uses, such as materials-handling machinery and commercial refrigeration equipment. Includes repair and maintenance services for intermodal containers.
DL	Commercial refrigeration equipment		
DL	Other general purpose machinery and equipment		
BL	Other business machinery and equipment		
H	Maintenance and repair of personal and household goods		
BL	Appliances and powered household equipment		
DL	Household-type lawn, garden, and snow removal equipment		
DL	Major household-type appliances		Report receipts from providing repair or maintenance services, including installation of replacement parts, for major household-type appliances. Includes repair and maintenance services for household-type refrigerators, household-type ovens, range-tops, microwave ovens, or venthood, household-type dishwashers, or household-type washing machines and dryers.
DL	Other appliances and household equipment		
BL	Furniture		
BL	Footwear and leather goods		
BL	Watches and jewelry		
BL	Garments		Report receipts from providing repair and maintenance services, including installation of replacement parts, for garments. Includes tailoring and alteration of garments and repair or maintenance services for leather clothing.
BL	Sports and recreation equipment		
DL	Fishing and camping equipment		
DL	Water sports equipment		
DL	Personal firearms		
DL	Other sports and recreational equipment		
BL	Recreational transportation equipment		
DL	Motorcycles		

OS-81102: Repair and Maintenance Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Bicycles		
DL	Non-powered boats and trailers		
DL	Powered watercraft and powered sports vehicles		
BL	Musical instruments		
BL	Other personal and household goods		
H	Other services		
BL	Information technology (IT) technical support services		Report receipts from providing technical expertise to solve problems for the client in using software not related to maintenance and repair services.
BL	Other maintenance and repair services	Specify	Report receipts from other types of repair and maintenance work, then - Specify the type of work performed. Include receipts from aircraft, railroad, and ship repair here.
BL	Resale of merchandise		Include parts sold "over-the-counter". Exclude parts installed in repair work. Parts installed in repair work performed at this establishment should be reported as receipts for the type of work done.
DL	Resale of parts and supplies not included in repair work		
DL	Resale of new equipment	Specify if more than 10 percent of total receipts	
DL	Resale of old equipment	Specify if more than 10 percent of total receipts	
DL	Resale of other merchandise	Specify	
BL	Rental and leasing of goods and/or equipment		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81201: Personal Care Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Hair care services		Report receipts from the cutting, trimming, layering, texture modification, coloring, tinting, and styling of hair. May include shampooing and blow drying.
DL	Hair cut services		
DL	Permanent hair texture modification		
DL	Hair coloring and tinting		
DL	Hair styling services		
DL	Other hair care services		
BL	Nail care services		
DL	Manicure services		
DL	Pedicure services		
DL	Other nail care services		
BL	Skin care services		Report receipts from providing care for the skin.
DL	Temporary makeup services		
DL	Permanent makeup services		
DL	Facial services		
DL	Masks and body wrap services		
DL	Other skin care services		
BL	Hair removal services		Report receipts from the removal of hair on a permanent or temporary basis.
DL	Permanent hair removal services		
DL	Temporary hair removal services		
BL	Massage services		
DL	Therapeutic massage services		
DL	Other massage services		
BL	Tattoo and body modification services		Report receipts from services providing modification of the body by tanning, application of tattoos, removal of tattoos, piercing, and other body modification services. Exclude medical or surgical procedures for body modification.
DL	Tanning services		
DL	Tattoo services		
DL	Tattoo removal services		
DL	Piercing services		
DL	Other body modification services		
BL	Other beauty and personal care services	Specify	
BL	Rental of nonresidential space in buildings or other facilities		
DL	Rental of booths and chairs in beauty and personal care establishments		
DL	Other rental of space		

OS-81201: Personal Care Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Weight loss services		Report receipts from providing non-medical services to assist clients in maintaining or attaining a desired weight, or managing their diet to maintain or attain a desired weight. Include weight loss and diet management programs. Report resale of diet and weight reducing food supplements on line 350.
BL	Seminars and courses on beauty and personal care		
DL	Resale of diet/weight reducing food supplements		
DL	Resale of cosmetic products		
DL	Resale of other merchandise		
DL	All other receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81203: Laundry Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Coin operated laundry and drycleaning operations		Report receipts from providing access to laundry machines, such as washers and dryers. Laundry machines may be operated by coin, card, or by the store attendant.
DL	Washer services		
DL	Dryer services		
DL	Dry cleaning machine services		
BL	Dry cleaning services		Report receipts from professional cleaning services using special solvents or water-based agents to clean garments and household textiles. Include stain removal, steam pressing, ironing, packaging services, and all other chemical treatments, such as mothproofing. Report drop-off services for laundry and dry cleaning on line 90.
BL	Commercial laundry services		Report receipts from providing laundering and ironing services for motels, hospitals, clinics, or other business institutions that already own their linen or uniforms and need laundry services to keep the items clean. Include time-scheduled pick-up, cleaning, maintenance, replacement when necessary, and delivery service.
BL	Reselling services for laundered and dry cleaning items		Report receipts from acting as a retail agent for other laundries and dry cleaners, i.e., providing drop-off and pick-up services for items requiring cleaning. Report receipts from dry cleaning work on line 50 and receipts from commercial laundry work on line 80.
DL	Reselling of dry cleaning services		
DL	Reselling of commercial laundry services		
BL	Rental of uniforms, linens, and other textiles		
DL	Linen supply garments, including gowns, coats, aprons, etc.		
DL	Linen supply flatwork and full dry linens		
BL	Industrial garments, excluding "clean room" operations		
DL	Industrial "clean room" garments		
DL	Industrial wiping cloths		
DL	Industrial mats, including launderable and unlaunderable		
DL	Industrial mops, cloths, and miscellaneous dust control items		
DL	Other laundry services	Specify	Report receipts from all other laundry services including steam pressing and ironing services.
DL	Rental and leasing of service space		Report receipts from providing rental space for vending machines, video games, and other coin operated and self-service machines.

OS-81203: Laundry Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Garment and textile restoration and repair services		Report receipts from providing restoration and repair services of garments and textiles that have been damaged by smoke, flood, or mildew. Include stain removal, odor treatment, steam pressing, and ironing.
BL	Garment alteration and repair services		Report receipts from providing button replacement, hem, tear, seam repair, tailoring, and all other alteration services.
BL	Shoe repair services		
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81204: Funeral Services, Cemeteries, and Crematories

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Pre-burial services for human remains		Report receipts from providing care and handling of human remains prior to the final disposition of the body by burial, cremation or other means. Include planning and coordinating of the preparation of the body, transportation of the body, and any other individual steps in the process.
DL	Funeral planning and coordination services		Report receipts from funeral planning, arranging administrative matters, and coordinating the various steps and facilities involved. Include securing permits and death certificates, preparing notices, sheltering the remains, coordinating arrangements for or performing memorial services, and coordinating with a cemetery, a crematory, or other third party for final disposition.
DL	Body preparation services		Report receipts from preparing the deceased body for visitation and final disposition, by washing, embalming, and/or grooming. Include final dressing, placement of the deceased in a casket or preparation for cremation.
DL	Local transportation of human remains		Report receipts from local transportation services. Include receipts from the local transportation of friends, relatives, and goods to and from associated sites and functions.
DL	Long distance transportation of human remains		Report receipts from long distance transportation services.
DL	Other pre-burial services for human remains		
BL	Interment of human remains		Report receipts from providing burial of the human body. Include digging the grave, preparing the grave site for services or burial, and final closing of the grave. Include similar services provided for niches, mausoleum, or other similar facilities for storing ashes. Also include exhumation.
BL	Graves, plots, and other spaces for human remains		Report receipts from providing rental, lease, or sales of sites for the final disposition of human remains, such as grave sites, niches, or spaces in mausoleums. May include maintenance of the site. Report maintenance of the site by a separate maintenance contract on line 130.
DL	Graves, plots, and other spaces for human remains, rented or leased		
DL	Graves, plots, and other spaces for human remains, sales		
BL	Cemetery maintenance services		Report receipts from providing care and maintenance of individual grave sites, mausoleums, and niches.
BL	Resale of funeral goods		
DL	Resale of caskets		
DL	Resale of urns and other containers for human ashes		

OS-81204: Funeral Services, Cemeteries, and Crematories

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	Resale of cemetery goods		
DL	Resale of other funeral goods		
BL	Packaged funeral services for the preparation and disposition of human remains		Report receipts from providing a group of services for the preparation and disposition of human remains. Include preparation of the body, arrangement and/or management of services, and cremation or burial of the remains. Report receipts providing care and handling of human remains prior to the final disposition on line 10.
BL	Pet funeral services		
DL	Resale of other merchandise	Specify if more than 10 percent of total receipts	
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81205: Other Personal Services

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Pet care services		
DL	Pet grooming services		Report receipts from providing services to improve the appearance and hygiene of pets, such as cutting and shaving hair, trimming nails, and cleaning hair, ears and teeth. Exclude veterinary services.
DL	Animal training services		
DL	Animal boarding services		
DL	Pet funeral services		
DL	Resale of pet and animal supplies		
DL	Other pet care services	Specify	
BL	Parking services		Report receipts from providing parking for automobiles, motorcycles and bicycles. Include the provision of space only and the provision of space bundled with an automobile parking service (i.e., valet parking service). Include the collection of fees for parking on streets, roads and public places. Exclude rental services of lock-up garages or garage premises for vehicles by the month or year.
DL	Off-street parking services		
DL	On-street parking services		
DL	Valet parking services		
BL	Photo finishing services		Report receipts from providing photo finishing services. Include the developing of negatives, printing, re-sizing and other effects. These services may be provided onsite or offsite. These services may be provided to film or digital photos.
BL	Dating services		
BL	Social event planning and coordination services		
BL	Psychic and astrology services		
BL	Shoe shining services		
BL	Operation of coin-operated machines		Report receipts from operating coin-operated machines such as photo-taking machines, binoculars, telescopes, and lockers. Include machines in which paper money and credit cards are accepted as payment. Exclude receipts from coin-operated entertainment, gambling, laundry, and vending machines.
BL	Bail bond services		
DL	Resale of other merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts	
	TOTAL OPERATING RECEIPTS	Sum of lines should equal "Sales" if reporting in dollars	

OS-81301: Grantmaking and Advocacy

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Membership services		Report receipts from services offered to members in exchange for payment of nonrefundable initiation fees and/or annual membership dues. Services may include the right to participate in member events and decision-making activities of the organization, the use of organization facilities, the provision of organization newsletters and publications, and services such as arranging for and providing access to specific goods and services at discounted prices.
H	Licensing of rights to use intellectual property		
BL	Protected by copyright		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Includes licenses to use property that is implicitly or explicitly protected by copyrights, such as computer software, book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art. Includes the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory.
BL	Protected by trademark		Report receipts from granting permission for the commercial use of trademarked property (e.g., names, symbols, and logos) owned or controlled by the licensor.
BL	Publishing directories, periodicals, and books	Specify	
BL	Advertising services	Include sales of advertising.	Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Includes the provision of display space on various surfaces such as billboards and transit vehicles. Includes the creation of advertising messages. Includes agent services involved in buying and selling space or time for advertising messages. Includes the sale of venue naming rights, sponsorship rights, endorsement services and exclusivity rights.
BL	Social assistance	Specify	Report receipts from providing social assistance (e.g., child care, counseling, community food, temporary shelter, relief, vocational rehabilitation) and related services to individuals and families.

OS-81301: Grantmaking and Advocacy

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Meals and beverages, served or dispensed, for immediate consumption		
DL	Resale of merchandise		
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	Report operating receipts not separately identified in lines 10 through 100.
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including donations from individuals or businesses, community efforts, and commissioned fundraisers		
BL	Investment income, including interest, dividends		Report revenue from investments, including interest and dividends. Exclude unrealized losses. Report proceeds from the sale of investments and other assets on line 170.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds. Exclude unrealized gains or losses.
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	Report revenue from sources not separately identified in lines 130, and 170. Operating receipts (i.e., payments for services) should be reported on lines 10 through 110. Exclude unrealized gains or losses.
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	

OS-81302: Civic, Social, and Other Membership Organizations

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Membership services		Report receipts from services offered to members in exchange for payment of nonrefundable initiation fees and/or annual membership dues. Services may include the right to participate in member events and decision-making activities of the organization, the use of organization facilities, the provision of organization newsletters and publications, and services such as arranging for and providing access to specific goods and services at discounted prices.
BL	Condominium and homeowners' association assessments		
BL	Management, operation, and training within the organization		
BL	Testing and examinations		
BL	Seminars, conventions, conferences, trade shows, and other special events		
BL	Food and beverages, served or dispensed, for immediate consumption		
DL	Food and nonalcoholic beverages		
DL	Alcoholic beverages		
DL	Resale of merchandise		Report receipts from total sales of apparel, memorabilia, publications, prepackaged foods and beverages, vending machine sales, and other merchandise.
H	Licensing of rights to use intellectual property		
BL	Protected by copyright		Report receipts from granting permission to use copyrighted intellectual property owned or controlled by the licensor. Includes licenses to use property that is implicitly or explicitly protected by copyrights, such as computer software, book, screen, film and stage play manuscripts, choreographic and musical compositions, image effect designs, performing arts productions, architectural drawings, and photographic and fine art. Includes the right to broadcast, publish, reproduce, record, modify, incorporate, distribute, or rent copyrighted intellectual property for an agreed period of time, manner, and place, such as the right to reproduce in or adapt to another format, medium, language or territory.
BL	Protected by trademark		Report receipts from granting permission for the commercial use of trademarked property (e.g., names, symbols, and logos) owned or controlled by the licensor.
BL	Gaming services	Include net charitable gaming income.	

OS-81302: Civic, Social, and Other Membership Organizations

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
BL	Publishing directories, periodicals, and books	Specify	
BL	Advertising services	Include sales of advertising.	Report receipts from providing services that attract attention to a product, business, cause, etc. Includes the provision of space or time in print or electronic publications, or in broadcasts. Includes the provision of display space on various surfaces such as billboards and transit vehicles. Includes the creation of advertising messages. Includes agent services involved in buying and selling space or time for advertising messages. Includes the sale of venue naming rights, sponsorship rights, endorsement services and exclusivity rights.
BL	Rental of non-residential space in buildings or other facilities		Report receipts from the renting or leasing of space in buildings or other facilities, for non-residential uses such as office space, industrial space, self-storage space, retail stores, concession stands, or food service. Include fees from short-term rental of space for meetings, conventions, weddings, parties, and similar events.
BL	Lodging or rental of residential space		
BL	Social assistance	Specify	Report receipts from providing social assistance (e.g., child care, counseling, community food, temporary shelter, relief, vocational rehabilitation) and related services to individuals and families.
DL	All other operating receipts	Specify if more than 10 percent of total receipts or revenue	Report operating receipts not separately identified in lines 10 through 170.
	OPERATING RECEIPTS	For taxable establishments, sum of preceding lines should equal "Sales", line B	
H	Contributions, gifts, and grants		
BL	Government		
BL	Private, including donations from individuals or businesses, community efforts, and commissioned fundraisers		
BL	Investment income, including interest, dividends		Report revenue from investments, including interest and dividends. Exclude unrealized losses. Report proceeds from the sale of investments and other assets on line 240.
BL	Gains (losses) from assets sold	(Report losses by including a dash prior to the dollar amount.)	Report the net gain (or loss) from the sale or trade of real property and financial assets such as stocks and bonds. Exclude unrealized gains or losses.

OS-81302: Civic, Social, and Other Membership Organizations

BL/DL	Line Description - 2007	Line Instruction - 2007	Block Line Instruction
DL	All other revenue	Specify if more than 10 percent of total receipts or revenue	Report revenue from sources not separately identified in lines 200, 230, and 240. Operating receipts (i.e., payments for services) should be reported on lines 10 through 180. Exclude unrealized gains or losses.
	TOTAL REVENUE	For tax-exempt establishments, sum of lines should equal "Sales", line C1	