

AVAILABILITY OF SECONDARY DATA  
FOR DETERMINING EMPLOYMENT AND SALES BY TRAFFIC ZONES

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D I S C L A I M E R

The opinions, findings, and conclusions expressed  
in this publication are those of the authors and  
not necessarily those of the Bureau of Public Roads.



## Introduction

Reliable sources of secondary information on a wide range of land uses, land use activities, and socio-economic characteristics are needed to facilitate the development of various projections and estimates by traffic zone. To the extent that appropriate secondary data proves satisfactory, the expensive and time-consuming process of primary data collection can be reduced. This report discusses the availability of employment and retail sales data from existing data sources for the state of Texas.

## Classification of Business

The commonly used classification and numerical coding system is the Standard Industrial Classification (S.I.C.). Its wide adoption and uniform application offers the most potential for convenient machine processing and comparison of listing from different sources. The Standard Industrial Classification groups establishments by the type of activity in which they are engaged and includes the following major divisions:

- A. Agriculture, Forestry, and Fisheries
- B. Mining
- C. Contract Construction
- D. Manufacturing
- E. Transportation, Communication, Electric, Gas, and Sanitary Services
- F. Wholesale and Retail Trade
- G. Finance, Insurance, and Real Estate
- H. Services
- I. Government
- J. Nonclassifiable Establishments

In urban transportation studies, A and B probably are not very important since most employment in these divisions is usually located outside of urbanized areas. Division C involves employment for which the work sites change over short periods of time.

### Sources of Data

The possible sources of secondary data on employment and sales which were investigated in this study are:

- U.S. Bureau of the Census
- Federal Social Security Administration
- Texas Employment Commission
- Office of Comptroller of Public Accounts of Texas
- Bureau of Business Research, University of Texas
- Selected Chambers of Commerce
- Selected City Governments
- Selected Local Civic Clubs and Organizations

Of the within-state sources of data, the Texas Employment Commission and the Office of the Comptroller have wide coverage but their data presently are not maintained in a form applicable for use in traffic assignment. The Bureau of Business Research of the University of Texas has complete information on manufacturers in Texas. This information is maintained by establishment and address location and probably can be used in transportation studies.

The U.S. Bureau of the Census collects information on businesses in the Census of Manufacturers and the Census of Business and also prepares County Business Patterns data from information collected by the Treasury Department. Some of the information available from Federal Sources may



be useful in traffic studies but it is not available on all businesses.

The information available from Chambers of Commerce, City Governments, and Local Civic Clubs and Organizations usually is not very comprehensive in coverage, and although such information may be useful for some areas, they are not considered to be reliable sources on a statewide basis. The sources of information are discussed more fully below.

#### U.S. Bureau of the Census

The Bureau of the Census collects information on individual businesses in their Census of Business and Census of Manufacturers. They also publish information, collected by the Federal Social Security Administration, as County Business Patterns. The data for the Censuses of Manufacturing and Business are by establishment. In Texas, the 1963 Census of Manufacturers covered 11,795 establishments and the 1963 Census of Business covered 18,285 wholesale trade establishments, 96,406 retail trade establishments, and 60,879 service establishments. In reply to the inquiry as to the acquisition of data by small areas (traffic zones), the following response was received from the statistical Reports Division of the Bureau of the Census.

Nondisclosure restrictions prohibit the release of any information (including names and addresses) about individual establishments.

Information as to the total employment (retail, wholesale, and service) and sales by described traffic zones could be provided. This will require a hand tabulation of census reports at an approximate cost of 65¢ per business establishment. Data could not be provided for those areas (traffic zones) where the data might disclose information concerning the operation of individual establishments.

County Business Patterns are only available at the county level and could not be tabulated by smaller geographic areas.

It is highly unlikely that the Census of Manufacturers information could be provided for traffic zones. The distribution of manufacturing activity is such that data for very small areas would disclose information about individual companies.

The Bureau of Census information on retail, wholesale, and service establishments may be helpful in traffic assignment if 65¢ per business establishment is not too expensive. Such special tabulations will require that the Census Bureau be provided with the coding index of street names and addresses for traffic zones. The tabulation would show a count of establishments for all S.I.C. levels. This information covers S.I.C. major divisions F and H, mentioned above. If there is a traffic zone which has only one business, or if one of several businesses' accounts for more than 90% of all employment or sales in a traffic zone, no information will be given on that traffic zone by the Bureau of the Census. Information from the Census of Business has the further shortcoming that this census is made only at five-year intervals and there is a lag before the information becomes available. Information is currently available for 1958 and 1963. The next Census of Business will cover the year 1967 and subsequent censuses are scheduled every 5 years thereafter. Establishment reports for Censuses previous to 1958 are no longer available for special tabulations.

In summary, the only information which is available from the Bureau of the Census which can be of any use in traffic assignment, by traffic zones, in the next few years is their information on retail, wholesale, and service establishments; and this information must be hand tabulated and will not be available for some traffic zones because of nondisclosure rules.

## Federal Social Security Administration

Data on businesses collected by the Federal Social Security Administration are basically the same as the data collected by the Texas Employment Commission except that the federal data cover most businesses with less than four employees. The information collected by the Federal Social Security Administration is published on a county basis by the Bureau of Census as County Business Patterns. The information is not available by traffic zones or by individual business establishments because of disclosure rules. Even without these disclosure rules, the information would have limited value since employment or wages are not available by business location.

Of all the secondary data sources, County Business Patterns covers the most reporting units; in 1965, it covered 200,327 reporting units with 2,314,000 employees (see Table 1). However, this covers only about two-thirds of total paid civilian employment. All paid civilian employment is not included because these data are based on employees covered by Social Security; about 12 percent of the total employment is not covered by Social Security and another 22 percent is omitted. Nevertheless, data serve as a useful guide with which the extent of coverage of other data sources may be compared.

Data from County Business Patterns, together with the Texas Employment Commission and the Office of the Comptroller of Public Accounts of Texas, are recorded by reporting units and each reporting unit may consist of several establishments, all at different locations.

TABLE 1

## COUNTY BUSINESS PATTERNS DATA BY MAJOR INDUSTRY GROUP FOR TEXAS, 1965

<u>Main Industry Groups</u>	<u>Total Reporting Units</u>	<u>Number of Employees mid-March Pay Period</u>
Agricultural Services, Forestry, Fisheries	1,854	9,568
Mining	5,925	103,157
Contract Construction	<u>19,785</u>	<u>204,798</u>
Subtotal	27,564	317,523
Manufacturing	11,439	565,436
Wholesale Trade	17,763	202,507
Retail Trade	61,221	500,280
Services	<u>52,911</u>	<u>368,273</u>
Subtotal	143,334	1,636,496
Transportation and Other Public Utilities	7,382	186,961
Finance Insurance and Real Estate	16,986	156,110
Unclassified Establishments	<u>5,061</u>	<u>16,801</u>
Subtotal	29,429	359,872
 TOTAL	 200,327	 2,313,891

Texas Employment Commission

The Texas Employment Commission information for March, 1965, covered 80,693 reporting units with 1,996,783 employees. T.E.C. information on employment and wages is recorded on tapes by calendar quarters and the tapes are retained for three years.

T.E.C. employment data do not cover the following reporting units, unless the reporting unit voluntarily elects coverage:

- (1) Any firm or organization with less than four covered employees; except a business that was acquired from some other employer which was subject to the tax, and firms or organizations which are subject to the tax under the federal unemployment tax act.
- (2) Farmers and ranchers.
- (3) Vegetable and fruit packing sheds (partially exempt).
- (4) Greenhouses (partially exempt).
- (5) Private home (maids, butlers, etc.)
- (6) Churches and religious organizations.
- (7) Charitable hospitals and trusts.
- (8) Non-profit educational institutions.
- (9) Non-profit literary organizations.
- (10) Non-profit organizations for the prevention of cruelty to children or animals.
- (11) Political subdivisions of the state.
- (12) Instrumentalities of the state.
- (13) Voluntary employee beneficiary organizations.
- (14) Branches of foreign governments (embassies, consulates).
- (15) Instrumentalities of foreign governments.
- (16) Any hospital, to the extent that they employ student nurses and student interns.
- (17) Insurance companies, with respect to insurance agents paid solely by commission.
- (18) College clubs, fraternities, and sororities, to the extent that they employ maids, butlers, etc.

Information is kept by T.E.C. on two sets of tapes. One set of tapes contains:

- (1) an account number for each firm
- (2) the firm name
- (3) the firm (or firm's agent, such as an accountant or lawyer) mailing address
- (4) the county in Texas in which the firm has the largest number of employees
- (5) the firm's Standard Industrial Classification number

Another set of tapes (one set for each quarter) contains:

- (1) the firm's account number
- (2) the firm's employment for each of three months within the quarter
- (3) the firm's total wage payments for the quarter
- (4) the firm's taxable wages for the quarter
- (5) the taxes paid by the firm for the quarter

In reporting to T.E.C., firms with fifty or more employees file a special report giving number of employees in each county. Although this information is reported to T.E.C. on the "area employment report", it is not now available on tape and there are no plans to put it on tape. Firms with less than fifty employees only report the county in Texas in which they have the greatest number of employees.

From T.E.C. data, it is not possible to tell the place of work of many employees because the mailing address is not the place of work of all employees; this is especially true for multiple-location reporting units. Also, the mailing address of many firms is not the place of work of the firm's employees (even for single-location reporting units) but rather is the address of the person, often an accountant, who keeps the firm's records and acts as the firm's agent for purposes of paying taxes.

With regard to release of information, the Texas Unemployment

Compensation Act stipulates that "information . . . obtained or otherwise secured (from reporting firms) shall not be published or be open to public inspection (other than to public employees in the performance of their public duties) . . . ." Any official request for T.E.C. information should be made to Mr. Richard L. Coffman, Administrator, Texas Employment Commission, Austin, Texas. Information regarding these data etc. is given in the Texas Unemployment Compensation Act (Art. 522B, V.A.C.S.) Including Amendments Enacted By The 59th Legislature dated 1965. The legal restrictions regarding the data availability are given on page 31; coverage is given on pages 51 through 54.

#### State Comptroller's Office

The State Comptroller's Office collects taxes of several types and records these taxes and other information in various forms, including on addressograph and on tape. By 1972, it is planned to keep most of this information on tape and conversion to tape is now in progress. Also by 1972, a comprehensive master tape containing the names and addresses of all businesses which are subject to taxes administered by the Comptroller's Office is expected to be maintained.

The "Limited Sales, Excise and Use Tax Act" excludes from coverage the sales of certain exempt items. Businesses selling only these exempt items pay no sales tax and do not appear on the sales tax tapes.

Exempt are:

- (1) Those items which the State is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of the State of Texas.

- (2) Certain items (oil, sulphur, cigarettes, cigars and tobacco products, motor fuels, special fuels, and cement) taxed under other statutes.
- (3) Alcoholic beverages taxed by the Texas Liquor Control Act, as amended, with exceptions.
- (4) Water.
- (5) Telephone and telegraph service.
- (6) Property used in manufacturing, packaging and containers, with some exceptions.
- (7) Certain meals and food products, principally those used by educational, religious, and state institutions and hospitals.
- (8) Interstate shipments, as defined.
- (9) Items sold, leased, or rented to United States, State, political subdivisions, religious, and eleemosynary organizations.
- (10) Occasional sales, as defined.
- (11) Written contracts and bids executed prior to the effective date of the sales tax.
- (12) Certain food and food products for human consumption, as delineated.
- (13) Drugs, medicines, and prosthetic devices, as defined.
- (14) Animal life, feed, seeds, plants, and fertilizer, as defined.
- (15) Sales for resale, leasing, or renting.
- (16) Vessels, as defined.
- (17) Certain aircraft, as defined.
- (18) Gas and electricity, as defined.
- (19) Rolling stock.
- (20) Religious writings and books.
- (21) Vending machine sales of 24 cents or less.
- (22) Transfers without substantial change in ownership.



The Comptroller's Office keeps two sets of data tapes. The master tapes contain:

- (1) account number of firm
- (2) firm's name
- (3) mailing address of firm (or firm's agent)
- (4) county in which mailing address is located
- (5) industrial and business codes for firm (not S.I.C. number)

A set of tapes covering each quarter-year contains:

- (1) account number of firm
- (2) total tax due and payable
- (3) gross sales
- (4) gross taxable sales or receipts
- (5) deductions from taxable sales (bad debts, sales to government, religious, or charitable institutions; sales to other licensed dealers for purpose of resale; returned goods, discounts and allowances on which tax has been paid)
- (6) net taxable sales (4-5)
- (7) use tax purchases
- (8) total amount subject to tax (6+7)
- (9) total tax due (2% of 8)
- (10) prepaid tax deduction

The Comptroller's Office currently collects information for each location of multiple-unit firms. This information is not currently kept on tape but will be on tape beginning in September, 1967.

Of the total reporting taxpayers in 1965, all could be assigned to a particular county except:

- (1) 2,592 multi-county operations
- (2) 2,288 out-of-state firms
- (3) 176 other reporting units which provided inadequate information for placement

The principal obstacle to using sales tax information as it is currently kept is that the mailing address for purposes of paying taxes in many instances is not the place of work of the firm's employees.

This is due to the fact the address of the reporting agent, usually an accountant or bookkeeper, often is not the address of the business location of the firm for which the sales tax is paid. Another shortcoming of the data is that all firms are not covered.

With regard to the availability of sales tax information, the law stipulates that:

It shall be a misdemeanor for any official or employee of the Comptroller to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and activities of any retailer or any other person visited or examined in the discharge of official duty, or the amount of income, set forth or disclosed in any return, or to permit any abstract or particulars thereof to be seen or examined by any person not connected with the Comptroller.

However, the Comptroller may, by general or special order, authorize examination by other State officers . . .

Nothing herein contained shall be construed to prevent . . . the publication of statistics so classified as to prevent the identification of a particular report and the items thereof . . . (See Texas House Bill No. 106, House Official Bill Printing, p. 70).

If it is desired to attempt to use such information in a transportation study, the Texas Highway Department should present any request for information from the Comptroller's Office to Mr. Robert Calvert, Comptroller, or Mr. Kimbro, Chief Clerk, Office of the Comptroller, Austin, Texas.

Bureau of Business Research, University of Texas

The only information which is collected by the Bureau of Business

Research which covers business in any comprehensive way is the Directory of Manufacturers which is published annually and covers manufacturing firms in S.I.C. Major Groups 13 and 19 through 39.

Their information on manufacturers is kept on punched cards and a full set of interpreted cards is available at a cost of \$150.00. These cards contain, for each firm:

- (1) name and address of firm
- (2) year in which plant was established at present location
- (3) product distribution - whether local, county, district, state, regional, national, or international
- (4) exact number of employees
- (5) employee code - giving employment as within various ranges
- (6) county code
- (7) alphabetical number - can be used to alphabetize entire directory by firm name
- (8) city code
- (9) number of products at this location

The B.B.R. information does not list publishers unless they also operate a printing plant. Ice manufacturers are not included since they are listed in an accurate and up-to-date yearly publication of the Southwestern Ice Manufacturers' Association, Inc., which can be ordered from the Association in the Adolphus Tower Building, Dallas, Texas 75202.

The B.B.R. information is gathered with the help of city and regional chambers of commerce. Each manufacturer is contacted and replies are received from about 75 percent. Information on the remaining firms is verified by other authoritative sources, including chambers of commerce and banks. Also information on new firms and on changes of location is obtained from these sources and from newspapers, industrial and commercial publications, and associations and specific industry listings. Extensive use is made of a Bureau of Business Research file in verifying addresses.

The information on manufacturers available from the Bureau of Business Research is comprehensive (in the area covered), up-to-date, and has the number of employees by location. The information on employment is probably as accurate as any information that could be gathered in field work; it is recommended that this information be used in future traffic assignment studies. The information can be easily sorted by county; allocation of employment to traffic zones then could be done manually or, possibly by computer.

The 1963 Bureau of Business information included 10,780 plants and in 1966 included 10,931 plants. The 1963 Census of Manufacturers covered 11,795 plants, or about 1,015 more than the 1963 Bureau of Business Research information.

The Bureau of Business Research information has certain advantages over other sources:

- (1) it is revised annually and kept up-to-date
- (2) gives addresses for each location, including each location for multi-location operations.

#### Chambers of Commerce

Chambers of Commerce were contacted in Bryan-College Station and Houston. It was determined that considerable information is kept on an area basis but little information is kept which can be developed on a traffic-zone basis. Usually the only information kept by business location is on employment by manufacturing firms or very large firms.

#### Local Civic Clubs and Organizations

Although a few local civic clubs and organizations have information on businesses and number of employees, it appears that the usefulness and accuracy of this information is quite limited and should not be depended upon as a worthwhile source of data.

Summary

of the within-state sources of information, the Texas Employment Commission and the Office of the Comptroller have the widest coverage. The Bureau of Business REsearch of the University of Texas has complete information on manufacturers. A summary tabulation of the number of reporting units covered by T.E.C., the Comptroller's Office and the U.S. Census County Business Patterns is given in Table 2.

TABLE 2

NUMBER OF REPORTING UNITS BY SOURCE OF INFORMATION,  
FOR THE YEAR 1965

<u>Source</u>	<u>Number of Reporting Units</u>	<u>Number of Covered Employees</u>
Texas Employment Commission	80,693	1,997,000*
Texas Office of Comptroller	178,839	
U. S. Bureau of Census	200,327*	2,314,000**

\* This is the number of reporting units covered in County Business Patterns information.

\*\* Rounded to nearest 1000.

State sources do not have available information which can be used to determine employment or sales at specific locations so that it can be coded to traffic zones. Principal findings and conclusions relative to state sources are:

- (1) Addresses at the place of sale or work are not collected nor maintained; records include mailing addresses and these are in many cases not the place of sale or work, either for all or part of the firm's operations.

- (2) Manufacturing employment might be obtained from the University of Texas Bureau of Business Research.
- (3) In all probability, data for traffic zones can be developed only with extensive field work to supplement information from other state agencies.
- (4) In order for T.E.C. and/or the Comptroller's Office to supply the information desired for use in an urban transportation study in a form suitable for computer aggregation to traffic zones it will be necessary for them to change both the data collected and the manner in which data are stored.

Of the possible sources of information surveyed, the Bureau of Census has the widest coverage, covering about 21,000 more reporting units than the Office of the Comptroller and about 120,000 more reporting units than the Texas Employment Commission.

## Conclusions

For the immediate future (next two or three years), none of the current data sources give useful information covering all business establishments. Although the U.S. Bureau of the Census, the Texas Employment Commission, and the State Comptroller's Office have much information on individual business firms, one or more inadequacies exist in each of these sets of data. The major inadequacies are:

- (1) information often is not kept by location of employment and sales
- (2) information, for the federal data, is available only at five-year intervals, and with a considerable lag
- (3) information from some businesses is not available due to disclosure rules
- (4) all firms are not covered
- (5) it is difficult to ascertain the number and names of firms that are not covered

The Bureau of Business Research of the University of Texas has useful information on most manufacturing in Texas, and a complete set of interpreted cards containing this information is available at a cost of \$150.00.

The Bureau of the Census indicated that they will deliver hand tabulations on wholesale, retail, and service establishments, subject to certain nondisclosure rules, at a cost of approximately \$.65 per business establishment.

The Bureau of the Census information on establishments in wholesale, retail, services, and manufactures would have to be supplemented with data on businesses in transportation, communications, utilities, finance, insurance, real estate, government, contract construction, agriculture, forestry, fisheries, mining and nonclassifiable industries for complete

coverage.

The most recent Census of Business was for 1963; this information is considered to be out-of-date and probably not worth the \$0.65 per establishment that it would cost to obtain it. It might, however, be advantageous to attempt to utilize this information in the future provided that the delay between data collection (1967) and data availability is not such as to seriously limit the use of the data.

Unless there are changes in methods of data collection most of the present inadequacies of existing secondary data sources will be present in future years.

#### Recommendations for Use of Secondary Data

Employment data from secondary State sources might be used to reduce the expense of getting information on employment by traffic zones. Two points should be realized, however: (1) the assignment of businesses to traffic zones must be made manually, and (2) the data must be supplemented and checked with field survey data. A procedure to follow in attempting to use existing data from State sources might be:

1. Obtain a 1967 deck of cards covering manufacturers from the Bureau of Business Research at the University of Texas. Such a deck would cost \$100 if not interpreted (\$150 if interpreted). Using the county codes on these cards, sort to get the firms located in the county (counties) in which the study area is located. Supplement these data with field work covering ice manufacturers and publishers that do not have printing presses.



2. Obtain (if possible) from the Texas Employment Commission the account number, firm name, firm address, and firm S.I.C. number, for all firms operating in counties covered by the transportation study; plus, obtain data for all firms that are multiple-unit or unidentified. Check the T.E.C. records to determine whether the multiple-unit and unidentified firms operate in the specified counties or cities.
3. Obtain (if possible) from the Comptroller's office, the account number, firm name, firm address, and (after September, 1967) the SIC number for all firms reporting in (from) the county (counties) involved in the transportation study. Also check the multiple-unit reports to determine if these firms have operations in the specified counties.
4. Sort, in alphabetical order by firm name, each of the listings from T.E.C., the Comptroller, and the Bureau of Business Research, of all firms operating in the specified counties. Compare these listings with each other to develop a single complete list of all firms except manufacturing firms. Supplement this listing with field work to determine what firms are not covered on any of the listings.
5. Assign each firm to its proper traffic zone using the final listing from #4 above.
6. Provide the Texas Employment Commission with a list of account numbers by traffic zone and have Texas Employment Commission determine the employment for each set of account numbers. Supplement these totals with data on firms in each zone not covered.

7. Obtain the employment in manufacturing from the Bureau of Business Research cards and add to the total employment obtained from #6 above.

Use of data from the Bureau of the Census preempts the above steps and would appear to entail the following steps:

1. Provide the Bureau of the Census with a coding index and instructions as to the specific data desired. Examples of the Bureau of the Census data forms indicating the nature of the data obtained are given in the references listed on pages A-11 and A-12 of this report.
2. Upon receipt of the requested data from the Bureau of the Census, note all zones for which data were not provided due to nondisclosure rules. Conduct a field inventory to collect these "missing" data - for manufacturing employment, the Bureau of Business Research data might be used in accordance with the steps outlined above for State sources.

NOTE: It must be remembered, however, that Bureau of the Census information that would be obtained at this time would be for 1963. It would be 1969 or later before data from the 1968 Censuses of Business and Manufacturing would be available.

**APPENDIX**



## State Sources

State sources of information include the Bureau of Business Research at the University of Texas, the Texas Employment Commission, and the Texas Comptroller of Public Accounts.

Enclosed in this appendix are four attachments:

- A. a reproduction of the T.E.C. report form
- B. a reproduction of the Comptroller sales tax report form
- C. the layout for the Bureau of Business Research cards on manufacturers
- D. shows a copy of the section of the Texas Unemployment Compensation Act covering nondisclosures
- E. the business code for sales tax information
- F. gives the statement on the availability of sales tax information

Additional information is available on the sales tax in House Official Bill Printing of H.B. No. 106, "Limited Sales Excise and Use Tax Act"; see, especially, pages 22-39 for a statement of exemptions and page 70 for legal availability of information. For further information on T.E.C. data, see the "Texas Unemployment Compensation Act" (Article 5221b, V.A.C.S.) including amendments enacted by the 59th Legislature. Page 31 of the published act covers the legal restrictions on data availability and pages 51-54 list types of employees not covered by the act.

**ATTACHMENT A**

This is the report form which employers send to T.E.C. each quarter. Those items with an 'X' are put on tape.

C-3 (164) Texas Employment Commission  
Austin, Texas 78701

A LIST OF WAGES PAID TO EACH OF YOUR EMPLOYEES UP TO \$4,800 THIS YEAR MUST BE ATTACHED AS PART OF THIS REPORT. (SEE EXPLANATION).

Page No. 1

**EMPLOYER'S QUARTERLY REPORT**

(File this report including a list of wages paid to individual employees with the Texas Employment Commission, Austin 1, Texas, not later than the last day of the month next following the end of the calendar quarter. Please typewrite or letter (print) in ink. See detailed explanation on reverse side of employer's copy.)

1. Tax Rate	<b>EMPLOYER'S COPY</b>
Account Number <input checked="" type="checkbox"/>	
Name and Address	
Address	

2. This REPORT is for the calendar quarter ended 19.....

3. NUMBER OF EMPLOYEES IN TEXAS (In Pay Periods Including 12th Day of Each Month)  
1st  2nd  3rd

4. Name the COUNTY in Texas in which you had the greatest number of employees:

← RATE YEAR

Please don't overlook Items 2, 3 and 4

5. TOTAL WAGES PAID FOR EMPLOYMENT \$..... <small>Include bonuses, agreed value of tips, money value of meals, lodging, etc.</small>	8. TOTAL WAGES PAID (same as Item 5) \$ <input checked="" type="checkbox"/>
6. LESS: AMOUNTS in EXCESS of \$4,800 \$..... <small>Amounts paid to each employee in a calendar year for services, up to \$4,800, are used to compute benefit wage credits. Enter only the excess over \$4800 paid to individual employees.</small>	9. LESS: AMOUNTS in EXCESS of \$3,000 \$..... <small>Wages paid to each employee in a calendar year for services are taxable only up to \$3,000. Enter only the excess over \$3000 paid to individual employees.</small>
7. NET WAGES FOR BENEFIT DETERMINATION \$..... <small>The amount in Item 7 must be the same as the total of amounts in Col. 19 on the attached Wages List.</small>	10. NET TAXABLE WAGES \$ <input checked="" type="checkbox"/> <small>Compute tax on this amount.</small>

11. TAX ("CONTRIBUTIONS").....% of NET TAXABLE WAGES in Item 10..... \$..... <small>(Item 10 multiplied by Employer's Rate shown in Item 1 above)</small>	
12. PENALTY, IF TAX PAST DUE:.....% of the amount of Tax (Sec. 14(a))..... \$.....	
13. PENALTY, IF THIS REPORT PAST DUE: \$..... per day (Sec. 14(c))..... \$.....	
14. TOTAL AMOUNT DUE FOR THIS QUARTER..... \$.....	<input checked="" type="checkbox"/>
15. ADJUSTMENTS FOR PRIOR PERIODS: Add { } Debit { } Memo-Subtract { } Credit { } randum No. Authorization from the Commission for the adjustment must be attached. \$.....	<input checked="" type="checkbox"/>
16. TOTAL AMOUNT DUE (Make remittance for this amount)..... \$.....	<input checked="" type="checkbox"/>

17. PAYMENT ATTACHED: YES..... (Check..... M.O..... Other.....) NO..... (Make Remittance Payable to Texas Employment Commission)

If mailing address of office from which reports are made has been changed during this quarter, enter your new address: .....

**IMPORTANT!** If your business and employment in Texas has been suspended or discontinued, or if ownership of the business has changed during this quarter, enter date of change here ..... 19....., and check nature of change:

Temporarily suspended |  Discontinued, no new owner |  Change in ownership |  Change in organization

Name and address of new owner of business, if any: .....

**SIGNATURE** This report consists of pages 1 through ..... and I certify that the information herein is true and correct.


Did you fill in Items 2, 3 and 4?

SIGNED..... TITLE..... DATE.....

PAYMENT RECEIVED YES..... NO.....
POSTMARK DATE
DUE \$
RECD. \$
DIFF. \$
DEBIT CREDIT MEMO
No.

ATTACHMENT B

This is the report form for sales tax information. Those items marked with an 'X' are put on tape.

<b>STATE OF TEXAS SALES AND USE TAX RETURN</b>					
REGISTER NUMBER	BLOCK A	BLOCK B	PREPAYMENT REGISTER NO.	POSTMARK DATE OF THIS RETURN IF LATE	
IMPORTANT: FILL IN REVERSE SIDE BEFORE COMPLETING THIS SIDE OF RETURN. PLEASE DO NOT WRITE ABOVE THIS LINE.	PREPAID TAX DEDUCTION	REMITTED PREPAYMENT	REMIT THE AMOUNT ON LINE 14 BY MONEY ORDER OR BANK DRAFT PAYABLE TO STATE TREASURER.		
MAIL TO: ROBERT S CALVERT COMPTROLLER OF PUBLIC ACCOUNTS DRAWER 88, CAPITOL STATION AUSTIN 11, TEXAS			ACCOUNT NUMBER	QUARTER ENDING	
			X		
			12 NET TAX DUE (FROM LINE 11)		
			13 LATE FILING PENALTY 5% 1-30 DAYS 10% 31-60 DAYS MINIMUM \$100		
DATE	SIGNATURE OF TAXPAYER OR DULY AUTHORIZED AGENT		14 TOTAL TAX DUE AND PAYABLE	X	
I DECLARE, UNDER PENALTIES PRESCRIBED IN CH.98, GENERAL AND SPECIAL LAWS OF TEXAS (REGULAR SESSION), 1981, THAT THE INFORMATION IN THIS DOCUMENT IS TRUE AND CORRECT.					
OWNERS NAME AND BUSINESS LOCATION IF DIFFERENT FROM MAILING ADDRESS				FORM 95.07NEW65	

1. GROSS SALES	1.	X
2. GROSS TAXABLE SALES OR RECEIPTS (COMPUTED UNDER METHOD _____ USING _____ %)	2.	X
3. LESS DEDUCTIONS (BAD DEBTS, SALES TO GOVERNMENT, RELIGIOUS, OR CHARITABLE INSTITUTIONS, SALES TO OTHER LICENSED DEALERS FOR PURPOSE OF RESALE, RETURNED GOODS, DISCOUNTS AND ALLOWANCES ON WHICH TAX HAS BEEN PAID)	3.	X
4. NET TAXABLE SALES (LINE 2 MINUS LINE 3)	4.	
5. USE TAX PURCHASES	5.	X
6. TOTAL AMOUNT SUBJECT TO TAX (LINE 4 PLUS LINE 5)	6.	X
7. TOTAL TAX DUE (2% OF LINE 6)	7.	
8. LESS: PREPAID TAX DEDUCTION (BLOCK A ON REVERSE IF RETURN IS FILED ON TIME) (BLOCK B ON REVERSE IF RETURN IS FILED LATE)	8.	X
9. TAX DUE AFTER PREPAYMENT DEDUCTION (LINE 7 MINUS LINE 8)	9.	
10. LESS: 1% OF LINE 9 IF RETURN IS FILED ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE CLOSE OF THE REPORTING PERIOD.	10.	
11. NET TAX DUE (ENTER THIS TOTAL ON LINE 12 OF REVERSE SIDE)	11.	

IF YOU USE METHOD A, B, C, D, OR E TO COMPUTE GROSS TAXABLE SALES, YOU MUST REPORT THE METHOD USED AND, IF METHOD B, C, OR D, THE PERCENTAGE USED ON LINE 2 ABOVE.

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ATTACHMENT C

This is the card layout currently used by the Bureau of Business Research for their information on Texas manufacturers (1967 - 1968 Directory of Texas Manufacturers).

Column

1 - 41	Name & address of firm
42 - 43	(For firms not previously in DTM only) Ampersand in column 42 if established in 1965 Ampersand in both columns 42 & 43 if established in 1966 or 1967
44 - 47	Date of establishment
48	Area of product distribution
49 - 53	Number of employees
54	Employee code
55 - 58 or 55 - 59	4 or 5 digit SIC number
60 - 62	Alphabetical number of basic chemicals under each appropriate SIC number. Blank on all but basic chemical products cards
63	Eleven punch indicates home office or multiple listings. Blank on all other cards.
64 - 66	County number
67 - 70	City number
71 - 76	Alphabetical order number by firm name
77	Eleven punch indicates chief product (when known). Blank on most cards.
78 - 79	Product number
80	Card number (in each product number series)



ATTACHMENT D

The page 31 shown below is a copy from the "Texas Unemployment Compensation Act" (Art. 5221b, V.A.C.S.) including amendments enacted by the 59th Legislature. Paragraph (e) covers the legal restrictions on data availability; pages 51-54 - not shown - list employees not covered by the act.

this Act, and may, in its discretion, bond any person handling moneys or signing checks hereunder.

- (e) *Records and Reports:* Each employing unit shall keep true and accurate employment records, containing such information as the Commission may prescribe and which is deemed necessary to the proper administration of this Act. Such records shall be open to inspection and subject to being copied by the Commission or its authorized representatives at any reasonable time and as often as may be necessary. The Commission may require from any employing unit any sworn or unsworn reports, with respect to persons employed by it, which the Commission deems necessary for the effective administration of this Act.

Information thus obtained or otherwise secured shall not be published or be open to public inspection (other than to public employees in the performance of their public duties) except as the Commission may deem necessary for the proper administration of this Act. Any employee or member of the Commission who violates any provision of this subsection shall be fined not less than Twenty Dollars (\$20), nor more than Two Hundred Dollars (\$200), or imprisoned for not longer than ninety (90) days, or both.

- (f) *Oaths and Witnesses:* In the discharge of the duties imposed by this Act, the chairman of an appeal tribunal and any duly authorized representative or member of the Commission shall have power to administer oaths and affirmations, take depositions, certify to official acts, and issue subpoenas to compel the attendance of witnesses and the production of books, papers, correspondence, memoranda, and other records deemed necessary as evidence in connection with a disputed claim or the administration of this Act. Notwithstanding the provisions of Article 3912e, Vernon's Texas Civil Statutes, or any other provision of the laws of this State, the fees of sheriffs and constables for serving such subpoenas shall be paid by the Commission out of administrative funds, and the Comptroller of Public Accounts shall issue warrants for such fees as directed by the Commission.
- (g) *Subpoenas:* In case of contumacy by, or refusal to obey a subpoena issued by a member of the Commission or any duly authorized representative thereof to any person, any County or District Court of this State within the jurisdiction of which the inquiry is carried on or within the jurisdiction of which said person guilty of contumacy or refusal to obey is found or resides or transacts business, upon application by the Commission or its duly

ATTACHMENT E

The following is the code presently used for sales tax information. Conversion from this code to S.I.C. will be completed by September, 1967.

COMPTROLLER OF PUBLIC ACCOUNTS  
STANDARD INDUSTRIAL CLASS. CODES  
AND RELATED BUSINESS CLASSIFICATION CODES

<u>IND. NO.</u>	<u>BUS. CLASS. CODE</u>	<u>DESCRIPTION</u>
01		<u>CLOTHING STORES</u>
	01	WOMEN'S APPAREL AND ACCESSORIES STORES
	02	MEN'S APPAREL STORES AND CUSTOM TAILORS
	03	FAMILY APPAREL STORES
	04	SHOE STORES
02		<u>ART, GIFT AND NOVELTY STORES</u>
	05	LIMITED PRICE VARIETY STORES
	11	ART, GIFT AND NOVELTY STORES
03		<u>GENERAL MERCHANDISE STORES</u>
	07	DEPARTMENT AND DRY GOODS STORES
	09	GENERAL MERCHANDISE AND COUNTRY STORES
	19	SPECIALTY STORES NOT ELSEWHERE CLASSIFIED
	32	SECOND-HAND STORES
04		<u>NEWSPAPER AND CIGAR STANDS</u>
	10	NEWSPAPER AND MAGAZINE STANDS
	26	CIGAR STORES AND STANDS
05		<u>SPORTING GOODS STORES</u>
	12	SPORTING GOODS STORES AND BICYCLE SHOPS
06		<u>FLORIST SHOPS</u>
	13	FLORIST SHOPS
07		<u>PHOTOGRAPHY STORES</u>
	14	PHOTOGRAPHIC EQUIPMENT AND SUPPLY STORES
	73	PHOTOGRAPHIC STUDIOS
08		<u>MUSIC STORES</u>
	15	MUSIC STORES
09		<u>OFFICE EQUIPMENT STORES</u>
	16	STATIONERY AND BOOK STORES
	18	OFFICE, STORE AND SCHOOL FURNITURE AND EQUIPMENT STORES
10		<u>JEWELRY STORES</u>
	17	JEWELRY STORES
11		<u>FOOD STORES</u>
	20	GROCERY STORES
	21	FOOD STORES OTHER THAN GROCERY STORES
	25	CANDY, CONFECTIONERY AND NUT STORES

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COMPTROLLER OF PUBLIC ACCOUNTS  
STANDARD INDUSTRIAL CLASS. CODES  
AND RELATED BUSINESS CLASSIFICATION CODES

<u>IND. NO.</u>	<u>BUS. CLASS. CODE</u>	<u>DESCRIPTION</u>
12	22	<u>LIQUOR STORES</u> PACKAGED LIQUOR STORES
13	24 35	<u>EATING AND DRINKING PLACES</u> EATING AND DRINKING PLACES WITHOUT ALCOHOLIC BEVERAGES EATING AND DRINKING PLACES WITH ALCOHOLIC BEVERAGES
14	27	<u>DRUG STORES</u> DRUG STORES
15	30 31	<u>FURNITURE AND APPLIANCE STORES</u> HOUSEHOLD AND HOME FURNISHINGS STORES RADIO AND HOUSEHOLD APPLIANCE STORES
16	40 41	<u>FARM SUPPLY STORES</u> FARM IMPLEMENT STORES GARDEN AND FARM SUPPLY STORES
17	46 85	<u>UTILITIES</u> FUEL YARDS AND ICE DEALERS PUBLIC UTILITIES AND OTHER CONCERNS PROVIDING TRANSPORTATION AND ALLIED SERVICES
18	50 51 52 53	<u>BUILDING MATERIALS</u> LUMBER AND BUILDING-MATERIAL DEALERS HARDWARE STORES PLUMBING AND ELECTRICAL SUPPLY STORES PAINT, GLASS AND WALLPAPER STORES
19	60 61 63 64 66 67 71	<u>AUTOMOTIVE PLACES</u> NEW AND USED MOTOR VEHICLE DEALERS (including facilities for maintenance) AUTO SUPPLY STORES AUTOMOBILE TRAILER DEALERS AND TRAILER SUPPLY STORES USED CAR DEALERS BOAT AND MOTORCYCLE DEALERS (including the sale of parts and accessories) AIRCRAFT DEALERS (including the sale of parts and accessories) AUTOMOBILE REPAIR SHOPS AND GARAGES
20	62	<u>SERVICE STATIONS</u> SERVICE STATIONS
21	70	<u>HOTELS</u> HOTELS, MOTELS AND BOARDING HOUSES

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COMPTROLLER OF PUBLIC ACCOUNTS  
STANDARD INDUSTRIAL CLASS. CODES  
AND RELATED BUSINESS CLASSIFICATION CODES

<u>IND. NO.</u>	<u>BUS. CLASS. CODE</u>	<u>DESCRIPTION</u>
22		<u>PERSONAL SERVICES</u>
	72	REPAIR AND HAND-TRADE SHOPS
	77	SHOE REPAIR SHOPS
	78	MORTICIANS AND UNDERTAKING PARLORS
	79	PERSONAL SERVICE SHOPS AND AMUSEMENT PLACES
23		<u>INDUSTRIAL PURCHASES</u>
	82	CONSTRUCTION CONTRACTORS AND MANUFACTURERS AND WHOLE-SALERS OF LUMBER AND BUILDING MATERIALS
	83	MANUFACTURERS AND WHOLESALEERS OF STORE AND OFFICE EQUIPMENT
	86	RETAILERS, MANUFACTURERS AND WHOLESALEERS OF ELECTRONIC AND ELECTRICAL EQUIPMENT
	90	PRODUCERS AND WHOLESALEERS OF FOOD, TOBACCO, ALCOHOLIC BEVERAGES AND FARM PRODUCTS, INCLUDING FOOD PROCESSING EQUIPMENT
	91	MANUFACTURERS AND WHOLESALEERS OF TEXTILE PRODUCTS, HOUSEHOLD FURNITURE AND FURNISHINGS
	92	MANUFACTURERS AND WHOLESALEERS OF DRUGS, CHEMICALS AND ALLIED PRODUCTS
	93	PRODUCERS AND DISTRIBUTORS OF MOTION PICTURES AND MANUFACTURERS AND WHOLESALEERS OF MOTION PICTURE EQUIPMENT AND SUPPLIES
	94	MANUFACTURERS AND WHOLESALEERS OF AUTOMOTIVE VEHICLES, TRAILERS, AUTOMOTIVE PARTS, EQUIPMENT AND SUPPLIES OTHER THAN PETROLEUM
	95	MANUFACTURERS AND DISTRIBUTORS OF TRANSPORTATION EQUIPMENT OTHER THAN AUTOMOTIVE
	96	PRODUCERS AND REFINERS OF PETROLEUM, WHOLESALEERS OF PETROLEUM PRODUCTS, AND MANUFACTURERS AND DISTRIBUTORS OF OIL WELL, REFINING AND SERVICE STATION EQUIPMENT
	98	PRODUCERS AND DISTRIBUTORS OF HEAVY INDUSTRIAL EQUIPMENT AND MACHINERY NOT ELSEWHERE CLASSIFIED
	99	PUBLISHERS; PRODUCERS AND DISTRIBUTORS OF LIGHT INDUSTRIAL EQUIPMENT N. E. C.; AND ALL OTHER PERMITTEES N. E. C.
24		<u>OTHER PERMITTEES</u>
	28	NONSTORE RETAILERS
	29	TEMPORARY AND PART-TIME PERMITTEES
	88	AUCTIONEERS
25		<u>GOVERNMENTAL AGENCIES</u>
	87	GOVERNMENTAL AGENCIES, ASSOCIATIONS, FRATERNAL, RELIGIOUS AND SOCIAL ORGANIZATIONS
26		<u>SELECTED SERVICES</u>
	84	HEALTH SERVICES
	89	BUSINESS SERVICE CONCERNS

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ATTACHMENT F

The following is the statement as to the disclosure (availability) of sales tax information as extracted from page 70 of the House Official Bill Printing of H.B. No. 106.

"(G) Disclosure of Information Unlawful: Examination of Records.

"(1) It shall be a misdemeanor for any official or employe~~e~~ of the Comptroller to make known in any manner whatever the business affairs, operations or information obtained by an investigation of records and activities of any retailer or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures or any particular thereof, set forth or disclosed in any return, or to permit any return or copy thereof, or any book containing any abstract or particulars thereof to be seen or examined by any person not connected with the Comptroller.

"However, the Comptroller may, by general or special order, authorize examination by other State officers, by tax officers of another state, by the Federal Government, if a reciprocal arrangement exists, or by any other person of the records maintained by the Comptroller under this Chapter.

"Nothing herein contained shall be construed to prevent: The delivery to a taxpayer, or his duly authorized representative, of a copy of any report or other paper filed by him pursuant to the provisions of this Chapter: the publication of statistics so classified as to prevent the identification of a particular report and the items thereof; the use of such records, reports, or information secured, derived, or obtained by the Attorney General or the Comptroller under the terms of this Chapter in any action against the same taxpayer for a penalty or any tax due under any provision of this chapter.

## FEDERAL SOURCES

For further information from Bureau of Census data see:

1. U. S. Bureau of the Census, Census of Manufactures, 1963, Volume I, Summary and Subject Statistics (Washington, D. C.: U.S.G.P.O., 1966); pages 1-30 for: general explanation of the Census of Manufactures, explanation of terms used in collection and publication of data, and special inquiries, reports, and procedures; see Appendix B for industry descriptions, Appendix D for census report forms and punch cards, and Appendix E for Authority for the Census (Title B, United States Code).
2. U. S. Bureau of the Census, Census of Business, 1963, Vol. I, Retail Trade - Summary Statistics, Part 1 (Washington, D. C.: U.S.G.P.O., 1966); pp. v-vii for explanation of kind of businesses covered, method of enumeration, census disclosure rules, etc.; see Appendix A for provisions of law relating to the 1963 Census of Business, Appendix B for Explanation of Terms, Appendix C for Retail Trade Questionnaire form sent to all retail trade establishments, Appendix D for specialized reporting-form numbers for different kind-of-business titles.
3. U. S. Bureau of the Census, Census of Business, 1963, Vol. IV, Wholesale Trade - Summary Statistics, Part 1 (Washington, D. C.: U.S.G.P.O., 1966); see Appendix B for explanation of terms, Appendix C for kinds of business classifications, and Appendix E for report forms (pp. App.-22 to App.-114).

4. U. S. Bureau of the Census, Census of Business, 1963, Vol. VI, Selected Services - Summary Statistics (Washington, D. C.: U.S.G.P.O., 1966); see Appendix B for explanation of terms, and Appendices C,D,E, and F for copies of reporting forms.