U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

1997 ECONOMIC CENSUS
Wholesale Trade Sector

INSTRUCTIONS

GENERAL INFORMATION

- We estimate that it will take 30 minutes to complete this report form. This includes time to read instructions, assemble and review information, and record answers on the questionnaire. If you have any comments regarding these estimates, send them to the Associate Director for Administration Services, Paperwork Reduction Project (0607-0825), Room 3104, FB-3, Bureau of the Census, Washington, DC 20233.
- Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.
- If this report form does not appear to apply to your kind of business or activity, describe your business or activity in item 11 and complete the remainder of the report as accurately as possible. In most cases, completion of this form will satisfy Census requirements and eliminate further correspondence. If additional information is needed, we will either write or telephone you.
- Sales and payroll data should be rounded to the nearest thousand dollars as illustrated on the form (see "HOW TO REPORT DOLLAR FIGURES").
- This report should cover calendar year 1997.
- If your fiscal year is different from the calendar year but within 3 months of the calendar year, fiscal year figures are acceptable. If your fiscal year varies by more than 3 months of the calendar year, please estimate calendar year figures.

Item 2. PHYSICAL LOCATION

Answers will be used in developing statistics on the economic activities of the State, county, city, etc., in which this establishment is located. For this reason, it is important that you indicate whether or not the mailing address shown on the label is also the physical location of this establishment. If the mailing address and the actual location are not
the same, please provide the address of the actual physical location.

Item 3. DOLLAR VOLUME OF BUSINESS

a. Sales of merchandise and other operating receipts.

Include:

- Cash and credit sales of merchandise and receipts for maintenance, repair, installation, etc., whether or not payment was received in 1997.
- The gross value of goods sold or purchased by this establishment on a commission, brokerage, or agency basis for others.
- Receipts from the rental and leasing of merchandise.
- The actual value of trade-ins taken as partial payment for other merchandise.
- Sales to foreign subsidiaries and affiliates and to your Foreign Sales Corporations (FSC's).
- Excise taxes (such as those on gasoline, liquor, and tobacco) which are paid by the manufacturer and included in the cost of goods purchased.
- Liquor and tobacco tax stamps and licenses sold.
- Fees received for the arrangement of the foreign sale of goods which never entered the United States and Foreign Trade Zones.

Exclude:

- Sales and excise taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.
- Receipts from carrying and other credit charges.
- Nonoperating income from sources such as investments, rental or sale of real estate, and interest.
- Commissions received for selling and buying products for others.
- Foreign sale of goods which never entered the United States or Foreign Trade Zones in the United States.
- Refunds or allowances for returned merchandise.
- Report the approximate market value of products bought or sold on a commission, brokerage, or agency basis for others.
- If actual sales are unavailable from company records, estimate the value by dividing actual commissions received by the average percentage charged for sales activity.

  For example, if commissions received totaled $200,000 and you estimate your average commission is 5 percent, then the gross selling value is $4,000,000 ($200,000/.05).
- Report the amount of commissions, brokerage fees, or agency charges received for transactions reported in item 3c.

Item 4. PAYROLL

Definitions are the same as those used on the Employers' Quarterly Federal Tax Return, Form 941, and as described in Circularly E, Employers' Tax Guide.

a. Payroll, before deductions

Include:

- Wages, salaries, tips, paid absences (including sick days, vacations, and holidays), bonuses, commissions, and other compensation paid to employees during 1997, whether or not subject to income or Federal Insurance Contributions Act (FICA) tax.
- Salaries, bonuses, commissions, and other compensation paid to officers and executives of a corporation.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Annuities or supplemental unemployment compensation benefits,

  even if income tax was withheld.

Item 5. EMPLOYMENT

Include:

- All full-time and part-time employees on the payroll during the pay period including March 12, 1997.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors and partners of an unincorporated firm.

Item 6. OPERATING EXPENSES

Include:

- Total annual payroll reported in item 4a.
- Fringe benefits and supplements to wages and salaries.
- Liquor and tobacco tax stamps, taxes, and license fees.
- Depreciation and amortization charges in 1997 including depreciation charges on equipment obtained through a capital or full-payout lease or on equipment rented to others through an operating lease.
- Lease and rental payments made in 1997 for equipment leased under an operating lease.
- Advertising services and expenses.
- Commissions paid to others.
- Office supplies, postage, and shipping and packaging materials and expenses.
- Cost of legal services, data processing services, and other contract work performed by others.
- Telephone and other purchased communications services.
- Other expenses (i.e., insurance, storage, repairs, bad debt, theft, and damage losses).

PLEASE CONTINUE ON REVERSE

Exclude:

- Purchases of goods for resale.
- Income taxes.
- Sales and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.
- Interest expenses.
- Payments to or withdrawals by proprietors or partners of an unincorporated firm.
- Lease payments for merchandise obtained through capital, finance,
  or full payout leases.

Item 7. INVENTORIES

Report the total value of merchandise inventories this establishment owned on December 31, 1997 and 1996. Inventories must be located in the United States and its possessions, including Foreign Trade Zones in the United States, even if portions of these inventories were held at other locations. Exclude the value of inventories held at this establishment but owned by others.

a. If you had inventories on the last day of either 1996 or 1997, then answer "YES" to this question. If you do not have inventories or had inventory during 1997 but not on the above days, answer "NO."

b. If you have inventories at the end of either 1996 or 1997 and any portion of these inventories is valued using the last-in, first-out (LIFO) method, answer "YES."

c. Report the market value of inventories using generally accepted accounting principles. If any inventories are subject to the LIFO valuation method also include the LIFO reserve on this line.

   (1) Report the amount of inventories not subject to LIFO costing.

   (2) Report the amount of inventories subject to LIFO costing (gross).

      (a) Report the LIFO reserve or allowance applicable to the amount on line c(2).

      (b) Report the LIFO cost of inventories reported on line c(2) (net).

Item 8. TOTAL PURCHASES OF MERCHANDISE IN 1997

Include:

- Merchandise for which you took title in 1997, whether or not payment was made in 1997 and merchandise in transit to you or your customers for whom you have taken title.
- Raw and finished goods.
- Cash and credit purchases.
- Amount allowed for trade-ins.
- Freight, delivery, and other transportation costs.
- Import duties (if paid separately) and the cost of services resold without processing.
- Parts and supplies used in repair work or other service type activities.

Exclude:

- Expenditures for supplies, equipment, and parts purchased for your company's use.
- Purchases of liquor and tobacco tax stamps.
- Sales and other taxes collected directly from customers and paid directly to a local, State, or Federal agency.

Item 9. SALES BY CLASS OF CUSTOMER

a. Export sales —

   Include sales to buyers in foreign countries or to Foreign Sales Corporations (FSC's).

b. Restaurants, hotels, food services, and contract feeding —

   Include sales to caterers, contract feeders, and ALL eating and drinking establishments.

c. Retailers and repair shops for resale or repair —

   Include sales to all types of retailers (i.e., retail chain organizations, independent stores, or department stores), that normally buy for resale to household consumers and all types of repair facilities.

d. Other wholesale establishments for resale —

   In addition to sales to merchant wholesalers, be sure to include sales that were made through agents, brokers, and commission merchants selling for your account or purchasing for the account of others.

e. To industrial users for production (manufacturing and mining) —

   Include sales to mines and manufacturers located in the United States or Puerto Rico.

f. Business users for consumption, not for resale —

   Include sales to laboratories, institutions, public utilities, service businesses, and other such users that are buying for business use rather than for resale.

g. To farmers (for farm use) — Include ONLY sales of products for use in agricultural production.

h. To household consumers and individual users —

   Include sales:

   - To those who are buying for personal consumption.
   - To employees for personal consumption.

i. To builders and contractors —

   Include ONLY sales for construction purposes.

   Exclude sales to repair and manufacturing facilities.

j To government bodies —

   Include sales to the Federal Government (including military, post exchanges, GSA, the Postal Service, TVA, and other agencies), and State and local governments.

Item 10. TYPE OF OPERATION

a. Own-brand Importer/Marketer — A company or establishment that deals primarily or exclusively in the parent company's own branded products manufactured outside the United States. Products are either imported into the United States and then sold or they are sold and then drop-shipped directly from a foreign location to the United States customer.

   Note: When the products are drop-shipped from a foreign location,
   the customer will have already taken title to the goods before they enter the United States.

b. Merchant wholesaler — A company or establishment primarily engaged in buying and selling merchandise produced by other firms on its own account.

   - Wholesale merchant, jobber, distributor — Buying and selling merchandise in the United States for delivery in the United States.
   - Importer — Purchasing and selling foreign made merchandise that does not bear the importer's own brand name for delivery in the United States.
   - Exporter — Primarily purchasing goods in the United States for delivery to customers outside the United States.
   - Terminal grain elevator — Grain elevator receiving grain from sources other than directly from farmers.
   - Country grain elevator — Grain elevator receiving grain directly from farmers.
   - Farm-products assembler — A company or establishment, except a grain elevator, purchasing farm products directly from farmers.

c. Agent, broker, and commission merchant — A company or establishment primarily engaged in buying or selling merchandise on a commission, brokerage, or agency basis for others, rather than dealing primarily on its own account.

   - Auction company — Selling merchandise for the account of others at wholesale from a permanent location by the auction method.
   - Broker — Buying and selling merchandise on a brokerage basis for others in the United States market, but not receiving goods on consignment.
   - Commission merchant — Receiving goods on consignment and selling them in the United States market.
   - Import agent — Representing, on an agency basis, domestic firms selling foreign merchandise for delivery inside the United States or its possessions and collecting a commission for the sale of goods.
   - Export agent — Representing, on an agency basis, domestic firms selling United States merchandise for delivery outside the United States or its possessions and collecting a commission for the sale of goods.
   - Manufacturers' agent — Selling merchandise on a commission basis for a limited number of manufacturers on a continuing agency basis.