U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

ANNUAL CAPITAL EXPENDITURES SURVEY

2014 INSTRUCTIONS AND DEFINITIONS

BURDEN HOUR ESTIMATE

Public reporting burden for this collection of information is estimated to range from less than 1 hour to about 2 hours, averaging 1 hour per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0782, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0782" as the subject.

SURVEY SCOPE – This survey collects capital expenditures data for nonfarm businesses, organizations, and associations operating within the United States. This survey also includes self-employed individuals. Report capital expenditures for all of your operations that are located in the 50 States and the District of Columbia. Information for agricultural production operations should be excluded.

SURVEY PERIOD – Report data for the calendar year 2014. If your fiscal year ends between October 31 and February 28, fiscal year figures are acceptable. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If the data reported are for a period other than the calendar year, indicate the exact period covered on page 2 of the survey form.

ESTIMATES ARE ACCEPTABLE – The data requested on this report may not correspond to your accounting records. If you cannot answer a question from your records, please estimate the answer. Report in thousands of dollars. If your business did not make any capital expenditures for the 2014 reporting period, enter "0" on the appropriate line(s).

ELECTRONIC REPORTING – To complete this survey online go to the following address: https://econhelp.census.gov/aces. Use your userid and password to login. Your userid and password are located on the front page of the survey form. Should you have any questions regarding electronic reporting, please call **1–800–528–3049**.

Filing Extensions – If you cannot complete the survey by the date shown on the front of the form, request an extension of time by writing to the **U.S. Census Bureau, 1201 East 10th Street, Jeffersonville, IN 47132-0001 or by calling 1–800–528–3049**. Please reference your Census ID Number located on the top line of the mailing address.

Legal Authority and Confidentiality of Data – Your response is required by law. Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, **YOUR REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents' files are immune from legal process.

Direct any **QUESTIONS** regarding this report form to the **U.S. Census Bureau, ATTN: Company Statistics Division, Business Investment Branch, Washington, DC 20233-6400**, or call **1–800–528–3049**.

HOW TO REPORT

Report capital expenditures in dollar values rounded to thousands.

Example: If figure is $600.00, report	Thou.
	1

Example: If figure is $2,600.00, report	Thou.
	3

Enter zero in the thousands' column if expenditures are less than one thousand dollars after rounding. If you did not have capital expenditures during 2014, enter zeroes in the appropriate lines of ITEM 1 and complete the back of the form.

Item 1

CAPITAL EXPENDITURES – Report expenditures made during the year to purchase structures and equipment for use in your business. Records are ordinarily maintained for these expenditures since they are required to be depreciated for tax purposes. Include the estimated cost of assets acquired as the lessee under capital lease arrangements entered into during the year. See Item 2 instructions below for additional information on capital leases. Assets which your company expensed as permitted under Section 179 of the U.S. Internal Revenue Code should be reported as capital expenditures for purposes of this survey. The requested information may be available from your tax return, accountant, or tax advisor.

Exclude land and items charged as current operating expenses such as cost of maintenance (including maintenance contracts), normal and ordinary repairs, supplies, and rental payments.

If expenditures are made for both business and personal use, report only those for business use.

NEW STRUCTURES – Report capital expenditures for new buildings, offices, and other structures, as well as structures that have been previously owned but not used or occupied.

Include:

- Cost of buildings and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.
- Cost of major additions, alterations, and capitalized repairs to existing structures whether performed by a contractor or completed in-house.
- Cost of any machinery and equipment which is an integral or built-in feature of the structure.

NEW EQUIPMENT – Report capital expenditures for new machinery and equipment.

Include:

- Capital expenditures for new equipment such as machinery, furniture and fixtures, cash registers, fax machines, copy machines, computers, computer software, and vehicles used in the production and distribution of goods and services and in office functions.
- Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure.

USED STRUCTURES AND USED EQUIPMENT – Report capital expenditures for offices, buildings, and other structures previously owned and occupied by others. Also include second hand equipment and machinery previously owned by others.

If you have any questions about what to report or how to classify specific fixed assets, please call **1–800–528–3049**.

Item 2

CAPITAL LEASES – Report the estimated cost of new structures and equipment acquired as the lessee under capital lease arrangements entered into during the year. Only the person or business to whom a lease is granted (lessee) from others should report here. This value should also be included as a capital expenditure in Item 1 since the purchase of a structure and/or equipment has essentially taken place.

Exclude the value of structures and equipment which you rent (operating leases); and periodic payments made for leased structures and equipment.

If you did not have capital expenditures during 2014, enter zeroes in the appropriate lines of ITEM 1 and complete the back of the form. Please sign and return your form in the enclosed envelope or FAX to 1–800–438–8040.