Data Collection

Data items requested and reference period covered:

Example forms can be found at https://bhs.econ.census.gov/bhs/aces/form.html. The forms will be for the reference period then being collected only. For forms from prior periods, refer to historical data at https://www.census.gov/programs-surveys/aces/library/publications.html.

Key data items:

The key data items for ACES are investment items. These include total capital expenditures, under the domestic depreciable asset data question or capital expenditures question, or reporting a total for either investment in structures or equipment in the capital expenditures question.

Type of request:

This survey is mandatory. Title 13, United States Code, requires businesses and other organizations that are asked to complete this survey to answer the questions and submit their responses to the U.S. Census Bureau.

Frequency and mode of contact:

Businesses and other organizations asked to complete this survey are notified by mail. This notification includes instructions to access a computer self-administered questionnaire online. The instructions also include a user identification number and a password.

Reporting units may be contacted at any time by telephone. Telephone contacts may inquire about responses or the lack of a response in general. Eight weeks after the initial mailing of notifications there is a second mailing, with a second follow-up eight weeks after that to reporting units that have not yet responded. A third follow-up mailing may also be conducted.

Data collection unit:

ACES is a company level survey, using the company as both the sampling and the tabulating unit. This means that companies are asked to report data for the company as a whole, and that data is used as a single component into the estimates from the company as a whole. Companies are asked to report for all domestic operations, including subsidiaries and divisions. This includes reporting for establishments of subsidiary companies where more than 50% ownership is held, as well as establishments of other companies where the reporting company has the power to direct or cause the direction of management and policies. Holding companies are asked to report for the entire corporation, including all subsidiaries under their ownership.

Most companies report for the company as a whole. This is usually because the company is comprised only of a single establishment, but generally true of multi establishment companies as well. However, companies may elect to report as units less than the entire company does, which fully partition the data for the company as a whole. For 2017 ACES, the sample was 50,006 ACE-1 companies with paid employees and 20,000 ACE-2 companies without paid employees. For 2018 ACES, the 2017 ACES

sample of ACE-1 companies with paid employees was re-selected, but there was no ACE-2 companies without paid employees' component of the sample. In 2019, ACES sampled 49,331 ACE-1 companies and 20,001 ACE-2 companies.

Special procedures

Data is reported for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If reasonable estimates on a calendar basis are not available, fiscal year data is accepted. Respondents should indicate on the questionnaire the exact dates the data represent if they are not from the calendar year.

Estimates are acceptable. The data requested may not correspond to company accounting records. In that circumstance, carefully prepared estimates are acceptable. If a company does not have capital expenditures for the reporting period, it enters "0" in the appropriate cells.

In the event of a merger or acquisition, special actions are taken depending on the circumstance. If a company merges with or acquires another domestic company during the period, it is asked to include the domestic capital expenditures made by the merged or acquired company since the date of acquisition. The cost to a company for structures and equipment previously owned by the acquired company at the time of the merger or acquisition is to be reported as expenditures, but only if treated as capital expenditures by that company. Discontinued operations are treated in the same manner as continued operations. If during the survey year, a company had discontinued operations that were held for sale, it is asked to report data for the discontinued operations for the period of time the reporting company owned them.