ANNUAL CAPITAL EXPENDITURES SURVEY
2019 INSTRUCTIONS AND DEFINITIONS

BURDEN HOUR ESTIMATE
We estimate this survey will take an average of 1 hour to complete, including the 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: EWD Survey Comments 0607-0782, U.S. Census Bureau, 4600 Silver Hill Road, Room EWD-8K154, Washington, DC 20233. You may e-mail comments to EWD.Surveys@census.gov. Be sure to use EWD Survey Comments 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 calendar year 2019. 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 in the REPORTING PERIOD item.

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.

ELECTRONIC REPORTING – Complete this survey online by going to the following address: portal.census.gov

Should you have any questions regarding electronic reporting, please call 1-800-528-3049 from 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

Add your authentication code located in the letter we mailed to your company. Report by clicking on “REPORT NOW.”

Filing Extensions – If you cannot complete the survey by the date shown on your letter, you may request an extension of time by visiting portal.census.gov and selecting "Options".

Legal Authority and Confidentiality of Data – YOUR RESPONSE IS REQUIRED BY LAW. Title 13 United States Code (U.S.C.), Sections 131 and 182 authorizes this collection. Sections 224 and 225 require your response. The U.S. Census Bureau is required by Section 9 of the same law to keep your information CONFIDENTIAL and can use your responses only to produce statistics. The Census Bureau is not permitted to publicly release your responses in a way that could identify your business, organization, or institution. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data.

Direct any QUESTIONS regarding this survey to 1-800-528-3049 from 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

HOW TO REPORT
Report dollar values rounded to thousands.

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<thead>
<tr>
<th>Example: If figure is $600.00 report</th>
<th>Mil. Thou.</th>
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<th>Example: If figure is $2,600.00 report</th>
<th>Mil. Thou.</th>
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Enter "0" in the thousands’ column if the dollar value is less than one thousand after rounding. If your business did not make any capital expenditures during 2019, report "0" on each applicable line in ITEM 1 and ITEM 2.
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 from 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

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 your business did not make any capital expenditures during 2019, enter 0’s on each applicable line of ITEM 1 and ITEM 2.