SA-44(I)
(12-9-99)

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

INSTRUCTIONS

ANNUAL RETAIL TRADE REPORT

SALES

Report sales figures for the calendar year. If calendar year data are not available, specify the period that the data represent in item 2C.

NOTE – Carefully prepared estimates for the calendar year are acceptable if book figures are not available.

For those establishments acquired during the year, only include data from time of acquisition. Do not include these establishments in previous year data.

INCLUDE in item 2A

- Credit and cash sales of merchandise
- E-commerce sales
- Wholesale sales made by retail establishments covered by this report
- Receipts from layaway purchases
- Receipts from the rental or leasing of vehicles, equipment, instruments, tools, etc.
- Receipts from deliveries
- Receipts from installations, maintenance contracts, repairs, alterations, storage, and other such services
- Value of trade-ins taken as part payment for other merchandise
- Excise taxes (such as those on gasoline, liquor, tobacco) which are levied on the manufacturer or wholesaler and included in the cost of goods purchased by this firm
- Sales made by departments and concessions operated by this firm in establishment(s) of other firms

INCLUDE in item 2Ab

- Sales taxes which were forwarded directly to taxing authorities

EXCLUDE from all parts of item 2

- Carrying or other credit charges
- Commissions from vending machine operators
- Nonoperating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate)
- Sales made by departments and concessions operated by other firms in this firm's retail establishment(s)
- Commissions from sale of government lottery tickets

DEDUCT

- Refunds and allowances for returned goods
- The value of rebates and discounts granted to the purchaser that originated with your firm, even if granted as an increase in trade-in allowance

DO NOT DEDUCT

- The value of trade-in taken as part payment for other merchandise
- The value of manufacturers rebates

SPECIAL INSTRUCTIONS

1. Automotive dealers

- Include charges for dealer preparation, warranty charges, and delivery costs.
- Include combined sales for all new and used car locations and service facilities within the immediate vicinity of the new car showroom when such locations are considered as integral parts of the "new car" business and separate books are not maintained for their operations.
- Exclude receipts from customers for tag and title fees, licenses, etc., forwarded to State or local licensing agencies.

2. E-commerce sales are sales of goods and services over an Internet, extranet, EDI, or other online system. Payment may or may not be made online.

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INVENTORIES

INCLUDE

- Merchandise purchased if title has passed to you, including merchandise in transit in the United States
- Merchandise under contract for sale
- Merchandise owned by your firm but held by others for sale on consignment
- Merchandise inventories at departments and concessions operated by your firm in establishments of other firms

EXCLUDE

- Fixtures, equipment, and supplies not held for sale
- Merchandise inventories owned by others such as those held on consignment
- Merchandise inventories at departments and concessions operated by other firms in your retail establishment(s)
- Merchandise held outside the United States

INVENTORY VALUATION METHOD

Answer inventory valuation items only when the Last-in, First-out (LIFO) or LIFO Retail Method was used to value any of your inventory. If another method was used, SKIP to purchases.

- The Last-in, First-out (LIFO) method of inventory valuation is based on the assumption that the last merchandise acquired is the first merchandise sold; therefore, the ending inventory consists of the oldest acquired goods.
- The LIFO Retail Method – In addition to the Last-in, First-out assumption, the LIFO Retail Method derives the cost value of the inventory by applying a cost ratio to the retail value of the inventory.

PURCHASES OF MERCHANDISE

INCLUDE

- Cash and credit purchases
- Merchandise in transit to you for which you have taken title
- Purchases made by both your warehouse(s) and establishment(s)
- Value of automotive and other trade-ins exclusive of rebates and discounts granted as an increase in trade-in allowance
- Freight, delivery, and other transportation costs, import duties (if paid separately)
- Purchases made for departments and concessions operated by your firm in establishments of other firms
- Cost of services resold without any processing
- Parts and supplies used in repair work or other service type activities

EXCLUDE

- Sales and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency
- Expenditures for supplies, equipment, and parts purchased for your company's own use
- Purchases made by other firms operating departments and concessions in your retail establishment(s)
- Purchases of merchandise held outside the United States

ACCOUNTS RECEIVABLE
(Not applicable to form SA-44A)

INCLUDE

- Credit originated by the firm for which payment is to be made directly to the firm because the firm carries its own consumer credit accounts receivable

EXCLUDE

- Credit which may have originated at this firm but is actually provided by others such as banks, finance companies, oil or other credit card issuing companies
- Accounts receivable serviced by the firm but sold or pledged to a bank or other factor