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

FORM
SA-44
(10-14-2008)

DUE DATE ➧

2008 ANNUAL RETAIL TRADE REPORT

YOUR RESPONSE IS REQUIRED BY LAW. Title 13, U.S. Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau.

Have questions?

Call 1–800–772–7851 (option 2)
weekdays,
8:30 a.m. to 5:00 p.m. EST

How can I report?

Via Fax:
1–800–447–4613

Via Mail:
U.S. CENSUS BUREAU
1201 East 10th Street
Jeffersonville, IN 47132-0001

(Please correct any error in name, address, and ZIP Code)

Via Internet:
http://www.census.gov/econhelp/arts
Use your firm's unique username and original password. If you change your password, please keep a record for reference. Username: Password:

GENERAL INSTRUCTIONS

- Always provide book figures. If they are not available, carefully prepared estimates, labeled "Est." are acceptable.
- Any significant change in your firm's operations should be noted in the "REMARKS" section of this report.

Include

- All domestic/U.S. retail establishments reporting payroll on its latest Employer's Federal Tax Return (Treasury Form 941 or 944), **under the Employer Identification Number (EIN)** shown in Item 1A
- Data for auxiliary facilities operated under this EIN primarily engaged in furnishing supporting services to your retail establishment(s) (such as warehouses, garages, central administrative offices, and repair services)
- Retail leased departments and concessions operated by this firm in establishments of others (e.g., shoe departments in department stores or prescription counters in food stores) which report payroll under this firm's current EIN shown in Item 1A
- Data for establishment(s) sold or acquired during 2008 for the period they were operated by your firm

Exclude

- Data for retail establishments operated by other firms, such as franchises
- Departments and concessions operated by other firms in your retail store(s)

SPECIAL INSTRUCTIONS

1A FEDERAL EMPLOYER IDENTIFICATION NUMBER

1. Does your firm currently report payroll under the EIN

020 1 ☐ YES
2 ☐ NO . . . . . .

(a) Enter your present EIN . . . . . 021 [ ][ ][–][ ][ ][ ][ ][ ][ ][ ]

(b) When did you start reporting payroll under this EIN? . . . . . Month 022 | Year

2. Did your firm experience any organizational change during 2008?

025 1 ☐ YES –
032 1 ☐ Sold to
2 ☐ Merged with
3 ☐ Acquired

2 ☐ NO

029 Name of company sold to/merged with/acquired

Number and street

City, State, and ZIP Code

Date of sale/merger or acquisition 030 Month | Year

031 EIN [ ][ ][–][ ][ ][ ][ ][ ][ ][ ]

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1B NUMBER OF RETAIL ESTABLISHMENTS

	Number as of December 31, 2008
How many retail establishments, including departments and concessions, were covered by this report as of December 31, 2008?	110

2A TOTAL SALES

▶ **NOTE:** *Do not include cents. Always round to the nearest dollar.*

	2008 Dollars
1. What were the total sales of merchandise and other operating receipts for 2008? *INCLUDE e-commerce sales and excise taxes on gasoline, liquor, and tobacco. EXCLUDE all sales taxes. See below for detailed directions.*	100 $

INCLUDE

- Credit and cash sales of merchandise
- E-commerce sales if not submitted on a separate Annual Retail Trade Report
- Excise taxes, (such as those on gasoline, liquor, and tobacco) which are included in the cost of goods purchased by this firm
- Wholesale sales made by retail establishment(s) covered by this report
- 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 partial payment for other merchandise
- Value of manufacturers' rebates
- Leased departments and concessions operated in other establishments

If AUTOMOTIVE also include:

- Charges for dealer preparation, warranty charges, and delivery cost
- Combined sales for a new and used car location, and service and parts facilities
- Fleet sales

EXCLUDE

- Sales from auxiliary establishments
- Carrying or other finance charges
- Commissions (such as vending machine operators, government lottery tickets, or other stores)
- Non-operating 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 your firm's retail establishment(s)
- Refunds and allowances for returned goods
- The actual value of rebates and discounts granted to the purchaser, even if granted as an increase in trade-in allowances

If AUTOMOTIVE also exclude:

- Receipts from customers for tag and title fees, licenses, etc. forwarded to State or local licensing agencies

	2008 Dollars
2. Did your firm collect any sales taxes during 2008?	102 $
120 1 ☐ YES – **What were the total sales taxes collected?** *EXCLUDE excise taxes reported in Item 2A 1.*	
2 ☐ NO – ***Go to Item*** 2B	103 $
3. What were the total sales of merchandise and other operating receipts including sales taxes for 2008? *(Sum of Items 2A 1 and 2A 2)*	

2B E-COMMERCE SALES

▶ **NOTE:** *If AUTOMOTIVE also INCLUDE sales of cars where a binding sales price is established online through the dealer's or a third party's web site. EXCLUDE leads.*

Did your firm have any e-commerce sales during 2008?

E-commerce sales and other operating receipts are sales of goods and services where an order is placed by the buyer; or price and terms of the sale are negotiated over an Internet, extranet, EDI network, electronic mail, or other online system. Payment may or may not be made online.

	2008
130 1 ☐ YES – **What were the total e-commerce sales?** *EXCLUDE sales taxes.*	113 $
2 ☐ NO	

2C SALES REPORT PERIOD

Do the reported data in Items 2A and 2B represent the calendar year (January 1 through December 31) for 2008?

121 1 ☐ YES

2 ☐ NO – ***What were your beginning and ending dates for 2008?***

	2008 Month	Day	Year
Beginning	104		
Ending	105		

CONTINUE ON NEXT PAGE →

3 MERCHANDISE INVENTORIES

Report the total value of all inventories for the retail establishment(s) reported in Item 1B on December 31, 2008. If any part of inventory is valued using the Last-in, First-out (LIFO) method, report the amount before adjustment. If data are not available for December 31, specify the date that the data represent in Item 3C6.

A. Did establishments covered by this report own inventories (regardless of where held) at the end of 2008?

320 1 ☐ YES

2 ☐ NO – ***Go to Item 5***

B. Were any of the inventories subject to the Last-in, First-out (LIFO) valuation method?

305 1 ☐ YES

2 ☐ NO – *Complete Items 3C1–3, 6 and Go to Item 4B.*

C. Report merchandise inventories covered by this report, regardless of where held, owned as of December 31:

		2008 Dollars
1. Merchandise inventories in retail stores. (*Include* leased departments and concessions operated by your firm in other establishments)	201	$
2. Merchandise inventories in warehouses, offices, or in transit for distribution to retail stores	202	$
3. Total of inventories before LIFO adjustment (if any) *(Add Items 3C1 and 3C2)*	200	$
4. LIFO reserve (if any)	301	$
5. Total inventories after LIFO adjustment (line 3 minus line 4)	307	$

6. Are the reported data in Items 3C1 through 3C5 as of December 31?

220 1 ☐ YES

2 ☐ NO – ***When was inventory taken?***

	2008 Month	Day	Year
203			

4A INVENTORY VALUATION METHOD

Report how much of the inventory in Item 3C3 was subject to each valuation method:

		2008 Dollars
1. LIFO valuation method before adjustment	302	$
2. Any other valuation method	303	$
3. Total *(Sum of items 4A1 and 4A2)*	306	$

Total should equal amount reported in Item 3C3.

4B INVENTORY OUTSIDE OF THE UNITED STATES

Were any of the inventories from Item 3C3 stored or en route outside the U.S. 50 states and the District of Columbia?

		2008 Dollars
221 1 ☐ YES – ***Report the amount (in dollars)*** *EXCLUDE inventory held in Foreign Trade Zones or in-bond warehouses in the U.S.*	204	$

2 ☐ NO

CONTINUE ON NEXT PAGE →

5 TOTAL PURCHASES

	2008
	Dollars
What is the total cost of all merchandise bought for resale to customers at your retail establishment(s) (net of returns, allowances, and trade and cash discounts) for the period reported in Item 2C, for which you took title during 2008 whether or not payment was made during the year? *See below for detailed directions.* 400	$

▶ **NOTE: If purchases are greater than sales, explain in "REMARKS" on the final page of this report.**

INCLUDE

- Cash and credit purchases by your firm
- Merchandise owned, but in transit to your firm
- Purchases made by both your warehouse(s) and establishment(s)
- Freight, delivery, and other transportation costs
- Import duties (if paid separately)
- Costs of services resold without any processing
- Parts and supplies used in repair work or other services

If AUTOMOTIVE also include:

- Value of automotive and other trade-ins exclusive of rebates and discounts granted as an increase in trade-in allowance

EXCLUDE

- Expenditures for supplies, equipment, and parts purchased for your company's own use
- Purchases made by other firms operating departments and concessions in your establishment(s)
- Purchases of merchandise held outside the U.S.
- Purchases of containers, wrappings, packaging and selling supplies for your company's own use

6A ACCOUNTS RECEIVABLE BALANCES

Does this company extend credit to customers at any of its retail establishments or departments and concessions covered by this report?

Do not include credit that is provided by others, such as banks, finance corporations, oil or other credit card issuing companies. *Exclude credit extended to commercial customers.*

520 1 ☐ YES – *Refer to definitions of accounts receivable below*
2 ☐ NO – ***GO to Item*** 9

DEFINITIONS OF ACCOUNTS RECEIVABLE

Open or revolving accounts – Retail credit that is extended on a credit-line basis. A single contract governs multiple use of the account and purchases may or may not be made with a credit card. Generally, credit extensions can be made at the customer's discretion, provided that the outstanding balance does not exceed a prearranged credit limit. The amount of repayment is also made at the discretion of the customer, subject to a prearranged minimum usually with the option of paying the balance in full.

Closed or non-revolving accounts – Retail credit accounts for which full payment is scheduled to be made at the end of the customary billing period or installment contracts that specify a fixed schedule of payments and the amount and due date for the payment.

6B ACCOUNTS RECEIVABLE BALANCES

Mark (X) to indicate if types of credit are extended and report balances as of December 31 for account types your company extends. ***Exclude credit extended to commercial customers.***

	Balances outstanding as of December 31, 2008
	Dollars
1. Types of accounts	
a. Open (revolving) accounts 511	$
521 1 ☐ YES 2 ☐ NO	
b. Closed (non-revolving) accounts 512	$
522 1 ☐ YES 2 ☐ NO	
2. What was the total balance of Accounts Receivable? – *Sum of items 1a and 1b* 510	$

CONTINUE ON NEXT PAGE →

▶ **NOTE:** ***Items 7 and 8 do not apply to this form.***

9 **TOTAL OPERATING EXPENSES, INCLUDING PAYROLL**

	2008
	Dollars
What were the total operating expenses, including payroll, during 2008 for establishments reported in Item 1B? 844	$

INCLUDE

- Expenses arising from the normal course of business
- Payroll

EXCLUDE

- Bad debt
- Purchases of goods for resale or cost of goods sold
- Income taxes
- Sales and other taxes collected directly from customers and paid directly to a local, State, or Federal government agency
- Interest expenses
- Impairment (reduction in value of long-lived assets due to reappraisal)
- Capitalized expenses (except payroll and fringe benefits)

REMARKS – *Please use this space to explain any significant year-to-year changes, to clarify your responses, or to indicate where data were estimated.*
962

Public reporting burden for this collection of information is estimated to average 34 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0013, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0013" as the subject. Respondents are not required to respond to any information unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

10 **CERTIFICATION –** This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report *(Please print)* 950	Address — *Number and street, city, State, ZIP Code* 951	954 Telephone: Area code / Number / Extension
E-mail address 957	Internet address (firm's homepage) 956 http://	955 Fax number: Area code / Number
Signature of authorized person	Title 952	Date 953

FORM SA-44 (10-14-2008)

Thank you for completing your Annual Retail Trade Report form. We suggest you retain a photocopy of this report for your records.