DEFINITIONS AND INSTRUCTIONS FOR THE 2015 REPORT OF ORGANIZATION, NC-99007

Estimates are acceptable if book figures are not readily available. Due Date - March 1, 2016

Burden Estimate - Public reporting burden for this collection of information is estimated to average 12 minutes per response, 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: Paperwork Project 0607-0444, U.S. Census Bureau, 4600 Silver Hill Road, EMD, Room 6K064, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0444" as the subject. Response to this collection of information is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB eight-digit number appears in the upper right corner of the form.

Census File Number (CFN) - A CFN has been assigned to your company. Always refer to the complete number in any correspondence with the U.S. Census Bureau.

Employer Identification Number (EIN) - The EIN is the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS) and used by all business firms and other legal entities to file federal employment tax returns such as Forms 941 and 943; and federal income tax returns such as Forms 1065, 1120, and 990 series.

Company - An economic unit comprising one or more establishments under common ownership or control.

Company ownership or control - If another domestic company owns more than 50 percent of the voting stock of your company or if another domestic company has the power to direct or cause the direction of your management and policies, then complete Item 1A by entering the name, home office address, EIN of the owning or controlling company, and completing Item 1B by marking the box which indicates the percentage of voting stock that it owns. Franchisees should not list their franchisor as a controlling company unless they own more than 50 percent of the voting stock.

Number of employees for the pay period including March 12, 2015 - Number of employees, both full- and part-time, whose payroll was reported on your organization's IRS Form 941, Employer's Quarterly Federal Tax Return. Include as employees any persons on paid sick leave, paid holidays, and paid vacations; include salaried officers and executives of incorporated firms.

Exclude full- or part-time leased employees whose payroll was filed under an employee leasing company's EIN and temporary staffing obtained from a staffing service.

Payroll - Include the total of wages paid, tips reported, and other compensation paid to your employees in the calendar year, whether or not subject to income or social security taxes. Include all wages, salaries, commissions, fees, bonuses, vacation allowances, sick leave pay, severance pay, the amount of reported tips, and the value of taxable fringe benefits. Also include any employee contributions to a qualified pension plan, such as the 401(k) plan. Also include the spread on stock options that are taxable to employees as wages. For incorporated businesses, include the salary of all officers and executives.

Exclude pensions, annuities, supplemental unemployment compensation benefits, nontaxable fringe benefits, and commissions and fees paid to independent contractors. Also, exclude employer contributions for pension plans and for health insurance and qualified benefits under a cafeteria plan. For unincorporated businesses, exclude the profit or compensation paid to proprietors or partners.

The sum of payroll reported for individual establishments for an EIN should equal the taxable Medicare wages and tips reported on your organization's IRS Form 941, Employer's Quarterly Federal Tax Return plus the spread on stock options that are taxable to employees.

Establishment - An establishment is a single physical location where business is conducted or where services or industrial operations are performed. (For example: a factory, mill, store, hotel, movie theater, mine, farm, administrative office.) If distinctly separate activities are performed at the same location, and if there is significant employment in each activity, then each activity should be treated as a separate establishment. (For example: construction activities operated out of the same physical location as a lumber yard.)

For firms engaged in construction, real estate management or operation, transportation, communication, electric, gas, and sanitary services, and similar types of physically dispersed activities, it is not necessary to list separately each individual "site," "project," "field," "network," "line," or "system." It is only necessary to report for main or branch offices, terminals, stations, etc., which are either (a) directly responsible for supervising such activities, or (b) the base from which personnel operate to carry out these activities.

Special Instructions for Selected Industries

Banks - Report main and branch locations as separate establishments. Individual ATM outlets should not be listed as separate establishments.

Construction establishment - A construction establishment is a relatively permanent office, or other place of business, where the usual business activities related to construction are conducted. With some exceptions, a relatively permanent office is one which has been established for the management of more than one project or job and which is expected to be maintained on a continuing basis.

Retail departments or concessions - List as a separate establishment (including specific street address) those retail or service outlets operated by your firm as a department of a retail or service establishment, such as shoe departments or beauty salons in department stores, meat or bakery departments in grocery stores, or millinery departments in clothing stores.

Medical - Part-time offices should not be considered as separate establishments. List only the offices which are staffed on a full-time basis and include the employment and payroll for the part-time offices. Home health care services should not consider the customers' locations as separate establishments. Employment and payroll for these locations should be included with the main or branch office from which the work is supervised.

Legal - Part-time, temporary, or special offices should not be considered separate establishments for purposes of this report. Data for such locations should be included with the controlling main or branch location where the service is primarily performed.