

2012 ECONOMIC CENSUS

Management of Companies and Enterprises Sector

INFORMATION SHEET

Need help or have questions about filling out the form?

Visit econhelp.census.gov or Call 1-800-233-6136, between 8:00 a.m. and 6:00 p.m., Eastern time, Monday through Friday.

Please reference your 11-digit Census File Number (CFN) printed on each form with all communications.

This 2012 Economic Census information sheet covers establishments engaged in the following area of economic activity:

- Management of Companies and Enterprises (including holding companies)

If an establishment is **NOT** engaged in this kind of activity, **DESCRIBE** its business or activity in item **19 AND COMPLETE** the report form as accurately as possible.

DEFINITION OF ESTABLISHMENT

An **establishment** is generally a single physical location where business is conducted or where services or industrial operations are performed. This includes all locations of a company or organization, including administrative offices, warehouses, etc., that were in operation at any time during 2012. Report activity for each establishment on a separate form.

DEFINITION OF HOLDING COMPANY

A **holding company** is a company primarily engaged in holding securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing the management decisions of these firms. They do not administer, oversee, or manage other establishments of the company or enterprise whose securities they hold.

DEFINITION OF AN ENTERPRISE

An **enterprise** or company is a business, service, or membership organization consisting of one or more establishments within the United States under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the direction of management and policies.

DEFINITION OF ENTERPRISE SUPPORT ESTABLISHMENT

An **enterprise support establishment** is an establishment that is primarily engaged in performing management, supervision, general administrative functions, or supporting services for other establishments of the same enterprise, rather than for the general public or other business firms.

GENERAL INSTRUCTIONS

- Please report information for each establishment owned or controlled by the company or organization. If the company or organization has multiple locations and an **Ownership and Control** flyer was included in your mailing package, please complete the enclosed flyer. If your mailing package does not include this flyer and separate report forms are not provided for each establishment, visit econhelp.census.gov or call 1-800-233-6136, to request additional report forms for those establishments.
- Enterprise support establishments should report only for that establishment and should not report consolidated data for all establishments of the enterprise.
- Each report form should cover calendar year 2012. If book figures are not available, **estimates are acceptable**. If your fiscal year covers at least 10 months of calendar year 2012, you may report all items except payroll on a fiscal year basis. Calendar year figures for payroll should be available from your Internal Revenue Service (IRS) Form 941, Employer's Quarterly Federal Tax Return, or Form 944, Employer's Annual Federal Tax Return. Indicate in item **30** the exact dates covered.
- If an establishment stopped operating before January 1, 2012, indicate action and date in item **3**, mark "X" the box to indicate "None" in item **4**, and return the report form.
- If an establishment was closed, sold, or leased to another company or organization during 2012, complete the report form for the portion of 2012 that the establishment was operating as part of your company or organization.
- Dollar figures should be rounded to the nearest thousand dollars as illustrated on the report form.
- Please photocopy each report form for your records and return the originals.
- Public reporting burden for this collection of information is estimated to vary from 18 minutes to 5 hours and 6 minutes per response, with an average of 1 hour 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 0607-0934, 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 0607-0934" as the subject.

- Response to this collection of information is required unless it does not display 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 report form.

INSTRUCTIONS FOR SELECTED ITEMS

2. PHYSICAL LOCATION

Answer all sections (A through C) of item **2** even if the physical location is the same as shown in the mailing address.

3. OPERATIONAL STATUS

Mark "X" only ONE box that best describes the operational status of the establishment at the **end of 2012**.

- **In operation** — The establishment was open and actively conducting business on December 31, 2012.
- **Temporarily or seasonally inactive** — Although not conducting business at the end of 2012, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the "off-season" or establishments that temporarily close for remodeling.
- **Ceased operation** — The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2012 during which the establishment was in operation.
- **Sold or leased to another operator** — The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name, address, and EIN of the new owner or operator. Complete all items for the portion of 2012 prior to the change in operator.
- **Other** — The establishment's operational status at the end of 2012 is not accurately described above. Please specify a description of the establishment's operational status in the space provided.

5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2012, whether or not payment was received in 2012.
- Income from interest, rental of real estate, or dividends.
- Contributions, gifts, and grants of not-for-profit organizations exempt from federal income tax.

- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Sale or licensing of rights to intellectual property protected by copyright or as industrial property (e.g., patents, trademarks).
- Franchise sales, fees, and royalties.
- Gain or loss from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.

7. EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2012.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2012 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

9. VALUE OF INVENTORIES

Report the total value of inventories owned by this establishment on December 31, 2012, and on December 31, 2011, regardless of where held. Exclude the value of inventories held by this establishment but owned by others.

- A.** Answer 'Yes' if this establishment had inventories on the last day of either 2012 or 2011. Answer 'No' if the establishment had no inventories, or had inventories during either year but not on the last day of either year.

- B.** Report the value of inventories owned by this establishment on December 31, 2012, and on December 31, 2011:

- 1.** Report the total value of inventories owned by this establishment for each year. If any part of the inventory is valued using the Last-in, First-out (LIFO) method, report the value of inventories before any adjustment for LIFO reserve.
- 2.** Report the value of LIFO reserve or allowance applicable to any amount on line **B1** that is valued using the LIFO method. Establishments that do not use the LIFO method of inventory valuation should mark "X" the box to indicate "None".
- 3.** Report the total value of inventories after any LIFO adjustment. This should equal line **B1** minus line **B2**. Establishments that do not use the LIFO method of valuation should report the same value on lines **B1** and **B3**.

10. INVENTORIES BY VALUATION METHOD

Report the value of inventories reported in item **9**, line **B1**, for each of the following valuation methods:

- A.** Last-in, First-out (LIFO)
- B.** First-in, First-out (FIFO)
- C.** Average cost
- D.** Standard cost
- E.** Other valuation method - Specify other method of valuation (including market, specific, or actual cost in the space provided)
- F.** Total of lines **10A** through **10E** should equal item **9**, line **B1**.

16. SELECTED EXPENSES

Report only those expenses directly attributable to this establishment in column 1. Establishments engaged in performing management and administrative services for other establishments of the same enterprise should report payments made by this establishment for selected categories of expenses incurred by other establishments of your enterprise in column 2.

19. KIND OF BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes the establishment in 2012. If none of the provided selections seem appropriate, provide a specific description of the primary business activity.