



**COVERAGE INSTRUCTIONS AND DEFINITIONS OF E-COMMERCE SALES,  
AUXILIARY ESTABLISHMENTS, LEASED DEPARTMENTS AND CONCESSIONS**

**I. Coverage Instructions**

**II. 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.

**III. Auxiliary Establishments** are facilities primarily engaged in furnishing supporting services (such as warehouses, garages and central administrative offices) to your retail establishments.

**IV. Leased Departments and Concessions** are separate businesses that lease space on the premises of another business.

For more help, access our Business Help Site at [www.census.gov/econhelp/marts](http://www.census.gov/econhelp/marts)

To view the results of this survey, visit [www.census.gov/retail](http://www.census.gov/retail)

**SPECIFIC INSTRUCTIONS FOR COMPLETING ITEMS 4 AND 5**

**► Item 4 – Sales and Report Period**

**INCLUDE**

- Cash and credit sales of merchandise whether or not payment was received
- Leased departments and concessions operated in other establishments
- E-commerce sales if not submitted on a separate monthly retail report
- 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, 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, and tobacco) which are levied on the manufacturer or wholesaler and included in the cost of goods purchased by this firm

**EXCLUDE**

- Sales taxes collected from customers and paid directly to a local, State, or Federal tax agency
- Leased departments and concessions operated by other firms in your retail establishments
- Carrying or other finance 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)
- Commissions from sales of government lottery tickets
- Sales from auxiliary establishments

**DEDUCT**

- 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 allowance

**Contract Feeding (including food vending)**

- |                                |   |
|--------------------------------|---|
| If terms of contract are –     | Include as sales –  |
| • Management fee basis . . . . | Management fees plus reimbursements for the cost of food, labor, and other operating expenses |
| • Profit-loss basis . . . . .  | All sales to customers  |
| • Cost-plus basis . . . . .    | Sales to customers plus fees or supplements from clients                                      |

**► Item 5 – Number of Retail Establishments**

**INCLUDE**

- Total number of retail establishments, leased departments, and concessions covered by this report
- Leased departments and concessions operated by this firm in other establishments

**EXCLUDE**

- Auxiliary establishments
- Leased departments and concessions operated by other firms in your retail establishments

REMARKS – *Please use this space for comments or to explain any significant difference.*

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