

**1997 ECONOMIC CENSUS****AUXILIARY ESTABLISHMENT FORM INSTRUCTIONS****ECONOMIC CENSUS**

The 1997 Economic Census covers establishments engaged in a wide variety of economic activities. This instruction sheet covers auxiliary establishments of multi establishment companies or enterprises (see definitions below). If an establishment receiving this form is NOT an auxiliary establishment, DESCRIBE its business or activity IN ITEM 8 AND COMPLETE the report as accurately as possible.

**CONFIDENTIALITY**

Your response to items on all forms is **STRICTLY CONFIDENTIAL**. Your firm's reports will be used solely for developing summary statistics. **THEY CANNOT BE USED FOR PURPOSES OF TAXATION, INVESTIGATION, OR REGULATION.**

**DEFINITION OF ESTABLISHMENT**

An establishment is a single physical location at which business is conducted or services are provided. This includes all locations of a company or organization, which were in operation at any time during 1997. Locations with no paid employees are not considered separate establishments.

**DEFINITION OF AUXILIARY ESTABLISHMENT**

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

**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.

**GENERAL INSTRUCTIONS**

- o Complete a separate report form for each establishment owned or controlled by your company or organization. If you did not receive a separate form for each establishment, call 1-800-233-6136 between 8:00 a.m. and 8:00 p.m., eastern time, Monday through Friday, to request additional forms.
- o Each report should cover calendar year 1997. If book figures are not available, **estimates** are acceptable.
- o If an establishment stopped operating before January 1, 1997, indicate action and date in item 3b and return the form.
- o If an establishment stopped operating during 1997, i.e., it was closed, sold, or leased to another company or organization, complete the report for the portion of 1997 that the establishment was in operation.
- o Data reported in dollars should be rounded to the nearest thousand dollars as illustrated on the form.
- o If you have any questions or if any communication regarding this report is necessary, reference the 11-digit Census File Number (CFN) printed in the address label.
- o If additional space is necessary to complete any item, use the remarks section at the end of the form or attach a separate sheet. If extra sheets are added, write the CFN and the item number at the top of each additional page.
- o Please make photocopies of your completed forms and retain the copies in your files.
- o Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.
- o Public reporting burden for this collection of information is estimated to vary from 6 minutes to 5 hours per response, with an average of 43 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 the Associate Director for Administration/Comptroller, Attn.: Paperwork Reduction Project 0607-0833, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

**INSTRUCTIONS FOR SELECTED ITEMS****Item 3. OPERATIONAL STATUS**

**Part b.** Mark the one box that best describes the operational status of the establishment at the **end of 1997**.

1. In operation -- The establishment was open and actively conducting business on December 31, 1997.
2. Temporarily or seasonally inactive -- Although not conducting business at the end of 1997, the establishment will eventually reopen and conduct business under the same Employer Identification Number. (Examples: Businesses in resort areas that close during the "off-season"; establishments that temporarily close for remodeling.)
3. Ceased operation -- The establishment has gone out of business or closed and does not plan to reopen. Provide the **month and year** that the establishment ceased operation. Complete all items for the portion of 1997 during which the establishment was in operation.
4. Sold or leased to another operator -- This establishment was sold or leased to another company or organization. Provide the **month and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 1997 prior to the change.

**Item 4. LEGAL FORM OF ORGANIZATION**

Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "government" if the establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.

**Item 5. DOLLAR VOLUME****Part a. SALES TO/OPERATING RECEIPTS OR REVENUES FROM CUSTOMERS OUTSIDE YOUR ENTERPRISE**

*Include:*

- o Gross receipts from merchandise sold, from services provided, and from the use of facilities in 1997, whether or not payment was received in 1997.
- o Revenues supporting research and development activities for the federal government or other enterprises on a contract basis.
- o Franchise sales and fees, license fees, and royalties.
- o Export transfers to FOREIGN parent firms, subsidiaries, branches, etc. of your enterprise.
- o Total value of service contracts.
- o Market value of compensation received in lieu of cash.
- o Amounts received for work subcontracted to others.
- o Investment income (e.g. interest, dividends, and rental income) if the establishments serviced by this auxiliary are engaged in Finance, Insurance, Rental and Leasing, and Real Estate.
- o Contributions, gifts, grants and investment income of not-for-profit organizations exempt from Federal income tax.

PLEASE CONTINUE ON REVERSE

*Exclude:*

- o Intra-enterprise transfers to other domestic establishments of your enterprise.
- o Sales, receipts and revenues of foreign subsidiaries.
- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o Sales of used equipment previously rented or leased to customers.
- o Investment income (e.g. interest, dividends, rental income) unless the establishments serviced by this auxiliary are engaged in the Finance, Insurance, Rental and Leasing, or Real Estate industries or this is a not-for-profit organization exempt from Federal income tax.
- o Contributions, gifts, and grants UNLESS this is a not-for-profit organization exempt from Federal income tax.
- o Sales/receipts, including manufacturer's shipments, reported on other Census forms.

**Part c. BILLINGS TO OTHER ESTABLISHMENTS OF YOUR ENTERPRISE***Include:*

- o All billings for merchandise sold or services provided in 1997 to other domestic establishments of your enterprise.
- o Billings for merchandise sold by this establishment, whether or not the merchandise was shipped directly by the supplier or shipped from this establishment.
- o Billings for services contracted for by this establishment and provided to affiliated establishments by other enterprises.

*Exclude:*

- o Sales to/receipts or revenues from establishments of other enterprises.
- o Purchases made directly by your enterprise's individual establishments.

**Item 6. PAYROLL**

Answer this item according to the guidelines outlined below. (Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.)

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

*Include:*

- o Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1997, whether or not subject to income or FICA tax.
- o Salaries of officers and executives of a corporation.
- o Employee contributions to qualified pension plans.

*Exclude:*

- o Payments to or withdrawals by proprietors or partners of an unincorporated company.
- o Employers cost for fringe benefits.
- o Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- o Payroll for employees of other establishments of this enterprise.

**Item 7. EMPLOYMENT**

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

*Include:*

- o All full- and part-time employees on the payroll during the pay period including March 12, 1997.
- o Salaried officers and executives of a corporation.
- o Employees on paid sick leave, paid vacations, and paid holidays.

*Exclude:*

- o Proprietors or partners of an unincorporated company.
- o Employees of other establishments of this enterprise.

**Item 13. INVENTORIES OF THIS ESTABLISHMENT**

Report the total value of merchandise inventories this establishment owned on December 31, 1997 and on December 31, 1996. Inventories must be located in the United States and its possessions, including Foreign Trade Zones in the United States, even if portions of these inventories were held at other locations. Exclude the value of inventories held by this establishment but owned by others.

The sum of the inventories of all establishments of this enterprise should be approximately equal to the enterprise's total inventories after adjusting for valuation differences.

- a. If you had inventories on the last day of either 1996 or 1997, then answer "Yes" to this question. If you do not have inventories, or had inventories during 1997 but not on the above days, answer "No".
- b. If you had inventories at the end of either 1996 or 1997 and any portion of those inventories is valued using the last in, first-out (LIFO) method, answer "Yes".
- c. Report the market value of inventories using generally accepted accounting principles. If any inventories are subject to the LIFO valuation method also include the LIFO reserve on this line.

**Item 15. SELECTED PURCHASED SERVICES AND EXPENSES**

This item includes inquiries on selected purchases and expenses of this establishment. In some instances, the inquiries ask for payments by this establishment whether for this establishment or other establishments of the enterprise. In other instances, the inquiries ask for expenses of this establishment only. Please read the instructions on the form carefully. BE SURE TO RESPOND TO EACH PART OF ITEM 15 AND ENTER THE TOTAL IN PART P.