**INSTRUCTIONS AND DEFINITIONS – Continued**

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**LINE I – All other noncurrent assets.** Include investments in nonconsolidated entities, including foreign operations, other long-term investments including noncurrent marketable securities, patents, copyrights, goodwill, deferred charges, cash surrender value of life insurance, long-term receivables, and operating leases.

**LINE J – Total assets.** Report the sum of the lines A-1 through H and I-6. The line J must be equal to the line J, Total Assets.  

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**Filing Extensions** – You cannot complete the questionnaire by phone. Please make an appointment using an extension phone toll-free at 1 (800) 272-4250 or (301) 763-3359.  

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**SCHEDULE B1 – BALANCE SHEET – ASSETS – Cont.**

**LINE E-3 – Current portion of other long-term debt.** Include the current portion of all other long-term debt, such as loans payable to shareholders, inter-company loans payable to nonconsolidated entities, loans from finance or insurance companies, and finance leases. Include the current portion of long-term debt or the current portion of operating leases. Report the line E-3 as the sum of lines E-1 and E-2.

**LINE E-1 – Current portion of long-term debt from banks.** Include the current portion of long-term debt due to commercial banks only. Report the long-term portion of bank debt in line G-1.

**LINE E-2 – Current portion of bonds and debentures.** Include the current portion of bonds and debentures that will be redeemed within one year. The line E-2 must be equal to the line E-3, Current Liabilities.

**LINE E-4 – Current portion of other long-term debt.** Include the current portion of other long-term debt, such as loans payable to shareholders, inter-company loans payable to nonconsolidated entities, loans from finance or insurance companies, and finance leases. Include the current portion of long-term debt or the current portion of operating leases. Report the line E-4 as the sum of lines E-1 and E-2.

**LINE E-5 – Current portion of other long-term debt.** Include the current portion of other long-term debt, such as loans payable to shareholders, inter-company loans payable to nonconsolidated entities, loans from finance or insurance companies, and finance leases. Include the current portion of long-term debt or the current portion of operating leases. Report the line E-5 as the sum of lines E-1 and E-2.

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**LINE F – All other current liabilities.** Report excise and sales taxes, withholding taxes, other accrued expenses, and the current portion of operating leases. This line F should include the current liabilities other than debt, corporate income taxes, and trade accounts and trade notes payable.

**LINE G-1 – Long-term bank debt, due in more than one year.** Include the long-term portion of debt from commercial banks only. Include revolving loans from commercial banks that are renewable after one year. Report the current portion of long-term debt in line E-1 and revolving loans that are not renewable after one year in line A-1.

**LINE G-2 – Long-term bond and debenture debt, due in more than one year.** Include the amount of bonds and debentures that will not be redeemed within one year. Report the amount of bonds and debentures that will be redeemed within one year in line E-2.

**LINE G-3 – Other long-term debt, due in more than one year.** Include the long-term portion of all other long-term debt, such as loans payable to shareholders, inter-company loans payable to nonconsolidated entities, loans from finance or insurance companies, and finance leases. Include the current portion of long-term debt or the current portion of operating leases. Report the current portion of debt in line E-3 and the long-term portion of operating leases in line H.

**LINE H – All other noncurrent liabilities.** Include noncurrent deferred taxes, other deferred credits, (minority stockholders’ interest), the long-term portion of operating leases, report the line H as the sum of lines H-2, H-3, H-4, H-5, and H-6. The line H must be equal to the line J, Total Assets.

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**SECTION 2 – INSTRUCTIONS FOR SELECT LINE ITEMS INCLUDED ON SIDE OF FORM**

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E. Filing Instructions

1. **Internet Reporting** – This option is our preferred method of collecting data. Internet reporting is available for all companies. Your username and password are located on the form. Visit econhelp.census.gov/qfr to log in and report.

2. **By Fax** – If you choose not to file by internet reporting, fax the completed form toll-free to (1) 800-447-4813.

3. **Mail to** – U.S. Census Bureau, 1201 East 10th Street, Jeffersonville, IN 47132-0000.

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**Please do not mail in your survey form**

If you submit electronically or by fax, DO NOT ALSO mail in a form. This can create a duplicate form in our system. Please verify all of your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct. If you mail in a form, please verify that your account information is correct.
INSTRUCTIONS AND DEFINITIONS – Continued

SECTION 2 - INSTRUCTIONS FOR SELECT LINE ITEMS ON ADDRESSED SIDE OF FORM – Cont.

Nonconsolidated Domestic and Foreign Operations are domestic corporations primarily engaged in foreign operations (plants or worksites are located in foreign countries); foreign entities (corporate or noncorporate); foreign branch operations; and, subsidiaries created in foreign countries to manufacture and/or sell are primarily in foreign markets. These operations are to be reported using the equity method or cost method of accounting. Do not consolidate domestic corporations primarily engaged in banking, as defined by the North American Industry Classification System (NAICS) Sector 52, United States, 2012).


A through I – Subsidiaries. Any changes indicated in A or B should only reflect changes from the prior quarter. However, in order to maintain continuity in the QFR estimates, please also include any acquisitions or disposal of noncorporate assets; i.e., branches, divisions, business segments, etc., that have total assets greater than $50 million. If you have questions regarding the Consolidation Rules, please use the Secure Messagelog Center to correspond with the staff at the following Website: econhelp.census.gov/qr/contact us. You can also call our staff at our bill-free number at (800) 272-4250 or (301) 763-3359.

INSTRUCTIONS AND DEFINITIONS – Continued

LINE E – Interest expense. Include all interest expense. Do not net interest income with interest expense. Report interest income from the U.S. and foreign operations on line E. 

LINE F – Dividend Income. Include all dividend income, both domestic and foreign, including dividends from nonconsolidated subsidiaries being accounted for on the “cost” or the equity method. Report dividends from noncorporate foreign operations and Government of foreign countries in line F. Unlike GAAP, do not deduct progress payments and billings. These should be included in line B.

LINE G – Other recurring nonoperating income (expense). Include interest income, royalties, minority interest, and other nonoperating income (expense) items not elsewhere specified.

LINE H – Nonrecovering items. Include and attach a list and explain, on a separate sheet, the pretax amounts of income (loss) from all nonrecurring transactions. Include gain (loss) on sale of assets, restructuring costs, assets write-downs, and disposal of business segments. Unlike GAAP, the operations and assets of a discontinued segment should be reported together with the continuing operations until time of disposal.

LINE I – Income (loss) of foreign branches and foreign equity in earnings (losses) of domestic and foreign nonconsolidated subsidiaries and other investments accounted for by the equity method, net of foreign taxes. Include all income or loss from nonconsolidated investments.

LINE K – Provision for current and deferred domestic income taxes. Report the provision for U.S. Federal tax in line K-1 and the provision for state and local income tax in line K-2. No distinction is necessary between current and deferred income tax provision. Accrue current payables on lines D-1 and D-2 and deferred payables on line H.

LINE M – Extraordinary gains (losses), net of taxes. Include and attach a list and explain, on a separate sheet, all gains (losses), such as damage losses resulting from acts of God; foreign conflicts; business segments, etc., that have total assets greater than $50 million. However, in order to maintain continuity in the QFR estimates, please also include any acquisitions or disposal of noncorporate assets; i.e., branches, divisions, business segments, etc., that have total assets greater than $50 million. Transactions reported in line M must be those reported as extraordinary in the company’s financial statements.

LINE N – Cumulative effect of accounting changes, net of taxes. Report the cumulative effect of accounting changes, net of taxes, in the quarter in which the change takes effect. If the cumulative effect of the accounting change affects prior years, report the change in the company’s first fiscal quarter (301) 763–3359.

LINE P – Retained earnings at the beginning of the quarter. If the beginning retained earnings is not the same as the ending retained earnings, line 1 of the preceding quarter, explain in a footnote the significant transactions creating the differences.

LINE Q – Cash dividends charged to retained earnings this quarter. Include only cash dividends charged to retained earnings during the quarter. Include1205 cash distributions. Report non-cash dividends in line R.

LINE R – Other direct credits (charges) to retained earnings. Include all other direct credits or charges not reported in accounting for foreign operations and Government of foreign countries, etc. Attach a list and explain, on a separate sheet, the principal credits and charges.

LINE S – Retained earnings at end of quarter. Sum of lines O, P, and R less line Q (same as line I-2).

SCHEDULE B1 – BALANCE SHEET-ASSETS

LINE A1 – Cash and demand deposits in the U.S. Include cash on hand, cash (negligible money orders, and demand deposits (checking accounts) located in banks within the United States. Report checking account overdrafts in line A.1.

LINE A2 – Time deposits in the U.S. Include all negotiable certificates of deposit, savings accounts, and other interest bearing cash deposits.

LINE A3 – Deposits outside the U.S. Include all monies, including Euro-dollars, held in banks or other institutions located outside the United States.

LINE B1 – U.S. Treasury and Federal agency securities – subject to agreements to sell. Include Treasury bills and Federal agency securities that are subject to agreements to sell. Report Treasury and Federal agency securities with maturities greater than one year in line H.

LINE B2 – U.S. Treasury and Federal agency securities, other due in one year or less. Include Treasury bills and securities from Federal agencies, such as notes insured by Farmers Home Administration, GNMA, or other agencies that are due in one year or less. Also include debt held by Fannie Mae and Freddie Mac.


LINE C2 – State and local government securities, due in one year or less. Include state and local government with maturities greater than one year in line H.

LINE C3 – Foreign securities, due in one year or less. Include foreign securities due in one year or less sold by a foreign corporation or its agent. Report foreign securities with maturities greater than one year in line I.

LINE C4 – Other short-term financial investments. Include bankers’ acceptances, overnight deposits and marketable obligations, certificates of deposit, and other short-term financial investments.

LINE D1 – Trade receivables from the U.S. Government. Include only the receivables from direct contract work for the U.S. Government. Report trade receivables arising from noncontract work for the U.S. Government. Unlike GAAP, do not deduct progress payments and billings. These should be included in line B.

LINE D2 – Other trade accounts and trade notes receivable. Include trade receivables from the commercial customers and governments other than the U.S. less allowances for doubtful accounts. Also include intercompany trade receivables from majority-owned subsidiaries that are not consolidated in this report in accordance with the consolidation instructions. These receivables should relate to the operating revenue shown in line A and should include unbilled service revenue. Unlike GAAP, do not deduct progress payments and billings. These should be included in line F.

LINE E – Inventories. Report book value of all inventories. Include all raw materials, supplies, finished goods, and work-in-process inventories on the premises, in transit, in storage, or consigned to others at the end of the accounting period. Inventories may be reported on whatever valuation method is used by the company as long as it is reported consistently for all periods. Include land, buildings, and other real estate held for long-term use. These items should be reported in line F. Unlike GAAP, do not deduct progress payments and billings. These should be included in lines B and F.

LINE F – All other current assets. Include prepaid expenses, income taxes receivable, short-term deposits, and assets held for resale that are no longer being used in the operations of the business.

LINE G1 – Property, plant, and equipment. Report the gross value (acquisition or original cost or other basis) of all depreciable and amortizable assets. Include all finance leases; improvements and new constructions in progress, not yet reported at cost; and assets that are held for sale. These assets should be included in line G1.

LINE G2 – Land and mineral rights. Report the gross value (acquisition or original cost or other basis) of all land, except land held for resale. Include timber and mineral rights, except land held for resale.

LINE H1 – U.S. Treasury and Federal agency securities with maturities greater than one year. Include all U.S. Treasuries and Federal agency securities with current maturities that are greater than one year.

LINE I1 – U.S. Treasury and Federal agency securities due in more than one year. Include Treasury bills and securities from Federal agencies, such as notes insured by Farmers Home Administration, GNMA, or other agencies that are due in one year or less. Also include debt held by Fannie Mae and Freddie Mac.

LINE I2 – U.S. Treasury and Federal agency securities due in one year or less. Include Treasury bills and securities from Federal agencies, such as notes insured by Farmers Home Administration, GNMA, or other agencies that are due in one year or less. Also include debt held by Fannie Mae and Freddie Mac.

LINE I3 – Foreign securities, due in one year or less. Include foreign securities due in one year or less sold by a foreign corporation or its agent. Report foreign securities with maturities greater than one year in line I.