INSTRUCTIONS AND DEFINITIONS – Continued

LINE E-1 – Current portion of other long-term debt. Include the current portion of all other long-term debt, such as long-term debt to finance operating leases, loans to nonconsolidated entities, loans from finance companies, insurance companies, and other financial institutions. Report the current portion of any long-term debt or the current portion of operating leases. Report the long-term portion of other long-term debt in $ line G-3 and the current portion of operating leases in $ line F.

LINE F – All other current liabilities. Report receivables, taxes, withholding taxes, other accrued expenses, and the current portion of operating leases. This line item should include any 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 G-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 other financial institutions. Do not include any current portion of debt or the long-term 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. Also include in $ line H, all outstanding issues of redeemed preferred stock.

LINE I-1 – Capital stock and other capital. Include all classes of capital stock and paid-in-capital, except redeemable preferred stock. Report redeemable preferred stock in $ line I. Report the total cost of the company’s stock that has been repurchased and held in the treasury.

LINE I-2 – Retained earnings. This must be the same as line S.

LINE I-3 – Cumulative foreign currency translation adjustment. Include the balance of the cumulative translation adjustment for foreign balance sheets.

LINE I-4 – Other stockholders’ equity items. Include stock options, warrants, convertible debentures, subordinated debentures, and any other items that may be included in stockholders’ equity.

LINE I-5 – Treasury stock. Include the total cost of the company’s stock that has been repurchased and held in the treasury.

LINE J – Total Liabilities and Stockholders’ Equity.

F. Filing Extensions – If you cannot complete the questionnaire by the due date, you may call the toll-free phone number at 1 (800) 272-4250 or (301) 763-3359.

G. Legal Authority and Confidentiality of Data – Title 13 United States Code (U.S.C.), Section 91, authorizes the U.S. Census Bureau to collect, use, and publish data. The Census Bureau is required by Section 9 of the same law to keep your information confidential and use your responses only to plan and analyze national programs, plan and conduct the decennial census, and produce statistics. The Census Bureau is not permitted to permit the dissemination of specific information that could identify your business, organization, or institution. Per the Federal Cybersecurity Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data.

H. Burden Hour Estimate – This collection has been approved by the Office of Management and Budget (OMB). The eight-digit OMB approval number is 0607-0432 and appears at the upper right of the survey form. Without this approval, we could not conduct this survey. We estimate that it will take an average of 3 hours to complete, 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 EID Survey Comments 0607-0432, U.S. Census Bureau, 4600 Silver Hill Road, Room EID-6K181, Washington, DC 20233. You may email comments to cidr@cen.gov. Be sure to use “EID Survey Comments 0607-0432” as the subject.

SECTION 2 – INSTRUCTIONS FOR SELECT LINE ITEMS F, G, H, and I

a. and B. Annual closing date and the Federal Employer Identification Number (FEIN) – Provide the correct annual closing date and the FEIN of the addressed, reporting corporation.

If there are changes from the prior quarter for the Annual closing date or the FEIN, attach a separate sheet noting the circumstances of the change and the current status of the prior FEIN.

Corporation Status – Reporting companies operating under bankruptcy protection are still required to file. The reports need to be filed on a properly consolidated basis including any subsidiaries under bankruptcy protection. (See Consolidation Rules in below.) Please note if any operations have been discontinued. If the company is unable to comply with the reporting requirements because the books of the company are not prepared, please explain on a separate sheet. (Include your 10-digit Username on all attached information.)

Parent Corporation – Give the corporate name, FEIN, and address of any parent company (owns more than 50 percent of voting securities). If there are multiple tiers of ownership, list each entity as the parent. Note changes from previously reported parent companies giving all tiers in the ownership chain. This will help us determine the reporting level and eliminate duplication of coverage.

Consolidation Rules – Fully consolidate the operations of every domestic corporation (including 100% corporations) that is a U.S. domestic corporation and is owned more than 50 percent by your company and its majority owned consolidated subsidiaries. For purposes of this report, domestic operations refer to operations that are within the 50 United States and the District of Columbia. Commonly owned corporations such as Puerto Rico and territories such as the Virgin Islands are not considered domestic.
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 workforces 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, leasing, and insurance on line F on the Income Statement. Report the investment on line I on the Balance Sheet.


Cash dividends charged to retained earnings during the quarter. Include120Scash distributions. Report non-cash dividends in line R. 

LINE C – All other operating costs and expenses. Include all costs of goods sold (net of purchase discounts), selling, general and administrative expenses, amortization of intangible assets. These costs should include keyman life insurance, provision for bad debts (credit recovery), provision for goodwill impairment, and the cost of the inter-company sales to nonconsolidated subsidiaries shown in line A.

LINE D – Depreciation, depletion, and amortization of property, plant, and equipment. Include depreciation expense for the current quarter on tangible fixed assets only. Do not amortize intangibles or items such as bargain on acquisition or goodwill. These items should be included in line C.

LINE E – Interest expense. Include all interest expense. Do not net interest income with interest expense. Report interest income on line G. 

LINE F – Dividend Income. Include all dividend income, both domestic and foreign, and dividends from nonconsolidated subsidiaries being accounted for on the "cost" method. Report the investment on line I. 

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

LINE H – Nonrecurring 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-offs, and disposal of business segments. Unlike GAAP, the operations and assets of a dissolved consolidated segment should be reported together with the continuing operations until time of disposal.

LINE I – Income (loss) of foreign branches and 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 at line K-2. No distinction is necessary between current and deferred income tax provisions. Accrued current tax payables in lines D-1 and D-2 and deferred tax payables in line H.

LINE M – Extraordinary gains (losses), net of taxes. Include and attach a list and explain, on a separate sheet, all extraordinary gains (losses), such as damage losses resulting from acts of God; foreign conflicts or business segments, etc., that have total assets greater than $50 million. If you have questions regarding the Consolidation Rules, please use the Secure Message Center to correspond with Staff at the following Website: ecanhelp.census.gov/cgi-bin/contactus. You can also call our staff at our bill-free number at (1) (800) 272-4250 or (301) 763-3359.

SECTION 3 – INSTRUCTIONS BY LINE ITEM

A SCHEDULE A – STATEMENT OF INCOME AND RETAINED EARNINGS FOR YOUR 3-MONTH PERIOD

LINE A – Sales, receipts, and operating revenues. Report sales (net of returns, allowances, and excise and sales taxes), including inter-company sales to nonconsolidated subsidiaries. Unlike Generally Accepted Accounting Principles (GAAP), include sales from discontinued operations through the date of disposal. Commission sales should be reported on a gross basis including the commissions received.

LINE B – Depreciation, depletion, and amortization of property, plant, and equipment. Include depreciation expense for the current quarter on tangible fixed assets only. Do not amortize intangibles or items such as bargain on acquisition or goodwill. These items should be included in line C.

LINE C – All other operating costs and expenses. Include all costs of goods sold (net of purchase discounts), selling, general and administrative expenses, amortization of intangible assets. These costs should include keyman life insurance, provision for bad debts (credit recovery), provision for goodwill impairment, and the cost of the inter-company sales to nonconsolidated subsidiaries shown in line A.

LINE D – Other short-term financial investments. Include bankers’ acceptances, overnight deposits and marketable securities, including commodities and options.

LINE E – 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 sales to non-U.S. Government entities in line D. Unlike GAAP, do not deduct progress payments and billings. These should be included in line B.

LINE F – Other trade accounts and trade notes receivable. Include trade receivables from the commercial customers and governments other than the U.S. less the allowance 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 unbillable service revenue. Unlike GAAP, do not deduct progress payments and billings. These should be included in line F.

LINE G – 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 on a consistent basis each quarter. Exclude land, buildings, and other real estate held for sale. These items should be reported in line B. Unlike GAAP, do not deduct progress payments and billings. These should be included in lines B and F.

LINE H – Other current assets. Include prepaid expenses, advances, and other receivables, trade notes, short-term, and long-term receivables held for resale that are no longer being used in the operations of the business.

LINE I – U.S. Treasury and Federal agency securities – subject to agreements to sell. Include Treasury 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 J – Retained earnings at end of quarter. Sum of line P, and R less line G (same as line I-2). 

SCHEDULE B1 – BALANCE-SHEET-ASSETS

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

LINE A-2 – Time deposits in the U.S. Include all negotiable certificates of deposit, savings accounts, and other interest bearing cash deposits.

LINE A-3 – Deposits outside the U.S. Include all monies, including Euro-dollars, held in banks or other institutions located outside the United States.

LINE B-1 – U.S. Treasury and Federal agency securities – subject to agreements to sell. Include Treasury 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 B-2 – U.S. Treasury and Federal agency securities, other due in one year or less. Include Treasury bills and securities from Federal agencies, such as Farmers Home Administration, UNMA, or other agencies that are due in one year or less. Also include free float and participation certificates from other federal agencies and federally sponsored agencies including GNMA, CCC, Exim Bank, FHA, FVA, Department of Defense, Banks for Co-ops, FDIC, FHFA, and Postal Service. Report the gross book value of all investments with present maturities of one year or less. Report Treasury and Federal agency securities with maturities greater than a year in line H.


LINE C-2 – State and local government securities, due in one year or less. Include state and local government securities with maturities greater than one year in line I.

LINE C-3 – Foreign securities, due in one year or less. Include foreign securities due in one year or less sold by a foreign government or foreign agent. Report foreign securities with maturities greater than one year in line I.