


ATTACHMENT C – REPORT FORMS

Note: Item Content Identical on All Forms

PART A. BES FORM NUMBERS AND TITLES	
FORM NUMBER SA-	TITLE: 2007 Business Expenses Supplement to the
42A(SUP)	Annual Wholesale Trade Report (alpha)
42(ESUP)	Annual Wholesale Trade Report (EI)
44(ESUP)	Annual Retail Trade Report (EI)
44(ASUP)	Annual Retail Trade Report (alpha)
45(ESUP)	Annual Retail Trade Report (EI)
45(ASUP)	Annual Retail Trade Report (alpha)
721E(SUP)	Annual Accommodations Report (EI)
721A(SUP)	Annual Accommodations Report (alpha)
722E(SUP)	Annual Food Services Report (EI)
722A(SUP)	Annual Food Services Report (alpha)

ATTACHMENT C (cont.)

PART B. REPORT FORM PROTOTYPE
(Note: Item Content Identical on All Forms)

<p>PENALTY FOR FAILURE TO REPORT</p> <p>U.S. DEPARTMENT OF COMMERCE Economics and Statistics Administration U.S. CENSUS BUREAU</p>  <p>FORM SA-42A(SUP) (6-7-2007)</p> <p>DUE DATE →</p> <p>NOTICE — Your response is required by law. Title 13, United States Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By the same law, your report is confidential. It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents' files are immune from legal process.</p> <p>Any questions call 1-800-772-7851</p> <p>Return the completed report by the due date shown above. PROMPT RETURN WILL RESULT IN CONSIDERABLE SAVINGS TO YOUR GOVERNMENT.</p> <p>RETURN TO → U.S. CENSUS BUREAU 1201 East 10th Street Jeffersonville, IN 47132-0001 FAX 1-800-447-4613</p>	<p>OMB No. XXXX-XXXX: Approval Expires</p> <p>2007 BUSINESS EXPENSES SUPPLEMENT TO THE ANNUAL WHOLESALE TRADE REPORT</p> <p>WHOLESALE DISTRIBUTORS</p>
<p><i>(Please correct any error(s) in name, address, and ZIP Code)</i></p>	
<p>Internet Reporting You may complete this survey online at:</p> <p>Username: _____ Password: _____</p> <p style="text-align: right;">http://www.census.gov/econhelp/ats using your firm's unique username and original password, if you change your password, please keep a record for reference.</p>	
<p>SPECIAL INSTRUCTIONS</p>	
<p>REPORTING INSTRUCTIONS</p> <ul style="list-style-type: none"> • Report for the same locations as for your associated 2007 Annual Wholesale Trade Report. • Report payroll and fringe benefits data on a calendar year basis. All other data should be reported for the same 2007 reporting period as on your Annual Wholesale Trade Report. If book figures are not available or readily accessible, carefully prepared estimates are acceptable. <p>Include</p> <ul style="list-style-type: none"> • All domestic/U.S. wholesale distributor establishments operated by your company and its subsidiaries, except subsidiaries which file separate Business Expenses reports. • Data for auxiliary facilities of your firm that are primarily engaged in furnishing supporting services to your wholesale establishments (such as warehouses, garages, central administrative offices, and repair services). • Data for establishment(s) sold or acquired during 2007 for the period they were operated by your firm. <p>Exclude</p> <ul style="list-style-type: none"> • Cost of goods sold • Data for locations operated by other companies, such as by franchise. • Transfers made within the company • Capitalized expenses (except payroll and fringe benefits) 	

1 Operating Expenses

Personnel Costs

- Estimates are acceptable. Please do not bracket or combine entries.

A. Gross annual payroll – Total annual Medicare salaries and wages for all employees as reported on your firm's IRS Form 941, Employer's Quarterly Federal Tax Return, line 5(c) for the four quarters that correspond to the survey period.
Include payments to temporary employees on your firm's payroll, and to commissioned employees on your firm's payroll.
Exclude payments for contracted temporary help reported in line C and commissions paid to contractors reported in line G

2007 Operating Expenses				
	\$ Bil.	Mil.	Thou.	Dol.
252 <input type="checkbox"/>				

B. Employer's cost for fringe benefits – Employer's cost for legally required programs and programs not required by law:

1. Health insurance – Insurance premiums or hospital plans, medical plans, and single service plans such as dental, vision, and prescription drugs;
Include premium equivalents for self-insured plans and fees paid to third-party administrators (TPAs).
Exclude employee contributions.

	\$ Bil.	Mil.	Thou.	Dol.
254 <input type="checkbox"/>				

2. Pension plans:

a. Defined contribution plans – Costs under defined contribution plans.
Include pension plans that define the employer contributions to a separate account provided for each employee. The employee "benefit" at retirement depends on the amount contributed and the results of the account's activity. Examples include profit sharing plans, money purchase (e.g., 401k, 403b) and stock bonus plans (e.g., ESOPs)

	\$ Bil.	Mil.	Thou.	Dol.
255 <input type="checkbox"/>				

b. Defined benefit pension plans – Costs for both qualified and unqualified defined pension plans.
Include pension plans that specify the benefits to be paid to employees upon retirement, generally either a specific amount or a percentage of compensation. Employer contributions are based on actuarial computations that include the employee's compensation and years of service and are not allocated to specific accounts maintained for employees.

	\$ Bil.	Mil.	Thou.	Dol.
256 <input type="checkbox"/>				

3. Other – Other fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, life insurance benefits, Medicare)

	\$ Bil.	Mil.	Thou.	Dol.
258 <input type="checkbox"/>				

C. Contract temporary staff and leased employee expense – Total costs paid to Professional Employer Organizations (PEOs) and staffing agencies for personnel.
Include all associated charges for payroll, benefits, and services.

	\$ Bil.	Mil.	Thou.	Dol.
260 <input type="checkbox"/>				

Expensed Equipment, Materials, Parts and Supplies (not for resale)

D. Expensed equipment –
Include expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs and monitors).
Exclude capitalized equipment; software reported in line H and leased and rented equipment in line M; and depreciation for capitalized equipment in line U.

	\$ Bil.	Mil.	Thou.	Dol.
352 <input type="checkbox"/>				

E. Purchases of packaging materials and containers –
Include the cost of bags, boxes, wrapping, and sealing materials.
Exclude office supplies reported in line F; and the cost of shipping to customers. Report in line R.

	\$ Bil.	Mil.	Thou.	Dol.
354 <input type="checkbox"/>				

F. Purchases of other materials, parts, and supplies (not for resale) – Materials and supplies used in providing services to others; materials and parts used in repairs; office and janitorial supplies; small tools and motor fuels.
Exclude office postage and package delivery expenses reported in line R.

	\$ Bil.	Mil.	Thou.	Dol.
356 <input type="checkbox"/>				

G. Commission expense –
Include commission paid to other firms for sale of products owned by your company.
Exclude commission paid to your own employees reported in line A.

	\$ Bil.	Mil.	Thou.	Dol.
456 <input type="checkbox"/>				

1 Operating Expenses (Cont.)

Other Operating Expenses

- Estimates are acceptable. Please do not bracket or combine entries.

		2007 Operating Expenses							
		\$ Bil.	Mil.	Thou.	Dol.				
H.	Expensed purchases of software – Purchases of prepackaged, custom coded, or vendor customized software. Include software developed or customized by others, webdesign services and purchases, licensing agreements, upgrades of software, and maintenance fees related to software upgrades and alterations. Exclude depreciation for capitalized software reported in line U.	452	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
I.	Data processing and other purchased computer services – Include computer facilities management services, computer input preparation, data storage, computer time rental, optical scanning services, and other computer-related advice and services, including training. Exclude expenses for integrated systems, repair and maintenance of computer equipment, payroll processing and credit card transaction fees, and expenses for telecommunication services (e.g., Internet, connectivity, telephone). . . .	454	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
J.	Purchased communication services – Telephone, cellular, and fax services; computer-related communications (e.g., Internet, connectivity, online), and other wired and wireless communication services.	458	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
K.	Purchased repairs and maintenance to machinery and equipment – Include expensed repair and maintenance services to machinery, vehicles, equipment, and computer hardware. Exclude materials, parts, and supplies used for repairs and maintenance performed by this company's employees, as reported in line F.	460	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
L.	Purchased repairs and maintenance to buildings, structures, and offices – Include repair and maintenance to integral parts of buildings (e.g., elevators, heating systems). Exclude materials, parts, and supplies used for repairs and maintenance performed by this company's employees. Report purchased janitorial and grounds maintenance services in line W, as reported in line F.	462	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
M.	Lease and rental payments for machinery, equipment, and other tangible items – Include lease and rental of transportation equipment without operators; and penalties incurred for broken leases. Exclude payments for capital and financing lease agreements and licensing/leasing of software.	464	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
N.	Lease and rental payments for land, buildings, structures, store space, and offices – Include penalties incurred for broken leases.	466	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
O.	Purchased electricity – Include the cost of electricity paid directly to the utility company. Exclude the cost of electricity within lease or rental payments reported in line N. . . .	468	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
P.	Purchased fuels (except motor fuels) – Include fuel for heating, power or generating electricity (e.g., natural gas, propane, oil, coal). Exclude the cost of motor fuels reported in line F, and the cost of fuels within lease or rental payments reported in line N.	470	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Q.	Water, sewer, refuse removal, and other utility payments – Include the cost of hazardous waste removal. Exclude the cost of these utilities within lease or rental payments reported in line N. .	472	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
R.	Purchased transportation, shipping and warehousing services – Include the cost of postage, delivery expenses, and packaging and containers provided as part of the purchased service. Exclude the cost of shipping using this company's vehicles or employees.	474	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
S.	Purchased advertising and promotional services – Include purchases of marketing and public relations services.	476	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
T.	Purchased professional and technical services – Include management consulting, accounting, auditing, bookkeeping, legal, actuarial, payroll processing, architectural, engineering, and other professional services. Exclude salaries paid to your own employees for these services.	478	<input type="checkbox"/>	Mark "X" if None	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				

1 Operating Expenses (Cont.)

- Estimates are acceptable. Please do not bracket or combine entries.

U. Depreciation and amortization charges –
Include depreciation charges taken against tangible assets owned and used by your company, tangible assets and improvements owned by your company within leaseholds, tangible assets obtained through capital lease agreements, and amortization charges against intangible assets (e.g., patents, copyrights).
Exclude impairment (reduction in value of long-lived assets due to reappraisals). **480**

2007 Operating Expenses			
\$ Bil.	Mil.	Thou.	Dol.

V. Governmental taxes and license fees –
Include payments to government agencies for taxes and licenses, business and property taxes.
Exclude income taxes, and sales and excise taxes collected from customers. **482**

2007 Operating Expenses			
\$ Bil.	Mil.	Thou.	Dol.

W. All other operating expenses –
Include operating expenses not reported elsewhere, unless excluded by the following list.
Exclude purchase of products for resale (cost of goods sold); bad debt; transfers made within the company; capitalized expenses; interest; impairment; income, sales, and excise taxes; and other non-operating expenses. **484**

2007 Operating Expenses			
\$ Bil.	Mil.	Thou.	Dol.

X. TOTAL OPERATING EXPENSES – Sum of lines A–W should equal item [8] on the 2006 Annual Wholesale Trade Report. **490**

2007 Operating Expenses			
\$ Bil.	Mil.	Thou.	Dol.

If None, please explain in Remarks section below.

2 Interest Expense

Report interest expense for the establishments covered by this report

- Estimates are acceptable.

Exclude: Transfers made within the company and capitalized interest

Interest expense – Interest expenses incurred in the financing of operations and long lived assets used in continuing operations. **552**

2007 Interest Expense			
\$ Bil.	Mil.	Thou.	Dol.

3 Remarks – Please use this space to clarify your responses.

962

CENSUS USE
981

4 CERTIFICATION — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report <i>(Please print)</i> 950	Address (Number and street, city, State, ZIP Code) 951	954 Telephone		
		Area code	Number	Extension
Signature of authorized person	Title 952	Date 953	955 Fax number	
			Area code	Number
957 E-mail address		956 Internet address (firm's homepage)		
		http://		

Public reporting burden for this collection of information is estimated to average 2.7 hours per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project XXXX-XXXX, U.S. Census Bureau, 4600 Silver Hill Road, Stop AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project XXXX-XXXX" as the subject. **PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.** Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

Thank you for completing your Business Expenses Supplement.