

DEFINITIONS AND INSTRUCTIONS FOR THE 2012 REPORT OF ORGANIZATION, FORM NC-99001

For additional information, instructions, and FAQs relating to the Report of Organization (COS), visit census.gov/econhelp.

Burden Estimate

Public reporting burden for this collection of information is estimated to average 23 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: Paperwork Project 0607-0444, U.S. Census Bureau, 4600 Silver Hill Road, Room 3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0444" as the subject. Response to this collection of information is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB eight-digit number appears in the upper right corner of the form.

Due Date - February 12, 2013

- **Discontinued Operations** - If your organization discontinued operations before 2012, please return the signed report with an annotation in the label section of the form that your organization did not operate in any part of 2012. If your organization did operate in any part of 2012, we require a report for the portion of 2012 in which your organization was in operation.
- **Census File Number** - A Census File Number (CFN) has been assigned to your company and is printed above the mailing address following CFN and in the upper right margin on subsequent pages of your report form. Always refer to the complete number in any correspondence with the U.S. Census Bureau.
- **Employer Identification Number (EIN)** - The EIN is the nine-digit taxpayer identification number assigned by the Internal Revenue Service and used by all business firms and other legal entities to file Federal employment tax returns such as forms 941 and 943; and Federal income tax returns such as forms 1065, 1120, and 990 series.
- **Company** - An economic unit comprising one or more establishments under common ownership or control.
- **Company ownership or control** - If another domestic company owns more than 50 percent of the voting stock of your company or if another domestic company has the power to direct or cause the direction of your management and policies, then complete Item 1A1 by entering the name, home office address, EIN of the owning or controlling company, and completing Item 1A2 by marking (X) the box which indicates the percentage of voting stock that it owns. Do not list as a controlling company, the company for which you operate a franchise.

If a foreign entity (company, individual, government, etc.) owns directly or indirectly 10 percent or more of the voting stock of or an equivalent interest in your company, then complete Item 1B by entering the name and home office address of the owning entity, and marking (X) the box which indicates the percentage of voting stock that it owns.

All direct and indirect ownership interests held by the foreign entity in your company must be summed to determine the foreign entity's percentage of ownership.
- **Foreign affiliates** - If your company owns 10 percent or more of the voting stock or other equity rights of a foreign business enterprise (including an unincorporated branch, partnership, or ownership of real estate), then mark (X) the box labeled "Yes" in Item 1C. Otherwise, mark (X) the box labeled "No."
- **Subsidiary** - A company which is owned or controlled by another firm or company. Subsidiaries include firms in which your company owns more than 50 percent of the outstanding voting stock, as well as firms in which your company has the power to direct or cause the direction of the management and policies.

• Number of employees for the pay period including

March 12, 2012 - Number of employees, both full- and part-time, whose payroll was reported on your organization's Internal Revenue Service Form(s) 941, Employer's Quarterly Federal Tax Return. Include as employees any persons on paid sick leave, paid holidays, and paid vacations; include salaried officers and executives of incorporated firms.

Exclude full- or part-time leased employees whose payroll was filed under an employee leasing company's EIN and temporary staffing obtained from a staffing service.

- **Payroll** - Include the total of wages paid, tips reported, and other compensation paid to your employees in the calendar year, whether or not subject to income or social security taxes. Include all wages, salaries, commissions, fees, bonuses, vacation allowances, sick leave pay, severance pay, the amount of reported tips, and the value of taxable fringe benefits. Also include any employee contributions to a qualified pension plan, such as the 401(k) plan. Also include the spread on stock options that are taxable to employees as wages. For incorporated businesses, include the salary of all officers and executives.

Exclude pensions, annuities, supplemental unemployment compensation benefits, nontaxable fringe benefits, and commissions and fees paid to independent contractors. Also, exclude employer contributions for pension plans and for health insurance and qualified benefits under a cafeteria plan. For unincorporated businesses, exclude the profit or compensation paid to proprietors or partners.

The sum of payroll reported for individual establishments for an EIN should equal the taxable medicare wages and tips reported on your organization's IRS Form(s) 941, Employer's Quarterly Federal Tax Return plus the spread on stock options that are taxable to employees.

- **Establishment** - An establishment is a single physical location where business is conducted or where services or industrial operations are performed. If distinctly separate activities are performed at the same location, and if there is significant employment in each activity, then each activity should be treated as a separate establishment.
- **Foreign Locations** - Report a foreign location **only** if any of the employees at the location are reported on an IRS Form 941 for an EIN that is also used to report employees at domestic locations. You only need to report one foreign location for each such EIN. If more than one such establishment exists for an EIN, consolidate the employment and payroll data at the headquarters location, using "foreign employees" as the secondary name.

Estimates are acceptable if book figures are not readily available.