



# 2014 ANNUAL RETAIL TRADE REPORT

WORKSHEET

**SA-44N**

(01-30-2015)

## DUE DATE

## WORKSHEET

### Need help or have questions?

Call 1-877-787-9860 (option 2)  
(8:00 a.m. - 5:00 p.m. ET, M-F)  
or Visit

<https://econhelp.census.gov/arts>

DO NOT use this worksheet to respond to the survey, it is intended to assist you with gathering and preparing your data prior to reporting online.

Please view the online report for specific instructions that may apply to your EIN or firm.

Return to <https://econhelp.census.gov/arts> when you are ready to report online.

**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 CENSUS 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. Under the same law, information that you report cannot be used for taxation, regulation, or investigation and are exempt from release under the Freedom of Information Act. Further, copies of your response retained in your files are immune from legal process.

## GENERAL INSTRUCTIONS

- Any significant change in this Employer Identification Number's (EIN's) operations should be noted in 14.
- For establishments sold or acquired in 2014, report data only for the period the establishments were operated by this EIN.
- Estimates are acceptable if book figures are not available.
- Enter "0" where applicable.

### INCLUDE

- All retail establishments located in the U.S. (including the District of Columbia) reporting payroll on its latest Employer's Federal Tax Return (Treasury Form 941 or 944), **under the EIN shown in 1.**
- Data for auxiliary facilities primarily engaged in supporting services to this EIN's establishment(s) such as warehouses, garages, central administrative offices, and repair services.

### EXCLUDE

- Data for establishments operated by other firms, such as franchises.
- Departments and concessions operated by other firms in this EIN's establishment(s).
- Data for establishments located in U.S. Territories (such as Puerto Rico, American Samoa, Guam, U.S. Virgin Islands and Northern Mariana Islands).

## ANNOUNCEMENTS AND SPECIAL INSTRUCTIONS

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**1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

**Does this firm report payroll under EIN**

- Yes
- No - Enter current 9-digit EIN **AND** date payroll was first reported for this EIN . . . . .

EIN (9 digits)		
	-	
Month	Day	Year

**2 ORGANIZATIONAL CHANGE**

**A. Did this EIN experience any acquisitions, sales, mergers, and/or divestitures in 2014?**

- Yes
- No - Go to **3**

**B. Which of the following organizational changes occurred in 2014?**

Check all that apply. If more than one organizational change occurred during the reporting period, explain in **14**.

- Acquisition
- Sale
- Merger
- Divestiture

Date of organizational change . . . . .  
 AND  
 Enter detailed information below ↴

Month	Day	Year

Name of company	EIN (9 digits)	
	-	
Address (Number and street, P.O. Box, etc.)		
City	State	ZIP Code
		-

**3 REPORTING PERIOD**

NOTE: Calendar-year data are preferred. If this is not available, please report for the fiscal year that includes **at least six months** of data for the 2014 calendar year.

**What time period is covered by the data provided in this report?**

- Calendar year
- Fiscal or partial year - Report beginning and ending dates. . . . .

2014		
Beginning Date		
Month	Day	Year
Ending Date		
Month	Day	Year

**4 NUMBER OF ESTABLISHMENTS**

**How many retail establishments (including departments and concessions) did this EIN operate in 2014?**

The remainder of this report refers to the establishments reported here. . . . .

Mark "X" if None	<b>2014</b>
	Number

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**5 SALES, RECEIPTS, OR REVENUE**

**INCLUDE**

- Credit and cash net sales of merchandise
- E-commerce sales if not submitted on a separate Annual Retail Trade Report
- Excise taxes (such as those on gasoline, liquor, and tobacco) which are included in the cost of goods purchased by this EIN
- Wholesale sales made by retail establishment(s) covered by this report
- Receipts from the rental or leasing of vehicles, equipment, instruments, tools, etc.
- Receipts from deliveries
- Receipts from installations, maintenance contracts, repairs, alterations, storage, and other such services
- Value of trade-ins taken as partial payment for other merchandise
- Value of manufacturers' rebates
- Leased departments and concessions operated in other establishments
- Shipping and handling revenue
- Advertising revenues

**EXCLUDE**

- Sales from auxiliary establishments
- Carrying or other finance charges
- Commissions (such as vending machine operators, government lottery tickets, or other stores)
- Non-operating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate)
- Sales made by departments and concessions operated by other firms in this EIN's retail establishment(s)

**DEDUCT**

- The actual value of rebates and discounts granted to the purchaser, even if granted as an increase in trade-in allowances

**A. What were the total sales of merchandise and other operating receipts for this EIN in 2014?** . . . . .

Mark "X" if None

2014			
\$ Bil.	Mil.	Thou.	Dol.

**B. Did this EIN collect any sales taxes in 2014?**

- Yes
- No - Go to **6**

**C. What were the total sales taxes collected in 2014?**  
*Exclude excise taxes.* . . . . .

2014			
\$ Bil.	Mil.	Thou.	Dol.

**6 E-COMMERCE**

*E-commerce is the sale of goods and services where the buyer places an order, or the price and terms of the sale are negotiated, over an Internet, mobile device (M-Commerce), extranet, EDI network, electronic mail, or other comparable online system. Payment may or may not be made online.*

**A. Did this EIN have any e-commerce sales in 2014?**

- Yes
- No - Go to **7**

**B. What were the total e-commerce sales in 2014?** . . . . .

2014			
\$ Bil.	Mil.	Thou.	Dol.

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**7 VALUE OF INVENTORIES**

**INCLUDE**

- All inventories of merchandise at locations covered by this report, including all auxiliary locations (such as warehouses, garages, central administrative offices) servicing these establishments, regardless of where held
- Inventory held in Foreign Trade Zones or in bond warehouses in the United States
- Report at cost or market value as of the end of your reporting period

**EXCLUDE**

- Merchandise owned by others that are being held on consignment

**A. Did this EIN own inventories, regardless of where held, at the end of 2014 (or the end of the period for which you are reporting)?**

- Yes
- No - Go to **9**

**B. What was the value of merchandise inventories as of December 31 in 2014?**

Mark "X" if None

- 1. Merchandise inventories in retail stores . . . . .
- 2. Merchandise inventories in warehouses, offices, or in transit for distribution to retail stores . . . . .
- 3. **Total inventories (before Last-in, First-out (LIFO) adjustment, if applicable)**  
Sum of **7B1** and **7B2**. . . . .
- 4. LIFO reserve (if applicable) . . . . .
- 5. Total inventories after LIFO adjustment  
**7B3** minus **7B4**. . . . .

2014			
\$ Bil.	Mil.	Thou.	Dol.

**C. Were inventories reported as of December 31?**

- Yes - Go to **7E**
- No

**D. If not December 31, as of what date were inventories reported?** . . . . .

2014		
Month	Day	Year

**E. Were any of the inventories reported in 7B3 stored outside of, or en route to, the 50 states and the District of Columbia in 2014?**

- Yes
- No - Go to **8**

**F. What was the value of the inventories stored outside of, or en route to, the 50 states and District of Columbia (for sale in the 50 states or District of Columbia) in 2014?**

Exclude inventory held in Foreign Trade Zones or in bond warehouses in the U.S. . . . .

2014			
\$ Bil.	Mil.	Thou.	Dol.

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**8 INVENTORY VALUATION METHOD**

**A. Were any of the inventories reported in 7B3 subject to the LIFO valuation method?**

- Yes
- No - Go to 9

**B. How much of the inventories reported in 7B3 was subject to:**

Mark "X" if None

- 1. LIFO valuation method before adjustment . . . . .
- 2. Any other valuation method . . . . .
- 3. Verify Total  
Sum of 8B1 and 8B2. Total must equal 7B3. . . . .

2014			
\$ Bil.	Mil.	Thou.	Dol.

**9 TOTAL PURCHASES**

**INCLUDE**

- Cash and credit purchases by this EIN
- Merchandise owned by, but in transit to, this EIN
- Purchases made by both warehouse(s) and establishment(s)
- Freight, delivery, and other transportation costs
- Import duties (if paid separately)
- Parts and supplies used in repair work or other services

**EXCLUDE**

- Expenditures for supplies, equipment, and parts purchased for this EIN's own use
- Purchases made by other firms' operating departments and concessions in this EIN's establishment(s)
- Purchases of merchandise held outside the U.S.
- Purchases of containers, wrappings, packaging, and selling supplies for this EIN's own use
- Trade and cash discounts, returns, and allowances

**What was the total cost of all merchandise purchased for resale for which this EIN took title, whether or not payment was made, in 2014?**

Mark "X" if None

If purchases are greater than sales, explain in 14. . . . .

2014			
\$ Bil.	Mil.	Thou.	Dol.

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**10 ACCOUNTS RECEIVABLE BALANCES**

**A. Did this EIN extend credit to customers at any of its retail establishments or departments and concessions covered by this report in 2014?**

- Exclude credit that is provided by others, such as banks, finance corporations, oil or other credit card issuing companies. Exclude credit extended to commercial customers.

- Yes
- No - Go to **11**

**Definitions of Accounts Receivable**

**Open or revolving accounts** - Retail credit that is extended on a credit-line basis. A single contract governs multiple use of the account and purchases may or may not be made with a credit card. Generally, credit extensions can be made at the customer's discretion, provided that the outstanding balance does not exceed a prearranged credit limit. The amount of repayment is also made at the discretion of the customer, subject to a prearranged minimum usually with the option of paying the balance in full.

**Closed or non-revolving accounts** - Retail credit accounts for which full payment is scheduled to be made at the end of the customary billing period or installment contracts that specify a fixed schedule of payments and the amount and due date for the payment.

**B. Mark (X) to indicate if types of credit are extended and report balances as of December 31, 2014 for account types this EIN extends. Exclude credit extended to commercial customers.**

**1. Types of accounts**

**a. Open (revolving) accounts**

- Yes . . . . .
- No

**b. Closed (non-revolving) accounts**

- Yes . . . . .
- No

**2. What was the total balance of accounts receivable in 2014?**

Sum of **10B1a** and **10B1b**. . . . .

Balance Outstanding as of December 31, 2014			
\$ Bil.	Mil.	Thou.	Dol.

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**11 SALES BY MERCHANDISE LINES**

For clarification regarding merchandise lines call 1-800-327-4389 (option 2).

Description of sales, shipments, receipts, or revenue	Total sales for 2014					E-commerce sales for 2014				
	Report dollars OR percentages					Report dollars OR percentages				
	\$ Bil.	Mil.	Thou.	Dol.	Percent	\$ Bil.	Mil.	Thou.	Dol.	Percent
a. Books and magazines										
b. Clothing and clothing accessories <i>Include footwear.</i>										
c. Computer hardware										
d. Computer software										
e. Drugs, health aids, and beauty aids										
f. Electronics and appliances										
g. Food, beer, and wine										
h. Furniture and home furnishings										
i. Jewelry										
j. Music and videos										
k. Office equipment and supplies										
l. Sporting goods										
m. Toys, hobby goods, and games										
n. Other merchandise - <i>Specify principal line(s)</i>										
o. Shipping and handling revenues										
p. Advertising revenues										
q. Other non-merchandise receipts - <i>Specify principal receipt(s)</i>										
r. <b>TOTAL</b> <i>Sum of 1a through 1q.</i>					100					100
	Total should equal 5A for 2014					Total should equal 6B for 2014				

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**12 OPERATING EXPENSES**

**INCLUDE**

- Expenses arising from the normal course of business
- Payroll
- Depreciation and amortization

**EXCLUDE**

- Bad debt
- Purchases of goods for resale or cost of goods sold
- Income taxes
- Interest expenses
- Impairment (reduction in value of long-lived assets due to reappraisal)
- Capitalized expenses (except payroll and fringe benefits)
- Transfers made within the company

Mark "X" if None

2014			
\$ Bil.	Mil.	Thou.	Dol.

**What were the total operating expenses for this EIN in 2014?**

If operating expenses are greater than sales, explain in **14**. . . . .

**13** Not Applicable.

**14 REMARKS** - Please use this space to explain any significant year-to-year changes, to clarify responses, or indicate where data were estimated.

**15 CONTACT INFORMATION**

Name of person to contact regarding this report <i>(Please print)</i>					Title			
Telephone	Area code	Number		Extension	Fax	Area code	Number	
		-					-	
E-mail address					Website address			
					www.			

**THANK YOU**  
**for completing your 2014 ANNUAL RETAIL TRADE REPORT.**  
 We suggest you keep a copy for your records.

Public reporting burden for this collection of information is estimated to average 41 minutes 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 0607-0013, U.S. Census Bureau, 4600 Silver Hill Road, PCO-8H028, Washington, DC 20233. You may e-mail comments to [Paperwork@census.gov](mailto:Paperwork@census.gov); use "Paperwork Project 0607-0013" as the subject. 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). This 8-digit number appears in the top right corner of the form.

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