

U.S. DEPARTMENT OF COMMERCE  
Economics and Statistics Administration  
U.S. CENSUS BUREAU

**QUARTERLY FINANCIAL  
REPORT  
MANUFACTURING**

**Please read** the accompanying instructions before answering the questions.

**NEED HELP?**

**Use** Secure Messaging Center at Internet Website:

**econhelp.census.gov/qfr/contactus**

**Call** 1 (800) 272-4250 between 8 a.m. and 5 p.m. Eastern time Monday through Friday

**Note** – Audited figures are not required. Estimates are acceptable for line items where actual data are not available.

**Submit VIA Internet Reporting at:**  
**econhelp.census.gov/qfr**

**or Mail to:** U.S. CENSUS BUREAU  
1201 East 10th Street  
Jeffersonville, IN 47132-0001  
**or FAX to:** 1 (800) 447-4613

**NOTICE – YOUR RESPONSE IS REQUIRED BY LAW.** Title 13, United States Code, Section 91, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By Section 9 of 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.

*(Please correct any errors in name, address, and ZIP Code)*

**INTERNET REPORTING** — You may complete this survey online at: **econhelp.census.gov/qfr**

Username: \_\_\_\_\_ Password: \_\_\_\_\_ *Use your firm's unique username and original password.*

**1** Person to contact regarding this report – *Print or type* ↘

011 Name and title				012 e-mail address			
013 Telephone	Area code ( )	Number         -	Extension 	014 Fax	Area code ( )	Number         -	

**ITEMS 2 THROUGH 7 REFER TO THE CORPORATION NAMED IN THE ADDRESS BOX**

**2** a. Annual closing date of this corporation 021

Month	Day						

b. Federal Employer Identification Number (FEIN) 022

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**3** Corporation status – *Mark "X" only ONE box. Insert discontinued or merged date if corporation is no longer operating.*

a. Active <input type="checkbox"/>	b. Discontinued <input type="checkbox"/>	034	Month	Day	Year	c. Merged <input type="checkbox"/>	035	Month	Day	Year

**4** Is this corporation owned more than 50 percent by another corporation? (*Mark "X" only ONE box.*)

a. No       b. Yes  – *Provide the name, FEIN, and address assigned to this corporation below.*

043 Name	044 FEIN	045 Address
	-	

**5** Does this corporation own more than 50 percent of any other corporation – *Mark "X" only ONE box.*

a. Yes  **STOP!** *Read Consolidation Rules page 2.*      b. No  – *Proceed to page 2.*

<b>6</b> What is the total number of domestic and foreign corporations directly or indirectly (all tiers) owned more than 50 percent by this corporation?	061	Number
<b>7</b> a. After reviewing the <i>Consolidation Rules</i> on page 2, how many corporations are consolidated in this report?	071	
b. How many corporations are not consolidated in this report?	072	

**READ "RULES FOR CONSOLIDATION" ON PAGE 2 AND THE ACCOMPANYING INSTRUCTIONS**

**PLEASE KEEP A COPY OF THIS FORM FOR YOUR RECORDS**

**BEFORE COMPLETING THIS REPORT, READ THE CONSOLIDATION RULES LOCATED BELOW AND THE ACCOMPANYING INSTRUCTIONS.**

**REPORT ALL DOLLAR FIGURES IN THOUSANDS. AUDITED FIGURES ARE NOT REQUIRED. ESTIMATES ARE ACCEPTABLE FOR LINE ITEMS WHERE ACTUAL DATA ARE NOT AVAILABLE.**

8	Schedule A - Statement of Income and Retained Earnings for your 3-MONTH PERIOD (inclusive)	401 FROM: Month Day Year			402 TO: Month Day Year			AMOUNT (in thousands)
	A	Sales, receipts, and operating revenues (net of returns and allowances, and excise and sales taxes)						101
	B	Depreciation, depletion, and amortization of property, plant, and equipment						102
	C	All other operating costs and expenses — Include cost of goods sold (net of purchase discounts), selling, general and administrative expenses.						103
	D	<b>Income (loss) from operations — 3 line A less the sum of lines B and C</b>						104
	E	Interest expense						105
	F	Nonoperating income and expenses — Include interest income, equity and dividend income, etc. <sup>1</sup>						110
	G	<b>Income (loss) before income taxes — Sum of 8 lines D and F less line E</b>						111
	H	Provision for current and deferred domestic income taxes on 8 line G (accrue payable in 10 lines C and G) <sup>2</sup>						114
	I	<b>Net income (loss) for quarter — Sum of 8 line G less line H</b>						115
	J	CENSUS USE ONLY — REB						119
	K	Cash dividends charged to retained earnings this quarter — Include 1120S cash distributions.						120
	L	CENSUS USE ONLY — ADJ						122
	M	CENSUS USE ONLY — REE						123

9	Schedule B1 - Balance Sheet - Assets	403 Balance Sheet date as of Month Day Year			AMOUNT (in thousands)
	A	1. Cash and demand deposits in the U.S.			201
		2. Time deposits in the U.S. — Include negotiable certificates of deposit.			202
	B	Other short-term financial investments — Include marketable and government securities, commercial paper, etc.			210
	C	Trade accounts and trade notes receivable (less allowance for doubtful accounts). <sup>3</sup>			213
	D	Inventories <sup>3</sup>			214
	E	All other current assets — Include prepaid expenses and income taxes receivable. <sup>3</sup>			215
	F	1. Property, plant, and equipment — Include construction in progress.			216
		2. Land and mineral rights			217
		3. Accumulated depreciation, depletion, and amortization			218
		<b>4. Net property, plant, and equipment — Sum of 9 lines F-1 and F-2 less line F-3</b>			219
	G	All other noncurrent assets — Include long-term investments, intangibles, etc.			222
	H	<b>TOTAL ASSETS</b> Sum of 9 lines A-1 through E, F-4, and G (must equal 10 line I)			223

10	Schedule B2 - Balance Sheet - Liabilities and Stockholders' Equity	326			AMOUNT (in thousands)
	A	1. Short-term loans (original maturity of one year or less) from banks — Include overdrafts			301
		2. Other short-term loans (original maturity of one year or less) — Include commercial paper.			304
	B	Trade accounts and trade notes payable			306
	C	Domestic income taxes accrued, prior and current years, net of payments — Include overpayments.			309
	D	Current portion of long-term debt — Classify noncurrent portion in 10 line F.			310
		1. Loans from banks			313
		2. Other long-term loans			315
	E	All other current liabilities — Include accrued expenses and excise, sales, and payroll taxes. <sup>3</sup>			316
	F	Long-term debt due in more than one year — Classify current portion in 10 line D.			319
		1. Loans from banks			320
		2. Other long-term loans			322
	G	All other noncurrent liabilities — Include deferred income taxes and minority stockholders' interest.			326
	H	1. Capital stock and other capital (less treasury stock)			327
		2. Retained earnings at end of quarter			322
		<b>3. Stockholders' equity — Sum of 10 lines H-1 and H-2</b>			327
	I	<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY</b> Sum of 10 lines A-1 through G and H-3 (must equal 9 line H above)			328

**CONSOLIDATION RULES:** This is a domestic-only consolidation. Nonconsolidated subsidiaries must be reported using either the equity or cost method of accounting. Fully consolidate the operations of every majority-owned domestic subsidiary (including majority-owned subsidiaries of these subsidiaries) that are taxable under the U.S. Internal Revenue Code. Consolidated subsidiaries should include 1120S corporations.

**EXCEPTION: Do not fully consolidate** domestic subsidiaries that are primarily engaged in foreign operations, banking, finance, or insurance (as defined in the North American Industry Classification System (NAICS) Sector 52, United States, 2007).

**Do not fully consolidate foreign subsidiaries or foreign operations.** Nonconsolidated subsidiaries must be reported using the equity method or cost method of accounting.

**Equity method of accounting** – Report net equity earnings (losses) of all nonconsolidated domestic and foreign operations on 8 line F of the Income Statement. Report the investment on 9 line G on the Balance Sheet. For purposes of this report, domestic operations refer to operations that are within the 50 United States and the District of Columbia. Commonwealths such as Puerto Rico and territories such as the Virgin Islands are not considered domestic.

1 Attach a list and explain, on a separate sheet, the principal debits and credits reflected during the quarter.

2 Attach a brief explanation on a separate sheet if tax provision is not shown (e.g., "net operating loss," "1120S," etc.).

3 Progress payments and billings from U.S. Government and others should **not be deducted** from 9 lines C, D, and E; but **included** in 10 line E.

**IMPORTANT: IN ALL CORRESPONDENCE WITH US, PLEASE REFER TO THE 10-DIGIT USERNAME LOCATED ON THE FRONT OF THIS FORM.**

## INSTRUCTIONS AND DEFINITIONS

**INTRODUCTION** – These instructions and definitions will assist you in completing your Quarterly Financial Report (QFR). Section 1 provides general information about the QFR survey. Section 2 provides instructions and definitions relating to the addressed side of the form. Section 3 provides item specific instructions and definitions relating to the financial side of the form. QFR information is also available at the following Website: [census.gov/econ/qfr](https://www.census.gov/econ/qfr)

### SECTION 1 – GENERAL INFORMATION

**A. Purpose of the Survey** – The purpose of this survey is to provide comprehensive and timely information on business financial conditions. Each corporation's response is an important component in the overall assessment of the health of our Nation's economy. The information you provide will be used to prepare national measures of corporate profits and to formulate fiscal and monetary policy.

**B. Survey Scope** – This survey collects income statement and balance sheet data for domestic corporations that have a plurality of sales activity in manufacturing industries.

**C. Survey Period and Due Date** – Report data for the most recent 3-month period as indicated on the address side of the form. Companies on a 13-period year should submit a 16-week report for the third quarter of their fiscal year and 12-week reports for the other quarters. The questionnaire is due to be returned to the U.S. Census Bureau within 25 days after the end of the period requested.

**D. Estimates Are Acceptable** – The data requested on this form may not be available by the due date of the form or may not correspond to your company's accounting records. In these instances, your carefully prepared estimates are an acceptable substitute for actual data. If you need assistance in completing the form or have specific questions regarding specific items, or would like to correspond with our staff, enroll in Secure Messaging center at the following Website: [econhelp.census.gov/qfr/contactus](https://www.econhelp.census.gov/qfr/contactus). You can also call our staff at our toll-free number at **1 (800) 272-4250 or (301) 763-3359**.

#### 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](https://www.econhelp.census.gov/qfr) to log on and report.

**2. Facsimile** – If you choose not to file by internet reporting, fax the completed form toll-free to **1 (800) 447-4613**.

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

**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.

**Important Note** – In all correspondence or additional attachments, include your 10-digit Username located on the front of the form.

**File Copies** – Copies retained in respondents' files are immune from legal process. It is recommended that a copy of the completed form be retained for your company records.

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

**G. Legal Authority and Confidentiality of Data** – Response to this request is required by law (Title 13, United States Code, Section 91). By Section 9 of the same law, your report to the Census Bureau is confidential. It will be seen only by sworn Census Bureau employees and used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

**H. Burden Hour Estimate** – Public reporting burden for this collection of information is estimated to average 1.2 hours 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: ECON Survey Comments 0607-0432, U.S. Census Bureau, 4600 Silver Hill Road, Room EMD-8K122, Washington, DC 20233-1500. You may e-Mail comments to [ECON.Survey.Comments@census.gov](mailto:ECON.Survey.Comments@census.gov). Be sure to use ECON Survey Comments 0607-0432 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. This 8-digit number appears in the top right corner on the front of the report form.

### SECTION 2 – INSTRUCTIONS FOR SELECT LINE ITEMS ON ADDRESSED SIDE OF FORM

**2 a. and b. Annual closing date and the Federal Employer Identification Number (FEIN)** – Provide the current 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 former FEIN.

**3 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 subsidiary operating under bankruptcy protection. (See *Consolidation Rules* in **5** 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 ongoing operations are under the control of a court appointed trustee, etc., please explain on a separate sheet. (Include your 10-digit Username on all attached information.)

**4 Parent Corporation** – Give the corporate name, FEIN, and address of any parent domestic company (owns more than 50 percent of voting securities). If there are multiple tiers of ownership, give the highest U.S. corporation 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.

## INSTRUCTIONS AND DEFINITIONS – Continued

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

**5 Consolidation Rules** – Fully consolidate the operations of every domestic corporation (including 1120S corporations) that are taxable under the U.S. Internal Revenue Code and are 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. Commonwealths such as Puerto Rico and territories such as the Virgin Islands are not considered domestic.

**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; foreign sales corporations; and, subsidiaries created in foreign countries to manufacture and/or sell 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, finance, or insurance (as defined in the North American Industry Classification System (NAICS) Sector 52, United States, 2012).

**Equity method of accounting** – Report equity earnings (losses) of all nonconsolidated domestic and foreign operations on 6 line F of the Income Statement. Report equity investment on 7 line G of the Balance Sheet.

**Cost method of accounting** – Report dividends from all nonconsolidated domestic and foreign operations on 8 line F on the Income Statement. Report the investment on 9 line G on the Balance Sheet.

**5 through 7 Subsidiaries** – Any changes indicated in 6 or 7 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 Messaging Center to correspond with our staff at the following Website: [econhelp.census.gov/qfr/contactus](http://econhelp.census.gov/qfr/contactus). You can also call our staff at our toll-free number at **1 (800) 272-4250 or (301) 763-3359**.

### SECTION 3 – INSTRUCTIONS BY LINE ITEM

#### 8 SCHEDULE A – STATEMENT OF INCOME AND RETAINED EARNINGS

**LINE A – Sales, receipts, and operating revenues.** Report sales net of returns and allowances and excise and sales taxes. Include all sales for the quarter derived from normal operations. Unlike General 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 the expense for the current quarter on tangible fixed assets only. Do not include amortization of intangibles or items such as bargain on acquisition or goodwill. These items should be included in 9 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, and amortization of intangible assets. Include such expenses as keyman life insurance, provision for bad debts (net of bad debt recovery), goodwill, mining costs related to dry holes, abandonment of producing properties, and provision for impairment of producing properties.

**LINE E – Interest expense.** Include all interest expense. Do not net interest income with interest expense. Report interest income in 8 line F.

**LINE F – Nonoperating income and expenses.** Include interest income, income (loss) of foreign branches and equity in earnings (loss) of domestic and foreign nonconsolidated subsidiaries, other equity income, dividends from investments and nonconsolidated subsidiaries carried on the "cost" basis of accounting, royalties, minority interest, and other nonoperating income (expense) items not elsewhere specified.

**LINE H – Provision for current and deferred domestic income taxes.** Report the provision for U.S. Federal, state, and local income tax. Accrue current payable in 10 line C and the deferred payable in 10 line G.

**LINE K – Cash dividends charged this quarter.** Include only cash dividends charged during the quarter. Include 1120S cash distributions.

#### 9 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 10 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 B – Other short-term financial investments.** Include short-term marketable and government securities, commercial paper, and deposits outside the U.S.

**LINE C – Trade accounts and trade notes receivable.** Include trade receivables from commercial customers and governments, less allowances for doubtful accounts. Also include inter-company trade receivables from majority-owned subsidiaries that are not consolidated in this report in accordance with the consolidation instructions. Unlike conventional accounting, do not deduct progress payments and billings. These should be included in 10 line E.

**LINE D – 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 and securities held for resale; these items should be reported in 9 line E. Unlike GAAP, do not deduct progress payments and billings. These should be included in 10 line E.

## INSTRUCTIONS AND DEFINITIONS – Continued

**LINE E – All other current assets.** Include prepaid expenses, income tax refunds receivable, short-term deposits, and assets held for resale, which are no longer being used in the operations.

**LINE F-1 – Property, plant, and equipment.** Report the gross value (acquisition or original cost or other basis) of all depreciable and amortizable fixed assets. Include all improvements and new construction in progress, but not yet completed; fixed assets owned by the company and its consolidated subsidiaries that are leased or rented to others; and capital leases and capitalized exploration and development costs of mineral properties.

**LINE F-2 – 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 capitalized exploration and development costs of mineral properties.

**LINE F-3 – Accumulated depreciation, depletion, and amortization.** Report the total accumulated depreciation, depletion, and amortization for the fixed assets included in 9 line F-1. Do not include amortization of intangible assets. Report intangible assets net of amortization in 9 line G.

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

**LINE H – Total Assets.** Report the sum of 9 lines A-1 through E, F-4 and G. 9 line H must be equal to 10 line I, Total Liabilities and Stockholders' Equity.

#### 10 SCHEDULE B2 – LIABILITIES AND STOCKHOLDERS' EQUITY

**LINE A-1 – Short-term loans from banks.** Report all short-term borrowing (including overdrafts) from commercial banks. Do not include the current portion of long-term bank debt. This should be included in 10 line D-2.

**LINE A-2 – Other short-term loans.** Report all other short-term debt, including commercial paper. Do not include the current portion of other long-term debt. This should be included in 10 line D-1.

**LINE B – Trade accounts and trade notes payable.** Report balances outstanding of all invoices and notes payable for the purchase of goods and services. Do not include payables for taxes or other accrued expenses. Report income tax payables in 10 line C and other taxes, liabilities, and accrued expenses in 10 line E.

**LINE C – Domestic income taxes accrued, prior and current years.** Include the current balance of U.S. Federal, state, and local corporate income tax or franchise tax owed, net of payments of estimated taxes.

If payments exceed accruals, report it as a negative (debit) balance, unless the corporation has applied for a refund. Report income tax refunds due in 9 line E. Report deferred income taxes in 10 line G.

**LINE D-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 10 line F-1.

**LINE D-1 – 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, bonds and debentures, and loans from finance or insurance companies. Do not include any long-term portion or the current portion of capital leases. Report the long-term portion of other long-term debt in 10 line F-2 and the current portion of capital leases in 10 line E.

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

**LINE F-1 – Long-term bank debt due in more than one year.** Include the long-term portion of debt from commercial banks only. Report the current portion in 10 line D-1.

**LINE F-2 – 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, bonds and debentures, and loans from finance or insurance companies. Do not include any current portion, or the long-term portion of capital leases. Report the current portion of long-term debt in 10 line D-2 and the long-term portion of capital leases in 10 line G.

**LINE G – All other noncurrent liabilities.** Include deferred taxes, other deferred credits, minority stockholders' interest, and the long-term portion of capital leases. Also include in 10 line G, all outstanding issues of redeemable preferred stock.

**LINE H-1 – Capital stock and other capital.** Include all classes of capital stock and paid-in-capital, except redeemable preferred stock, less the total cost of the company's stock that has been repurchased and held in the treasury. Report redeemable preferred stock in 10 line G.

**LINE H-2 – Retained earnings at end of quarter.** Report the corporation's accumulated net income after tax including cumulative foreign currency translation adjustments, less distributions to stockholders and transfers to the paid-in-capital accounts reported in 10 line H-1.

**LINE I – Total Liabilities and Stockholders' Equity.** Report the sum of 10 lines A-1 through G and H-3. Line I must be equal to 9 line H, Total Assets.