



# 2022 ANNUAL RETAIL TRADE SURVEY

WORKSHEET  
**SA-44D** (DRAFT)

<b>DUE DATE</b>	
<b>Need help or have questions?</b>  Call 1-877-787-9860 (option 2) (8:00 a.m. - 8:00 p.m. ET, M-F) or <b>Visit</b> <a href="https://census.gov/artshelp">https://census.gov/artshelp</a>	
<b>YOUR RESPONSE IS REQUIRED BY LAW.</b> Title 13 United States Code (U.S.C.), Sections 131 and 182 authorizes this collection. Sections 224 and 225 require your response. The U.S. Census Bureau is required by Section 9 of the same law to keep your information <b>CONFIDENTIAL</b> and can use your responses only to produce statistics. The Census Bureau is not permitted to publicly release your responses in a way that could identify your business, organization, or institution. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data. This collection has been approved by the Office of Management and Budget (OMB). The eight-digit OMB approval number is 0607-0013 and appears at the upper right of this page. Without this approval we could not conduct this survey.	

**INTERNET REPORTING - This survey should be completed online at:**  
<https://portal.census.gov>

**To view Survey Results:**  
<https://census.gov/arts>

**GENERAL INSTRUCTIONS**

- Any significant change in this firm's operations should be noted in **12**.
- For establishments sold or acquired in 2022, report data only for the period the establishments were operated by this firm.
- 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) operated by this firm and its subsidiaries.
- Data for auxiliary facilities primarily engaged in supporting services to this firm'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 firm'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 ORGANIZATIONAL CHANGE**

**A. Did this firm experience any acquisitions, sales, mergers, divestitures, and/or closures in 2022?**

- Yes
- No - Go to **2**

**B. Which of the following organizational changes occurred in 2022?**

Check all that apply. If more than one organizational change occurred during the reporting period, explain in **12**.

<input type="checkbox"/> Acquisition <input type="checkbox"/> Sale <input type="checkbox"/> Merger <input type="checkbox"/> Divestiture	} <i>Date of organizational change . . . . .</i> <b>AND</b> <i>Enter detailed information below</i>	Month	Day	Year
		<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Ceased Operation - <i>Date of ceased operation/closure . . . . .</i>		Month	Day	Year
		<input type="text"/>	<input type="text"/>	<input type="text"/>

Please provide additional information about the company acquired/sold to/merged with/divested.

Name of company		EIN (9 digits)	
<input type="text"/>		<input type="text"/>	<input type="text"/>
Address (Number and street, P.O. Box, etc.)			
<input type="text"/>			
City	State	ZIP Code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**2 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 2022 calendar year.

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

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

2022		
Beginning Date		
Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>
Ending Date		
Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

**3 NUMBER OF ESTABLISHMENTS**

**How many retail establishments (including departments and concessions) did this firm operate in 2022?**

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

Mark "X" if None	<b>2022</b>
	Number
<input type="checkbox"/>	<input type="text"/>

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**4 SALES, RECEIPTS, OR REVENUE**

**INCLUDE**

- Credit and cash net sales of merchandise
- E-commerce sales if not submitted on a separate Annual Retail Trade Survey
- Excise taxes (such as those on gasoline, liquor, and tobacco) which are included in the cost of goods purchased by this firm
- Wholesale sales made by retail establishment(s) covered by this survey
- 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

**If AUTOMOTIVE also include:**

- Charges for dealer preparation, warranty charges, and delivery cost
- Combined sales for a new and used car location, and service and parts facilities
- Fleet sales

**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 firm'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

**If AUTOMOTIVE also exclude:**

- Receipts from customers for tag and title fees, licenses, etc. forwarded to State or local licensing agencies

**A. What were the total sales of merchandise and other operating receipts for this firm in 2022?** . . . . .

Mark "X" if None

2022			
\$ Bil.	Mil.	Thou.	Dol.

**B. Did this firm collect any sales taxes in 2022?**

- Yes
- No - Go to **5**

**C. What were the total sales taxes collected in 2022?**

*Exclude excise taxes.* . . . . .

2022			
\$ Bil.	Mil.	Thou.	Dol.

**5 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.*

*If AUTOMOTIVE also INCLUDE sales of cars where a binding sales price is established online through the dealer's or a third party's web site. EXCLUDE leads.*

**A. Did this firm have any e-commerce sales in 2022?**

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

**B. What were the total e-commerce sales in 2022?** . . . . .

2022			
\$ Bil.	Mil.	Thou.	Dol.

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**6 VALUE OF INVENTORIES**

**INCLUDE**

- All inventories of merchandise at locations covered by this survey, 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 firm own inventories, regardless of where held, at the end of 2022 (or the end of the period for which you are reporting)?**

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

**B. What was the value of merchandise inventories held in stores, warehouses, offices, or in transit for distribution to retail stores as of December 31 in 2022?** Report before Last-In, First-Out (LIFO) adjustment, if applicable. . . . .

Mark "X" if None

2022			
\$ Bil.	Mil.	Thou.	Dol.

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

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

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

2022		
Month	Day	Year

**7 INVENTORY VALUATION METHOD**

**A. Were any of the inventories reported in **6B** subject to the LIFO valuation method?**

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

**B. How much of the inventories reported in **6B** was subject to:**

Mark "X" if None

- 1. LIFO valuation method before adjustment . . . . .
- 2. Any other valuation method . . . . .
- 3. Verify Total  
Sum of **7B1** and **7B2**. Total must equal **6B**. . . . .

2022			
\$ Bil.	Mil.	Thou.	Dol.

**C. What was the LIFO reserve?**

- 1. LIFO reserve (if applicable) . . . . .
- 2. Total inventories after LIFO adjustment  
**7B3** minus **7C1** . . . . .

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8 TOTAL PURCHASES

INCLUDE

- Cash and credit purchases by this firm
- Merchandise owned by, but in transit to, this firm
- 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

If AUTOMOTIVE also include:

- Value of automotive and other trade-ins exclusive of rebates and discounts granted as an increase in trade-in allowance

EXCLUDE

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

What was the total cost of all merchandise purchased for resale for which this firm took title, whether or not payment was made, in 2022?

Mark "X" if None

2022			
\$ Bil.	Mil.	Thou.	Dol.

If purchases are greater than sales, explain in 12. . . . .

9 Not Applicable.

10 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

What were the total operating expenses for this firm in 2022?

Mark "X" if None

2022			
\$ Bil.	Mil.	Thou.	Dol.

If operating expenses are greater than sales, explain in 12. . . . .

11 DETAILED OPERATING EXPENSES

A. What personnel costs were incurred by this firm in 2022?

1. **Annual payroll before deductions** - Total annual Medicare salaries and wages for all employees as reported on this firm's IRS Form 941, Employer's Quarterly Federal Tax Return, line 5(c). **Include** payments to temporary employees on this firm's payroll, and to commissioned employees on this firm's payroll. Also include the spread on stock options that are taxable to employees as wages. **Exclude** payments for contracted temporary help (report in line A3); and commissions paid to contractors (report in line C1). . . . .

Mark "X" if None

2022			
\$ Bil.	Mil.	Thou.	Dol.

2. **Employer's cost for fringe benefits** - Employer's cost for legally required programs and programs not required by law:

a. **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. . . . .

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CONTINUE WITH 11 ON PAGE 6

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11 DETAILED OPERATING EXPENSES - Continued

b. Pension plans:

i. 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).

Mark "X" if None

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 1: [ ]

ii. 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.

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 2: [ ]

c. Payroll taxes, employer paid insurance premiums (except health), and other employer benefits - Include legally-required fringe benefits (e.g., Social Security, workers' compensation insurance, unemployment tax, state disability insurance programs, Medicare). Also include benefits for life insurance, "quality of life" benefits (e.g., childcare assistance, subsidized commuting), employer contributions to pre-tax benefits not specified above. Exclude disbursements from trusts or funds to satisfy health insurance claims.

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 3: [ ]

3. 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.

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 4: [ ]

B. What were the expensed equipment, materials, parts, and supplies (not for resale) incurred by this firm in 2022?

1. Expensed equipment - Expensed computer hardware and other equipment (e.g., copiers, fax machines, telephones, shop and lab equipment, CPUs, monitors). Exclude software (report in line C2); leased and rented equipment (report in line C7); depreciation for capitalized equipment (report in line C15); capitalized equipment.

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 5: [ ]

2. Purchasing of packaging materials and containers - Include the cost of bags, boxes, wrapping, and sealing materials. Exclude office supplies (report in line B3); and cost of shipping to customers (report in line C12).

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 6: [ ]

3. 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 (report in line C12).

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 7: [ ]

C. What other operating expenses were incurred by this firm in 2022?

1. Commission expense - Include commission paid to other firms for sale of products owned by this firm. Exclude commission paid to your own employees (reported in line A1).

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 8: [ ]

2. Expensed purchases of software - Purchases of prepackaged, custom coded, or vendor customized software. Include software developed or customized by others, web design, services and purchases, licensing agreements, upgrades of software; and maintenance fees related to software upgrades and alterations. Exclude depreciation for capitalized software (report in line C15).

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 9: [ ]

3. 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 telecommunication services e.g., Internet connectivity, telephone, fax (report in line C4); repair and maintenance of computer equipment (report in line C5); payroll processing (report in line C14); credit card transaction fees (report in line C17).

[ ]

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for year 2022. Row 10: [ ]

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CONTINUE ON PAGE 7

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11 DETAILED OPERATING EXPENSES - Continued

Mark "X" if None

2022

Table with 4 columns: \$ Bil., Mil., Thou., Dol. for rows 4-17 and D. TOTAL OPERATING EXPENSES.

4. Purchased communication services - Telephone, cellular, and fax services; computer-related communications (e.g., Internet connectivity); and other wired and wireless communication services.

5. 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 firm's employees (reported in line B3).

6. 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 firm's employees (reported in line B3); purchased janitorial and grounds maintenance services (report in line C17).

7. 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 licensing/leasing of software (reported in line C2); payments for capital and financing lease agreements.

8. Lease and rental payments for land, buildings, structures, store space, and offices - Include penalties incurred for broken leases.

9. 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 C8).

10. 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 B3); and the cost of fuels within lease or rental payments (reported in line C8).

11. 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 C8).

12. 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 firm's vehicles or employees.

13. Purchased advertising and promotional services - Include marketing and public relations services.

14. 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 (reported in line A1).

15. Depreciation and amortization charges - Include depreciation charges taken against tangible assets owned and used by this firm, tangible assets and improvements owned by this firm 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).

16. Governmental taxes and license fees - Payments to government agencies for taxes and licenses. Include business and property taxes. Exclude income taxes and sales and excise taxes collected from customers.

17. 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.

D. TOTAL OPERATING EXPENSES

Total of 11A1-11C17 must equal 10.

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

**13 CONTACT INFORMATION**

Name of person to contact regarding this survey				Title	
Telephone	Area code	Number		Extension	
			-		
E-mail address				Website address	

**THANK YOU for completing your 2022 ANNUAL RETAIL TRADE SURVEY.**  
We suggest you keep a copy for your records.

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