

Attachment E

**Department of Commerce
United States Census Bureau
OMB Information Collection Request
2022 Economic Census**

OMB Control Number 0607-0998

Information Sheets

Information Sheet for Agriculture Sector
Information Sheet for Mining Sector, Quarrying, and Oil and Gas Extraction
Information Sheet for Transportation and Utilities Sectors
Information Sheet for Utilities Sector Consolidated Questionnaire
Information Sheet for Construction Sector
Information Sheet for Manufacturing Sector
Information Sheet for Wholesale Trade Sector
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Information Sheet for Transportation and Warehousing Sector (Enterprise Support)
Information Sheet for Integrated Record Production and Distribution Consolidated Questionnaire
Information Sheet for Data Processing, Hosting, and Related Services (Enterprise Support)
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Information Sheet for Finance and Insurance Sector – Banking and Savings Institutions Consolidated Questionnaire
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Information Sheet for Professional, Scientific, and Technical Services; Education Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services Sectors
Information Sheet for Professional, Scientific and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services Sectors (Enterprise Support)
Information Sheet for Professional, Scientific and Technical Services; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment and Recreation; and Other Services Sectors
Information Sheet for Management of Companies and Enterprises Sector

**Information Sheet for Administrative, Support, Waste Management
and Remediation Services**

Information Sheet for Accommodation and Food Services Sectors

Information Sheet for Utilities and Transportation and Warehousing

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Information Sheet for Manufacturing

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Information Sheet for Retail Trade

Information Sheet for Other Services

Information Sheet for Finance, Insurance, Real Estate, and Rental and Leasing

Information Sheet for Accommodation Services

Information Sheet for Report of Organization

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Agriculture Sector

Path: AG-11500

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

For establishments which generate no receipts, report zero and explain in the remarks section at the end of the reporting instrument.

Include:

- Gross receipts from services provided, for the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Total value of service contracts.
- Amounts received for work subcontracted to others and from repair services provided to others.
- Consulting fees received for counseling and advising clients on aspects of operating businesses.
- Rental receipts from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Fair sales value of merchandise marketed in 2022 under capital, finance, or "full-payout" leases.
- Sales to and receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Market value of compensation received in lieu of cash.
- Dues and assessments from members and affiliates.

Exclude:

- Receipts or other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a state, local, or federal tax agency.
- Rents and receipts from departments or concessions that are operated by others.
- All cash or noncash subsidies from any agency of local, state, or federal government.
- Other nonoperating income.
- Sales of used equipment previously rented or leased to customers.
- Gross receipts collected on behalf of others.
- Income from interest, real estate investments, dividends, contributions, and grants.

- Receipts of foreign parent firms and subsidiaries.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 943, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 943 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.

- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for payroll taxes, employer paid insurance premiums, pension plans and other employer paid benefits.
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

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Mining Sector

All Mining Paths:

WHAT IS A MINERAL DOMESTIC REPORTING UNIT?

A mineral domestic reporting unit is a

- representation of all oil and gas field activities in one state or offshore area operated by the reporting company.
- location where mineral operations are performed.
 - It represents a mine, group of wells, preparation plant, or natural gas liquids plant. (Report all gas processed, products, operating costs, and capital expenditures on a gross basis of the natural gas liquids plant.)
 - It represents a working or group of workings at a given locality in which operations are conducted as a unit or are unified by common management or joint handling of some parts of the mining or processing/concentration/preparation process.
 - Individual shafts, openings, or sites should not necessarily be considered as individual mines.
 - Examples of mineral domestic reporting units include:
 - mine only (underground, strip-pit, auger, culm-bank, or dredge operation) (Report open-pit mines separately from underground mines, whenever possible.)
 - mine and processing plant
 - mine and preparation plant (plants engaged in milling, washing, calcining, crushing, classifying, or other types of mineral preparation)
 - processing plant only (Report plants engaged solely in treating ores mined at other locations separately from the mines.)
 - mines or sites under exploration, development, or maintenance
 - plants under construction
- service for oil and gas fields, primarily performing drilling, exploration and other oil and gas field support services for operators of oil and gas field properties on a contract or fee basis.
- service for mineral contracting, primarily performing exploration and other mining and quarrying support services for operators of mineral properties.

Offshore Operations:

- Complete a separate questionnaire for offshore exploration, drilling, and production operations for each of the following areas in which your company had offshore operations:
 - Alaska
 - Atlantic
 - California
 - Northern Gulf of Mexico (except Texas and Louisiana)
 - Louisiana
 - Texas
 - Pacific (except Alaska and California)
- An offshore well is one that is bottomed at, or producing from, a point that lies seaward of the coastline. In general, the term “coastline” means the line of ordinary low water along that portion of the coast that is in direct contact with the open sea and the line marking the seaward limit of inland waters.
- State offshore includes the areas extending from the coastline up to 3 geographical miles distance except for Texas and Florida, which extend 3 marine leagues from the coastline in the Gulf of Mexico.
- INCLUDE with Alaska, Louisiana, Texas, and California offshore, operations on all those State offshore leases and all Federal offshore leases defined by the State plane coordinate systems.
- For **Florida**, both State and Federal offshore areas are differentiated into either Northern Gulf of Mexico or Atlantic waters.

Alaska Offshore

- Alaska Federal
- Alaska State (including Upper Cook inlet even though these waters were legally inland)

Atlantic Offshore

- Atlantic Federal
- New Hampshire State
- Maine State
- Massachusetts State
- Connecticut State
- New York State
- New Jersey State
- Delaware State
- Maryland State
- Virginia State
- North Carolina State
- South Carolina State
- Georgia
- Florida State

California Offshore

- California Federal areas defined by State plane coordinate system (Channel Islands Zones 6A, B, C, D, and E)
- California State

Northern Gulf of Mexico Offshore

- Northern Gulf of Mexico Federal Areas defined by the Universal Transverse Mercator Coordinate System (including areas generally South of the State plane coordinate systems of Louisiana and Texas)
- Mississippi State
- Alabama State
- Florida State

Louisiana Offshore

- Louisiana Federal areas defined by State plane coordinate system
- Louisiana State

Texas Offshore

- Texas Federal areas defined by State plane coordinate system
- Texas State

Pacific Offshore

- Pacific Federal areas defined by Universal Transverse Mercator Coordinate System
- Oregon State
- Washington State

-Offshore Operations map located at end of document-

Separate questionnaires are required for lease and land acquisitions of mineral rights if they are located in a county different than any domestic reporting unit operated. Include a designation of the kind of mineral expected to be produced. Such acquisitions may be included in the questionnaires of the nearest operating domestic reporting unit if the domestic reporting unit is located in the same county as the acquisition and produces the same type of mineral.

HOW TO REPORT FOR DOMESTIC REPORTING UNITS WITH NO PRODUCTION

Return a completed questionnaire for each of your company's mineral domestic reporting units that had no production during 2022. Enter "0" in **Item 22**. Report information in the appropriate items, such as custodial employees, inventories or capital expenditures.

WHAT ACTIVITIES SHOULD BE REPORTED?

INCLUDE

- Activities in one domestic reporting unit or offshore area of concerns that operated wells or performed oil and gas field work for their own account, such as:
 - exploration for oil and gas
 - drilling and operation of wells
 - repressuring oil and gas fields and separating and emulsion breaking at field tanks
 - operations of field dehydration and pressure maintenance plants (apart from natural gas liquids plants) and lease facilities (gas liftplants, water systems, water flooding, salt water disposal, etc.)
- Receipts for services performed for others, such as:
 - exploration for oil and gas
 - drilling oil, gas, dry, and service wells
 - drilling water wells for oil-field use
 - building lease tanks
 - running and pulling casing
 - cementing and shooting wells
 - exploration for minerals and prospect and test drilling
 - sinking mine shafts and overburden stripping
 - mining metal ores, coal, stone, and other minerals for another's account, including the loading of culm-bank material
 - pumping and draining mines and quarries
 - installing production equipment and offshore platforms
- Operations of the natural gas liquids plants
- Field dehydration and pressure maintenance plants where the liquid extraction operations are not conducted
- Operations of a mine, pit, or quarry together with its associated tipple, shops, auxiliary units, yards, breaker, mill, beneficiating, concentration, processing, preparation, or washing plant (washery), and offices
- A mill, beneficiating, processing, preparation, or concentration plant not at the site of the mines served, or operated under separate management from the mines, together with its associated shops, yards, auxiliary units, and offices
- Other associated activities **when carried on at the same domestic reporting unit** such as:
 - generating energy for oil and gas field use or the mine or plant (include a central power plant serving two or more mines or mineral domestic reporting units with the one for which the power plant furnishes the most electric energy)
 - maintenance of mine, plant, and equipment
 - receiving, shipping, storage, research, record keeping, health, safety, cafeteria, and other services
 - separate stone, sand, and gravel quarrying and crushing operations carried on by a company whose primary activity is construction

EXCLUDE

- Operation of company stores, boardinghouses, bunkhouses, and recreational facilities
- Separate sales branches, research laboratories, and general administrative offices (Report these on the appropriate Census of Business, Census of Manufactures, or central office or auxiliary questionnaires.)
- Operation of pipelines, petroleum refineries, natural gas distribution systems, bulk tank stations, and filling stations
- Production of coal chemicals, coke, fuel briquettes, or packaged fuel (Report such operations on the appropriate Census of Manufactures questionnaire.)
- Sintering plants operated in conjunction with blast furnaces
- Recovery of metals through smelting or refining (except for mercury)
- Plants primarily producing cement, lime, structural clay or pottery products, or synthetic abrasives
- Construction activities

MULTIPLE DOMESTIC REPORTING UNIT COMPANIES ONLY

If any of the items requested are maintained in your records only at a divisional or company level, allocate their costs to each domestic reporting unit for which you received this questionnaire. For further details on selected items, see below:

- **ITEM 5:** When determining transfer values of products and materials from one domestic reporting unit to another (interplant transfers), include, in addition to direct costs of production, a reasonable proportion of "all other costs (company overhead) and profits." The domestic reporting units receiving such transfers should report them as purchased minerals for preparation, supplies, fuels, or electric energy at the same value plus cost of freight and other direct handling charges. (See **ITEM 16**.)
- **ITEM 7:** When determining employer's cost for fringe benefits, you may distribute the total based on the ratio of the payroll of each domestic reporting unit to the total company payroll unless you have developed your own method of making such allocations.
- **ITEM 9:** When determining inventories, assign to each domestic reporting unit those inventories that the domestic reporting unit is responsible for as if it owned them. **INCLUDE** those inventories that are held elsewhere, such as a warehouse operated by your company or a public warehouse. The inventories of an operating domestic reporting unit held elsewhere should not be reported on the report of the warehouse where they may be actually stored. Inventories should **not** be duplicated on domestic reporting unit questionnaires.
- **ITEM 14:** When determining rental payments, if this domestic reporting unit maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either its buildings or equipment, exclude the value of this rent from **ITEM 14**. If this domestic reporting unit uses buildings or equipment rented directly from other companies, but rental payments are handled centrally at a company or division level, report the share of overhead charged to this domestic reporting unit or estimate the share of rental charges appropriate to the operations of this domestic reporting unit in **ITEM 14**.

- **ITEM 16:** When determining selected expenses, if supplies, minerals for processing, fuels, and electric energy are received from other domestic reporting units of your company, check the cost against the values reported by the domestic reporting unit transferring the supply (*refer to ITEM 5 instructions*). Add freight and other direct handling charges.

ITEM 16: SELECTED EXPENSES

Part A – SELECTED EXTRACTION/MINING/QUARRYING COSTS AND ELECTRICITY

Include:

- All materials received for consumption
- Costs chargeable to the operation whether borne by the operator or some other party holding a working interest in the property
- Items charged to both the current and capital accounts
- Items consumed during 2022 although purchased earlier
- Gas purchased from other for gas lift
- Natural gas received for processing
- Natural gas liquids received for further processing
- Coal received from other mines for processing
- Minerals received from other mines for preparation
- Supplies consumed for production, drilling, development, exploration, maintenance, and repair of mine, plant, and equipment, or in-plant construction
- Supplies furnished without charge to contractors or sold to employees for use on the domestic reporting unit covered by this questionnaire
- Fuels and electric energy consumed, or cost of products resold
- Contract work

Exclude:

- Supplies received during 2022 that were **not** consumed
- Cost of coal and/or minerals mined and also processed at the domestic reporting unit in 2022
- Services such as advertising, telephone, fax, cable, insurance, development, and research rendered by other domestic reporting units
- Services of engineering, management, marketing, legal, and other professional consultants, etc.
- Depreciation and depletion charges against plant and equipment
- Rent and rental allowances, interest payments, royalties, and use of patent fees
- Supplies, parts, or machinery produced at this domestic reporting unit
- Extraordinary losses such as fire and flood
- Labor costs of your employees (report these labor costs in **Items 7 and 16C**, line 1)
- *If applicable*, a residue gas produced and used for fuel at this domestic reporting unit (Report this in **Item 18**.)

Line 1 - Cost of Supplies Used, Minerals Received for Preparation, and Purchased Machinery Installed

Include:

The following list is shown only as an example; it should not be considered a complete list.

- absorption oils
- bearings
- belting and screen cloth
- bolts, screws, and nuts
- brake blocks and linings
- carbon and graphite brushes
- cement
- chemical reagents
- coal spraying oils
- dies, jigs, and fixtures
- drill bits and accessories
- explosives
- first aid and safety supplies
- floor gratings
- forgings and castings
- fuses
- gears and pinions
- grinding balls and rods
- hammers
- hand tools
- hardware
- headlights and lamps
- industrial diamonds
- jacks
- lubricating oils
- lumber and timber purchased
- packaging materials
- picks
- piling
- pipe, pumps, and fittings
- plates and sheets
- rail and accessories
- rods, tubing, and bars
- roof bolts
- stationary, stamps, and office supplies
- track accessories
- water purchased
- welding rods, electrodes, and acetylene
- wire, cable and chain
- All new and used equipment, and parts installed whether purchased or received from other domestic reporting units of your company

- Physical goods used or put into production
- Gas purchased or rented for gas lift and repressuring

Exclude services used or overhead charges. Report services performed for you by others in **Item 16A**, line 5.

Line 5 - Cost of Mineral Contract Work Done for You by Others

Include:

- Total payments made for contract services performed during 2022
- Payments for supplies and equipment furnished by the contractor incidental to the contract work as well as payments to drilling contractors and subcontractors
- Payments for services of contractors and their labor forces for remedial and maintenance services, geophysical exploration, and other oil and gas operations
- Payments for services performed in the operation or development of this domestic reporting unit, such as pumping, tunneling, shaft sinking, stripping, boring test holes, shop work, repair work, and construction
- An estimate of the value of the service if part of the payment to a contractor was in oil and gas produced or lease working interest
- An estimate of the value of the service if part of the payment to a contractor or subcontractor was in material produced
- Payments to contractors who were engaged in mining for your own account

Exclude:

- Payments to miners paid on a per ton, car, yard, or footage basis (include the compensation of such workers in **Item 7B**)
- Payments to suppliers who mined for their own account on property owned or leased by them and who paid royalties either directly or indirectly on the coal mined (Report such payments to suppliers in **Item 16A**, line 2, if processing; or in **Item 16A**, line 1 and **Item 17**, part A, if the coal was purchased for processing at the domestic reporting unit)
- Payments to other domestic reporting units for the cost of custom processing of coal mined by this domestic reporting unit

OFFSHORE AREA MAP



CALIFORNIA (Channel Islands Zones 6A, B, C, D, and E plus State offshore waters.)

TEXAS (State plane coordinate systems areas plus State offshore waters.)

NORTHERN GULF OF MEXICO OFFSHORE

LOUISIANA (State plane coordinate systems areas plus State offshore waters.)

NOTE: This map demarcates establishment boundaries for the statistical purpose of the Census of Mineral Industries. It is in no way intended to imply legal boundaries between individual States or between the United States and other countries.

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Transportation and Utilities Sectors

Paths: 22110, 22120, 22130, 48100, 48300, 48400, 48500, 48600, 48700, 48800, 49200, 49300

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

For establishments which generate no revenue, report zero and explain in the remarks section at the end of the reporting instrument.

Include:

- Gross revenue from services provided, for the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Total value of service contracts.
- Amounts received for work subcontracted to others and from repair services provided to others.
- Consulting fees received for counseling and advising clients on aspects of operating businesses.
- Agency or brokerage commissions and fees for arranging transportation of freight and cargo.
- Rental revenue from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Fair sales value of merchandise marketed in 2022 under capital, finance, or "full-payout" leases.

Exclude:

- Revenue or other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a state, local, or federal tax agency.
- Rents and revenue from departments or concessions that are operated by others.
- All cash or noncash subsidies from any agency of local, state, or federal government.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for payroll taxes, employer paid insurance premiums, pension plans and other employer paid benefits.
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

2022 Economic Census

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Utilities Sector Consolidated Reporting Unit Paths

Paths: 2211A, 2202A, 2203A, 2214A, 2215A, 2216A, 2217A, 2218A, 2221A, 2222A, 2212A, 2213A, 2232A, 2233A

DEFINITION OF A CONSOLIDATED REPORTING UNIT

A **consolidated reporting unit** is the grouping of all the domestic establishments of a company that operate in a specified industry (major activity) into a single reporting unit. The consolidated reporting unit applies to networked industries where the production of goods or services cannot be attributed to a single establishment. An establishment is generally a single physical location. This consolidated reporting instrument should include data for all networked establishments (locations) operated by this company during 2022.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report total revenue for the company's United States locations operating in the industry identified in the *Industry* field on the *Location Information* screen of the consolidated reporting instrument.

Revenue should be reported in thousands of dollars.

For companies which generate no revenue, report zero and explain in the remarks section at the end of the reporting instrument.

Include:

- Gross revenue from services provided, for the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Total value of service contracts.
- Amounts received for work subcontracted to others and from repair services provided to others.
- Consulting fees received for counseling and advising clients on aspects of operating businesses.
- Agency or brokerage commissions and fees for arranging transportation of freight and cargo.
- Rental revenue from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Fair sales value of merchandise marketed in 2022 under capital, finance, or "full-payout" leases.

Exclude:

- Revenue or other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a state, local, or federal tax agency.

- Revenue of departments or concessions that are operated by others.
- All cash or noncash subsidies from any agency of local, state, or federal government.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by others.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.

- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer’s cost for payroll taxes, employer paid insurance premiums, pension plans and other employer paid benefits.
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by others.

ITEM 33: LOCATIONS OF OPERATION

Number of Locations

Provide a summation of all establishments prelisted in item **33A** that are in operation or temporarily inactive, minus the establishments closed or sold, plus the establishments added in item **33B**.

A. Pre-identified Locations of Operation

We prelisted physical locations of your company that are part of this consolidated reporting unit based on Census records. Please bring this list up to date as follows:

LOCATION INFORMATION – Please correct any errors or omissions in the prelisted information. If the major activity listed is not the major activity of the location, correct the major activity and do not include this location in the count, item **33**.

EMPLOYMENT AND PAYROLL – Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees work at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

OPERATIONAL STATUS – Check the ONE option that best describes the operational status of the establishment at the end of 2022.

- **In operation** – The establishment was open and actively conducting business on December 31, 2022.
- **Temporarily or seasonally inactive** – Although not conducting business at the end of 2022, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the “off-season” or establishments that temporarily close for remodeling.

- **Ceased operation** – The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2022 during which the establishment was in operation.
- **Sold or leased to another operator** - The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 2022 prior to the change in operator.
- **Other** - The establishment's operational status at the end of 2022 is not accurately described above. Please describe the establishment's operational status in the space provided.

B. Additional Locations of Operation

Provide additional establishments not prelisted in item **33A** that operate in the industry identified in the *Industry* field on the *Location Information* screen.

If your company operates at locations for which you received separate establishment reporting instrument(s), do not add them, but rather complete the other reporting instruments(s).

LOCATION INFORMATION - List separately any locations of your company and its subsidiaries that were not included in item **33A** but were in operation and engaged in the industry identified in the *Industry* field on the *Location Information* screen.

EMPLOYMENT AND PAYROLL - Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

MAJORITY ACTIVITY CODE - Select the two-digit code from the MAJOR ACTIVITY CODES list that best describes the major activity of each location. Please specify the principal products or services.

FORMER OWNER OR OPERATION INFORMATION - Provide the name and address of previous owner and date of purchase for each **acquired** establishment listed.

2022 Economic Census Instructions Construction Sector

All Construction Paths:

The Construction Sector of the 2022 Economic Census covers domestic operations of establishments primarily engaged in these broad types of activities:

***BUILDING CONSTRUCTION** by general contractors, specialty trade contractors, design-builders, developers, or construction managers.

***HEAVY CONSTRUCTION** includes work on non-building structures, such as highways, utility related structures, and water projects by general contractors, specialty trade contractors, design-builders, developers, or construction managers.

***LAND SUBDIVISION** represents subdividing and servicing of raw land into lots for sale by a landowner to a builder.

***SPECIALTY TRADE CONTRACTORS** represent specialty trade activities, such as plumbing, electrical, masonry, carpentry, painting, excavation, flooring, glass, metal, or concrete work, and other construction activities performed on building and non-building structures.

CONSTRUCTION INCLUDES - (a) new or original construction; (b) additions, alterations, rehabilitation, remodeling, or reconstruction; and (c) maintenance, repair, or service work.

REPORT DATA AT THE ESTABLISHMENT LEVEL

A construction establishment is a relatively permanent office, or other place of business, where the usual business activities related to construction are conducted. Generally, a relatively permanent office is one which has been established for the management of more than one project or job and which is expected to be maintained on a continuing basis. Establishment activities include, but are not limited to estimating, bidding, scheduling, purchasing, and supervising of the actual construction work being done at one or more construction sites. Examples of construction establishments are –

- the office or branch office of a construction contractor or builder, even if the office is in your home.
- the office or shop of a special trade contractor who specializes in activities such as plumbing, painting, carpentry, etc.
- a construction division or subsidiary of a manufacturing, mining, or other business company, which undertakes construction for the parent company or others.
- a separate legal entity which has been established to carry out a given project, part of a project, or to undertake a construction project as a joint venture.

FOR MULTI-ESTABLISHMENT COMPANIES AND SUBSIDIARIES

If any of the items requested are maintained in records at a divisional or parent company level, allocate the cost to each construction establishment for which you received a questionnaire. For example, value of inventories (item 9) and value of building and equipment assets (item 13) owned by the parent company should be assigned to each establishment that the establishment is responsible for as if it owned them. In the case of building and equipment, if the establishment is a tenant or lessee, rental costs in item 14 should be adjusted accordingly. Expenses in item **16C1-16C11**, incurred by the parent on behalf of the establishment should be allocated to each establishment on an appropriated basis (e.g. the ratio of the payroll of each construction establishment to the total company payroll or revenues). The costs should not be duplicated on any establishment reports. Separate reports are required for each establishment.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Sales, shipments, billings, receipts, or revenue from business operations in foreign countries or outside the 50 states and the District of Columbia do not report in Item 5.

Include:

- Work on new construction, additions, alterations, reconstruction, maintenance, repairs, and service work.
- Receipts or billings for construction work under any type of contract – general, special trade, design-build, construction management, engineer-construct, turnkey, etc.
- Cost of labor, materials, overhead, and normal profit.
- Sales of houses and other buildings you built which were sold during 2022.
- Report the receipts for all other non-construction business activities done by this establishment.

Exclude:

- The cost of land other than site preparation
- The purchase cost or estimated value of raw land from the value of construction work.
- Non-operating income such as interest, dividends, or the sale of fixed assets.

ITEM 7A and 7C: EMPLOYMENT AND PAYROLL

Report the number of employees on the payroll of this establishment during four specific pay periods including the 12th of March, June, September, and December 2022. Payroll should equal the taxable Medicare wages and tips reported on the Internal Revenue Service (IRS) Form 941, Employer's quarterly Tax Return, and definitions as described in Circular E, Employer's Tax Guide. If legal form of organization for this business is corporation, reporting other payroll is required. If payroll and employment for this EIN are zero, please indicate if EIN is a joint venture in Item 31, Remarks.

Include:

- All permanent, full-time, or part-time employees.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid holidays, and paid vacations.
- The spread on stock options that are taxable to employee wages.

Exclude:

- Subcontractors and their employees.
- Full- or part-time leased employees whose payroll was filed under a Professional Employer

Organization's Employer Identification Number.

- Temporary staffing obtained from a staffing service.
- Proprietors or partners of an unincorporated company.

ITEM 7B: HOURS WORKED

Report hours worked only for the construction workers reported in **Item 7A1**.

Include:

- Hours worked during four specific pay periods including the 12th of March, June, September, and December 2022.
- Overtime hours as actual hours worked not as straight-time equivalent hours.

Exclude:

- Hours paid for vacations, holidays (unless actually worked), or sick leave.

ITEM 9: INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR

Report the value of all inventories of materials and supplies that are owned by this establishment or assigned to it at the end of 2022 and 2021 regardless of where the inventories are held. If this establishment is part of a multi-establishment company, the parent company should assign to each establishment those inventories that the establishment is responsible for as if it owned them and this establishment should include the value of inventories in this report. Inventories should not be duplicated on any establishment reports. Report inventories using current cost (if using LIFO method of evaluation, adjust to obtain FIFO or current cost).

ITEM 13: ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, AND DEPRECIATION

Item 13A. Depreciable assets are the buildings, structures, machinery, and equipment owned by this establishment or its parent for which depreciation accounts are ordinarily maintained. If this establishment is part of a multi-establishment company, the parent company should assign to each establishment building and equipment that the establishment is responsible for as if it owned them. This establishment should include these as part of its beginning balances, additions, and disposals as appropriate as well as the allocation of related depreciation expenses. For example, if this establishment maintained a tenant relationship with the parent company or a subsidiary, and paid "rent" for the use of either buildings or equipment, do not report the value of this "rent". Instead, in item 13A report the gross value of the assets made available to this establishment as a result of this "rental" agreement as if the establishment owned them.

Include:

- Assets acquired through capital leases. If any building or equipment has been acquired under a capital leasing arrangement that meets the criteria set down by the Financial Accounting

Standards Board (FASB), please report the original cost or market value as a fixed asset and as a capital expenditure if acquired in 2022. If the lease qualifies as an operating lease, do not include the value of the building and equipment as a fixed asset or capital expenditure.

- Assets acquired or produced to be leased to others as the lessor under an operating lease.
- Capital expenditures for construction in progress incurred in prior periods. Report current capital expenditures in Item 13B even if not completed and operational.

Exclude:

- The cost of land, also **INCLUDE** the value of land development.
- Assets leased to others under capital lease arrangements.

Item 13B, Capital expenditures include current expenditures for property, equipment, and capital improvements that were or will be chargeable to the fixed asset accounts and for which depreciation accounts are ordinarily maintained. Additions to construction-in-progress for company owned projects lasting more than one year that will be added, as depreciable assets should be reported currently rather than once the project has been completed and is in use. Include the cost of capital improvements that were made during 2022 which increased the value of property or adapted it for another use. Capital expenditures for leasehold improvements (made to property leased from others) are also included. Include the value of depreciable assets acquired through mergers and acquisitions.

Item 13C, Gross value of depreciable assets sold, retired, lost, or otherwise disposed of should also include acquisition cost of transfers or depreciable assets to assets held for sale and reductions in value due to impairment.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported in item 14 as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in item 13. Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in item 13.

ITEM 16: SELECTED EXPENSES

This section is intended to complete a comprehensive reporting of operating costs and expenses incurred by this establishment not already identified for collection on the instrument. Certain costs of construction and expenses were already collected in item 7, item 13, and item 14 on the instrument.

ITEM 16A, LINE 1. COST OF MATERIALS, PARTS, AND SUPPLIES

Report job-site, general office, and all other material, part, and supply costs relating to the construction and other business activities of this establishment.

Include:

- Equipment purchased by this establishment that was installed in a building as an integral part of its structure, such as elevators, heating and air conditioning equipment, etc.
- Costs after discounts for the materials, parts, and supplies that were purchased by this establishment or obtained from other establishments of your company.

- Freight and other direct charges for the materials, parts, and supplies used in 2022.
- Expendable tools that were charged to current accounts in 2022.

ITEM 16A, LINE 2. COST OF CONSTRUCTION WORK SUBCONTRACTED OUT

Include your payments to subcontractors for construction work.

Exclude the cost of non-construction work subcontracted out unless it is incidental to the primary construction activities of the subcontractor. Services such as abatement, refuse removal, design work or surveying should be reported in 16C.

ITEM 16B, Normal depreciation charges for the year relating to the assets allocated to the reporting establishment by a parent or affiliate

ITEM 16C, OTHER OPERATING EXPENSES

Include costs for each of these goods and services purchased from other companies that are paid directly or incurred by a parent or affiliate for this establishment and have not been reported elsewhere in the form.

Exclude:

- Salaries paid to employees of this establishment for any professional and/or technical services. These

should be reported in item 7.

- Materials, parts, and supplies used for repairs and maintenance performed by this firm’s employees.

- Lease and rental payments for equipment, building, other structure, or land by this establishment and reported item 14, Rental Payments.

- Cost of construction activities subcontracted to others and reported in item 16A, line 2.

- Cost of any utility payments if payments are included

in a lease or rental payment and reported in item 14 or energy reported in item 16A, line 3.

- Income taxes, purchases of merchandise for resale, bad debts, impairment charges, interest and other non-operating expenses.

ITEM 22: DETAILS OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include all sales, shipments, receipts, revenue, or value of business done reported in Item 5, SALES, SHIPMENTS, RECEIPTS, OR REVENUE broken out in details. Show dollars received by types of buildings, structures, or facilities constructed or worked on by construction establishments in the reporting year in which establishments received construction and non-construction receipts for activities, products, services only. This question requests that the amount reported in Item 5, be broken down by type of construction and non-construction activities for the dollar value reported in Item 5. Pick the appropriate construction projects and

non-construction activities and report the specific dollar amount for each applicable type of construction and non-construction activities done by the establishment for the reporting period of 2022.

For example,

If establishment has amount of \$125,000 total receipts for item 5, SALES, SHIPMENTS, RECEIPTS, OR REVENUE, where total amount is broken out as construction activities of \$75,000 receipts for new detached single-family houses, \$20,000 receipts for additions, alterations, and reconstruction for attached single-family houses, and \$5,000 receipts for maintenance and repair work for attached single-family houses, with the remaining non-construction activity of \$25,000 receipts for snow plowing service, report dollar values by the various receipt details. You would allocate each dollar you reported for construction receipts into the appropriate product category according to the categories: new constructions; construction services for new building or structures; construction service for additions, alterations, and reconstruction; and construction services for maintenance and repair work. You would also report the non-construction activity of snow plowing into the appropriate non-construction product category.

For the example explained above, you would report the \$75,000 as constructions for new detached single-family houses, the \$20,000 as construction services for additions, alterations, and reconstruction, and the \$5,000 as construction services for maintenance and repair work. Then report the remaining \$25,000 as snow plowing service, a non-construction activity.

If you worked on more than one type of building or structure in a multipurpose complex, report separately for each building or type of structure. However, if you worked on a building that had more than one purpose, i.e., office, residential, or commercial, classify this building by its major purpose. If you worked on combined sewer-water-storm drain projects, report each separately if estimates can be made. If not, report the entire project under the major purpose. If you were involved in concrete work, excavating or earthmoving work, report separately the type of buildings or structures for which the work was done.

New Constructions

-include all components of the entire original building or structure. Land development work on the site and demolition of existing structures are included with new constructions.

Construction services for new building or structures

-include separate components of the original building or structure, such as electric work, painting, plumbing, etc.

Construction services for additions, renovations, and alterations to buildings or structures

-include construction work which adds to the value of useful life of an existing building or structure, or which adapts a building or structure to a new or different use. Included are “major replacements” of building systems such as the installation of a new roof or heating system, and the resurfacing of streets or highways. Exclude activities such as the repair of a hole in a roof or the routine patching of highways and streets, which are classified as “maintenance and repair work”.

Construction services for maintenance and repair of buildings or structures

-include incidental construction work that keeps a property in ordinary working condition. Exclude trash and snow removal, lawn maintenance, and janitorial services.

ITEM 23A: KIND OF BUSINESS ACTIVITIES

Kind of business activities reported in item 23 should be consistent with item 5 and also item 22 data reported. The sum of the all the percentages reported in item 23 should sum to 100%, and the details dollar amounts allocated for construction activities in item 22, should equal the percentage amount obtained for item 23A, when the total dollar value of construction activities in item 5 and item 22 is divided by the total amount reported in item 5.

For example,

if you reported \$75,000 in item 22 for construction activities dollar value and \$100,000 in item 5 total dollar value, then the sum of the percentages reported in item 23A should equal 75%. Then sum of the percentages reported in 23B for other business activities should equal the percent obtained when the dollar value \$25,000 for non-construction activities in item 22 is divided by that of item 5 total dollar value, then the sum of the entries in 23B should equal 25%.

ITEM 23A: CONSTRUCTION WORK ACTIVITIES

Report only the main activities for which you were contracted. Work which was incidental to the primary activities of jobs should not be reported separately.

For example,

If you were contracted to design and build, do not separate out the design part from the construction work.

In **Item 23A. CONSTRUCTION WORK ACTIVITIES** report only the main activities for which you were contracted. Work which was incidental to the primary activities of jobs should not be reported separately.

For example,

- If you were contracted to design and build, do not separate out the design part from the construction work.
- If you were contracted to shingle a roof, do not separate out incidental gutter and downspout installation.
- If you were working as a general contractor, do not separate out carpentry work, excavation work, etc.
- If this establishment engaged in construction activities that are not listed on the form, please enter a description of the construction activity in the “Other kinds of construction” write-in box, along with a percentage of the total value of business for that specified activity.

ITEM 23B: OTHER BUSINESS ACTIVITIES

Report any non-construction activities. If the activity is not listed on the form, please enter a description of the non-construction activity in the “Other business activities” write-in box, along with a percentage of the value of total business for that specified activity.

ITEM 28A SPECIAL ITEMS: OWNERSHIP OF CONSTRUCTION PROJECTS

Work on interstate highways should be reported as state-owned construction

**2022 Economic Census
Instructions**

Manufacturing Sector

All Manufacturing Paths:

Every five years, the U.S. Census Bureau collects extensive statistics about businesses that are essential to understanding the American economy. This official count, better known as the Economic Census, serves as the foundation for the measurement of U.S. businesses and their economic impact. As part of the Census Bureau's mission to provide timely information on the health of the U.S. economy, this "business" census serves as the most extensive collection of data related to business activity. Nearly 4 million business locations, large, medium, and small, covering most industries and all geographic areas of the United States will receive surveys tailored to their primary business activity.

Before submitting your completed report, review all figures for consistency, and retain a copy for your records.

DEFINITION OF ESTABLISHMENT AND MANUFACTURING ACTIVITY

- An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. Further clarification is provided in Part 1, General Instructions.
- Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products.
- The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction. Further clarification is provided in Part 1, Section B.

Report separate data for each establishment.

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ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part 1 - GENERAL INSTRUCTIONS

The purpose of these instructions is to assist you in the completion of the 2022 Economic Census of Manufactures.

Report all value figures in thousands of dollars, electricity quantity figures in thousands of kilowatt-hours, and the number of employee(s) unrounded for the manufacturing establishment.

When actual book figures cannot be provided, reasonable amounts of estimating or prorating are acceptable.

Special instructions pertaining to companies with two or more manufacturing plants are preceded by the statement - *FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY* and are presented in italics. If your company consists of a single establishment; you may ignore the multi-establishment instructions.

A. Who Should Report

The Economic Census of Manufactures is conducted under an Act of Congress (Title 13, United States Code) which requires that a report be filed by every manufacturer who receives a report form.

If an establishment that is not in operation receives a report form, submit the form with a notation of its condition in **Item 3**, Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in their proper sections.

Separate reports are required for each manufacturing establishment (plant). An establishment is a single physical location where manufacturing is performed. If your company operates at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each location.

If your company operates in two or more distinct lines of manufacturing at the same location, a separate report must be filed for each activity.

B. Manufacturing Activities

Report all activities (manufacturing, fabricating, processing, and assembling) conducted within the establishment.

INCLUDE:

- Maintenance of plant and equipment
- Receiving and shipping activities
- Warehousing and storage
- Research
- Recordkeeping
- Health and safety

- Cafeteria (without seating) and other services unless operated as separate establishments

EXCLUDE:

- Sales branches and sales offices
- Research laboratories
- Retail stores
- Mining activities and general administrative offices

The Manufacturing Sector also includes establishments engaged in the following activities:

- Apparel jobbing and contracting
- Assembling from purchased components
- Commission processing of materials owned by others
- Job casting, stamping, and machining
- Lapidary work
- Machine shops, including those operating on a job-order basis
- Manufacturing and delivering ready-mixed concrete
- Milk pasteurizing and bottling
- Plating, galvanizing, polishing, etc., of materials owned by others
- Poultry dressing
- Printing books, periodicals, etc.
- Repair of ships
- Research and development, engineering and other services directly related to aerospace industries
- Sawmills
- Seafoods, fresh-packaged or frozen
- Wood preserving

Descriptions of some of these activities are provided in **Item 22** of the DETAILED INSTRUCTIONS.

C. Economic Value

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

One of the important statistical measures of manufacturing activity is "value added by manufacture" which is derived by the U.S. Census Bureau from the figures reported for value of shipments, cost of materials, and inventories.

In order for statistics on value added and other subjects to be comparable from industry to industry, it is necessary that the operations of each establishment of a multiple-establishment organization be reported as though the establishment was a separate "economic" unit. This means that the value of interplant transfers and the cost of transferred materials within a company should include, in addition to direct costs of production, a reasonable proportion of "all other costs (including company overhead) and profits."

The establishment receiving such transfers should report them as materials consumed (or inventories of materials, etc.) at the same value plus the costs of freight and other direct handling charges. (See **Item 5**, line A, Shipments and Other Receipts; **Item 9**, Value of Inventories; and **Item 16**, line A, Selected Production Related Costs.)

D. Reporting Period

Report data for the calendar year. If calendar year figures are not available, reasonable estimates will be accepted. Indicate in **Item 31**, Remarks, the exact dates covered.

If an establishment began to operate or ceased to operate during 2022, report only the part of the year that the establishment was in operation. Report any changes in **Item 3**, Operational Status.

If the operator changed during the year, report only for that part of the year that your company operated the establishment. Report in **Item 3** the appropriate information on changes in **operator** or operational status. See part E for additional instructions.

E. Special Reporting Instructions for Establishments that Changed Ownership

The establishment may have been purchased singly or as part of a parent company which was acquired by or merged with another company. Please make certain that the date of the change in ownership is recorded in **Item 3**, Operational Status.

If you are filing for only part of the year, report as follows:

1. REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT - Report values that occurred in the current year prior to the sale.
2. REPORT FOR THE BUYER - Report values that occurred after the original purchase of the entire plant.

F. Establishments Involved with Asset Leasing Arrangements

If any building or equipment has been acquired in 2022 under a capital lease, please report the cost (at the market value) as a capital expenditure in **Item 13**. Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

Part 2 – DETAILED INSTRUCTIONS FOR SELECTED ITEMS

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Line A – Total Value of Products Shipped and Other Receipts

Report the total value of products shipped, including interplant transfers, exports, and other receipts.

The value in **Item 5**, line A should be the same as the total value reported in **Item 22**.

Line B – E-Shipments

Based on the total receipts reported in **Item 5, Line A**, report the percent of goods that were ordered or whose movement was controlled or coordinated over electronic networks. Percent figure should be rounded to a whole percent value.

E-shipments are online orders accepted for manufactured products from customers. These include shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication. The price and terms of sale for these shipments are negotiated over an online system. Payment may or may not be made online.

Online systems include:

- Electronic Data Interchange (EDI)
- E-mail
- Internet
- Extranet
- Other online systems

ITEM 7: EMPLOYMENT AND PAYROLL

EXCLUDE:

- Agricultural workers or fishing crews from the following types of food processing establishments:
 - sugar mills which are part of sugar plantations
 - fruit or vegetable canning or freezing plants with farms associated with their operations
 - fish canning, freezing, or packaging plants with fishing operations associated with the plant

Payroll Before Deductions (Exclude employer-paid annual cost for fringe benefits.)

INCLUDE:

- Withholding taxes, union dues, and savings bonds
- In gross earnings: commissions, dismissal pay, paid bonuses, and the cash equivalent of compensation paid in kind
- Paid holiday, personal, funeral, jury-duty, military, and family leave
- Nonproduction bonuses
 - Cash profit-sharing
 - Employee recognition
 - End-of-year
 - Holiday
 - Payment in lieu of benefits
 - Referral
 - Other

Line E – Employer-Paid Annual Cost for Fringe Benefits

INCLUDE:

- Pretax benefits
 - Health savings accounts
 - Section 125 “cafeteria” benefits:
 - Flexible benefits
 - Dependent care reimbursement accounts
 - Health-care reimbursement accounts
 - Cash or deferred arrangements without employer contributions

ITEMS 9 and 10: INVENTORIES

In reporting value of inventories for inventories valued by Last-In, First-Out (LIFO), use the value of the inventories before calculations to determine LIFO value and LIFO reserve. The LIFO reserve (if any) is to be reported separately in **Item 10**, line C.

Note that the LIFO reserve is the difference between the current cost (e.g., First-In, First-Out (FIFO)) of inventories (gross value) and the LIFO carrying value (net value). If you calculate the LIFO carrying value of inventories by specific goods LIFO (unit LIFO), please estimate the current cost of inventories for the purpose of determining the LIFO reserve.

In completing the report of a manufacturing establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or in a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they are actually stored. Inventories should not be duplicated on establishment reports.

ITEM 13 – ASSETS, CAPITAL EXPENDITURES, AND RETIREMENTS

Line A – Gross Value of Depreciable Assets (acquisition cost)

Make certain that assets at the beginning of the year plus capital expenditures, less retirements, equals assets at the end of the year. If this is not the case, explain in **Item 31**, Remarks.

INCLUDE:

- Improvements and new construction in progress, but not completed at year-end. Include these items in fixed assets at a value equal to the cumulative expenditures to the end of the year. This procedure should be followed even though the asset is not in use and is not yet being depreciated.
- Used buildings, machinery, and equipment at their purchase value
- Equipment or other assets transferred to this establishment from other parts of your company at their transfer value as carried on the books of the company

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

If the establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either plant or equipment, report the gross value of the assets made available to the establishment as if the establishment owned them. (See instructions for **Item 14**. In **Item 14**, DO NOT report rent paid to the parent or subsidiary for assets reported in **Item 13**).

Line B – Capital Expenditures for Depreciable Assets in 2022 (New and Used)

Report all outlays during the year for buildings and other structures, machinery, and equipment that are chargeable to the fixed asset account, and for which depreciation or amortization reserves are

maintained.

INCLUDE:

- Capital expenditures (outlays) during the year that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year
 - Add the cost of additions completed during the year to the construction in progress at the beginning of the year to compute capital expenditures for long-term projects in progress.
- Capital improvements or new additions in progress
- Capital expenditures during the year for new construction whether constructed on contract or by your own work force
- The value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company
- The value of any machinery or equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries

EXCLUDE:

- Tools that are expensed. Report these in **Item 16**, line A1.

Line B1 – Capital Expenditures for Buildings and Other Structures (New and Used)

INCLUDE:

- Elevators, blast furnaces, brick kilns, fractionating towers, shipways, and similar structures, as well as the usual factory office and warehouse type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionating towers
- Capitalized site improvements, such as roads, docks, tracks, parking lots, fences, and utilities

EXCLUDE:

- The value of land on which the structures stand

Line B2 – Capital Expenditures for Machinery and Equipment (New and Used)

INCLUDE:

- All production machinery (motors, lathes, punch presses, etc.) and transportation equipment (automobiles, trucks, etc.)
- All office equipment and machines; computers; furniture and fixtures for offices, cafeterias, dressing rooms; and warehouse equipment
- Replacements as well as additions to new capacity

IF THIS ESTABLISHMENT WAS INVOLVED IN AN ASSET LEASING ARRANGEMENT, SEE PART 1 – GENERAL INSTRUCTIONS, SECTION F.

Line B2a – Automobiles, trucks, etc., for highway use

INCLUDE:

- Purchases of vehicles which are purchased for your company for highway use
- Vehicles acquired under a lease-purchase agreement

EXCLUDE:

- Off-highway vehicles leased, or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by State laws or regulations from operating on public highways.

Line B2b – Computers and peripheral data processing equipment

INCLUDE:

- Purchases of computers and related equipment

Line C – Gross Value of Depreciable Assets Sold Retired, Scrapped, Destroyed, etc.

Report the gross value of assets sold, retired, scrapped, destroyed, etc., during the year. Include the retirements of any equipment or structures owned by the parent company that the establishment uses as if it were a tenant. Also, include these assets in the value of assets in place at the beginning of the year (**Item 13**, line A).

ITEM 14: RENTAL PAYMENTS

INCLUDE:

- Rentals for transportation equipment whether for use within the plant site such as trucks, tractors, power lifts, railroad engines, cars, etc., or used for transporting materials or products into or out of the plant
- Rentals for transportation equipment whether used for freight or by executive and sales personnel of the plant

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

EXCLUDE rental payments made by this establishment to the parent company or another subsidiary of the parent for use of buildings and equipment owned by the parent company or its subsidiary. Report the value

of these depreciable assets as if they were owned by this establishment. Any capital expenditures made to acquire them or any depreciation charges against them should be included in the proper section.

If this establishment uses buildings or equipment leased from other companies, but the rental payments are not made directly from this establishment's account but are handled centrally at a company or division level, report the share of the rental overhead charge to the establishment or estimate the share of the rental charges appropriate to the operations of the establishment.

ITEM 16: SELECTED EXPENSES

If this establishment has products made elsewhere under contract and supplies the materials, report the cost of these materials.

INCLUDE:

- Value of the specific materials used to produce products reported in **Item 5**, line A
- Only physical goods used or put into production
- Total cost of the materials actually consumed or put in production during the year
- Amounts paid to other establishments for contract work and associated freight charges for shipping the materials to the contract producer and the finished products to you. Report these in **Item 16**, line A3.

EXCLUDE:

- Purchases from other companies
- Transfers from other establishments of your own company
- Withdrawals from inventories

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

SPECIAL NOTE: For transferred materials from other establishments of your company, include their full economic value in line A1.

INCLUDE:

- Cost of production
- Cost of delivery
- A carefully prepared estimate of the expected amount payable for each kind of produce put into production during a survey year for cooperatives which have not yet made a final settlement with the growers

EXCLUDE:

- Services used or overhead charges such as advertising, telephone, telegram and cable, insurance, development and research
- Services of engineering, management, marketing, and other professional consultants, (unless charges for such services are included in the prices paid for materials)
- Overhead items such as depreciation charges against plant and equipment
- Rent and rental allowances
- Interest payments, royalties, and patent fees
- Materials, supplies, machinery, and equipment chargeable to fixed asset accounts and used in the construction of new structures or additions to your plant, or new machinery and equipment (include in **Item 13**)
- Cost of products purchased and resold without further Manufacturing processing or assembly (include in **Item 16**, line A2)

Line A4 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

INCLUDE:

- Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity
- Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam
- Fuels to power onsite trucks, forklifts, and other motor vehicles associated with the establishment

EXCLUDE:

- Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities
- Cost of fuels when consumed as raw materials (report in line A1)

Line A5 – Cost of Purchased Electricity

INCLUDE:

- Total amount payable or paid for electric energy purchased during the year from other companies or received from other establishments of your company

EXCLUDE:

- Value of electricity generated and used at this establishment

Line B2 – Generated Electricity

INCLUDE:

- Data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages and hours in the figures reported in Item 7, and the cost of fuels used to generate electricity in line A4.

Line B3 – Electricity sold or transferred to other establishments

- Enter the quantity of electric energy, also included in lines B1 and/or B2, sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. Include the corresponding value of electricity sold or transferred in Item 5, line A.

Appendix: Special Instructions for Select Industries:

Below is a list of manufacturing activities that are **inside the scope of the Manufacturing Sector**.

Establishments whose activity spans these areas should review their specific section carefully and note **any special product reporting instructions** that may be particular to their products.

AEROSPACE INDUSTRIES (3364)

These instructions recognize that the assignment of product shipment values by the aerospace industries differs from that followed by most manufacturing industries. Most contracts within the aerospace industries are variations of “fixed price” or “cost plus.” These instructions are designed to ensure that products are reported consistently in **Item 9** or **Item 22**.

Fixed price contracts – Work performed under a fixed price contract should be reported as a shipment when delivery of the product occurs. The cumulative value of the products being manufactured should be included in inventories gross of progress payments until delivered. (These inventories should not be reduced by the amount of any progress payment.)

Cost plus contracts – The value of work done on a cost-plus contract should reflect cost incurred during the year as well as a portion of the profits for the contract. Value of work done may be based on (a) the estimated work completed during the year as a percentage of the total contract price or (b) net billings for work done during the year. This value should be reported for the value of products shipped. Any work done during the year that has not been reported as a shipment should be reported in work-in-process inventories.

Nonaerospace products – The value of nonaerospace products shipped and services performed should be based on the net selling value, f.o.b. plant, after discounts and allowances, and exclusive of freight charges and excise taxes.

Include products made elsewhere for this establishment on a contract basis from materials supplied by this establishment (the cost of these materials should be included in **Item 16**, lineA1).

When transferring products to other establishments within your company, the shipping plant should assign the full economic value of the transferred products, i.e., include all direct costs of production and a reasonable proportion of all other costs and profits.

YARN, TEXTILE and APPAREL MANUFACTURERS (313-315)

Jobbers and contractors, as well as manufacturers, are in scope of this survey and must report.

1. Jobber – You employ contractors to make products from fibers or fabrics you supply. You employ contractors to make knit products from yarns you supply.
2. Contractor – You make products from fibers, yarns, or fabrics that are supplied to you by other companies or by other establishments of your company.
3. Manufacturer – You make products from fibers, yarns, or fabrics that you own, regardless of whether you purchased, wove, knitted, or spun those materials. Note that as a manufacturer, you may or may not employ contractors to supplement your labor force.

Reporting of Contract Work

Products made for you by others from your materials -

- Manufacturers and jobbers should report such products as if they were made in their own establishment. The cost of materials is reported in **Item 16**, line A1, the cost of contract work is reported in **Item 16**, line A3, and the value of the value of product shipments is reported in **Item 22**.

Products that you made from materials owned by others -

- Contractors should report the amount received for work done on the appropriate Contract Manufacturing lines.

Products made by multi-establishment companies -

- If you knit or cut apparel in one plant and sew or finish the garment in another plant, the sewing or finishing plants should be treated as contractors to the knitting or cutting plant.
- The contract plants should report the value of work done during the survey year on the appropriate Contract Manufacturing lines.
- The plant in which the garments were knit or cut should report the value of the finished garments in **Item 22** and the cost of work done by the sewing or finishing plant in **Item 16**, line A3.

If your company has a central office or plant that purchases and maintains ownership of materials (yarn, fabrics, etc.) but ships those materials to other plants within your company to be knit or cut into garments, the central office or plant that owns the materials should report the cost of materials in **Item 16**, line A1, the cost of contract work in **Item 16**, line A3, and the value of shipments in **Item 22**. The contractor plants that receive the materials to be knit or cut into garments should report the value of work done on the appropriate Contract Manufacturing lines.

GARMENT MANUFACTURERS COVERED UNDER SPECIAL IMPORT CATEGORY "9802" (3152-3159)

Report value of shipments for garments produced within the 50 states of the United States, including garments covered under special import category "9802."

Those garments cut in the United States, sent abroad for sewing, and then shipped back into this country under the provisions of item 9802.00 of the Tariff Schedules of the United States should be reported in **Item 22** on the appropriate detailed product line.

Finished garments that you import, excluding "9802" garments, should be reported in **Item 22** on the appropriate Wholesaling product lines. If records are not kept separately on the shipments of imported garments, please estimate a breakout, and report the value of shipments of domestically produced garments on the appropriate detailed product lines of **Item 22** and the shipments of imported garments in the appropriate Wholesaling product lines.

LIQUOR DISTILLING – REPORTING "VALUE OF PRODUCTION" (31214)

Please note that for products included in the liquor distilling activities, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value based on the average price received for similar products of the same grade sold during the year.

For liquors to be aged by you or otherwise placed in inventory prior to further processing or selling, report only the actual cost of producing and barreling the raw product, including the cost of materials, labor cooerage, and the pro rata share of overhead generally assigned to such production operations.

MEAT PROCESSORS (31161)

Meat processors should report the sales of fresh meats (not frozen, cooked, canned, smoked, cured, cut, or otherwise processed) prepared from purchased carcasses in the appropriate Wholesaling product lines.

PRINTING AND RELATED TRADES (3231)

Printing as well as related pre- and post-press services such as platemaking, image setting, color separations, binding, and other post-press work are included in the scope of the manufacturing sector. Revenue for such work should be reported in **Item 22** under the appropriate description(s).

PULP MILLS (32211)

Integrated operations consisting of pulp mills and primary paper and board mills need file only one report for both activities. In reporting in **Item 22**, account for interplant transfers for the wood pulp transferred to manufacturing establishments of your company at other locations. Exclude transfers of wood pulp to your paper or board mill at this location.

SEAFOOD PACKAGING – REPORTING “VALUE OF PRODUCTION” (311710)

Please note that for products included in seafood packaging, the value of production rather than the value of shipments is to be reported. The value of production should equal the selling value f.o.b. plant (after discounts and allowances and excluding freight charges) of all products made during the survey year whether sold, transferred, added to inventory, or used in further processing. For products made during the survey year and transferred or held in inventory at the end of the year, estimate the value on the basis of the average price received for similar products of the same grades sold during the year.

SHIPBUILDING AND REPAIRING (3366)

Report in **Item 22** the value of work done on all new ships and offshore oil platforms during the survey year. Include ocean, inland river, harbor, and Great Lakes ship construction. Include all vessels under construction during the year, regardless of when the keels were laid or whether the vessels were launched in survey year. For vessels on which work was begun prior to survey year or was not completed by the end of the survey year, report the value of work done only during survey year.

Include in value of work done the cost of labor, the cost of purchased materials and parts received during the year, overhead, and profits. Alternate methods of reporting the value of work done, in order of preference, are:

1. Multiply the estimated percentage of completion during survey year by the contract price of the vessel.
2. Net billings for work done during the survey year.

This value should be reported for the value of products shipped. Any work done that has not been reported as a shipment should be reported in work in process inventories (**Item 9**, line B).

Repair work done on ships, including conversions and reconversions – Report in **Item 22** the total receipts for repair work done during the survey year. For conversions and major repair jobs, the value of work done should be reported, using one of the suggested methods described above.

TOBACCO PRODUCTS (312230)

Cigarettes, Cigars, and Tobacco – Report materials (leaf, the value of green leaf redried, packed, and stored in the scrap, etc.) which were redried, stemmed, and/or packed. Include the value of green leaf redried, packed, and stored in the establishment.

**2022 Economic Census
Instructions**

Wholesale Trade Sector

All Wholesale Paths:

DEFINITION OF WHOLESALE TRADE

The 2022 Economic Census covering the Wholesale Trade sector includes establishments primarily engaged in selling or arranging the purchase or sale of (a) goods for resale, (b) capital or durable nonconsumer goods, and (c) raw and intermediate materials and supplies used in production.

Most wholesale establishments exhibit the following characteristics:

- Wholesalers sell merchandise to other businesses.
- Wholesalers normally operate from a warehouse or office. These warehouses and offices are characterized by having little or no display of merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic.
- Wholesalers do not normally use advertising directed to the general public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising that may include Internet and other electronic means.

If an establishment is NOT engaged in this kind of business, search for its business or activity in Item 4A and COMPLETE the survey as accurately as possible.

DEFINITION OF ESTABLISHMENT

An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed.

ITEM 4A: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE option that best describes this establishment's **primary** kind of business or activity in 2022. If none of the provided options seem appropriate, select "Other primary business or activity", select a sector, and provide a specific description of this establishment's primary business activity. Search for, and then select, the description that most closely matches this establishment's primary kind of business or activity.

ITEM 4B: TYPE OF OPERATION

Choose the ONE option that best describes this establishment's **primary** type of operation in 2022.

Merchant wholesaler — A company or establishment engaged in buying merchandise on its own account produced by other firms and selling the goods using the wholesale method.

- **Importer** — Purchasing and selling foreign-made merchandise that does not bear the importer's own brand name for delivery in the United States or its Foreign Trade Zones.
- **Exporter** — Purchasing goods in the United States from unrelated firms and selling them for delivery outside the United States, excluding grain elevators.
- **Farm products assembler** — Surveys WH-42443, WH-42444, WH-42446, WH-42447, WH-42448, WH-42451, WH-42452, WH-42459, WH-42491, and WH-42493 only — A firm or establishment, except a grain elevator, purchasing farm products directly from farmers.
- **Country grain elevator** — Surveys WH-42451, WH-42452, WH-42459, and WH-42491 only — Grain elevator receiving grain directly from farmers.
- **Terminal grain elevator** — Surveys WH-42451, WH-42452, WH-42459, and WH-42491 only — Grain elevator receiving grain from sources other than directly from farmers.
- **Merchant wholesale distributor or jobber** — Buying merchandise from unrelated domestic manufacturers and selling the goods to customers in the United States or its Foreign Trade Zones.
- **Own-brand importer and marketer** — A company or establishment that deals primarily or exclusively in the parent company's own branded products manufactured outside the United States. The products are either imported into the United States and then sold, or they are sold and then drop-shipped directly from a foreign location to the customer in the United States or its Foreign Trade Zones. (Note: When the products are drop-shipped from a foreign location, the customer will have already taken title to the goods before they enter the United States or its Foreign Trade Zones.)

Manufacturers' sales branch or office — An establishment owned by a firm or corporately affiliated with a manufacturer primarily engaged in selling goods mined or manufactured by the parent in the United States or its Foreign Trade Zones.

Agent, broker, or commission merchant — A company or establishment primarily engaged in buying and selling merchandise on a commission, brokerage, or agency basis for others, rather than dealing primarily on its own account.

- **Manufacturers' representative or agent** — Selling merchandise on a commission basis for a limited number of manufacturers on a continuing agency basis.
- **Auction company** — Selling merchandise for the account of others at wholesale from a permanent location by the auction method.
- **Broker, representing buyers and sellers** — Buying and selling merchandise on a brokerage basis for others in the United States market, but not receiving goods on consignment.
- **Commission merchant** — Receiving goods on consignment and selling them on a commission basis in the United States market.
- **Import agent** — Representing, on an agency basis, domestic firms selling foreign merchandise for delivery inside the United States or its possessions and collecting a commission for the sale of goods.

- **Export agent** — Representing, on an agency basis, domestic firms selling United States merchandise for delivery outside the United States or its possessions and collecting a commission for the sale of goods.

Electronic market — Business-to-business marketplace that facilitates the sale of goods via the Internet or other electronic means, and operates on a commission or fee basis.

Other type of operation — Please describe the type of operation in the space provided.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

A. Report total sales of merchandise and other operating receipts in thousands of dollars for the calendar year 2022.

Include:

- Cash and credit sales of merchandise, whether or not payment was received in 2022.
- Shipping and handling receipts collected from customers.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2022, whether or not payment was received in 2022.
- The gross selling value of goods that this establishment sold or purchased on a commission, brokerage, consignment, or agency basis for others.
- The actual value of trade-ins taken as partial payment for other merchandise.
- Sales to foreign subsidiaries and affiliates and to the establishment's Foreign Sales Corporations (FSCs).
- Receipts from the rental and leasing of merchandise.
- Excise taxes (such as those on gasoline, liquor, and tobacco) which are paid by the manufacturer and are included in the cost of goods purchased.
- Liquor and tobacco tax stamps, taxes, and licenses sold.
- Fees received for arranging the foreign sale of goods which never entered the United States or its Foreign Trade Zones.
- The value of transfers (billings) to the firm's own retail service stations, retail fuel oil dealers, and retail liquefied petroleum (LP) gas dealers.
- The value of transfers (billings) of farm products to other establishments in the company.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a federal, state, or local tax agency.
- Receipts from carrying and other credit charges.
- Nonoperating income from sources such as investments, rental or sale of real estate, and interest.
- Commissions received for selling and buying goods.
- Foreign sales of products that are not owned by establishments in the United States.
- Refunds or allowances for returned merchandise.
- Transfers (billings) to other establishments in the company, except those to the firm's own retail service stations, retail fuel oil dealers, and retail liquefied petroleum (LP) gas dealers and those made by establishments selling farm products.
- Sales of petroleum products to other bulk facilities in the company.

B. Answer "Yes" if this establishment earned a commission or brokerage fee for transactions negotiated for others.

C. Report the market value of products bought or sold by others on which the establishment earned a commission or fee.

If actual sales are unavailable from firm records, estimate the value by dividing actual commissions received by the average percentage charged for sales activity.

For example, if commissions received totaled \$200,000 and the average commission is estimated as 5 percent, then the gross selling value is \$4,000,000 ($\$200,000 / .05$).

G. E-commerce sales and operating receipts are sales of goods and services where an order is placed by the buyer, or price and terms of sale are negotiated, over an Internet, mobile device, extranet, Electronic Data Interchange (EDI) network, electronic mail, or other online system/application. Payment may or may not be made online.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the IRS Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a federal corporate income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's federal EIN.
- Temporary staffing obtained from a staffing service.

B. Payroll before deductions

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a federal corporate income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for payroll taxes, employer paid insurance premiums, pension plans, and other employer paid benefits.
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

ITEM 9: VALUE OF INVENTORIES

Answer "Yes" if the establishment owned merchandise inventories on the last day of either 2022 or 2021, regardless of where held. Exclude the value of inventories held by the establishment but owned by others. Answer "No" if the establishment had no inventories, or had inventories during either year but not on the last day of the year.

Report the value of inventories owned by the establishment on December 31, 2022, and December 31, 2021:

1. Report the total value of inventories owned by this establishment for each year. If any part of the inventory is valued using the Last-in, First-out (LIFO) method, report the value of inventories before any adjustment for LIFO reserve.
2. Report the value of LIFO reserve or allowance applicable to any amount on line 1 that is valued using the LIFO method. Establishments that do not use the LIFO method of inventory valuation should select the "Check if None" box to indicate "None."
3. Report the total value of inventories after any LIFO adjustment. This should equal line 1 minus line 2. Establishments that do not use the LIFO method of valuation will report the same value on lines 1 and 3.

ITEM 10: INVENTORIES BY VALUATION METHOD

Report the value of inventories reported in Item 9, line 1, for each of the following valuation methods:

- A. Last-in, First-out (LIFO), before adjustment
- B. First-in, First-out (FIFO)
- C. Average cost
- D. Standard cost
- E. Other valuation method - Describe other method of valuation (including actual, market, or specific cost) in the space provided.
- F. Total of lines A through E should equal Item 9, line 1.

ITEM 16: SELECTED EXPENSES

A. Operating expenses

Report total operating expenses for 2022.

Include:

- Total annual payroll reported in Item 7.
- Fringe benefits and supplements to wages and salaries.
- Liquor and tobacco stamps, taxes, and license fees.
- Equipment which was expensed (rather than capitalized) during 2022.
- Depreciation and amortization charges in 2022, including depreciation charges on equipment obtained through a capital or full payout lease, or on equipment rented to others through an operating lease.
- Lease and rental payments made in 2022 for equipment leased under an operating lease.
- Advertising services and expenses.
- Commissions paid to others.
- Office supplies, postage, and shipping and packaging materials and expenses.
- Cost of legal services, data processing, and other contract work performed by others.
- Telephone and other purchased communications services.
- Other expenses such as insurance, storage, repairs, theft, and damage losses.

Exclude:

- Purchase of goods for resale.
- Income taxes.
- Sales and other taxes collected directly from customers and paid directly to a federal, state, or local tax agency.
- Interest expenses, bad debt, and impairment costs.
- Payments to or withdrawals by proprietors and partners of an unincorporated firm.
- Lease payments for merchandise obtained through capital, finance, or full payout leases.

B. Purchase of merchandise for resale

Report the total cost of all merchandise purchased for resale (net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins) to which this establishment took title in 2022 whether or not payment was made in 2022. If possible, exclude purchases of containers, wrapping, packaging, and selling supplies.

Include:

- Merchandise to which this establishment took title in 2022, whether or not payment was made in 2022.
- Raw and finished goods.
- Cash and credit purchases.
- Merchandise in transit to this establishment or to a customer to which the establishment has taken title.
- Amounts allowed for trade-ins.
- Freight, delivery, and other transportation costs.
- Import duties (if paid separately).
- The cost of purchased services that were resold.
- Merchandise sold by this establishment from the inventory of other establishments of the firm.
- Parts and supplies used in repair work or other service type activities.

Exclude:

- Expenditures for supplies, equipment, and parts purchased for the company's own use.
- Purchases of liquor and tobacco tax stamps.
- Merchandise to which this establishment never took title.
- Sales and other taxes collected directly from customers and paid directly to a federal, state, or local agency.

ITEM 20: CLASS OF CUSTOMER

D. Report percentage of sales and receipts as reported in Item 5A to each customer class.

1. Household consumers and individuals – Those buying for personal consumption, including employees buying for personal consumption.
2. Export sales – Include sales to buyers in foreign countries or to Foreign Sales Corporations (FSCs). Exclude sales to establishments in United States possessions that are not FSCs.
3. Retailers for resale – Include sales to all types of retailers (that is, retail chain organizations, independent stores, or department stores) that normally buy for resale to household consumers.
4. Wholesalers/distributors for resale – In addition to sales to merchant wholesalers, include sales that were made through agents, brokers, and commission merchants.
5. Repair shops for use in repair work – Include sales to all types of repair facilities.
6. Manufacturing and mining industrial users for use as input goods in production – Include sales to mines and manufacturers located in the United States or Puerto Rico.
7. Restaurants, hotels, food services, and contract feeding – Include sales to caterers, contract feeders, and all eating and drinking establishments.

8. Businesses for end use in their own operation, not for resale or production – Include sales to laboratories, institutions, public utilities, service businesses, and other such users that are buying for business use rather than for resale.
9. Building contractors, heavy construction, and special trade contractors – Include only sales for construction purposes.
10. Farmers for use in farm production — Include only sales of products for use in agricultural production.
11. Governmental bodies (federal, state, and local) – Include sales to the federal government (including military post exchanges, General Services Administration, U.S. Postal Service, Tennessee Valley Authority, and other agencies), state, and local governments.
12. Other – Report the percentage of sales not elsewhere classified and describe the customer.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report in thousands of dollars.

Estimates are acceptable.

Receipts for construction, delivery, installation, and service contracts should be reported in the appropriate nonmerchandise category. Do not include such receipts with the product sales.

If the establishment had any other sources of revenue (product or service) that are not listed, click the "Add product/service not listed" button and search for each product or service. Select the appropriate products or services and report their estimated sales.

The sum of products and services reported should equal the amount reported in Item 5A.

ITEM 28: SPECIAL ITEMS

Employment by Primary Function

Indicate the number of employees, as reported in Item 7A, by the employees' primary function:

1. Selling — Include employees engaged in sales activities, traveling salespeople, truck salespeople, and selling employees working out of their homes.
2. Sales support — Include employees engaged in sales support activities such as office and clerical, warehouse, customer service, maintenance, and delivery; employees engaged in sorting, grading, or packaging activities in conjunction with sales operations; and employees who provided services to this establishment such as janitorial or repair.
3. General support — Include employees engaged in supporting functions of other establishments in the company such as headquarters employees, regional or district managers who control more than just this establishment, corporate accountants, researchers, and central warehouse employees.
4. Packaging — Report the number of employees engaged in packaging.
5. Production — Report the number of employees engaged in production work.
6. 'Knockdown' assembly — Report the number of employees engaged in 'knockdown' assembly.
7. Other — Report the number of employees not elsewhere classified and describe the employees, including employees engaged in mining, agricultural, construction, or other activities.

Goods Purchased from Farmers

Surveys WH-42441, WH-42443, WH-42444, WH-42446, WH-42447, WH-42448, WH-42449, WH-42451, WH-42452, WH-42459, and WH-42491 only.

Include purchases directly from farmers, but do not include purchases from farm cooperatives.

Storage Tank Capacity: Bulk Petroleum

Surveys WH-42469, WH-42471, and WH-42472 only.

- **Capacity** is the maximum amount of product that can be stored, regardless of how much product is actually being stored at any given time.
- **Operate** means this company's employees are responsible for the day-to-day management and use of the storage facilities.

Report the total working and net available (shell) capacity of this establishment's storage tank facilities for the products listed.

Include:

- Operational and stationary storage.
- Tanks on the premises of this establishment.
- Tanks located elsewhere serving this establishment and not reported elsewhere.
- Tanks leased from other companies and operated by this establishment.
- Caves or mines used to store petroleum products.
- Underground storage tanks, including commercial fleet fueling cardlock facilities.
- Relay or lock-up points associated with this company's bulk plants.

Exclude:

- Tanks located at this company's gasoline stations, home heating oil dealers, and consumer cardlock facilities.
- Capacity of pipelines, tank trucks, tankers, barges, and railroad cars.
- Capacity of tanks that are not usable or out of service.
- Capacity of tanks designated for products other than petroleum.
- Capacity of bottles, drums, tubs, and other portable containers.
- Capacity of tanks used for heating fuel to be consumed on the premises.
- Capacity rented or leased to this company (i.e., owned by another company) that is not operated by this company.

**2022 Economic Census
Instructions**

Retail Trade Sector

All Retail Paths:

DEFINITION OF RETAIL TRADE

The Retail Trade sector of the 2012 Economic Census includes establishments primarily engaged in selling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

If this establishment is NOT engaged in this kind of business, search for its business or activity in Item 4 and COMPLETE the survey as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE option that best describes this establishment's **primary** kind of business or activity in 2022. If none of the provided options seem appropriate, select "Other primary business or activity", select a sector, and provide a specific description of this establishment's primary business activity. Search for, and then select, the description that most closely matches this establishment's primary kind of business or activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Cash and credit sales of merchandise sold in 2022, whether or not payment was received in 2022.
- Shipping and handling receipts collected from customers.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2022, whether or not payment was received in 2022.
- This establishment's share of sales and receipts from departments, concessions, and vending and amusement machines operated by other companies at this establishment.
- Receipts from the rental of vehicles, equipment, instruments, tools, and other merchandise.
- Motor vehicle transportation charges, dealer preparation charges, and dealer-installed options.
- Fair sales value of motor vehicles marketed under leases negotiated in 2022, regardless of whether this establishment holds the lease.
- Sales of motor vehicles formerly used for rental or leasing.
- Total value of service contracts.
- Commissions received for the arrangement of financing and the sale of credit life insurance.
- Amounts received from customers for layaway purchases.
- Excise taxes (such as those on gasoline, liquor, and tobacco) paid by the manufacturer or wholesaler and included in the cost of goods purchased by this establishment.

- Fees for processing money orders and cashing checks.

Exclude:

- Sales and other taxes (including Hawaii’s General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency.
- Gross sales and receipts of departments or concessions operated by other companies at this establishment.
- Receipts from carrying and other credit charges.
- Retail Trade only — Commissions or receipts from the sale of lottery tickets.
- Taxable establishments only — Nonoperating income from sources such as investments, rental or sale of real estate, and interest.
- Automotive dealers only — Receipts from customers for tag and title fees, licenses, etc., forwarded to local or state licensing agencies.

Deduct:

- Refunds and allowances for returned merchandise.
- Automotive dealers only — Discounts granted to the purchaser as an increase in trade-in allowance over fair market value and manufacturers’ rebates and incentives.

Do not deduct:

- Fair market value of trade-ins taken as partial payment for merchandise.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at this establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company’s Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.

B. Payroll before deductions

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for payroll taxes, employer-paid insurance premiums, pension plans, and other employer-paid benefits.
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at this establishment.

**2022 Economic Census
Instructions**

Transportation and Warehousing Sector

Paths: 4840X, 4880X, 4920X, 4930X

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

For establishments which generate no revenue, report zero and explain in the remarks section at the end of the reporting instrument.

Include:

- Gross revenue from services provided, for the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Total value of service contracts.
- Amounts received for work subcontracted to others and from repair services provided to others.
- Consulting fees received for counseling and advising clients on aspects of operating businesses.
- Agency or brokerage commissions and fees for arranging transportation of freight and cargo.
- Rental revenue from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Fair sales value of merchandise marketed in 2022 under capital, finance, or "full-payout" leases.

Exclude:

- Revenue or other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a state, local, or federal tax agency.
- Rents and revenue from departments or concessions that are operated by others.
- All cash or noncash subsidies from any agency of local, state, or federal government.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for payroll taxes, employer paid insurance premiums, pension plans and other employer paid benefits.
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

**2022 Economic Census
Instructions**

**Integrated Record Production and Distribution
Consolidated Report Forms**

Paths: 5122A

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report total operating receipts for the company's United States locations operating in the industry identified in the Industry field on the Location Information screen of the consolidated reporting instrument.

Receipts should be reported in thousands of dollars.

Report total consolidated receipts derived from releasing and distributing sound recordings (e.g., electronic audio files, compact discs, audio tapes, phonographs), **including recordings marketed through sales offices that receive and report on their own census report form** (such as, **WH-42341**) **and are not pre-identified in item 33A.**

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022. Includes royalties, license fees, and other payments from the marketing of intangible products (e.g., licensing the use of or granting reproduction rights for software, musical compositions and recordings, and other intellectual property).
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).
- Sales to and receipts from FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts collected on behalf of others.
- Gross receipts from departments or concessions operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Contributions, gifts, grants, and income from interest, real estate investments, and dividends.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

ITEM 33: LOCATIONS OF OPERATION

Number of Locations

Provide a summation of all establishments prelisted in item **33A** that are in operation or temporarily inactive, minus the establishments closed or sold, plus the establishments added in item **33B**.

A. Pre-identified Locations of Operation

We prelisted physical locations of your company that are part of this consolidated reporting unit based on Census records. Please bring this list up to date as follows:

LOCATION INFORMATION – Please correct any errors or omissions in the prelisted information. If the major activity listed is not the major activity of the location, correct the major activity and do not include this location in the count, item **33**.

EMPLOYMENT AND PAYROLL – Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees work at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

OPERATIONAL STATUS – Check the ONE option that best describes the operational status of the establishment at the end of 2022.

- **In operation** – The establishment was open and actively conducting business on December 31, 2022.
- **Temporarily or seasonally inactive** – Although not conducting business at the end of 2022, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the “off-season” or establishments that temporarily close for remodeling.
- **Ceased operation** – The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2022 during which the establishment was in operation.
- **Sold or leased to another operator** - The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 2022 prior to the change in operator.
- **Other** - The establishment's operational status at the end of 2022 is not accurately described above. Please describe the establishment's operational status in the space provided.

B. Additional Locations of Operation

Provide additional establishments not prelisted in item **33A** that operate in the industry identified in the *Industry* field on the *Location Information* screen.

If your company operates at locations for which you received separate establishment reporting instrument(s), do not add them, but rather complete the other reporting instrument(s).

LOCATION INFORMATION - List separately any locations of your company and its subsidiaries that were not included in item **33A**, but were in operation and engaged in the industry identified in the *Industry* field on the *Location Information* screen.

EMPLOYMENT AND PAYROLL - Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

MAJORITY ACTIVITY CODE - Select the two digit code from the MAJOR ACTIVITY CODES list that best describes the major activity of each location. Please specify the principal products or services.

FORMER OWNER OR OPERATION INFORMATION - Provide the name and address of previous owner and date of purchase for each **acquired** establishment listed.

2022 Economic Census

Instructions

Data Processing, Hosting, and Related Services (Enterprise Support)

Paths: 5182X

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).
- Advertising sales.
- Sales of goods and services marketed through sales offices.
- Sales to and receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts collected on behalf of others.
- Gross receipts from departments or concessions operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Contributions, gifts, grants, and income from interest, real estate investments, and dividends.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

**2022 Economic Census
Instructions**

Information Sector

Paths: 51210, 51213, 51219, 51223, 51224, 51311, 51312, 51313, 51314, 51319, 51321, 51600, 51700, 51711, 51821, 51920

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).
- Advertising sales.
- Sales of goods and services marketed through sales offices.
- Sales to and receipts from FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- Public broadcast stations and libraries should include contributions, gifts, grants, income from interest, rental of real estate, and dividends; all others should exclude such revenues.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts collected on behalf of others.
- Gross receipts from departments or concessions operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Contributions, gifts, grants, income from interest, real estate investments, and dividends, except for public broadcast stations and libraries.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

**2022 Economic Census
Instructions**

**Motion Picture and Video Production and Distribution
Consolidated Report Forms**

Paths: 5120A, 5121A

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report total operating receipts for the company's United States locations operating in the industry identified in the Industry field on the Location Information screen of the consolidated reporting instrument.

Receipts should be reported in thousands of dollars.

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).
- Sales to and receipts from FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts collected on behalf of others.
- Gross receipts from departments or concessions operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Contributions, gifts, grants, and income from interest, real estate investments, and dividends.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

ITEM 33: LOCATIONS OF OPERATION

Number of Locations

Provide a summation of all establishments prelisted in item **33A** that are in operation or temporarily inactive, minus the establishments closed or sold, plus the establishments added in item **33B**.

A. Pre-identified Locations of Operation

We prelisted physical locations of your company that are part of this consolidated reporting unit based on Census records. Please bring this list up to date as follows:

LOCATION INFORMATION – Please correct any errors or omissions in the prelisted information. If the major activity listed is not the major activity of the location, correct the major activity and do not include this location in the count, item **33**.

EMPLOYMENT AND PAYROLL – Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees work at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

OPERATIONAL STATUS – Check the ONE option that best describes the operational status of the establishment at the end of 2022.

- **In operation** – The establishment was open and actively conducting business on December 31, 2022.
- **Temporarily or seasonally inactive** – Although not conducting business at the end of 2022, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the “off-season” or establishments that temporarily close for remodeling.
- **Ceased operation** – The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2022 during which the establishment was in operation.
- **Sold or leased to another operator** - The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 2022 prior to the change in operator.
- **Other** - The establishment's operational status at the end of 2022 is not accurately described above. Please describe the establishment's operational status in the space provided.

B. Additional Locations of Operation

Provide additional establishments not prelisted in item **33A** that operate in the industry identified in the *Industry* field on the *Location Information* screen.

If your company operates at locations for which you received separate establishment reporting instrument(s), do not add them, but rather complete the other reporting instrument(s).

LOCATION INFORMATION - List separately any locations of your company and its subsidiaries that were not included in item **33A**, but were in operation and engaged in the industry identified in the *Industry* field on the *Location Information* screen.

EMPLOYMENT AND PAYROLL - Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

MAJORITY ACTIVITY CODE - Select the two digit code from the MAJOR ACTIVITY CODES list that best describes the major activity of each location. Please specify the principal products or services.

FORMER OWNER OR OPERATION INFORMATION - Provide the name and address of previous owner and date of purchase for each **acquired** establishment listed.

2022 Economic Census

Instructions

Telecommunications; Cable and Other Program Distribution Consolidated Report Forms

Paths: 5170A, 5171A, 5172A, 5173A

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report total operating receipts for the company's United States locations operating in the industry identified in the Industry field on the Location Information screen of the consolidated reporting instrument.

Receipts should be reported in thousands of dollars.

Telephone service companies should **exclude** receipts collected on behalf of another company. **Include** receipts from international calls originating in the United States (including that portion paid to foreign countries for accessing their network); and allowances for uncollected accounts.

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).
- Sales to and receipts from FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts collected on behalf of others.
- Gross receipts from departments or concessions operated by others.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Contributions, gifts, grants, and income from interest, real estate investments, and dividends.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

ITEM 33: LOCATIONS OF OPERATION

Number of Locations

Provide a summation of all establishments prelisted in item **33A** that are in operation or temporarily inactive, minus the establishments closed or sold, plus the establishments added in item **33B**.

A. Pre-identified Locations of Operation

We prelisted physical locations of your company that are part of this consolidated reporting unit based on Census records. Please bring this list up to date as follows:

LOCATION INFORMATION – Please correct any errors or omissions in the prelisted information. If the major activity listed is not the major activity of the location, correct the major activity and do not include this location in the count, item **33**.

EMPLOYMENT AND PAYROLL – Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees work at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

OPERATIONAL STATUS – Check the ONE option that best describes the operational status of the establishment at the end of 2022.

- **In operation** – The establishment was open and actively conducting business on December 31, 2022.
- **Temporarily or seasonally inactive** – Although not conducting business at the end of 2022, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the “off-season” or establishments that temporarily close for remodeling.
- **Ceased operation** – The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2022 during which the establishment was in operation.
- **Sold or leased to another operator** - The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 2022 prior to the change in operator.
- **Other** - The establishment's operational status at the end of 2022 is not accurately described above. Please describe the establishment's operational status in the space provided.

B. Additional Locations of Operation

Provide additional establishments not prelisted in item **33A** that operate in the industry identified in the *Industry* field on the *Location Information* screen.

If your company operates at locations for which you received separate establishment reporting instrument(s), do not add them, but rather complete the other reporting instruments(s).

LOCATION INFORMATION - List separately any locations of your company and its subsidiaries that were not included in item **33A**, but were in operation and engaged in the industry identified in the *Industry* field on the *Location Information* screen.

EMPLOYMENT AND PAYROLL - Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

MAJORITY ACTIVITY CODE - Select the two digit code from the MAJOR ACTIVITY CODES list that best describes the major activity of each location. Please specify the principal products or services.

FORMER OWNER OR OPERATION INFORMATION - Provide the name and address of previous owner and date of purchase for each **acquired** establishment listed.

**2022 Economic Census
Instructions**

**Finance and Insurance Sector
Consolidated Reporting Unit Paths**

Paths: 5221A, 5222A, 5223A, 5231A, 5232A, 5233A, 5234A, 5238A, 5239A, 5240A, 5241A, 5243A, 5244A, 5247A, 5248A

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Report total revenue for the company's United States locations operating in the industry identified in the *Industry* field on the *Location Information* screen.

Revenue should be reported in thousands of dollars.

For companies which generate no revenue, report zero and explain in Item 31: Remarks at the end of the survey.

Include:

- Interest, dividends, royalties, and net realized capital gains (losses)
- Commissions and fees received from all sources, including fees earned for exchanging currencies, selling money orders, and cashing checks
- Net gains (losses) from the sale of real property owned for investment, rent, or lease (**NOT** gross sales)
- Gross sales (**NOT** net gains (losses)) of real property developed or buildings built for sale
- Gross rents from real property leased to others
- The consolidated reporting unit's share of revenue from departments, concessions, and vending and amusement machines operated by others
- Revenue from the rental and leasing of vehicles, equipment, instruments, tools, videos, etc. (Interest earned from financing leases should be included with interest.)

Exclude:

- Revenue or other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a state, local, or federal tax agency
- Revenue of departments or concessions operated by others

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022
- Salaried officers and executives of a corporation
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return)
- Employees on paid sick leave, paid vacations, and paid holidays
- For insurance and real estate sectors, include agents considered employees of the firm (e.g., full-time insurance or real estate agents) as reported on IRS Form 941 or 944.

Exclude:

- Proprietors or partners of an unincorporated company
- Employees of departments or concessions operated by other companies at the establishment
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Temporary staffing obtained from a staffing service
- Independent contractors
- For insurance and real estate sectors, exclude agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax)
- Salaries of officers and executives of a corporation
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return)
- Employee contributions to qualified pension plans
- The spread on stock options that is taxable to employees as income
- For insurance and real estate sectors, include compensation paid to sales agents as reported on IRS Form 941 or 944 (e.g., independent insurance or real estate agents); **exclude** if reported on IRS Form 1099 – MISC – Statement for Recipients of Miscellaneous Income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits)
- Payments to or withdrawals by proprietors or partners of an unincorporated company
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld
- Payrolls of departments or concessions operated by other companies at the establishment
- For insurance and real estate sectors, exclude compensation paid to agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

ITEM 33: LOCATIONS OF OPERATION

Number of Locations

Provide a summation of all establishments prelisted in item **33A** that are in operation or temporarily inactive, minus the establishments closed or sold, plus the establishments added in item **33B**.

A. Pre-identified Locations of Operation

We prelisted physical locations of your company that are part of this consolidated reporting unit based on Census records. Please bring this list up to date as follows:

LOCATION INFORMATION – Please correct any errors or omissions in the prelisted information. If the major activity listed is not the major activity of the location, correct the major activity and do not include this location in the count, item **33**.

EMPLOYMENT AND PAYROLL – Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees work at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

OPERATIONAL STATUS – Check the ONE option that best describes the operational status of the establishment at the end of 2022.

- **In operation** – The establishment was open and actively conducting business on December 31, 2022.
- **Temporarily or seasonally inactive** – Although not conducting business at the end of 2022, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). Examples include businesses in resort areas that close during the “off-season” or establishments that temporarily close for remodeling.
- **Ceased operation** – The establishment has gone out of business or closed and does not plan to reopen. Provide the **month, day, and year** that the establishment ceased operation. Complete all items for the portion of 2022 during which the establishment was in operation.
- **Sold or leased to another operator** - The establishment was sold or leased to another company or organization. Provide the **month, day, and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 2022 prior to the change in operator.
- **Other** - The establishment's operational status at the end of 2022 is not accurately described above. Please describe the establishment's operational status in the space provided.

B. Additional Locations of Operation

Provide additional establishments not prelisted in item **33A** that operate in the industry identified in the *Industry* field on the *Location Information* screen.

If your company operates at locations for which you received separate establishment reporting instrument(s), do not add them, but rather complete the other reporting instruments(s).

LOCATION INFORMATION - List separately any locations of your company and its subsidiaries that were not included in item **33A**, but were in operation and engaged in the industry identified in the *Industry* field on the *Location Information* screen.

EMPLOYMENT AND PAYROLL - Report the number of employees and payroll for each establishment. Do not combine data for locations. If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

MAJORITY ACTIVITY CODE - Select the two digit code from the MAJOR ACTIVITY CODES list that best describes the major activity of each location. Please specify the principal products or services.

FORMER OWNER OR OPERATION INFORMATION - Provide the name and address of previous owner and date of purchase for each **acquired** establishment listed.

2022 Economic Census

Instructions

Finance and Insurance Sector Real Estate and Rental and Leasing Sector

Paths: 52111, 52210, 52213, 52220, 52229, 52230, 52231, 52310, 52321, 52390, 52410, 52412, 52420, 52430, 53100, 53110, 53200, 53210, 53240, 53300

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Revenue should be reported in thousands of dollars.

For establishments which generate no revenue, report zero and explain in Item 31: Remarks at the end of the survey.

Include:

- Interest, dividends, royalties, and net realized capital gains (losses)
- Commissions and fees received from all sources, including fees earned for exchanging currencies, selling money orders, and cashing checks
- Net gains (losses) from the sale of real property owned by the establishment for investment, rent, or lease (**NOT** gross sales)
- Gross sales (**NOT** net gains (losses)) of real property developed or buildings built by the establishment for sale
- Gross rents from real property leased by the establishment to others
- Rents from departments or concessions operated by other companies at the establishment
- Revenue from the rental and leasing of vehicles, equipment, instruments, tools, videos, etc. (Interest earned from finance leases should be included with interest.)

Exclude:

- Revenue or other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a state, local, or federal tax agency
- Revenue of departments or concessions operated by other companies at the establishment

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022
- Salaried officers and executives of a corporation
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return)
- Employees on paid sick leave, paid vacations, and paid holidays

- For insurance and real estate sectors, include agents considered employees of the firm (e.g., full-time insurance or real estate agents) as reported on IRS Form 941 or 944.

Exclude:

- Proprietors or partners of an unincorporated company
- Employees of departments or concessions operated by other companies at the establishment
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN)
- Temporary staffing obtained from a staffing service
- Independent contractors
- For insurance and real estate sector, exclude agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax)
- Salaries of officers and executives of a corporation
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return)
- Employee contributions to qualified pension plans
- The spread on stock options that is taxable to employees as income
- For insurance and real estate sectors, include compensation paid to sales agents as reported on IRS Form 941 or 944 (e.g., independent insurance or real estate agents); **exclude** if reported on IRS Form 1099 - MISC - Statement for Recipients of Miscellaneous Income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits)
- Payments to or withdrawals by proprietors or partners of an unincorporated company
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld
- Payrolls of departments or concessions operated by other companies at the establishment
- For insurance and real estate sectors, exclude compensation paid to agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

2022 Economic Census

Instructions

Professional, Scientific, and Technical Services; Administrative, Support, Waste Management, and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services Sectors

Paths: 54120, 54134, 54135, 54138, 54140, 54150, 54161, 54162, 54191, 54192, 54194, 56110, 56120, 56160, 56170, 56210, 56220, 56290, 62113, 62121, 62151, 71140, 71150, 71320, 81110, 81120, 81130, 81140, 81230, 81291, 81292, 81293, 81299

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis - commissions, fees, and other operating income, NOT gross billings or sales.
- Health care establishments - net patient revenue (the amount actually received or due from payers), NOT gross patient revenue (the total amount of charges before contractual adjustments and charity care).
- Capitation revenue (health care providers only).
- Sales of goods and services marketed through sales offices.
- Sales to and receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Sales of used equipment previously rented or leased to customers.
- Gross receipts collected on behalf of others.
- Gross receipts from departments or concessions operated by others.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, real estate investments, dividends, contributions, and grants.

- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.
- For insurance and real estate sectors, include agents considered employees of the firm (e.g., full-time insurance or real estate agents) as reported on IRS Form 941 or 944.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.
- For insurance and real estate sectors, exclude agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

- For insurance and real estate sectors, include compensation paid to sales agents as reported on IRS Form 941 or 944 (e.g., independent insurance or real estate agents); **exclude** if reported on IRS Form 1099 – MISC – Statement for Recipients of Miscellaneous Income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.
- For insurance and real estate sectors, exclude compensation paid to agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

2022 Economic Census

Instructions

Professional, Scientific and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services Sectors (Enterprise Support)

Paths: 5401X, 5402X, 5403X, 5404X, 5405X, 5406X, 5407X, 5408X, 5409X, 5410X, 5411X, 5412X, 5413X, 5414X, 5415X, 5612X, 5613X, 5614X, 5615X, 5616X, 5617X, 5619X, 5621X, 5622X, 5629X, 8111X, 8112X, 8113X, 8114X, 8122X, 8123X, 8127X

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis - commissions, fees, and other operating income, NOT gross billings or sales.
- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- Sale or licensing of rights to intellectual property protected by copyright or as industrial property (e.g., patents, trademarks).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, real estate investments, dividends, contributions, and grants.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

2022 Economic Census

Instructions

Professional, Scientific, and Technical Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services Sectors

Paths: 54110, 54170, 61140, 61150, 61160, 61170, 62140, 62161, 62191, 62199, 62200, 62300, 62411, 62412, 62419, 62423, 62441, 71110, 71130, 71210, 71390, 81323, 81349

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Tax status

Sections 501, 521, 527, and 528 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations. Government establishments should indicate tax-exempt status although they may be exempt under different sections of the Internal Revenue Code.

Operating receipts of this (taxable) establishment

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis – commissions, fees, and other operating income, NOT gross billings or sales.
- Hospitals and other health care establishments - net patient revenue (the amount actually received or due from payers), NOT gross patient revenue (the total amount of charges before contractual adjustments and charity care).
- Capitation revenue (health care providers only).
- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- Sale or licensing of rights to intellectual property protected by copyright or as industrial property (e.g., patents, trademarks).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Sales of used equipment previously rented or leased to customers.

- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, real estate investments, dividends, contributions, and grants.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

Revenue and expenses of this (tax-exempt) establishment

1. Revenue

Include:

- Program service revenue for services provided in 2022, whether or not payment was received in 2022.
- Gross sales of merchandise, minus returns and allowances.
- Hospitals and other health care establishments - net patient revenue (the amount actually received or due from payers), NOT gross patient revenue (the total amount of charges before contractual adjustments and charity care).
- Capitation revenue (health care providers only).
- Income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), royalties, and other investments.
- Gross contributions, gifts, and grants (whether or not restricted for use in operations).
- Dues and assessments from members and affiliates.
- Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).
- Gain or loss from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Gross receipts from fundraising activities.

Exclude:

- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts of departments or concessions operated by other companies.
- Amounts transferred to operating funds from capital or reserve funds.

2. Expenses

Include:

- Payroll, employee benefits, and payroll taxes.
- Contracted or purchased services.
- Fundraising expenses, including direct expenses for special fundraising events.
- Depreciation expenses.
- Rent, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 2022.

- Program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members.
- Assessments (dues) paid to the parent or other chapters of the same organization.
- For establishments engaged in raising funds - funds transferred to charities or other organizations for charitable purposes.

Exclude:

- Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.
- Funds invested.
- Income taxes.
- Sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Interest paid, bad debt, and inventory impairment.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.
- For insurance and real estate sectors, include agents considered employees of the firm (e.g., full-time insurance or real estate agents) as reported on IRS Form 941 or 944.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.
- For insurance and real estate sectors, exclude agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.
- For insurance and real estate sectors, include compensation paid to sales agents as reported on IRS Form 941 or 944 (e.g., independent insurance or real estate agents); **exclude** if reported on IRS Form 1099 – MISC – Statement for Recipients of Miscellaneous Income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.
- For insurance and real estate sectors, exclude compensation paid to agents **not** considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

**2022 Economic Census
Instructions**

Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; and Other Services Sectors

Paths: 54131, 54133, 54136, 54180, 54182, 54185, 54186, 56140, 56150, 56190, 71120, 71310, 81210, 81220

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis - commissions, fees, and other operating income, NOT gross billings or sales.
- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- Sale or licensing of rights to intellectual property protected by copyright or as industrial property (e.g., patents, trademarks).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, real estate investments, dividends, contributions, and grants.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

**2022 Economic Census
Instructions**

Management of Companies and Enterprises Sector

Paths: 55111, 5511X

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Income from interest, rental of real estate, or dividends.
- Contributions, gifts, and grants of not-for-profit organizations exempt from federal income tax.
- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Sale or licensing of rights to intellectual property protected by copyright or as industrial property (e.g., patents, trademarks).
- Franchise sales, fees, and royalties.
- Gain or loss from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

Employment Includes:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

Payroll Includes:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

**2022 Economic Census
Instructions**

Administrative, Support, Waste Management, and Remediation Services

Path: 56130

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis - commissions, fees, and other operating income, NOT gross billings or sales.
- Hospitals and other health care establishments - net patient revenue (the amount actually received or due from payers), NOT gross patient revenue (the total amount of charges before contractual adjustments and charity care).
- Capitation revenue (health care providers only).
- Receipts from services performed for FOREIGN clients, including parent firms, subsidiaries, and branches.
- Rental of nonresidential space in buildings and facilities, including this establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts.
- Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- Sale or licensing of rights to intellectual property protected by copyright (e.g., literary works, software, audio visual works, musical compositions and recordings, etc.) or as industrial property (e.g., patents, trademarks).

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers or clients and paid directly to a local, state, or federal tax agency.
- Sales of used equipment previously rented or leased to customers.
- Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- Income from interest, real estate investments, dividends, contributions, and grants.
- Gross receipts from departments or concessions operated by others.
- Domestic intracompany transfers.
- Receipts of foreign parent firms and subsidiaries.
- Other nonoperating income.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment**Include:**

- All full- and part-time employees on the payroll during the pay period including March 12, 2022.
- Salaried officers and executives of a corporation.
- Salaried members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- Proprietors or partners of an unincorporated company.
- Employees of departments or concessions operated by other companies at the establishment.
- Full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN).
- Temporary staffing obtained from a staffing service.
- Independent contractors.

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 or 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax).
- Salaries of officers and executives of a corporation.
- Salaries of members of a professional corporation or association (operating under state professional corporation statutes and filing a corporate federal income tax return).
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits).
- Payments to or withdrawals by proprietors or partners of an unincorporated company.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

2022 Economic Census

Instructions

Accommodation and Food Services Sectors

Paths: 72110, 72120, 72130, 72230, 72240, 72250

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross revenue from services provided, for the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Total value of service contracts.
- Food service contracting on a management fee basis, include management fees plus reimbursements for the cost of food, labor, and other operating expenses.
- Food service contracting on a cost-plus basis, include sales to customers plus fees or supplements from clients.
- Food service contracting on a profit-loss basis, include all sales to customers.
- Cash and credit sales of merchandise sold in 2022, whether or not payment was received in 2022.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2022, whether or not payment was received in 2022.
- The establishment's share of sales and receipts from departments, concessions, and vending and amusement machines operated by other companies at the establishment.
- Receipts from the rental of vehicles, equipment, instruments, tools, and other merchandise.
- Excise taxes (such as those on gasoline, liquor, and tobacco) paid by the manufacturer or wholesaler and included in the cost of goods purchased by the establishment.

Exclude:

- Sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency.
- Gross sales and receipts of departments or concessions operated by other companies at the establishment.
- Receipts from carrying and other credit charges.
- Commissions or receipts from the sale of lottery tickets.

ITEM 7: EMPLOYMENT AND PAYROLL

Definitions are the same as those used on the Internal Revenue Service (IRS) Forms 941 and 944, and as described in Circular E, Employer's Tax Guide.

If employees worked at more than one location, report employment and payroll for employees at the ONE location where they spent most of their working time.

A. Employment

Include:

- All full- and part-time employees on the payroll during the pay period including March 12, 2022
- Salaried officers and executives of a corporation
- Salaried members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return)
- Employees on paid sick leave, paid vacations, and paid holidays
- For insurance and real estate sectors, include agents considered employees of the firm (e.g., full-time insurance or real estate agents) as reported on IRS Form 941 or 944.

Exclude:

- Proprietors or partners of an unincorporated company
- Employees of departments or concessions operated by other companies at the establishment
- Full- and part- time leased employees whose payroll was filed under an employee leasing company's Employer Identification Numbers (EIN)
- Temporary staffing obtained from a staffing service
- Independent contractors
- For insurance and real estate sectors, exclude agents not considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

B. Payroll

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022 and reported on IRS Forms 941 and 944 as taxable Medicare Wages and tips (even if not subject to income or FICA tax)
- Salaries of officers and executives of a corporation
- Salaries of members of a professional service organization or association (operating under state professional corporation statutes and filing a corporate federal income tax return)
- Employee contributions to qualified pension plans
- The spread on stock options that is taxable to employees as income
- For insurance and real estate sectors, include compensation paid to sales agents as reported on IRS Form 941 or 944 (e.g., independent insurance or real estate agents); exclude if reported on IRS Form 1099 – MISC – Statement for Recipients of Miscellaneous Income.

Exclude:

- Employer's cost for fringe benefits (e.g., employer-paid insurance premiums, pension plans, payroll taxes, and other employer-paid benefits)
- Payments to or withdrawals by proprietors or partners of an unincorporated company
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld
- Payrolls of departments or concessions operated by other companies at the establishment
- For insurance and real estate sectors, exclude compensation paid to agents not considered employees of the firm on IRS Form 941 or 944 (e.g., independent insurance or real estate agents).

2022 Economic Census

Instructions

U.S. Territories

Mining, Utilities, and Transportation and Warehousing Sectors

Paths: IA-92101, IA-92102, IA-92103, IA-92104

The Mining, Utilities, and Transportation and Warehousing sectors of the 2022 Economic Census include establishments primarily engaged in the following:

- Mining – Extracting naturally occurring mineral solids, such as coals and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas.
- Utilities – Providing utility services, such as electric power, natural gas, water, and sewage.
- Transportation and warehousing – Providing transportation of passengers and cargo, warehousing and storage for goods, scenic and sightseeing transportation, and support activities related to modes of transportation.

If an establishment is **NOT** engaged in one of these kinds of businesses, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select “Other primary business or activity” and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

A. Operating revenue

For establishments that generate no revenue, report zero and explain in Item 31: REMARKS.

Include:

- Gross revenue from services provided, for the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Total value of service contracts.
- Amounts received for work subcontracted to others and from repair services provided to others.
- Consulting fees received for counseling and advising clients on aspects of the operation of businesses.
- Agency or brokerage commissions and fees for arranging transportation of freight and cargo.
- Rental revenue from leasing of vehicles, equipment, instruments, tools, etc., marketed under operating leases.
- Fair sales value of merchandise marketed in 2022 under capital, finance, or full-payout leases.

Exclude:

- Sales and other taxes collected directly from customers and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.
- Rents and revenue from departments or concessions that are operated by others.
- All cash or noncash subsidies from any municipal, commonwealth, territorial, or Federal agency.

B. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Revenue generated from agreements negotiated online between buyer and seller on price and term of a transfer of ownership of, or rights to use, goods or services.
- Online sales of goods or services, regardless of whether payment is made online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was negotiated online.
- Commissions or fees from online trading of securities or other financial products (e.g., insurance, loans, etc.).
- Commissions or fees from selling or from facilitating the sale of third-party products (e.g., click-throughs on advertisements or referral fees) through the establishment's website.
- Revenue generated from telephone transactions using interactive voice response systems.
- Shipping and handling receipts for online orders.

Exclude:

- Online payments from customers where the order or contract was **not** negotiated online.
- Commissions or fees from the provision of telecommunications and related infrastructure systems (e.g., data transfer, web hosting, Internet access, etc.) where the order or contract was **not** negotiated online.
- Orders for goods or services placed over facsimile machines or switched telephone network.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

A. Number of paid employees

Report number of paid employees for pay period including March 12, 2022.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) in Item 1.
- Salaried officers and executives of a corporation.
- Salaried members of a professional service organization or association.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Temporary staffing obtained from a staffing service.
- Employees of departments or concessions operated by other companies at this establishment.
- Proprietors or partners of an unincorporated business.
- Unpaid family members.

B. Payroll before deductions**Include:**

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- Compensation paid to sales agents as reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payroll of departments or concessions operated by other companies at the establishment.
- Compensation paid to agents **not** considered employees of the firm on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return (e.g., real estate agents, independent insurance agents).

C. Employer's annual cost for fringe benefits**Include:**

- Legally required employer's cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.
- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company, or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

B. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of the property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

C. Interest paid

Include all the interest that was paid in 2022.

D. Depreciation charges

Report depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm under leaseholds, and tangible assets obtained, as the lessee, through capital lease agreements in 2022.

**2022 Economic Census
Instructions**

**U.S. Territories
Construction Sector**

Paths: IA-92301, IA-92302, IA-92303, IA-92304

The Construction sector of the 2022 Economic Census comprises establishments primarily engaged in the construction of buildings or engineering projects (e.g., highways and utility systems). Establishments primarily engaged in the preparation of sites for new construction and establishments primarily engaged in subdividing land for sale as building sites also are included in this sector.

If an establishment is **NOT** engaged in one of these kinds of businesses, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select "Other primary business or activity" and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

A. Receipts, billings, or sales for construction work

Report receipts for construction work in 2022.

Include:

- Receipts or billings for construction work under any type of contract – general, special trade, design-build, construction management, engineer-construct, turnkey, etc.
- Sales of houses and other buildings this establishment built which were sold during 2022.
- Cost of labor, materials, overhead, and normal profit.
- Work on new construction, additions, alterations, reconstruction, maintenance, repairs, and service work.

Exclude:

- The cost of land other than site preparation.
- The purchase cost or estimated value of raw land from the value of construction work.

B. Receipts for other business activities

Report the receipts for all other business activities done by this establishment in 2022. Exclude non-operating income such as interest, dividends, or the sale of fixed assets.

C. Add lines A and B.

D. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Sales or receipts generated as a result of e-commerce transactions or agreements negotiated online, including electronic mail (e-mail), between the customer and this establishment on the price or terms of construction work accepted, regardless of whether payment is made online.
- Online orders accepted by the corporate office but completed by this establishment.
- Sales generated from telephone transactions using interactive voice response systems.

Exclude:

- Online payments from customers where the order or contract was not negotiated online.
- Sales from goods or services placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service (IRS) Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) listed in Item 1.
- If the legal form of organization for this business is a corporation, the reporting of other employees and other payroll at this domestic reporting unit is required. If payroll and employment for this EIN are zero, please indicate if the EIN is a joint venture in Item 31. REMARKS.
- All persons on paid sick leave, paid holidays, and paid vacation during the year at this domestic reporting unit.
- Salaried officers and executives of a corporation.

Exclude:

- Subcontractors and their employees.
- Temporary staffing obtained from a staffing service.
- Purchased or managed services, such as janitorial, guard, or landscape services.
- Professional or technical services purchased from another firm, such as software consulting, computer programming, engineering, or accounting services.

- Proprietors or partners of an unincorporated business.
- Unpaid family members.

A1. Number of paid construction workers

Report number of paid construction workers for the quarterly periods including the 12th of March, June, September, and December 2022.

A2. All other paid employees

Report all other employees (including those engaged in supervision above the line-supervisor level (working-foreman level), sales, clerical, advertising, credit collection, installation, servicing of own products, executive, purchasing, finance, legal, professional and technical personnel, office staff, and others engaged in nonconstruction activities) for the quarterly pay periods including the 12th of March, June, September, and December 2022.

B. Hours worked

Report annual number of hours worked only for the construction workers reported in line A1.

Include:

- Hours worked during four specific pay periods including the 12th of March, June, September, and December 2022.
- Overtime hours as actual hours worked not as straight-time equivalent hours.

Exclude:

- Hours paid for vacations, holidays (unless actually worked), or sick leave.

C. Payroll

Report only for employees reported on lines A1 and A2.

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Employer's cost for payroll taxes and benefits.

D. Employer's annual cost for fringe benefits

Include:

- Legally required employer's cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.
- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of materials and supplies inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Paths: IA-92301, IA-92302

A. Capital expenditures for NEW buildings, structures, machinery and equipment, and job-site vehicles

Include expenditures made during 2022 to purchase NEW buildings, structures, and machinery and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include additions to construction-in-progress for company-owned projects lasting more than one year, as depreciable assets should be reported currently rather than once the project has been completed and is in use. Also include the value of depreciable assets acquired through mergers and acquisitions. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

B. Capital expenditures for USED buildings, structures, machinery and equipment

Include expenditures made during 2022 to purchase USED buildings, structures, and machinery and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained, including used automobiles, trucks, etc. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include capital expenditures for leasehold improvements made to property leased from others. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

C. Gross value of depreciable assets

Depreciable assets are the buildings, structures, machinery, and equipment owned by this establishment or its parent for which depreciation accounts are ordinarily maintained. If this establishment is part of a multi-establishment company, the parent company should assign to each establishment building and equipment that the establishment is responsible for as if it owned them. This establishment should include these as part of its beginning balances, additions, and disposals as appropriate as well as the allocation of related depreciation expenses. For example, if this establishment maintained a tenant relationship with the parent company or a subsidiary, and paid "rent" for the use of either buildings or equipment,

do not report the value of this “rent.” Instead, report the gross value of the assets made available to this establishment as a result of this “rental” agreement as if the establishment owned them.

Include:

- Assets acquired through capital leases. If any building or equipment has been acquired under a capital leasing arrangement that meets the criteria set down by the Financial Accounting Standards Board (FASB), please report the original cost or market value as a fixed asset and as a capital expenditure if acquired in 2022. If the lease qualifies as an operating lease, do not include the value of the building and equipment as a fixed asset or capital expenditure.
- Assets acquired or produced to be leased to others as the lessor under an operating lease.
- Capital expenditures for construction-in-progress incurred in prior periods. Report current capital expenditures in lines A-B even if not completed and operational.

Exclude:

- The cost of land, but INCLUDE the value of land development.
- Assets leased to others under capital lease arrangements.

D. Gross value of depreciable assets sold, retired, scrapped, destroyed, etc.

Include depreciable assets sold, retired, scrapped, destroyed, lost, or otherwise disposed of that should also include acquisition cost of transfers of depreciable assets to assets held for sale and reductions in value due to impairment.

E. Depreciable assets at the end of the year

Add lines A through C minus D.

F. Depreciation charges

Report depreciation charges for the year relating to the assets allocated to the reporting establishment by a parent or affiliate.

Paths: IA-92303, IA-92304

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

This section is intended to complete a comprehensive reporting of operating costs and expenses incurred by this establishment not already identified for collection on the form. Certain costs of construction and expenses were already collected in Item 7. EMPLOYMENT AND PAYROLL, Item 13. CAPITAL EXPENDITURES, and Item 14. RENTAL PAYMENTS on the form.

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Materials, parts, containers, and supplies

Report job-site, general office, and all other material, part, and supply costs relating to the construction and other business activities of this establishment.

Include:

- Equipment purchased by this establishment that was installed in a building as an integral part of its structure, such as elevators, air conditioning equipment, etc.
- Costs after discounts for the materials, parts, and supplies that were purchased by this establishment or obtained from other establishments of your company.
- Freight and other direct charges for the materials, parts, and supplies used in 2022.
- Expendable tools that were charged to current accounts in 2022.

B. Construction work subcontracted out to others

Include your payments to subcontractors for construction work. Exclude the cost of non-construction work subcontracted out unless it is incidental to the primary construction activities of the subcontractor. Services such as abatement, refuse removal, design work, or surveying should be reported in 'All other operating expenses.'

E. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale that you owned in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

F. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of this establishment's property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

G. Interest paid

Include all the interest that was paid in 2022.

ITEM 22: DETAIL OF SALES, SHIPMENTS OR REVENUE

The sum of construction business activities should be consistent with Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE, line A. Receipts, Billings, or Sales for Construction Work.

Report only the main activities for which you were contracted. Work which was incidental to the primary activities of jobs should not be reported separately. For example:

- If you were contracted to design and build, do not separate out the design part from the construction work.
- If you were contracted to shingle a roof, do not separate out incidental gutter and downspout installation.
- If you were working as a general contractor, do not separate out carpentry work, excavation work, etc.
- If this establishment engaged in activities that are not listed on the form, report those activities via the “Add product/service not listed” functionality.
- The sum of all lines should equal Item 5A. Receipts, Billings, or Sales for Construction Work.

ITEM 28: SPECIAL ITEMS

A. Ownership of construction projects

General contractors and finance sources such as lending institutions are not normally owners. Work on highways should be reported as Federal, commonwealth, territorial, and municipal governments.

**2022 Economic Census
Instructions**

**U.S. Territories
Manufacturing Sector**

Paths: IA-93101, IA-93102, IA-93103, IA-93104

The 2022 Economic Census covering manufacturing includes establishments primarily engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products.

If an establishment is **NOT** engaged in this kind of business, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select "Other primary business or activity" and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

A. Total value of shipments

Report the total value of products shipped. Value is defined as net selling value FOB plant to the customer after discounts and allowances.

Include:

- The value of all products shipped including interplant transfers.
- Products made elsewhere for this establishment on a contract basis from materials supplied by this establishment.

Exclude:

- Shipping and freight charges.
- Excise and other taxes collected and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.

D. Receipts for resales

- Include the sale value of products bought and resold without further processing. Cost of all products resold is to be included in Item 16. SELECTED EXPENSES, line F.

F. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Online orders accepted for work from customers.
- Online orders accepted by the corporate office but completed by this establishment.
- Any agreement negotiated online, including electronic mail (e-mail) between the customer and this establishment on the price and/or terms of a transfer of goods or services.

- Telephone transactions using interactive voice response systems.

Exclude:

- Online payments of billing where the order or contract was **not** negotiated online.
- Online orders or contracts placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) listed in Item 1.
- Non-resident workers, whether or not FICA taxes were withheld.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Subcontractors and their employees
- Temporary staffing obtained from a staffing service.
- Agriculture workers from fruit or vegetable canning or freezing plants with farms associated with their operations.
- Fishing crews from fish canning, freezing, or packaging plants with fishing operations associated with the plant.
- Proprietors or partners of an unincorporated business.
- Unpaid family members.

A1- A4. Number of paid production workers

Include:

- Production workers on the payroll of this establishment during quarterly periods including the 12th of March, June, September, and December 2022.
- Workers up through the line-supervisor level, engaged in fabricating, processing, assembling, inspecting, packing, warehousing, shipping (but not delivering), maintenance, repair, and other closely associated services.
- Truck drivers delivering ready-mixed concrete.

A7. Number of all other paid employees

Nonproduction employees include those engaged in supervision above the line-supervisor level, sales, clerical, advertising, credit collection, installation, servicing of own products, executive, purchasing, finance, legal, professional, and technical personnel.

B. Hours worked by production workers

Report the annual number of hours worked by the production workers reported on line A5.

Include: Overtime hours as actual hours worked not as straight-time equivalent hours.

Exclude: Hours paid for vacations, holidays (unless actually worked), or sick leave.

C1- C3. Annual payroll before deductions

Report only for employees reported on lines A5 and A7.

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Employer's cost for payroll taxes and benefits.

D. Employer's annual cost for fringe benefits

Include:

- Legally required cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.
- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

A – D. Report inventories by stage of fabrication and total inventories.

ITEM 13: CAPITAL EXPENDITURES

Paths: IA-93101, IA-93102

A. Capital expenditures for NEW buildings, structures, machinery and equipment, and job-site vehicles

Include expenditures made during 2022 to purchase NEW buildings, structures, and machinery and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include additions to construction-in-progress for company-owned projects lasting more than one year, as depreciable assets should be reported currently rather than once the project has been completed and is in use. Also include the value of depreciable assets acquired through mergers and acquisitions. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

B. Capital expenditures for USED buildings, structures, machinery and equipment

Include expenditures made during 2022 to purchase USED buildings, structures, and machinery and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained, including used automobiles, trucks, etc. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include capital expenditures for leasehold improvements made to property leased from others. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

C. Gross value of depreciable assets

Depreciable assets are the buildings, structures, machinery, and equipment owned by this establishment or its parent for which depreciation accounts are ordinarily maintained. If this establishment is part of a multi-establishment company, the parent company should assign to each establishment building and equipment that the establishment is responsible for as if it owned them. This establishment should include these as part of its beginning balances, additions, and disposals as appropriate as well as the allocation of related depreciation expenses. For example, if this establishment maintained a tenant relationship with the parent company or a subsidiary, and paid "rent" for the use of either buildings or equipment, do not report the value of this "rent." Instead, report the gross value of the assets made available to this establishment as a result of this "rental" agreement as if the establishment owned them.

Include:

- Assets acquired through capital leases. If any building or equipment has been acquired under a capital leasing arrangement that meets the criteria set down by the Financial Accounting Standards Board (FASB), please report the original cost or market value as a fixed asset and as a capital expenditure if acquired in 2022. If the lease qualifies as an operating lease, do not include the value of the building and equipment as a fixed asset or capital expenditure.
- Assets acquired or produced to be leased to others as the lessor under an operating lease.
- Capital expenditures for construction-in-progress incurred in prior periods. Report current capital expenditures in lines A-B even if not completed and operational.

Exclude:

- The cost of land, but INCLUDE the value of land development.
- Assets leased to others under capital lease arrangements.

D. Gross value of depreciable assets sold, retired, scrapped, destroyed, etc.

Include depreciable assets sold, retired, scrapped, destroyed, lost, or otherwise disposed of that should also include acquisition cost of transfers of depreciable assets to assets held for sale and reductions in value due to impairment.

E. Depreciable assets at the end of the year

Add lines A through C minus D.

F. Depreciation charges

Report depreciation charges for the year relating to the assets allocated to the reporting establishment by a parent or affiliate.

Paths: IA-93103, IA-93104

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Materials, parts, containers, and supplies

Report cost of physical goods used or put into production; exclude services used or overhead charges.

B. Fuels consumed for heat, power, or the generation of electricity

Report total amount actually paid or payable during 2022 for all fuels consumed for heat, power, or the generation of electricity. Report cost of fuels consumed as raw materials in line A.

C. Electricity

Report total amount paid or payable for electric energy purchased during 2022.

D. Contract work and nonproduction labor

Cost of purchased services from other companies that are paid directly by this establishment for janitorial, refuse removal, temporary staffing, accounting, bookkeeping, and other services.

E. Contract labor for production

Include the cost of contract employees who are not on your payroll but are supplied through a contract with another company to perform specific jobs related to production. The cost of materials worked on by these production workers should be included in line A.

F. Cost of products bought for resale without further processing

Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment. Total sales value of all products resold is to be included in Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE, line D.

G. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of this establishment's property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

H. Interest paid

Include all the interest that was paid in 2022.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

- Report in thousands of dollars.
- **Estimates are acceptable**, but please do not combine data for two or more lines.
- If the establishment had other sources of revenue not covered in the prelisted categories, report the sales of such merchandise via the "Add product/service not listed" functionality.
- The sum of lines reported should equal the amount reported in Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE, line E.

Paths: IA-93101, IA-93102

ITEM 28: SPECIAL ITEMS

A. Value of products shipped and contract work performed by customer location

For each of the following, report the value of products shipped in the **FIRST** column and the value of contract work in the **SECOND** column:

1. Report the value of products shipped and/or contract work done for the continental U.S., Alaska, Hawaii, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands. (Do not include Puerto Rico and the U.S. Virgin Islands. They will be included later in lines 2 and 4.)
2. Report the value of products shipped and/or contract work done for the U.S. Virgin Islands.

3. Foreign places

- a. Report the value of products shipped and/or contract work done for countries in Central America, South America, and the Caribbean Zone, including the British Virgin Islands.
- b. Report the value of products shipped and/or contract work done for other foreign places not covered by the zones above in part 3a.

4. Report the value of products shipped and/or contract work done for Puerto Rico. (Report further details in part B.)

B. Distribution of products shipped and contract work performed for customers in Puerto Rico by class of customer

For customers located in Puerto Rico, report the value of shipments and/or contract work (as reported in part A, line 4) by the following classes of customer:

1. Wholesalers/distributors for resale - In addition to sales to merchant wholesalers, include sales made through agents, brokers, and commission merchants
2. Retailers for resale - Sales to all types of retailers (retail chain organizations, independent stores, or department stores) that normally buy for resale to household consumers
3. Household consumers and individuals - Sales to household consumers buying for personal consumption
4. Other manufacturing establishments
5. Construction contractors
6. Hotels, restaurants, food services, and drinking places
7. Federal government
8. Commonwealth or territorial government - Include sales to this territory's government
9. Local government – Include sales to county, town, village, and municipio governments
10. All other customers – Include sales to all other customers not listed
11. TOTAL – Total for value of products shipped and/or contract work performed should equal the amount reported in part A, line 4 (value of products shipped and/or contract work performed for customers located in Puerto Rico)

**2022 Economic Census
Instructions**

**U.S. Territories
Wholesale Trade Sector**

Paths: IA-94201, IA-94202, IA-94203, IA-94204

The 2022 Economic Census covering the Wholesale Trade sector includes establishments primarily engaged in selling or arranging the purchase or sale of goods, selling goods for resale, selling capital or durable non-consumer goods, and selling raw and intermediate materials and supplies used in production.

Most wholesale establishments exhibit the following characteristics:

- Wholesalers usually operate from a warehouse or office. These warehouses and offices are characterized by having little or no display merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic.
- Wholesalers do not usually use advertising directed to the general public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising.

If an establishment is **NOT** engaged in one of these kinds of businesses, **DESCRIBE** its business or activity in Item 4A and **COMPLETE** the report form as accurately as possible.

ITEM 4A: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes the establishment in 2022. If none of the provided selections seem appropriate, select "Other primary business or activity" and provide a specific description of the primary business activity.

ITEM 4B: TYPE OF OPERATION

Choose the one **PRIMARY** type of operation for this establishment.

Merchant wholesaler- A company or establishment engaged in buying merchandise on its own account produced by other firms and selling them using the wholesale method.

- **Importer** - Purchasing and selling merchandise made outside of this U.S. territory and that does not bear the importer's own brand name.
- **Exporter** - Purchasing goods in this U.S. territory from unrelated firms and selling them for delivery in this U.S. territory.
- **Merchant wholesale distributor or jobber** - Buying merchandise from unrelated domestic manufacturers and selling the goods to customers in this U.S. territory.
- **Own-brand importer and marketer** - A company or establishment that deals primarily or exclusively in the parent company's own branded products manufactured outside this U.S. territory.
- **Manufacturers' sales branch or office** - Establishments owned by firms or corporately affiliated with a manufacturer primarily engaged in selling goods mined or manufactured by the parent in the United States or this U.S. territory.

Agent, broker, or commission merchant - A company or establishment primarily engaged in buying and selling merchandise on a commission, brokerage, or agency basis for others rather than dealing primarily on its own account.

- **Manufacturers' representative or agent** - Selling merchandise on a commission basis for a limited number of manufacturers on a continuing agency basis.
- **Auction company** - Selling merchandise for the account of others at wholesale from a permanent location by the auction method.
- **Broker, representing buyers and sellers** - Buying and selling merchandise on a brokerage basis for others in this U.S. territory market, but not receiving goods on consignment.
- **Commission merchant** - Receiving goods on consignment and selling them on a commission basis in this U.S. territory market.
- **Import agent** - Representing, on an agency basis, domestic firms selling foreign-made merchandise for delivery inside this U.S. territory and collecting a commission for the sale of goods.
- **Export agent** - Representing on an agency basis, domestic firms selling this U.S. territory's merchandise for delivery and collecting a commission for the sale of goods.
- **Electronic market** - Business-to-business marketplace that facilitates the sale of goods via the Internet or other electronic means and operates on a commission or fee basis.

Other type of operation - Please specify type in space provided.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

A. Sales and operating receipts

Report total sales of merchandise and other operating receipts in thousands of dollars for the calendar year 2022.

Include:

- Cash and credit sales of merchandise sold in 2022, whether or not payment was received in 2022.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2022, whether or not payment was received in 2022.
- The gross selling value of goods that the establishment sold or purchased on a commission, brokerage, consignment, or agency basis for others.
- The actual value of trade-ins taken as partial payment for other merchandise.
- Receipts from the rental and leasing of merchandise.
- Excise taxes (such as those on **gasoline, liquor, and tobacco**) which are paid by the manufacturer and included in the cost of goods purchased.
- Liquor and tobacco tax stamps, taxes, and licenses sold.
- Shipping and handling receipts collected from customers.

Exclude:

- Sales and other taxes collected directly from customers and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.
- Receipts from carrying and other credit charges.
- Nonoperating income from sources such as investments, rental or sale of real estate, and interest.
- Commissions received for selling and buying goods.

- Refunds or allowances for returned merchandise.
- Transfers (billings) to other establishments in the company.

B. Commissions for the sale of merchandise

Answer “Yes” if the establishment earned a commission or brokerage fee for transactions negotiated for others.

C. Gross selling value of business conducted on a commission basis

Report the market value of products bought or sold by others on which the establishment earned a commission or fee. If actual sales are unavailable, estimate the value by dividing actual commissions received by the average percent charged for sales activity. For example, if commissions received totaled \$200,000 and the average commission is estimated as 5 percent, then the gross selling value is \$4,000,000 ($\$200,000/.05$).

D. Commissions received

Report the amount of commissions, brokerage, or agency fees received for transactions reported in line C.

Note: Lines F applies only to multi-establishment firms.

F. Percent of products sold by this establishment that were manufactured or mined in the U.S.

Report the percent of total sales (as reported in line A) accounted for by products which were mined or manufactured in the United States, its territories, or its Foreign Trade Zones by **your** firm (including parent, subsidiaries, and corporate affiliates).

G. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- The gross selling value of business conducted on a commission basis over the Internet, Extranet, EDI network, electronic mail, or other online system.
- Sales generated from agreements negotiated online between buyer and seller on price and terms of a transfer of ownership of, or rights to use, goods or services.
- Online sales of goods or services, regardless of whether payment is made online.
- Receipts generated from selling or from facilitating the sale of third-party products (e.g., click-throughs on advertisements or referral fees) through the establishment’s web site.
- Sales generated from telephone transactions using interactive voice response systems.
- Shipping and handling receipts for online orders.

Exclude:

- Online payments from customers where the order or contract was not negotiated online.
- Provisions of telecommunications and related infrastructure systems (e.g., data transfer, web hosting, Internet access, etc.) where the order or contract was not negotiated online.
- Sales from orders for goods or services placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

A. Number of paid employees

Report number of paid employees for pay period including March 12, 2022.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) in Item 1.
- Non-resident workers, whether or not FICA taxes were withheld.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Temporary staffing obtained from a staffing service.
- Employees of departments or concessions operated by other companies at this establishment.
- Proprietors or partners of an unincorporated business.
- Unpaid family members.

B. Payroll before deductions

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

C. Employer's annual cost for fringe benefits

Include:

- Legally required cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.

- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company, or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

B. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of the property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

C. Interest paid

Include all the interest that was paid in 2022.

D. Depreciation charges

Report depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm under leaseholds, and tangible assets obtained, as the lessee, through capital lease agreements in 2022.

ITEM 20: CLASS OF CUSTOMER

D. Percent of total sales by class of customer

Estimate the percent of this establishment's total sales by class of customer, excluding the percent generated from exports as reported in Item 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE, line I. Total should equal 100%.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

- Report in thousands of dollars.
- **Estimates are acceptable**, but please do not combine data for two or more lines.
- If the establishment sold merchandise or had other sources of revenue not covered in the prelisted categories, report the sales of such merchandise or revenue via the "Add product/service not listed" functionality.
- **Do not include** receipts for rentals, storage, repair work, and service contracts with the product sales. Report them on the applicable service line or via the "Add product/service not listed" functionality.
- The sum of products and services should equal the amount reported in Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE, line A.

ITEM 28: SPECIAL INQUIRIES

A. Employment by primary function

Indicate the number of employees, as reported in Item 7: EMPLOYMENT AND PAYROLL, line A, by the employee's primary function.

1. Selling

Include employees engaged in sales activities, traveling salespeople, truck salespeople, and selling employees working out of their homes.

2. Sales support

Include employees:

- Engaged in sales support activities such as office and clerical, warehouse, customer service, maintenance, and delivery.
- Engaged in sorting, grading, or packaging activities in conjunction with sales operations.
- Who provide services to this establishment such as janitorial or repair.

3. General support of other establishments

Include employees who support functions of other establishments in the company such as headquarters employees, regional or district managers who control more than just this establishment, corporate accountants, researchers, and central warehouse employees.

4. Packaging

Report the number of employees engaged in packaging.

5. Production

Report the number of employees engaged in production work.

6. Assembly

Report the number of employees who combine parts into a finished product that can stand alone.

7. Other

Report the number of employees not elsewhere classified, including employees engaged in agricultural, construction, or other activities. Please describe.

**2022 Economic Census
Instructions**

**U.S. Territories
Retail Trade Sector**

Paths: IA-94401, IA-94402, IA-94403, IA-94404

The Retail Trade sector of the 2022 Economic Census comprises establishments primarily engaged in selling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

If an establishment is **NOT** engaged in this kind of business activity, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select "Other primary business or activity" and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Cash and credit sales of merchandise sold in 2022, whether or not payment was received in 2022.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2022, whether or not payment was received in 2022.
- The establishment's share of sales and receipts from departments, concessions, and vending and amusement machines operated by other companies at this establishment.
- Receipts from the rental of vehicles, equipment, instruments, tools, and other merchandise.
- Motor vehicle transportation charges, dealer preparation charges, and dealer installed options.
- Fair sales value of motor vehicles marketed under leases negotiated in 2022, regardless of whether the establishment holds the lease.
- Sales of motor vehicles formerly used for rental or leasing.
- Total value of service contracts.
- Commissions received for the arrangement of financing and the sale of credit life insurance.
- Amounts received from customers for layaway purchases.
- Excise taxes (such as those on **gasoline, liquor, and tobacco**) paid by the manufacturer or wholesaler and included in the cost of goods purchased by the establishment.
- Fees for processing money orders and cashing checks.
- Shipping and handling receipts.

Exclude:

- Sales and other taxes collected directly from customers and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.
- Gross sales and receipts of departments or concessions operated by other companies at this establishment.

- Receipts from carrying and other credit charges.
- Commissions or receipts from the sale of government lottery tickets.
- Non-operating income from sources such as investments, rental or sale of real estate, and interest.
- Automotive dealers only – Receipts from customers for tag and title fees, licenses, etc., forwarded to a commonwealth or territorial licensing agency.

Deduct:

- Refunds and allowances for returned merchandise.
- Automotive dealers only – Discounts granted to the purchaser as an increase in trade-in allowance over fair market value and manufacturer’s rebates and incentives.

Do not deduct fair market value of trade-ins taken as partial payment.

B. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Sales generated from agreements negotiated online, between buyer and seller on price and terms of a transfer of ownership of, or rights to use, goods or services.
- Online sales of goods or services, regardless of whether payment is made online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was negotiated online.
- Commissions or fees from online trading of securities or other financial products (e.g., insurance, loans, etc.).
- Commissions or fees from selling or from facilitating the sale of third party products (e.g., click-throughs on advertisements or referral fees) through the establishment’s web site.
- Sales generated from telephone transactions using interactive voice response systems.
- Shipping and handling receipts for online orders.

Exclude:

- Online payments from customers where the order or contract was not negotiated online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was not negotiated online.
- Commissions or fees from the provision of telecommunications and related infrastructure systems (e.g., data transfer, web hosting, Internet access, etc.) where the order or contract was not negotiated online.
- Sales from orders for goods or services placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

A. Number of paid employees

Report number of paid employees for pay period including March 12, 2022.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) in Item 1.
- Non-resident workers, whether or not FICA taxes were withheld.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Temporary staffing obtained from a staffing service.
- Employees of departments or concessions operated by other companies at this establishment.
- Proprietors or partners of an unincorporated business.
- Unpaid family members

B. Payroll before deductions

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

C. Employer's annual cost for fringe benefits:

- Legally required employer's cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.
- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company, or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

B. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of the property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

C. Interest paid

Include all the interest that was paid in 2022.

D. Depreciation charges

Report depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm under leaseholds, and tangible assets obtained, as the lessee, through capital lease agreements in 2022.

ITEM 20: CLASS OF CUSTOMER

D. Percent of total sales by class of customer

Estimate the percent of this establishment's total sales by class of customer, excluding the percent generated from exports as reported in Item 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE, line D. Total should equal 100%.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

- Report in thousands of dollars.
- **Estimates are acceptable**, but please do not combine data for two or more lines.
- If the establishment sold merchandise or had other sources of revenue not covered in the prelisted categories, report the sales of such merchandise or revenue via the "Add product/service not listed" functionality.
- **Do not include** receipts for rentals, storage, repair work, and service contracts with the product sales. Report them on the applicable service line or via the "Add product/service not listed" functionality.
- The sum of products and services should equal the amount reported in Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE.

**2022 Economic Census
Instructions**

**U.S. Territories
Services Sectors**

Paths: IA-95101, IA-95102, IA-95103, IA-95104

The services sectors of the 2022 Economic Census include establishments primarily engaged in the following areas of economic activity:

- Publishing
- Motion picture and sound recording
- Broadcasting and telecommunications
- Information services and data processing services
- Management of companies and enterprises (including holding companies)
- Professional, scientific, and technical services
- Administrative and support
- Waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment, and recreation
- Repair and maintenance
- Personal services
- Other services, except public administration

If an establishment is **NOT** engaged in one of these kinds of businesses, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. This includes all locations of a company or organization, including administrative offices, warehouses, etc., that were in operation at any time during 2022.

Locations with no paid employees, including broadcasting antennas, telephone relay and switching stations, and other similar facilities, are not considered separate establishments.

A holding company is a company primarily engaged in holding securities (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing the management decisions of these firms. They do not administer, oversee, and manage other establishments of the company or enterprise whose securities they hold.

An enterprise support establishment is an establishment that is primarily engaged in performing management, supervision, general administrative functions, and supporting services for other establishments of the same enterprise, rather than for the general public or other business firms.

An enterprise or company is a business, service, or membership organization consisting of one or more establishments within the United States or a U.S. territory under common ownership or control. It includes establishments of subsidiary companies where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the direction of management and policies

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select "Other primary business or activity" and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Gross receipts from services provided, from the use of facilities, and from merchandise sold in 2022, whether or not payment was received in 2022.
- Advertising agencies, travel industries, and other service establishments operating on a commission basis should report commissions, fees, and other operating income, NOT gross billings or sales.
- Advertising sales.
- Sales of goods and services marketed through sales offices.
- Sales to and receipts from FOREIGN parent firms, subsidiaries, branches, etc.
- This establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- Total value of service contracts. Market value of compensation received in lieu of cash.
- Amounts received for work subcontracted to others.
- Dues and assessments from members and affiliates.
- The management of companies and enterprises sector, public broadcast stations, and libraries should include contributions, gifts, grants, and income from interest, rental of real estate, and dividends; all others should exclude such revenues.
- Independent artists, writers, and performers should report royalties.
- The management of companies and enterprises sector should report franchise sales and fees, and royalties.

Exclude:

- Sales and other taxes collected directly from customers or clients and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.
- Gross receipts from departments or concessions operated by others.
- Intra-company transfers.
- Sales of used equipment previously rented or leased to customers.
- Other non-operating income.

B. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Sales generated from agreements negotiated online, between buyer and seller on price and terms of a transfer of ownership of, or rights to use, goods or services.
- Online sales of goods or services, regardless of whether payment is made online.

- Service receipts or revenue made through online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was negotiated online.
- Commissions or fees from online trading of securities or other financial products (e.g., insurance, loans, etc.).
- Commissions or fees from selling or from facilitating the sale of third-party products (e.g., click-throughs on advertisements or referral fees) through the establishment's web site.
- Sales generated from telephone transactions using interactive voice response systems.
- Shipping and handling receipts for online orders.

Exclude:

- Online payments from customers where the order or contract was not negotiated online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was not negotiated online.
- Commissions or fees from the provision of telecommunications and related infrastructure systems (e.g., data transfer, web hosting, Internet access, etc.) where the order or contract was not negotiated online.
- Sales from orders for goods or services placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

A. Number of paid employees

Report number of paid employees for pay period including March 12, 2022.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) shown in Item 1.
- Salaried officers and executives of a corporation.
- Salaried member of a professional service organization or association.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Temporary staffing obtained from a staffing service.
- Employees of departments or concessions operated by other companies at this establishment.
- Proprietors or partners of an unincorporated business.
- Unpaid family members.

B. Payroll before deductions

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.

- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- Compensation paid to sales agents as reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return.
- The spread on stock options that is taxable to employees as income.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payroll of departments or concessions operated by other companies at the establishment.
- Compensation paid to agents not considered employees of the firm on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return (e.g., real estate agents, independent insurance agents).

C. Employer's annual cost for fringe benefits

Include:

- Legally required employer's cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.
- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company, or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

B. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of the property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

C. Interest paid

Include all the interest that was paid in 2022.

D. Depreciation charges

Report depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm under leaseholds, and tangible assets obtained, as the lessee, through capital lease agreements in 2022.

2022 Economic Census

Instructions

U.S. Territories

Finance, Insurance, Real Estate, and Rental and Leasing Sector

Paths IA-95201, IA-95202, IA-95203, IA-95204:

The Finance and Insurance and Real Estate and Rental and Leasing sectors of the 2022 Economic Census include establishments primarily engaged in the following areas of economic activity:

- Financial services – banks; credit unions; savings institutions; finance, mortgage, and loan companies; securities and commodities brokers, dealers, and exchanges; holding companies, investment companies, pension fund administrators.
- Insurance carriers, agents (agencies), and brokers (brokerages).
- Real estate operators and lessors; listing, sales, and rental agents (agencies); property management; and other real estate services.
- Auto and truck rental and leasing; computer and other equipment rental and leasing; video tape rental; and other rental and leasing services.

If an establishment is **NOT** engaged in one of these kinds of businesses, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select “Other primary business or activity” and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

For establishments that generate no revenue, report zero and explain in Item 31: REMARKS.

Include:

- Interest, dividends, royalties, net realized capital gains (losses).
- Commissions and fees received from all sources, including fees earned for exchanging currencies, selling money orders, and cashing checks.
- Net gains (losses) from the sale of real property owned by the establishment for investment, rent, or lease (**NOT** gross sales).
- Gross sales (**NOT** net gains (losses)) of real property developed or buildings built by the establishment for sale.
- Gross rents from real property leased by the establishment to others.
- Rents from departments or concessions operated by other companies at the establishments.

Exclude:

- Revenue or other taxes collected directly from customers and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.

- Revenue of departments or concessions operated by other companies at the establishment.

B. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Revenue generated from agreements negotiated online between buyer and seller on price and terms of a transfer of ownership of, or rights to use, goods or services.
- Online sales of goods or services, regardless of whether payment is made online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was negotiated online.
- Commissions or fees from online trading of securities or other financial products (e.g., insurance, loans, etc.).
- Commissions or fees from selling or from facilitating the sale of third-party products (e.g., click-throughs on advertisements or referral fees) through the establishment's website.
- Revenue generated from telephone transactions using interactive voice response systems.
- Shipping and handling receipts for online orders.

Exclude:

- Online payments from customers where the order or contract was **not** negotiated online.
- Commissions or fees from the provision of telecommunications and related infrastructure systems (e.g., data transfer, web hosting, Internet access, etc.) where the order or contract was **not** negotiated online.
- Order for goods or services placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

A. Number of paid employees

Report number of paid employees for pay period including March 12, 2022.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) in Item 1.
- Salaried officers and executives of a corporation.
- Salaried member of a professional service organization or association.
- Agents considered employees of the firm.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Temporary staffing obtained from a staffing service.
- Employees of departments or concessions operated by other companies at this establishment.
- Proprietors or partners of an unincorporated business.
- Unpaid family members.
- Agents not considered employees of the firm on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return (e.g., real estate agents, independent insurance agents).

B. Payroll before deductions**Include:**

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.
- The spread on stock options that is taxable to employees as income.
- Compensation paid to sales agents as reported on Internal Revenue Service Form 941-PR or 944-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.
- Compensation paid to agents not considered employees of the firm on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return (e.g., real estate agents, independent insurance agents).

C. Employer's annual cost for fringe benefits**Include:**

- Legally required employer's cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.
- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company, or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

B. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of the property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

C. Interest paid

Include all the interest that was paid in 2022.

D. Depreciation charges

Report depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm under leaseholds, and tangible assets obtained, as the lessee, through capital lease agreements in 2022.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

- Report in thousands of dollars.
- **Estimates are acceptable**, but please do not combine data for two or more lines.
- If the establishment had sources of revenue not covered in the prelisted categories, report them via the “Add product/service not listed” functionality.
- The sum of products and services reported should equal the amount reported in Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE.

2022 Economic Census

Instructions

U.S. Territories

Accommodation and Food Services Sector

Paths: IA-97201, IA-97202, IA-97203, IA-97204

The Accommodation and Food Services sector of the 2022 Economic Census comprises establishments providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption.

If an establishment is **NOT** engaged in this kind of business activity, **DESCRIBE** its business or activity in Item 4 and **COMPLETE** the report form as accurately as possible.

ITEM 4: PRIMARY BUSINESS OR ACTIVITY

Choose the ONE kind of business that best describes this establishment in 2022. If none of the provided selections seem appropriate, select "Other primary business or activity" and provide a specific description of the primary business activity.

ITEM 5: SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Include:

- Cash and credit sales of merchandise sold in 2022, whether or not payment was received in 2022.
- Receipts for delivery, installation, maintenance, repair, alteration, storage, and other services provided in 2022, whether or not payment was received in 2022.
- The establishment's share of sales and receipts from departments, concessions, and vending and amusement machines operated by other companies at this establishment.
- Receipts from the rental of vehicles, equipment, instruments, tools, and other merchandise.
- Motor vehicle transportation charges, dealer preparation charges, and dealer installed options.
- Fair sales value of motor vehicles marketed under leases negotiated in 2022, regardless of whether the establishment holds the lease.
- Sales of motor vehicles formerly used for rental or leasing.
- Total value of service contracts.
- Commissions received for the arrangement of financing and the sale of credit life insurance.
- Amounts received from customers for layaway purchases.
- Excise taxes (such as those on **gasoline, liquor, and tobacco**) paid by the manufacturer or wholesaler and included in the cost of goods purchased by the establishment.
- Fees for processing money orders and cashing checks.
- Shipping and handling receipts.

Exclude:

- Sales and other taxes collected directly from customers and paid directly to a municipal, commonwealth, territorial, or Federal tax agency.

- Gross sales and receipts of departments or concessions operated by other companies at this establishment.
- Receipts from carrying and other credit charges.
- Commissions or receipts from the sale of government lottery tickets.
- Non-operating income from sources such as investments, rental or sale of real estate, and interest.
- Automotive dealers only – Receipts from customers for tag and title fees, licenses, etc., forwarded to a commonwealth or territorial licensing agency.

Deduct:

- Refunds and allowances for returned merchandise.
- Automotive dealers only – Discounts granted to the purchaser as an increase in trade-in allowance over fair market value and manufacturer’s rebates and incentives.

Do not deduct fair market value of trade-ins taken as partial payment.

B. E-commerce sales

E-commerce transactions are transactions completed over an Internet, electronic mail, Extranet, Electronic Data Interchange (EDI) network, or other online system.

Include:

- Sales generated from agreements negotiated online, between buyer and seller on price and terms of a transfer of ownership of, or rights to use, goods or services.
- Online sales of goods or services, regardless of whether payment is made online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was negotiated online.
- Commissions or fees from online trading of securities or other financial products (e.g., insurance, loans, etc.).
- Sales, shipments, receipts, revenue, and fees made from the sale of third-party products through the establishment’s web site.
- Sales generated from telephone transactions using interactive voice response systems.
- Shipping and handling receipts for online orders.

Exclude:

- Online payments from customers where the order or contract was **not** negotiated online.
- Commissions or fees from the use of online services (e.g., computerized reservation systems, financial transaction processing systems, etc.) where the order or contract was **not** negotiated online.
- Commissions or fees from the provision of telecommunications and related infrastructure systems (e.g., data transfer, Web hosting, Internet access, etc.) where the order or contract was **not** negotiated online.
- Sales from orders for goods or services placed over facsimile machines or switched telephone networks.

ITEM 7: EMPLOYMENT AND PAYROLL

If employees worked at more than one location, report employment and payroll for employees at the **ONE** location where they spent most of their working time.

A. Number of paid employees

Report number of paid employees for pay period including March 12, 2022.

Include:

- All full- and part-time employees working at this establishment whose payroll was reported on Internal Revenue Service Form 941-PR or 941-SS, Employer's Quarterly Federal Tax Return, or Form 944-PR or 944-SS, Employer's Annual Federal Tax Return, and filed under the Employer Identification Number (EIN) in Item 1.
- Non-resident workers, whether or not FICA taxes were withheld.
- Salaried officers and executives of a corporation.
- Employees on paid sick leave, paid holidays, and paid vacation.

Exclude:

- Temporary staffing obtained from a staffing service.
- Employees of departments or concessions operated by other companies at this establishment.
- Proprietors or partners of an unincorporated business.
- Unpaid family members.

B. Payroll before deductions

Include:

- Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 2022, whether or not subject to income or FICA tax.
- Salaries of officers and executives of a corporation.
- Employee contributions to qualified pension plans.

Exclude:

- Payments to or withdrawals by proprietors or partners of an unincorporated business.
- Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- Payrolls of departments or concessions operated by other companies at the establishment.

C. Employer's annual cost for fringe benefits

Include:

- Legally required employer's cost for benefits (employer payments for Social Security, Medicare, unemployment compensation, workmen's compensation, and local disability programs, if required). Also include any legally required employer's cost for benefits under non-FICA regulations.

- Voluntarily provided benefits (payments for life insurance, medical insurance, pensions, welfare benefits, union-negotiated benefits, and other benefits).

ITEM 9: VALUE OF INVENTORIES

Report the value of inventories the establishment owned on December 31, 2022, and on December 31, 2021. Exclude the value of inventories held at the establishment but owned by others. Report inventories using current cost. If using Last In - First Out (LIFO) method of valuation, adjust to obtain First In - First Out (FIFO) or current cost method of valuation.

ITEM 13: CAPITAL EXPENDITURES

Report expenditures made during 2022 to purchase buildings, structures, machinery, and equipment that are chargeable to the fixed assets accounts and for which depreciation accounts are maintained. Include improvements that increased the value of the property or adapted it for another use, such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property. Also include the cost of buildings or structures and machinery and equipment acquired as the lessee under capital lease agreements entered into during 2022. Exclude the costs for routine maintenance and repairs, which should be reported in Item 16. SELECTED EXPENSES.

ITEM 14: RENTAL PAYMENTS

If this establishment is part of a multi-establishment company, or a subsidiary rented property for the use of this establishment and paid the rent, the rent should be reported as if the establishment paid it. However, if this establishment rented buildings or equipment from the parent or affiliate as a tenant, then the value of assets should be reported in Item 13. CAPITAL EXPENDITURES.

Exclude capital leases (leases with a contract to own at the end of the lease) as well as rentals of assets owned by parent reported in Item 13. CAPITAL EXPENDITURES.

ITEM 16: SELECTED EXPENSES

Costs refer to the amount actually paid or payable after discounts, including freight and other direct charges incurred in acquiring the item or service.

A. Cost of products bought for resale without further processing

Include the total cost of all products bought for resale in 2022 - net of returns, allowances, and trade and cash discounts, but including amounts allowed for trade-ins.

B. All other operating expenses

Include all the other operating expenses incurred by the establishment, such as payroll, benefits, utilities, office supplies, communication services, computer services, and routine maintenance and repair. Report improvements that increased the value of the property or adapted it for another use (such as upgrading the heating and air conditioning system, adding universal access improvements, and other permanent improvements that add to the value and useful life of the property) in Item 13. CAPITAL EXPENDITURES.

C. Interest paid

Include all the interest that was paid in 2022.

D. Depreciation charges

Report depreciation charges taken against tangible assets owned and used by your firm, tangible assets and improvements owned by your firm under leaseholds, and tangible assets obtained, as the lessee, through capital lease agreements in 2022.

ITEM 22: DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

- Report in thousands of dollars.
- **Estimates are acceptable**, but please do not combine data for two or more lines.
- If the establishment sold merchandise or had other sources of revenue not covered in the prelisted categories, report the sales of such merchandise via the “Add product/service not listed” functionality.
- The sum of merchandise lines reported should equal the amount reported in Item 5. SALES, SHIPMENTS, RECEIPTS, OR REVENUE.

2022 Economic Census Instructions

NC-99001(L)

Report of Organization

Introduction

This survey contains questions about the organization, questions about each of the pre-identified locations of this organization, and questions for any locations being added to this organization (if any).

Due date of survey

File the form NC-99001(L) by March 9, 2023. A time extension may be requested online.

Estimates are acceptable if book figures are not readily available.

This survey is completed online by one of the following options:

- The 'Download Spreadsheet Template' option requires downloading the spreadsheet from the online instrument, filling out the spreadsheet, and uploading the completed spreadsheet back to the instrument.
- The online option is a question-by-question response driven approach. You navigate through the survey, provide responses to questions, and click the 'Save and Continue' button.

Once data are completed, review and correct the responses (as needed) and submit the responses within the online instrument.

For organizations that have Ceased Operation or Sold or leased to another operator

Complete the operational status section in ITEM 5A for every location listed, giving the date of the operational change. For locations sold to another company, please provide all new owner information in the applicable fields. If your organization was in operation for any part of 2022, data in the employment and payroll sections are required for the portion of the year in 2022 in which the location operated.

Burden Statement

We estimate this survey will take an average of 0.4 hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

You may e-mail comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: esmd.surveys@census.gov. Be sure to use "ESMD Survey Comments 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 instrument.

Item Instructions for Form NC-99001(L)

MAILING ADDRESS

This information is what the U.S. Census Bureau has on file for this establishment and lists the location where this survey was mailed. Respondents may update ATTN, Name 1, Name 2, Street, City, State, and ZIP Code fields if the information displayed is incorrect.

ITEM 1A: OWNERSHIP OR CONTROL

Select the suitable answer to indicate if your company is owned or controlled by another domestic company.

ITEM 1B: OWNERSHIP OR CONTROL - VOTING STOCK VALIDATION

Select the suitable answer to indicate if another domestic company owns more than 50 percent of the voting stock of your company.

ITEM 1C: OWNERSHIP OR CONTROL - MANAGEMENT AND POLICY

Select the suitable answer to indicate if another domestic company has the power to control the management and policies of your company.

ITEM 1D: OWNERSHIP OR CONTROL - PERCENT OF VOTING STOCK HELD

Select the suitable answer to indicate the percentage of voting stock held by the owning or controlling company. Franchisees should not list their franchisor as a controlling company unless they own more than 50 percent of the voting stock.

ITEM 1E: OWNERSHIP OR CONTROL - COMPANY INFORMATION

Enter the name, address, and Employer Identification Number (EIN) of the owning or controlling company.

Note: Do not list the company for which you operate a franchise.

ITEM 1F: FOREIGN OWNERSHIP OR CONTROL

Select the suitable answer to indicate if a foreign entity (company, individual, government, etc.) owns directly or indirectly 10 percent or more of the voting stock or other equity rights of your company.

ITEM 1G: FOREIGN OWNERSHIP OR CONTROL - COMPANY INFORMATION

Enter the name, address, and country of the foreign entity (company, individual, or government).

ITEM 1H: FOREIGN OWNERSHIP OR CONTROL - PERCENT OF VOTING STOCK OWNED

Select the suitable answer to indicate the percentage of voting stock owned directly or indirectly by a foreign entity (company, individual, or government).

All direct and indirect ownership interests held by the foreign entity should be summed to determine the foreign entity's percentage of ownership.

ITEM 1I: FOREIGN AFFILIATES

Select the suitable answer to indicate if this company alone, or with its domestic affiliates, owns 10 percent or more of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated business enterprise, including ownership of real estate.

ITEM 2A: RESEARCH AND DEVELOPMENT

Select the suitable answer to indicate if your company performed or funded research and development in 2022.

Research and Development (R&D) is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services.

This **includes**:

- activities aimed at acquiring new knowledge or understanding without specific immediate commercial applications or uses (basic research)
- activities aimed at solving a specific problem or meeting a specific commercial objective (applied research)
- systematic use of research and practical experience to produce new or significantly improved goods, services, or processes (development)

The term research and development **excludes**:

- routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- market research
- efficiency surveys or management studies
- literary, artistic, or historical projects
- prospecting or exploration for natural resources

ITEM 2B: RESEARCH AND DEVELOPMENT EXPENSES

Select the suitable answer to indicate your company's worldwide expenses for research and development in 2022.

ITEM 3A: PROFESSIONAL EMPLOYER ORGANIZATION

Select the suitable answer to indicate if your company leased 50 percent or more of its permanent full- and part-time workforce from a Professional Employer Organization during 2022.

Permanent workforce excludes temporary staffing from a staffing service and contractors.

ITEM 3B: BUSINESS COOPERATIVE

Select the suitable answer to indicate if your company is a cooperative.

A cooperative is a business or organization owned by, controlled by, and operated for the benefit of members using its services. Members (also known as user-owners) can be individuals or organizations, and benefit from the use of services, products, and/or earnings generated by the co-op. This includes purchasing co-ops, member/patron organizations, member-controlled non-profits, consumer co-ops, marketing co-ops, worker co-ops, etc.

ITEM 3C: EXPORTED SERVICES

Select the suitable answer to indicate if your company sold services (not goods) to foreign businesses.

Foreign businesses are those located outside the United States (i.e., outside the 50 States, District of Columbia, U.S. Commonwealth Territories, or U.S. possessions).

Include services provided to any foreign businesses, whether affiliated or unaffiliated (i.e., foreign parent firms, subsidiaries, branches, etc.).

Exclude exported goods and services provided to domestic subsidiaries of foreign businesses.

ITEM 3D: IMPORTED SERVICES

Select the suitable answer to indicate if your company purchased services (not goods) from foreign businesses.

Foreign businesses are those located outside the United States (i.e., outside the 50 States, District of Columbia, U.S. Commonwealth Territories, or U.S. possessions).

Include services purchased from any foreign businesses, whether affiliated or unaffiliated (i.e., foreign parent firms, subsidiaries, branches, etc.).

Exclude imported goods and services purchased from domestic subsidiaries of foreign businesses.

ITEM 4A: CERTIFICATION

Attest that the survey was completed in accordance with the instructions and provide a contact name and phone number for any follow-up questions.

ITEM 4B: REMARKS

Optional field used to convey information about the organization.

ITEM 5A: PRE-IDENTIFIED LOCATIONS OF OPERATION

This section of the survey contains questions for all the pre-listed locations of the organization at the end of 2022 that are out-of-scope to the 2022 Economic Census, but some information on these locations is required.

Out-of-scope locations refers to the following:

- Locations in industries not covered by the Economic Census, such as, railroads, churches, agriculture production, forestry, fishing, and public administration.
- Foreign locations where employees at the location are reported on an IRS form 941 for an EIN that is also used at domestic locations.

NOTE: For each EIN, consolidate all foreign employment and payroll.

A. Location Information

For each location, please update the following information as needed: Store or plant No., Major Activity, Name, Secondary Name, Physical Location (Number and Street), City, State, and ZIP Code.

Ceased Operation or Sold or leased to another operator

See Section C. Operational Status.

Special Instructions for Agricultural Production

Establishments having any agricultural production, regardless of whether it is the major activity, should be listed separately and the employment and payroll data allocated if appropriate.

Agricultural production includes the raising of/or production of crops (including horticultural products,) poultry, or livestock for sale.

B. Employment and Payroll

Enter the number of employees for the pay period including March 12th, the first quarter payroll, and the annual payroll for the location for the survey year.

Employment:

Please use the 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 all persons working from home, 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:

Payroll is reported to the nearest thousand dollars (e.g., to report \$12,155 in annual payroll, key 12).

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, 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 Item 5c of IRS form 941, Employer's Quarterly Federal Tax Return plus the spread on stock options that are taxable to employees.

C. Operational Status

Select the box that is applicable to the operation of your location during the survey year.

- If the establishment is no longer in operation,
 - Select “Ceased operation” and enter the date that the establishment closed in the **CEASED OPERATION OR SOLD OR LEASED INFORMATION** response section.
- If the establishment sold or leased to another operator,
 - Select “Sold or leased to another operator” and enter the date the establishment was sold in the **CEASED OPERATION OR SOLD OR LEASED INFORMATION** response section.
 - Also, enter the name, address, and EIN of this establishment’s new owner or operator.
- If none of the descriptions apply,
 - Select “Other” and provide a brief description of this establishment’s operational status.

ITEM 5B: ADDITIONAL LOCATIONS OF OPERATION

This survey contains questions for out-of-scope locations being added to the organization.

Do not add locations already listed on the pre-identified locations section, or locations for which you received a separate survey.

Out-of-scope locations refers to the following:

- Locations in industries not covered by the Economic Census, such as, railroads, churches, agriculture production, forestry, fishing, and public administration.
- Foreign locations where employees at the location are reported on an IRS form 941 for an EIN that is also used at domestic locations.

NOTE: For each EIN, consolidate all foreign employment and payroll.

A. Location Information

For each establishment being added, enter the EIN, Name, Secondary name, Store or plant No., Physical Location, City, State, ZIP Code, and date establishment opened or is expected to open. For those locations that have been opened for more than five (5) years, the date opened field can remain blank.

Special Instructions for Agricultural Production

See the Special Instructions above for ITEM 5A.

B. Employment and Payroll

See the Employment and Payroll instructions above for ITEM 5A.

C. Major Activity Code

Select the Activity Code that best describes the activity of this establishment and describe the principal products or services.

D. Former Owner or Operator Information

If this establishment was acquired, enter the Name of the former owner, the Mailing Address (Number and Street), City, State, ZIP Code, EIN, and the date this location was acquired.

Terminology

Census File Number (CFN) - A CFN has been assigned to your company. 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 (IRS) 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.

Subsidiary - A company that 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.

Establishment - An establishment is a single physical location where business is conducted or where services or industrial operations are performed (for example: a factory, mill, store, hotel, movie theater, mine, farm, and administrative office). 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, except agricultural production as explained below (for example: construction activities operated out of the same physical location as a lumber yard).

For firms engaged in construction, real estate management or operation, transportation, communication, electric, gas, and sanitary services, and similar types of physically dispersed activities, it is not necessary to list separately each individual site, project, field, network, line, or system. It is only necessary to report for main or branch offices, terminals, stations, etc., which are either (a) directly responsible for supervising such activities, or (b) the base from which personnel operate to carry out these activities.

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.

Off-Site Employees - e.g., work at home, virtual office, telecommuting, field or remote personnel.

- Workers should be reported at the permanent main or branch offices from which they are supervised or based. This includes:
 - Workers that work from home in support of the main or branch offices, terminals, etc.
 - Workers assigned to temporary worksites, defined as those lasting less than 12 months duration (e.g., construction sites).
 - Workers engaged at physically dispersed locations on a routine basis (e.g., repair operations in the transportation, communication, electric, gas, and sanitary services industries).
- Workers whose work takes place in the field (e.g., sales and service representatives) and have no home base located within their state should be consolidated into one "Statewide" location, with an appropriate description in the Secondary Name field.

2022 Economic Census Instructions
NC-99001(S)
Report of Organization

Introduction

This survey contains questions about the organization.

Due date of survey

File the form NC-99001(S) by March 9, 2023. A time extension may be requested online.

Estimates are acceptable if book figures are not readily available.

This survey is completed online:

- The online option is a question-by-question response driven approach. You navigate through the survey, provide responses to questions, and click the 'Save and Continue' button.

Once data are completed, review and correct the responses (as needed) and submit the responses within the online instrument.

For organizations that have Ceased Operation or Sold or leased to another operator

Complete ITEM 4B: REMARKS, giving the date of the operational change, please provide all new owner information.

Burden Statement

We estimate this survey will take an average of 0.4 hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

You may e-mail comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: esmd.surveys@census.gov. Be sure to use "ESMD Survey Comments 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 instrument.

Item Instructions for Form NC-99001(S)

MAILING ADDRESS

This information is what the U.S. Census Bureau has on file for this establishment and lists the location where this survey was mailed. Respondents may update ATTN, Name 1, Name 2, Street, City, State, and ZIP Code fields if the information displayed is incorrect.

ITEM 1A: OWNERSHIP OR CONTROL

Select the suitable answer to indicate if your company is owned or controlled by another domestic company.

ITEM 1B: OWNERSHIP OR CONTROL - VOTING STOCK VALIDATION

Select the suitable answer to indicate if another domestic company owns more than 50 percent of the voting stock of your company.

ITEM 1C: OWNERSHIP OR CONTROL - MANAGEMENT AND POLICY

Select the suitable answer to indicate if another domestic company has the power to control the management and policies of your company.

ITEM 1D: OWNERSHIP OR CONTROL - PERCENT OF VOTING STOCK HELD

Select the suitable answer to indicate the percentage of voting stock held by the owning or controlling company. Franchisees should not list their franchisor as a controlling company unless they own more than 50 percent of the voting stock.

ITEM 1E: OWNERSHIP OR CONTROL - COMPANY INFORMATION

Enter the name, address, and Employer Identification Number (EIN) of the owning or controlling company.

Note: Do not list the company for which you operate a franchise.

ITEM 1F: FOREIGN OWNERSHIP OR CONTROL

Select the suitable answer to indicate if a foreign entity (company, individual, government, etc.) owns directly or indirectly 10 percent or more of the voting stock or other equity rights of your company.

ITEM 1G: FOREIGN OWNERSHIP OR CONTROL - COMPANY INFORMATION

Enter the name, address, and country of the foreign entity (company, individual, or government).

ITEM 1H: FOREIGN OWNERSHIP OR CONTROL - PERCENT OF VOTING STOCK OWNED

Select the suitable answer to indicate the percentage of voting stock owned directly or indirectly by a foreign entity (company, individual, or government).

All direct and indirect ownership interests held by the foreign entity should be summed to determine the foreign entity's percentage of ownership.

ITEM 1I: FOREIGN AFFILIATES

Select the suitable answer to indicate if this company alone, or with its domestic affiliates, owns 10 percent or more of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated business enterprise, including ownership of real estate.

ITEM 2A: RESEARCH AND DEVELOPMENT

Select the suitable answer to indicate if your company performed or funded research and development in 2022.

Research and Development (R&D) is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services.

This **includes**:

- activities aimed at acquiring new knowledge or understanding without specific immediate commercial applications or uses (basic research)
- activities aimed at solving a specific problem or meeting a specific commercial objective (applied research)
- systematic use of research and practical experience to produce new or significantly improved goods, services, or processes (development)

The term research and development **excludes**:

- routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- market research
- efficiency surveys or management studies
- literary, artistic, or historical projects
- prospecting or exploration for natural resources

ITEM 2B: RESEARCH AND DEVELOPMENT EXPENSES

Select the suitable answer to indicate your company's worldwide expenses for research and development in 2022.

ITEM 3A: PROFESSIONAL EMPLOYER ORGANIZATION

Select the suitable answer to indicate if your company leased 50 percent or more of its permanent full- and part-time workforce from a Professional Employer Organization during 2022.

Permanent workforce excludes temporary staffing from a staffing service and contractors.

ITEM 3B: BUSINESS COOPERATIVE

Select the suitable answer to indicate if your company is a cooperative.

A cooperative is a business or organization owned by, controlled by, and operated for the benefit of members using its services. Members (also known as user-owners) can be individuals or organizations, and benefit from the use of services, products, and/or earnings generated by the co-op. This includes purchasing co-ops, member/patron organizations, member-controlled non-profits, consumer co-ops, marketing co-ops, worker co-ops, etc.

ITEM 3C: EXPORTED SERVICES

Select the suitable answer to indicate if your company sold services (not goods) to foreign businesses.

Foreign businesses are those located outside the United States (i.e., outside the 50 States, District of Columbia, U.S. Commonwealth Territories, or U.S. possessions).

Include services provided to any foreign businesses, whether affiliated or unaffiliated (i.e., foreign parent firms, subsidiaries, branches, etc.).

Exclude exported goods and services provided to domestic subsidiaries of foreign businesses.

ITEM 3D: IMPORTED SERVICES

Select the suitable answer to indicate if your company purchased services (not goods) from foreign businesses.

Foreign businesses are those located outside the United States (i.e., outside the 50 States, District of Columbia, U.S. Commonwealth Territories, or U.S. possessions).

Include services purchased from any foreign businesses, whether affiliated or unaffiliated (i.e., foreign parent firms, subsidiaries, branches, etc.).

Exclude imported goods and services purchased from domestic subsidiaries of foreign businesses.

ITEM 4A: CERTIFICATION

Attest that the survey was completed in accordance with the instructions and provide a contact name and phone number for any follow-up questions.

ITEM 4B: REMARKS

Optional field used to convey information about the organization.

Terminology

Census File Number (CFN) - A CFN has been assigned to your company. 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 (IRS) 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.

Subsidiary - A company that 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.

Establishment - An establishment is a single physical location where business is conducted or where services or industrial operations are performed (for example: a factory, mill, store, hotel, movie theater, mine, farm, and administrative office). 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, except agricultural production as explained below (for example: construction activities operated out of the same physical location as a lumber yard).

For firms engaged in construction, real estate management or operation, transportation, communication, electric, gas, and sanitary services, and similar types of physically dispersed activities, it is not necessary to list separately each individual site, project, field, network, line, or system. It is only necessary to report for main or branch offices, terminals, stations, etc., which are either (a) directly responsible for supervising such activities, or (b) the base from which personnel operate to carry out these activities.

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.