

Case Number	Scan Id	BE#
00XXXXXX	XXXXXXX	BE-00XXXXXX
Document Type	Document Title	Business Entity Name
Annual Report	XXXXXXX	XXXXX

U.S. Department of Agriculture  
Agricultural Marketing Service  
Fair Trade Practices Program  
Packers and Stockyards Division

**ANNUAL REPORT OF DEALER OR  
MARKET AGENCY BUYING ON  
COMMISSION**

Select this box if you want to receive electronic notification to file your annual report. This will begin in the next reporting cycle.

Electronic Filing ☐

**Instructions: If a line's value is zero, enter "0". If a line does not apply, enter "N/A". Return completed form to the PSD Central Reporting Unit. If all lines are not completed when the form is received, the form will be returned. See separate instructions for complete information about this report.**

**GENERAL INFORMATION - SECTION 1**

101	Reporting Period (mm/dd/yyyy)	a. FROM:	b. TO:
102	Entity Name		
103	Trade Name/d.b.a.		
104	Mailing Address		
105	City, State, Zip+4		
106	Operating Address		
107	City, State, Zip+4		
108	Contact Name		
109	Contact Telephone	110	Fax Number
111	E-Mail Address	112	Web Address

**ORGANIZATIONAL STRUCTURE - SECTION 2**

List owners, officers, partners, and members in control of this business with their ownership percentage.

	a. Name	b. Title	c. %
201			
202			
203			
204			
205			

206	Type organization:	<input type="checkbox"/> Individual	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> L.L.C.	<input type="checkbox"/> L.L.P.	<input type="checkbox"/> Co-op	<input type="checkbox"/> Association
207	Is this the same organization type reported last year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	First time filing report	<input type="checkbox"/>			
208	Does the entity own or operate a scale on which purchased livestock is weighed? If yes, complete line 209. <input type="checkbox"/> Yes <input type="checkbox"/> No							
209	a. Manufacturer		b. Model		c. Serial Number			
210	Does the entity use another company's scale to purchase livestock? If yes, complete line 211. <input type="checkbox"/> Yes <input type="checkbox"/> No							
211	Entity Name:				Entity Address:			
212	What is the basis of payment made to the entity for livestock purchased? <input type="checkbox"/> Per Head <input type="checkbox"/> Live Wt. <input type="checkbox"/> Dressed Wt./Carcass Basis							
213	Is this business owned or controlled by another business entity? If Yes, complete line 214 <input type="checkbox"/> Yes <input type="checkbox"/> No							
214	Entity Name:				Entity Address:			

215	Does the reporting Business, including any Owners, Officers, Directors, Members or Employees, own an interest in any other Market Agency, Dealer Organization, or Packing Company?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If line 215 is yes, give the name of related firms, name of person or firms with relationship, and percentage of ownership under lines 216-220

	a. Name of Related Firm	b. Name of Person/Firm with Relationship	c. %
216			
217			
218			
219			
220			

### VOLUME INFORMATION - SECTION 3

	Livestock Dealer Purchases	a. Cattle	b. Hogs	c. Sheep & Goats	d. Horses & Mules	e. Total (a+b+c+d)
301	Cost of livestock purchased on a dealer basis for registrant's account	\$	\$	\$	\$	\$
302	Number of head of livestock purchased on a dealer basis for registrant's account					
	Dealer Volume by quarter	a. First Quarter	b. Second Quarter	c. Third Quarter	d. Fourth Quarter	e. Total (a+b+c+d)
303	Cost of livestock purchased as a dealer, per quarter (303e is equal to 301e)	\$	\$	\$	\$	\$

	Livestock Bought on Commission (BOC)	a. Cattle	b. Hogs	c. Sheep & Goats	d. Horses & Mules	e. Total (a+b+c+d)
304	Cost of livestock bought on commission for the account of others regardless of who paid for the livestock	\$	\$	\$	\$	\$
305	Number of head of livestock bought on commission for the account of others regardless of who paid for the livestock					
	BOC Volume by quarter	a. First Quarter	b. Second Quarter	c. Third Quarter	d. Fourth Quarter	e. Total (a+b+c+d)
306	Cost of livestock bought on commission, per quarter (306e is equal to 304e)	\$	\$	\$	\$	\$

307	Total Cost of Livestock Purchased (line 301e + line 304e)	\$
308	Number of days livestock was purchased during the reporting year	

### CLEARER AND CLEAROR DESIGNATIONS - SECTION 4

401	Select this box if you are a clearer (Cleared and under the bond coverage of another entity for your livestock purchases)	<input type="checkbox"/>
402	Provide the name of the clearor if line 401 is checked.	
403	Select this box if you are a clearor providing clearing services for clearers.	<input type="checkbox"/>

If the checkbox is selected on line 403, you must enter the required information for lines 404-414

	Clearer's Name as Registered		Dollar Value of Livestock Purchased
404		405	\$
406		407	\$
408		409	\$
410		411	\$
412		413	\$
Total Livestock Purchases of all Clearers		414	\$

## STATEMENT OF ASSETS, LIABILITIES, AND EQUITY - SECTION 5

*All CLEAREES, and DEALERS and/or order buyers whose total of line 307 equals less than \$2.6 million may continue to Section 7, and do not need to complete Sections 5 and 6. All CLEARORS must complete Sections 5 and 6, regardless of the total cost of livestock purchased.*

ASSETS

## Current Assets:

Cash (Enter overdrafts on line 521)	501	\$	_____
Current Cash Equivalents (CD's, Savings, etc.)	502	\$	_____

## Trade Accounts Receivables-Net (Due in 1 year or less):

Owners, Officers, and Affiliated Companies	503	\$	_____
All Others (Sources Not Related to Company)	504	\$	_____
Total Trade Accounts Receivables-Net (Due in 1 year or less) (Total lines 503 and 504)	505	\$	_____

## Inventory:

Livestock Inventory	506	\$	_____
Other Inventory	507	\$	_____
Total Inventories Total lines 506 and 507)	508	\$	_____

## Notes and Loans Receivable (Due in 1 year or less):

Owners, Officers, and Related Entities	509	\$	_____
Others (Sources Not Related to Company)	510	\$	_____

## Total Notes and Loans Receivable (Due in 1 year or less) (Total lines 509 and 510)

Advances Made on Livestock	511	\$	_____
Other Current Assets	512	\$	_____
	513	\$	_____

## Total Current Assets (Total lines 501, 502, 505, 508, 511, 512 and 513)

514	\$	_____
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## Property, Plant, &amp; Equipment Net of Depreciation and Amortization

515	\$	_____
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## # Other Assets:

Investments in Subsidiaries and Related Companies	516	\$	_____
Due from Owners, Officers, and Related Entities (Due in 1 year or more)	517	\$	_____
Other Assets	518	\$	_____
Total Other Assets (Total lines 516, 517, and 518)	519	\$	_____

## TOTAL ASSETS (Total lines 514, 515, and 519)

520	\$	_____
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LIABILITIES

## Current Liabilities:

Overdraft	521	\$	_____
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## Trade Accounts Payables:

Livestock Payables (Due in 1 Year or Less)	522	\$	_____
Other Payables to Owners, Officers, and Related Entities (Due in 1 Year or Less)	523	\$	_____
Other Payables (Sources Not Related to Company)(Due in 1 Year or Less)	524	\$	_____
Total Trade Accounts Payables (Total lines 522, 523, and 524)	525	\$	_____

## Current Maturities of Long-Term Debt: (Demand notes and portion of long-term notes due in 1 year or less)

Owners, Officers, and Related Entities	526	\$	_____
Others (Sources Not Related to Company)	527	\$	_____

## Total Current Maturities of Long-Term Debt (Total lines 526 and 527)

528	\$	_____
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## Other Current Liabilities

529	\$	_____
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## Total Current Liabilities (Total lines 521, 525, 528 and 529)

530	\$	_____
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## Other Liabilities:

## Long -Term Debt, Less Current Maturities: (Due in 1 year or more)

Owners, Officers, and Related Entities	531	\$	_____
Others (Sources Not Related to Company)	532	\$	_____

## Total Long-Term Debt, Less Current Maturities (Total lines 531 and 532)

533	\$	_____
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## All Other Liabilities

534	\$	_____
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## TOTAL LIABILITIES (Total of lines 530, 533, and 534)

535	\$	_____
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## EQUITY

Owner's Equity (Unincorporated)	536	\$	
OR			
Stock Issued (Incorporated)	537	\$	
Additional Paid-in Capital	538	\$	
Retained Earnings	539	\$	
TOTAL EQUITY (Total lines 536 through 539)	540	\$	
TOTAL LIABILITIES AND EQUITY (Total lines 535 and 540) (should equal line 520)	541	\$	

## STATEMENT OF REVENUES AND EXPENSES - SECTION 6

# Gross Dealer Profit (+) or Loss (-)	601	\$	
# Buying Commission	602	\$	
# Other Income	603	\$	
# Total Income (Total of lines 601, 602 and 603)	604	\$	
# Total Expenses	605	\$	
# Net Profit (+) or Loss (-) (Line 604 minus 605)	606	\$	

## CERTIFICATION - SECTION 7

*Under the Packers and Stockyards Act any person who willfully makes, or causes any false entry or statement of fact in this report shall be deemed guilty of offense against the United States, and be subject to a fine of \$1,000 to \$5,000, or to imprisonment for a term of not more than 3 years, or to both fine and imprisonment. Section 10 of the FTC Act, made applicable by Section 402 of the Act (7 U.S.C. 222).*

*With my signature, I certify the information provided on this form is true and correct to the best of my knowledge and belief, and that I am an owner, officer, or have been authorized by responsible management to certify this report. (This form must be signed by a person listed in lines 201-205.)*

701 Print Name	702 Signature
703 Phone Number	704 Date
	705 Title

*Submitted information is confidential (9 CFR 201.96). Failure to report may result with a complaint filed against the entity in a United States District Court charging the entity with violations of the Packers and Stockyards Act and seeking civil penalties as authorized by law per day until report receipt. Section 10 of the FTC Act, made applicable by Section 402 of the Act (7 U.S.C. 222).*

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information is 0581-0308. The time required to complete this information collection is estimated to average 2 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

In accordance with Federal law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, disability, and reprisal or retaliation for prior civil rights activity. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible State or local Agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information is also available in languages other than English.

To file a complaint alleging discrimination, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office or write a letter addressed to USDA and provided in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (a) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (b) fax: (202) 690-7442; or (c) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

**Instructions to Complete  
Annual Report of Dealer or  
Market Agency Buying on Commission  
Form PSD 3001**

Each individual, corporation, and association engaged in business as a dealer or market agency buying livestock on a commission basis is required to file an annual report with the U.S. Department of Agriculture, Agricultural Marketing Service, Fair Trade Practices Program, Packers and Stockyards Division (hereinafter known as “PSD”) on Form PSD 3001, Annual Report of Dealer or Market Agency Buying on Commission.

If you report on a calendar year basis, your form must be postmarked/e-filed by April 15 each year. If you file on a fiscal year basis, you must submit your Annual Report form by 90 days after the close of your fiscal year. Requests for additional time to file this report must be received no later than the applicable filing dates above. Failure to file this form may result with a complaint filed against the entity in a United States District Court charging the entity with violations of the Packers and Stockyards Act and seeking civil penalties as authorized by law for each day the report is delinquent. (Section 10 of the FTC Act made applicable by Section 402 of the Act (7 U.S.C. 222)).

**All items must be completed on this form in its entirety. Failure to do so will result in the form being returned as incomplete. If available, you may provide financial statements as an attachment to the fully completed annual report form.**

For questions about Form PSD 3001, or additional copies of the form, please contact the PSD Central Reporting Unit at 303-375-4264 or PSD-CRU@usda.gov. Forms and instructions are also located on PSD's website at <https://www.ams.usda.gov/resources/forms>. Please fax the completed form to the Central Reporting Unit at 314-457-4421/844-303-0332, email to PSD-CRU@usda.gov or mail to:

USDA PSD  
P.O. Box 110639  
Aurora, CO 80042

**SECTION-BY-SECTION INSTRUCTIONS**

**FORM HEADER – THE INFORMATION IN THE FORM HEADER WILL BE COMPLETED BY USDA UPON CREATION OF THE FORM**

**ELECTRONIC FILING NOTIFICATION**

By selecting the Electronic filing check box to the right of the document title, you will receive an email reminder message from our system to the address listed on line 111 of the form each year that you are required to file your annual report. This email is a reminder your report is due ninety days from your business year end. The forms are also located on the PSD website at <https://www.ams.usda.gov/resources/forms>.

Line No.	Subject	Instruction
<b>GENERAL INFORMATION - SECTION 1</b>		
101 a and b	Reporting Period	The reporting year covers the period of time operated the previous year, either calendar year or fiscal year. (FROM: should be the beginning of your reporting year; TO: should be the end of your reporting year, i.e., 01/01/20YY to 12/31/20YY)  If you recently registered, please enter the date you started operating (FROM) and the end of your reporting year (TO). If you cease operations and go inactive, the end of your reporting year (TO) will be the last date of operation.
102	Entity Name	Enter the name under which you are registered with PSD.
103	Trade Name/d.b.a.	Enter the trade name under which you operate. This is the name the business uses, if applicable. If you do not operate with a "Trade Name", enter "N/A".
104 and 105	Mailing Address	Enter your mailing address. Enter street, city, state, and zip+4. This is the address where all correspondence from PSD should be sent.
106 and 107	Operating Address	Enter the physical location of your operating address. Enter street, city, state, and zip+4. This is the address where you conduct your business services.
108	Contact Name	Enter the name of the person to be contacted regarding questions on the annual report.
109	Contact Telephone	Enter the telephone where the contact person may be reached.
110	Fax Number	Enter the Fax used by the entity.
111	E-Mail Address	Enter the entity's e-mail address.
112	Web Site Address (if applicable)	Enter the complete Web site address the business operates. For example: <a href="http://www.WebSiteName@domain.com">www.WebSiteName@domain.com</a>
<b>ORGANIZATIONAL STRUCTURE – SECTION 2</b>		
201a through 205c	Owners, Members, Partners, Or Officers, (Name and Title), Percent Ownership	For each owner, officer, member, and every partner, enter their name, title, and respective percentage of ownership. Provide this information for every individual with any ownership interest, 10% or greater, in the applicant's operation. The person signing this report on line 702, must be listed in this section.
206	Type of Organization	Check the appropriate box to indicate the type of organization as it applies to the business' operation.
207	Same Organization Reported	Check the appropriate box to indicate if your organization is the same as operated the previous year. If this is the first annual report filed, check the appropriate box.
208	Own or Operate a Scale	Check the appropriate box to indicate if this entity owns or operates a livestock scale.

Line No.	Subject	Instruction
209 a through 209c	Manufacturer, Model, Serial Number	If 208 is Yes, list a. manufacturer, b. model, and c. serial number of each scale the entity operates.
210	Other company's scale	If you use another entity's scale to purchase livestock mark Yes and go to line 211.
211	Entity name and address	If you marked Yes on line 210, insert the entity's name and address of the scale you use.
212	Payment	Check the appropriate box to indicate the basis of payment for the majority of livestock bought/purchased
213	Business Control/Ownership	Check the appropriate box to indicate if this entity is owned or controlled by another business entity.
214	Business Name and Address	If line 213 is Yes, list the name and address of the owner/controlling business.
215	Interest in other Market Agency, Dealer Organization or Packing Company	Check the appropriate box to indicate if this entity, or any of its owners, officers, directors, members or employees own an interest in any other market agency, dealer business, or packing company. If no, go to line 301.
216a. through 220a.	Related firms' names	List the names of the related firms owned by the reporting business.
216b. through 220b.	Person or firm with Relationship	List the name of the person or firm with ownership or control of the entity listed in column a.
216c. through 220c.	Percentage	List the percentage of ownership/control held by the person/firm listed in column b.
<b>VOLUME INFORMATION – SECTION 3</b>		
<b>NOTE: do not include the cost of livestock purchased by clearees in this section of the report. Those figures are to be reported in section 4 of this report.</b>		
301 a through e	Cost of livestock purchased as a dealer	Enter the cost for each category of livestock, and the total cost of livestock purchased on a dealer basis during the reporting period.
302 a through e	Number of head of livestock purchased as a dealer	Enter the number of head purchased for each category of livestock and the total number of head of livestock purchased on a dealer basis during the reporting period.
303	Cost of livestock purchased as a dealer, per quarter	Enter total cost of all livestock, broken down by each quarter that are purchased as a dealer. (Total of 303e should equal 301e)
304 a through e	Cost of livestock bought on commission (BOC)	Enter the cost for each category of livestock and the total cost of livestock purchased as an order buyer during the reporting period. You must include all livestock that you bought on commission (BOC) regardless whether you or another entity paid for it.

Line No.	Subject	Instruction
305 a through e	Number of head of livestock bought on commission (BOC)	Enter the number of head purchased for each category of livestock and the total number of head of livestock purchased as an order buyer during the reporting period. You must include all livestock that you bought on commission, (BOC) regardless whether you or another entity paid for it.
306 a through e	Cost of livestock bought on commission, (BOC) per quarter	Enter total cost of all livestock, broken down by each quarter, that are bought on commission (BOC). (Total of 306e should equal 304e)
307	Total cost of livestock purchased	Enter the Total Cost of Livestock Purchased. This amount should be equal to lines 301e plus 304e, (should also be equal to line 303e plus line 306e.).
308	Number of days livestock purchased	Enter the number of days livestock was purchased as a livestock dealer and/or order buyer during the reporting year.
<b>CLEARER AND CLEAROR DESIGNATIONS – SECTION 4</b>		
401	Are you a clearer	Check box indicating if another business provides clearing services for you. (You are cleared under the bond coverage of another entity)
402	Name of clearor	If you checked the box on line 401, enter the name of the clearing agent (clearor).
<b>If you provide clearing services to other livestock dealers (clearers), you must provide each clearer's name and total dollar amount of livestock they purchased. Do not include the amount reported on line 414 with those reported on lines 301 or 304. If 403 is not checked skip lines 404-414 and go directly to Section 5.</b>		
403	Are you a clearor	Check box if you are a clearor providing clearing services to people who are cleared under your bond coverage.
404 through 414	Clearer's name and dollar amount of livestock purchased	List the name of each Clearer, and the gross dollar amount of livestock purchased by each clearer during the reporting period, regardless of who paid for it, on lines 404-413, and total on line 414. Attach additional sheet if necessary. If you are not providing clearing services, skip section 4 and go to section 5.
<b>STATEMENT OF ASSETS, LIABILITIES AND EQUITY – SECTION 5</b>		
<b>This section must be completed <u>on this form</u>. Include only the Assets, Liabilities and Net Worth of the reporting Entity. If available, you may provide financial statements as an attachment to the fully completed annual report form.</b>		
<i>All clearers, and dealers and/or order buyers whose total of line 307 equals less than \$2.6 million may continue to Section 7, and do not need to complete Sections 5 and 6. All Clearors must complete Sections 5 and 6, regardless of the total cost of livestock purchased.</i>		
501	Cash	Enter the total book balances of all bank accounts. An overdraft should be reported on line 521.
502	Cash Equivalents	Enter the dollar amount of any current cash investments (savings, securities, CD's, etc.). Include only those marketable securities that represent the cash available for current operations and not otherwise pledged as security.

<b>Line No.</b>	<b>Subject</b>	<b>Instruction</b>
503	Trade Accounts Receivables from Owners, Officers, and Affiliated Companies	Enter the dollar amounts owed by owners, officers, or affiliated companies as a result of delivering goods or services, and extending credit in the ordinary course of business.
504	Trade Accounts Receivables from All Others (Sources Not Related to Company)	Enter the dollar amounts owed by customers as a result of delivering goods or services, and extending credit in the ordinary course of business.
505	Total Trade Accounts Receivable-Net (Due in 1 year or less)	Enter the sum total of lines 503 and 504.
506	Livestock Inventory	Enter the dollar amount of livestock held for the purpose of sale to customers.
507	Other Inventory	Enter any merchandise, raw materials, work in process, finished goods, operating supplies and ordinary maintenance materials and parts other than livestock, to be consumed in the business during the next year.
508	Total Inventories	Enter the sum total of lines 506 and 507.
509	Notes and Loans Receivable from Owners Officers, Related Entities	Enter the total dollar amount owed to the company by owners, officers, or related entities that is due in 1 year or less.
510	Notes and Loans Receivable from All Others (Sources Not Related to Company)	Enter the total dollar amount owed to the company by other than owners, officers or related entities that is due in 1 year or less.
511	Total Notes and Loans Receivable (Due in 1 year or less)	Enter the sum total of lines 509 and 510.
512	Advances on Livestock	Enter the dollar value of cash advances given for the purchase of livestock.
513	Other Current Assets	Enter the dollar value of prepaid expenses and other assets expected to be converted to cash or sold or consumed during the next year.
514	Total Current Assets	Enter the sum total of lines 501, 502, 505, 508, 511, 512, and 513.
515	Property, Plant and Equipment	Enter the dollar value of land, buildings, plant, equipment and amortizable assets less accumulated depreciation and amortization.
516	Investments in subsidiaries and related companies	Enter the total dollar value of any investments in subsidiaries and related companies.
517	Due from owners, officers and related entities	Enter the dollar value due from owners, officers, and related entities that is expected to be received in more than 1 year from the reporting date of this report.
518	Other Assets	Enter the total dollar value of all others assets expected to be converted to cash, or sold or consumed in more than 1 year from the reporting date of this report.

Line No.	Subject	Instruction
519	Total Other Assets	Enter the sum total of lines 516 through 518.
520	Total Assets	Enter the sum total of lines 514, 515, and 519.
521	Overdraft	Enter the total overdraft balances of all bank accounts.
522	Livestock Payables	Enter the total dollar amount you owe for livestock. (Due in 1 year or less)
523	Other Payables to Owners, Officers, and Related Entities	Enter the total dollar amount you owe to owners, officers, and related entities, for other than livestock. (Due in 1 year or less)
524	Other Payables (Sources Not Related to Company)	Enter the total dollar amount you owe to all vendors for other than livestock. (Due in 1 year or less)
525	Total Payables	Total lines 522, 523, and 524
526	Current Maturities of Long-Term Debt related to Owners, Officers and Related Entities	Enter dollar amount of notes and loans due by you to owners, officers, and related entities in 1 year or less.
527	Current Maturities of Long-Term Debt related to Others	Enter the dollar amount of notes and loans due by you to other than owners, officers, and related entities in 1 year or less.
528	Total Current Maturities of Long-Term Debt	Enter sum total of lines 526 and 527.
529	Other Current Liabilities	Enter the total dollar amount of any accrued liabilities and other current liabilities due within 1 year of the reporting date of this report.
530	Total Current Liabilities	Enter the sum total of lines 521, 525, 528, 529.
531	Long-Term Debt, less Current Maturities related to Owners, Officers, and Related Entities	Enter the total dollar amount of notes, mortgages, bonds, and installments that are payable to owners, officers, and related entities after 1 year.
532	Long-Term Debt, less Current Maturities related to Others (Sources Not Related to Company)	Enter the total dollar amount of notes, mortgages, bonds, and installments that are payable to other than owners, officers, and related entities after 1 year.
533	Total Long-Term Debt, Less Current Maturities	Enter the sum total of lines 531 and 532.
534	All Other Liabilities	Enter all other liabilities owed after 1 year.
535	Total Liabilities	Enter the sum total of lines 530, 533, and 534.
536	Owner's Equity (Unincorporated)	If unincorporated, enter the dollar amount of the owner's net worth.
537	Stock Issued (Incorporated)	If incorporated, enter the dollar amount of stock issued.
538	Additional paid-in capital	If incorporated, enter the dollar amount of any additional paid-in capital.
539	Retained Earnings	If incorporated, enter the retained earnings.
540	Total Equity	Enter the sum of lines 536 through 539. (should equal 520 less line 535)

Line No.	Subject	Instruction
541	Total Liabilities and Equity	Enter the sum total of lines 535 and 540. (should equal line 520)
<b>STATEMENT OF REVENUES AND EXPENSES – SECTION 6</b>		
601	Gross Dealer Profit or Loss	Enter the gross profit or loss on dealer transactions.
602	Buying Commission (BOC)	Enter the gross income dollar amount from buying commissions.
603	Other Income	Enter the dollar amount of all other income during the reporting period.
604	Total Income	Enter the sum total of lines 601 through 603.
605	Total Expenses	Enter the dollar amount of all expenses incurred during the reporting period.
606	Net Profit or Loss	Subtract line 605 from line 604; enter the different as Net Profit (+) or Net Loss (-).
<b>CERTIFICATION – SECTION 7</b>		
701	Print Name	Print the name of the owner, officer, partner, or member responsible for this report. Must be listed in lines 201-205.
702	Signature	The report must be signed by a responsible person. Electronic signatures are considered valid.
703	Phone	Enter the phone of the person signing the report.
704	Date	Enter the date the report is signed.
705	Title	Enter the title of the person signing the report.