

# 2004 SERVICE ANNUAL SURVEY

## TRUCK TRANSPORTATION

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



FORM  
**SA-484A**

**DUE DATE** ➔

**NOTICE** — Your report to the Census Bureau is **confidential** by law (Title 13, U.S. Code). It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN COMPLETED FORM TO**



**U.S. CENSUS BUREAU**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call  
1-800-772-7851 weekdays,  
8:30 a.m. to 5:00 p.m. EST

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484220                T

*(Please correct any error in name, address, or ZIP Code)*

**YOUR RESPONSE IS REQUIRED BY LAW.** Title 13, U.S. Code, requires businesses and other organizations that receive this questionnaire to answer the questions and return the report to the Census Bureau.

**Item 1      SURVEY COVERAGE**

This report covers all domestic locations operated by your company and its subsidiaries primarily engaged in providing local, specialized trucking. Local trucking locations provide trucking within a metropolitan area that may cross state lines. Generally the trips are same-day return.

Does this firm have domestic locations providing one of the business activities described in the survey coverage above?

- 0001 1  Yes – Continue with Item 3  
 0002 2  No – Specify your business activity and continue with Item 3, and complete as much of the survey form as possible. ↗

0002

**Item 2      NOT APPLICABLE TO THIS FORM**

**Item 3      REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report.

If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

- 0006 1  Calendar year – Go to Item 4A  
 2  Fiscal year  
 3  Less than 12 months

		2004		
		Month	Day	Year
<b>From</b>	<input type="text"/> 0007			
	<input type="text"/> 0008			
<b>To</b>				

Item 4A	OPERATING REVENUE		An estimate is acceptable if a book figure is not available.	Key code	2004			
					Bil.	Mil.	Thou.	DoI.
<p><b>See the enclosed instruction sheet before completing this section.</b></p> <p>Enter "0" in items where applicable. Do not combine data for two or more detail lines.</p> <p>Exclude intracompany transfers.</p> <p><b>NOTE – If the amount reported on line 2 is greater than 20 percent of the total operating revenue reported in line 3, indicate the source of this revenue in the "Remarks" section on page 5 of this form.</b></p>			1. Motor carrier revenue	400				
			2. Other operating revenue related to motor carrier activities; warehousing and handling activities	401				
			3. TOTAL OPERATING REVENUE →	002				
Item 4B	ANALYSIS OF MOTOR CARRIER OPERATIONS			Key code	2004		Percent	
<p>COMPANIES REPORTING MOTOR CARRIER REVENUE IN ITEM 4A1 ABOVE, COMPLETE ITEM 4B. ALL OTHERS SKIP TO ITEM 4C.</p> <p><b>See the enclosed instruction sheet before completing this section.</b></p> <p>Enter "0" in items where applicable. Do not combine data for two or more detail lines.</p> <p>Exclude intracompany transfers.</p> <p><b>NOTE – Round percentage items to the nearest whole percent.</b></p> <p><b>Line 1b –</b> Report total highway miles traveled by this firm's owned and leased vehicles. <b>Include</b> highway miles traveled by vehicles operated by other motor carriers (including owner-operators) performing services on your behalf. <b>Exclude</b> the distance traveled by maintenance vehicles.</p>				3. Commodities				
				a. Percentage of motor carrier revenue from:				
				(1) <b>Agricultural products and fish</b> — Includes live animals and fish, cereal grains, and other agricultural products	409			%
				(2) <b>Grains, Alcohol, and Tobacco products</b> — Includes milled grain products and preparations, other prepared foodstuff, alcoholic beverages, and tobacco products	410			%
				(3) <b>Stone, Nonmetallic Minerals, and Metallic Ores</b> — Includes monument or building stone, natural sands, gravel and crushed stone, non-metallic minerals, and metallic ores and concentrates	411			%
				(4) <b>Coal and Petroleum Products</b> — Includes coal, crude petroleum, gasoline and aviation fuel, fuel oils, and basic chemicals	412			%
				(5) <b>Pharmaceutical and Chemical Products</b> — Includes pharmaceutical products, chemical products, fertilizers, plastics, and rubber	413			%
				(6) <b>Wood Products, Textiles, and Leather</b> — Includes logs and other rough wood, wood products, pulp, newsprint, paper or paperboard products, textiles, leather, and articles of textiles or leather	414			%
				(7) <b>Base Metal and Machinery</b> — Includes base metal and primary metal products such as pipes, ingots, etc. Also includes fabricated metal products such as machinery	415			%
				(8) <b>Electronic, Motorized Vehicles, and Precision Instruments</b> — Includes electronic and other electrical equipment, office equipment, motorized vehicles and parts, precision instruments and apparatus	416			%
				(9) <b>Used Household and Office Goods</b> — Includes used furniture, appliances, and miscellaneous office products	417			%
				(10) <b>New Furniture and Miscellaneous Manufactured Products</b> — Includes new furniture, mattresses and mattress supports, mixed freight, and miscellaneous manufactured products	418			%
				(11) <b>Other</b> – Not classified above, – Specify <input type="checkbox"/> 3001	419			%
				<b>TOTAL – Sum of lines 1 thru 11</b>				100%
				b. What percent of the total commodities listed in lines 3a(1)–(11) above are designated <b>hazardous materials</b> , i.e. required to display a hazmat placard on the vehicle in accordance with Title 49, CFR 177.823, Transportation?	420			%
<p><b>An estimate is acceptable if a book figure is not available.</b></p> <p>1. Distance traveled</p> <p>a. Percentage of motor carrier revenue from:</p> <p>(1) Local trucking</p> <p>(2) Long-distance trucking (over-the-road)</p> <p><b>TOTAL</b></p> <p>b. Total distance traveled in highway miles (both empty and loaded)</p> <p>c. Percentage of total highway miles traveled by:</p> <p>(1) Loaded or partially loaded vehicles</p> <p>(2) Empty vehicles</p> <p><b>TOTAL</b></p> <p>2. Weight</p> <p>a. Percentage of motor carrier revenue from:</p> <p>(1) Less-than-truckload shipments (less than 10,000 lbs.)</p> <p>(2) Truckload shipments (10,000 lbs. or more)</p> <p><b>TOTAL</b></p>				Key code	2004 Percent			
				402				%
				403				%
								100%
				404				
				405				%
				406				%
								100%
				407				%
				408				%
								100%

**Item 4B ANALYSIS OF MOTOR CARRIER OPERATIONS — Continued**

**4. Revenue by origin and destination of shipments**

Did domestic locations of this firm have shipments that originated from, or were destined to, locations outside the United States?

3002  YES – Continue

Enter the percentage of your company's motor carrier revenue from shipments that originated from, and were destined to, each of the country combinations listed at the right.

If you purchased transportation for the foreign segment of a transborder shipment, and billed your customer for the entire trip, include it in the appropriate category 2–6 at the right.

2 NO – Go to Item 4C

Line No.	Country of origin:	Country of destination:	Key code	2004 Percentage of motor carrier revenue
1	U.S.	U.S.	421	%
2	U.S.	Canada	422	%
3	U.S.	Mexico	423	%
4	Canada	U.S.	424	%
5	Mexico	U.S.	425	%
6	All	Other	426	%
<b>TOTAL – Sum of lines 1 thru 6</b>				<b>100%</b>

**Item 4C E-COMMERCE RECEIPTS/REVENUE**

E-commerce includes sales and receipts from any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system. Transactions are agreements between buyers and sellers to transfer ownership of, or rights to use, goods or services. Payment for these goods and services may or may not be made online. Please see the General Instruction sheet for further clarification before completing this item.

**An estimate is acceptable if a book figure is not available.**

1. Did your firm have e-commerce receipts/revenue during 2004?

0011  Yes – Enter the date your firm began e-commerce sales.  0010

2 No – Continue to Item 4D.

Month (i.e., June=06)	Year (i.e., 2004=04)

2. What was your firm's e-commerce receipts/revenue for 2004? (Include e-commerce receipts/revenue in Item 4A. Exclude sales taxes.)

Key code	2004			
	Bil.	Mil.	Thou.	Dol.
005				

**Item 4D INVENTORIES OF REVENUE GENERATING EQUIPMENT — DECEMBER 31, 2004**




Report the **number** of vehicles used or held for use in motor carrier operations on December 31, 2004. Report in line 1 the number owned and/or leased to others **with** drivers. **Include** inventory obtained through capital lease agreements. **Exclude** vehicles that you own that were leased **without** drivers to others. Report in line 2 the number leased from others **without** drivers. Report in line 3 the sum of lines 1 and 2.

**2004 INVENTORY**

1. Number owned and/or leased **with** drivers to others

2. Number leased, **WITHOUT** drivers from others

3. **TOTAL 2004 INVENTORY** →

DECEMBER 31, 2004 INVENTORY					
					
Key code	Trucks (Includes single-unit trucks, pickups, vans, etc.) (a)	Key code	Truck-tractors (Includes Semi's and any detachable power-units) (b)	Key code	Trailers (Includes box-trailers, flatbeds, tankers, etc.) (c)
428		431		434	
429		432		435	
430		433		436	

<Please continue to Item 4E.>

**Item 4E OPERATING EXPENSES****1. Cost of Contract Labor**

**Line 1** – Report payments made to suppliers for leased employees and temporary help such as office workers, provided they are **not on your payroll**, but **are supervised** by your firm. **Exclude** payments for services of persons supervised by the supplying firm, such as legal, accounting, janitorial, security, and building maintenance services.

**2. Expensed Materials and Supplies (not for resale)**

**Line 2a** – Report the cost of expensed computer hardware and packaged software. **Include** hardware such as servers, CPUs, monitors, and network devices; computer software purchased under licensing agreements, and computer software license fees; and other expensed business equipment, such as copiers, fax machines, and telephones. **Exclude** leased and/or rented equipment.

**Line 2b** – Report the cost of expensed materials, parts, and supplies, which are used as part of the services you provide. **Include** office and janitorial supplies, small tools, computer-related supplies (such as cartridges and computer paper), packaging and containers, and medical supplies. **Exclude** fuels for motor vehicles, and leased and/or rented materials, parts, and supplies.

**3. Expensed Purchased Services**

**Line 3a** – **Include** payments to other carriers for the lease and/or rental of trucks, truck-tractors, trailers, and other motor vehicles (with or without drivers). **Include** transportation purchased from railroads, airlines, water, and other motor carriers.

**Line 3b** – Report the cost of repairs and maintenance to motor vehicle parts for self-repair (including tires and tubes); trucks, truck-tractors, trailers, and other motor vehicles; buildings, offices, and structures; and machinery and equipment (other than motor vehicles). **Include** the cost of repairs to equipment and fixtures that are integral or permanent parts of a building or structure. **Include** purchased janitorial services and building and grounds maintenance.

**Line 3c** – Report the cost of gasoline and fuel purchased for highway vehicles.

**Line 3d** – Report the cost of purchased fuels for heating, power, and generating electricity. **Include** the cost of natural gas. If the cost of fuels are included in a lease or rental payment, report these costs below.

**Line 3e** – Report payments made on insurance policies for public liability and property damage; loss of, or damage to, motor vehicles and their cargos; and buildings, offices, structures, and machinery and equipment (other than trucks and other motor vehicles). **Include** property insurance, fire insurance, credit insurance, product liability insurance and vehicle insurance. **Exclude** costs included with employee fringe benefits, such as workmen's compensation insurance, disability insurance, life insurance, and insurance on hospital and medical plans.

**Line 3f** – Report the cost of expensed custom coded software. **Include** computer-related services such as adaptation of off-the-shelf software, system design and support services, web design, and web hosting. **Exclude** computer-related communications costs.

**Line 3g** – Report the cost of data processing, computer consulting, and other purchased computer services. **Include** computer input preparation, data storage, computer time rental, microfilm imaging, and optical scanning services. **Exclude** payroll processing, credit card transaction fees, and fees for the management and operation of your data processing facilities.

**Line 3h** – Report the cost of telephone, cellular, pagers, and fax services; and computer-related communications such as Internet, connectivity, on-line, and other communication services.

**Line 3i** – Report the cost of purchased electricity. If electricity is included in a lease or rental payment, report these costs below.

**Line 3j** – Report the cost of administrative and professional services such as management consulting, legal, accounting, auditing, bookkeeping, actuarial, payroll processing, marketing, advertising, architectural, engineering, and fees for the management and operation of your data processing facilities.

**Line 3k** – Report lease and rental payments for land, buildings, offices, structures, machinery, and equipment. **Include** penalties incurred for broken leases. **Exclude** payments by your firm to your parent company or organization (or any of its subsidiaries) for use of assets owned by them and installment payments for assets obtained through capital lease agreements. **Exclude** lease and/or rental of trucks, truck-tractors, and trailers.

**Line 3l** – **Include** travel and lodging; shipping and warehousing; postage and package delivery; water, sewer, and refuse removal; security, parking; and all other purchased services. **Exclude** annual payroll, employer's contributions to employee benefits plans, fuels for motor vehicles, insurance, depreciation, taxes and licenses, bank charges associated with maintaining accounts, investment and brokerage fees and credit card transaction fees.

**Line 4** – **Include** annual payroll on a **cash** basis, employer's contributions to employee benefits plans on a **cash** basis, depreciation, taxes and licenses, bank charges associated with maintaining accounts, investment and brokerage fees, credit card transaction fees, royalties, and all other operating expenses. **Exclude** interest expense.

An estimate is acceptable if a book figure is not available.

Include only purchases from external vendors.

Exclude capitalized costs.

	Key code	2004			
		Bil.	Mil.	Thou.	Dol.
<b>1. Cost of Contract Labor</b>	<b>1287</b>				
<b>2. Expensed Materials and Supplies (not for resale)</b>					
<b>a.</b> Computer and other business equipment and supplies (including packaged software)	<b>1299</b>				
<b>b.</b> Other materials, parts, and supplies	<b>1300</b>				
<b>3. Expensed Purchased Services</b>					
<b>a.</b> Purchased transportation	<b>427</b>				
<b>b.</b> Purchased repair and maintenance	<b>1387</b>				
<b>c.</b> Purchased fuels for trucks, truck-tractors, and other motor vehicles	<b>1388</b>				
<b>d.</b> Purchased fuels (except motor fuels)	<b>1304</b>				
<b>e.</b> Purchased insurance	<b>1386</b>				
<b>f.</b> Custom coded software (including adaptation of off-the-shelf software) and system design and support services	<b>1302</b>				
<b>g.</b> Data processing and other purchased computer services	<b>1303</b>				
<b>h.</b> Purchased communication services	<b>1282</b>				
<b>i.</b> Purchased electricity	<b>1283</b>				
<b>j.</b> Purchased management consulting, administrative services, and other professional services	<b>1305</b>				
<b>k.</b> Lease and rental payments	<b>807</b>				
<b>l.</b> All other purchased services	<b>1307</b>				
<b>4. Other Operating Expenses</b>	<b>1385</b>				
<b>5. TOTAL OPERATING EXPENSES (Sum of lines 1-4)</b>	<b>003</b>				

<b>Item 5</b>		<b>NUMBER OF LOCATIONS</b>			<b>2004 Number</b>	
					0012	
Enter the total number of service locations covered by this report as of December 31, 2004. _____						
<b>Item 6</b>		<b>OWNERSHIP OR CONTROL</b>				
		0014 Name of owning or controlling company				
<b>a.</b> Does another firm own more than 50 percent of the voting stock or have the power to control the management and policies of this company?		Number and street				
		City, State, and ZIP Code				
0013 1 <input type="checkbox"/> Yes _____ 2 <input type="checkbox"/> No		EIN _____			0015	
<b>b.</b> Did this firm acquire or merge with another company during 2004?		0017 Name of company acquired or merged with				
		Number and street				
		City, State, and ZIP Code				
0016 1 <input type="checkbox"/> Yes _____ 2 <input type="checkbox"/> No		Date of merger or acquisition _____			0018	
		Month			Year	
		EIN _____			0019	
<b>Item 7</b>		<b>REMARKS – Please use this space for any explanations that may be helpful in understanding your reported data. For any separate correspondence pertaining to this report, please include the IDENTIFICATION number shown in the address label area or at the top of the page.</b>				
0027						
Public reporting burden for this collection of information is estimated to average 4.0 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0422, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, DC 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0422" as the subject. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner on the front of this form.						
<b>Item 8</b>		<b>CERTIFICATION – This report is substantially accurate and has been prepared in accordance with instructions.</b>				
0020 Name of person completing this report – <i>Please print</i>		0024 Title			0025 Date	
0021 Address (Number and street, city, State, ZIP Code)						
0022 Telephone		0023 Fax			0026 E-mail address	
Area code	Number	Extension	Area code	Number	Extension	
<p><b>Please return the completed form in the enclosed envelope.</b></p> <p><b>If you prefer, you may fax the completed form to 1-800-447-4613.</b></p> <hr/> <p><b>To see the results of previous Service Annual Surveys, go to the following website:</b></p> <p><b><a href="http://www.census.gov/econ/www/servmenu.html">www.census.gov/econ/www/servmenu.html</a></b></p>						

## SERVICE ANNUAL SURVEY TRANSPORTATION

### GENERAL INSTRUCTIONS

**Please retain a copy of the completed form for your records.**

- Please read all instructions and complete all items in this report. This will save on costly and time-consuming follow-up.
- For location(s) sold or acquired during 2004, report only for the period that the location(s) were operated by this company or under the Federal Employer Identification Number (EIN) shown in the address label.
- Report only for those locations primarily engaged in the activities defined in the survey specific coverage section on the form.
- Report data for calendar year 2004. If calendar year records are not available, data for the latest fiscal year are acceptable. Indicate the period covered in Item 3. Please note, however, that estimates for calendar year 2004 are preferable to book figures covering a different time period.
- Report dollar values in whole dollars (omit cents).
- If book figures are not available, estimates are acceptable.

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### SPECIFIC INSTRUCTIONS

#### Item 4A – OPERATING REVENUE

- Report all charges or billings for services rendered and any sales of merchandise during 2004, even though payments may be received at a later date. Do not deduct allowances for uncollectable accounts. **Exclude** revenue collected on behalf of another company and nonoperating revenue such as income from investments, the sale of securities or real estate, etc. **Exclude** revenue from a domestic parent organization (intracompany transfers), except locations primarily engaged in providing long-distance trucking to other locations of the same enterprise. **Exclude** in Item 4A sales taxes and other taxes collected from customers and paid directly to a taxing authority.
- Prorate revenue derived from services provided on a contractual basis according to the work accomplished. (Only include amounts applicable to the report period.)

**Line 1** – Report revenue for the transportation of property by motor vehicles. Include revenue from furnishing vehicles **with** drivers to other carriers under lease or similar arrangement. In the event that a portion of the transportation had to be purchased from another carrier to complete the contract please use the following guidelines:

Report total revenue if all purchased transportation was on your own account. (You have legal obligation to pay for the purchased transportation).

Report only the revenue collected for your portion of the haul plus any additional income from commissions of fees for arranging the transportation, if the transportation was purchased on the client's account (Your client has legal obligation to pay for the purchased transportation). **NOTE – The additional income would be recorded as other operating income.**

**Line 2** – Report other operating revenue including sales from the operation of lunchrooms, restaurants, snowplow work, etc.; revenue from the parking and storage of vehicles; revenue from amounts received from other carriers for the use of terminal facilities operated by this firm, including amounts billed separately for repair services; revenue from short-term rental or extended-term operating leases (with or without maintenance) of trucks, truck-tractors, or trailers, **without** drivers; fair sales value of merchandise marketed under capital, finance, or "full payout" leases; and commissions for providing brokerage services, making payroll deductions, collecting freight charges for other carriers; etc. **Exclude** revenue from other operating units of this firm; the value of used equipment or used vehicles sold; revenue from installment payments from leasing vehicles, tools, etc. marketed under capital, finance, or "full payout" lease; and nonoperating revenue such as income from investments, the sale of securities, real estate, etc.

Report revenue from the storage of shipments in your warehouses pending further instructions by the shipper; from the permanent storage of household goods on a paid-on-delivery basis, commercial goods, or records storage; and for packing and crating, handling, providing labor to carriers for loading and unloading, and other accessory services. **Exclude** rental revenue from the operation of mini-warehouses and self-service storage facilities; and revenue from the subleasing of warehousing space to others.

**Line 3** – Report the sum of lines 1 and 2.

#### Item 4B – ANALYSIS OF MOTOR CARRIER OPERATIONS

**Line 2** – (Weight) Report in line a(1) the percentage of this firm's motor carrier revenue (reported in Item 4A, line 1) from shipments that weighed less than 10,000 pounds. Report in line a(2) the percentage of motor carrier revenue from shipments weighing 10,000 pounds or more. **NOTE – The sum of lines a(1) and a(2) should equal 100 percent.**

**Line 3** – (Commodities) – Report the percentage of this firm's motor carrier revenue (reported in Item 4A, line 1) derived from handling each of the following commodities:

- 1. Agricultural Products and Fish** – Includes live animals poultry, fish, unprocessed cereal grains such as wheat and corn, and other agricultural products including fruits, vegetables, non-alcoholic beverages, cut flowers, and live plants.
- 2. Grains Alcohol, and Tobacco Products** – Includes milled grain products and preparations, other prepared foodstuff; beer, wine, and other alcoholic beverages; and tobacco products including cigarettes, cigars, and chewing tobacco.
- 3. Stone, Nonmetallic Minerals, and Metallic Ores** – Includes monument or building stone, natural sands, gravel and crushed stone, mined salt, natural calcium and aluminum phosphates, asbestos, other non-metallic minerals, and metallic ores and concentrates such as iron ore, copper ore, and zinc ore.
- 4. Coal and Petroleum Products** – Includes coal, crude petroleum, gasoline and aviation fuel, diesel fuel and light fuel oils, lubricating oils and greases, and basic chemicals.
- 5. Pharmaceutical and Chemical Products** – Includes pharmaceutical products, chemical products, paints and varnishes, soap and cleaning products, insecticides, fertilizers, primary plastics and finished plastic products, and rubber products including tires and inner tubes.
- 6. Wood Products, Textiles, and Leather** – Includes logs and other rough wood, particle board, plywood, and fibreboard, pulp, newsprint, paper and paperboard products. Textile products include yarns and woven products of natural or synthetic materials, carpets and other textile floor coverings, and textile clothing. Leather products include footwear, headgear, and other articles of leather.
- 7. Base Metal and Machinery** – Includes metal products such as pipes, ingots, metal doors, basic wire, cable, fencing, tools, etc. Machinery includes boilers, turbines, refrigerating and air conditioning equipment, textile machines, and other mechanical machinery and equipment.

**SERVICE ANNUAL SURVEY  
TRANSPORTATION  
SPECIFIC INSTRUCTIONS – Continued**

**8. Electronics, Motorized Vehicles, and Precision Instruments** – Includes electrical equipment such as computers, electric motors, generators, office equipment, television sets, radios and stereo equipment, semi-conductors, and other electrical equipment. Motorized vehicles include automobiles, vans, road tractors, farm tractors, motor homes, motorcycles, and other vehicles. Precision instruments include photographic, cinematographic, and photocopying equipment, clocks and watches, instruments used in medical, surgical, or veterinary sciences, and measuring, checking, or automatic control instruments and apparatus.

**9. Used Household and Office Goods** – Includes used furniture, appliances, and miscellaneous office products.

**10. New Furniture and Miscellaneous Manufactured Products** – Includes new furniture, mattresses and mattress supports, quilts or comforters, lamps, lighting mixed freight, and miscellaneous manufactured products.

**11. Other** – Not classified in lines (1) – (10) above.

**Note – The sum of Item 4B, lines 3a(1) through (11) should equal 100 percent.**

**REPORTING INSTRUCTIONS**

**E-commerce Revenue**

(In the following instructions, online refers to any transaction completed over an Internet, extranet, EDI network, electronic mail or other online system.)

**Include –**

- Revenue from online orders for goods or services placed by a buyer.
- Revenue from online services provided where charges are based on the usage of those services (e.g., commissions or fees from use of computerized reservation systems, financial transaction processing systems, etc.)
- Commissions or fees from the trading of securities or the sale of other financial products online (e.g., insurance, loans, etc.).
- Commissions or fees from selling or from facilitating the sale of third party products (e.g., click-through including referral fees) through your company's Web site.
- Revenue from orders or contracts negotiated online with a buyer and seller on the price and terms for transferring ownership or the rights to use goods or services.
- Revenue from telephone transactions using interactive voice response systems.

**Exclude –** revenue from:

- Online billings where the order or contract was not negotiated online.
- Delivery of services online where the order or contract was not negotiated online.
- Provision of telecommunications and related infrastructure systems (e.g., data transfer, Web hosting, Internet access) where the order or contract for such services was not negotiated online.
- Orders for goods or services placed by facsimile machine or over switched telephone network.
- Intracompany transfers