



**IMPORTANT – PLEASE READ INSTRUCTIONS**

(Carefully prepared estimates are acceptable if book figures are not available.)

▶ **ITEM 4 – SALES AND REPORTING PERIOD**

**INCLUDE**

- Credit and cash sales
- Retail sales made by wholesale establishments covered by this report
- Receipts from freight, installations, maintenance, repairs, alterations, storage, and other such services
- Excise taxes (such as those on gasoline, liquor, tobacco) that are levied on the manufacturer and included in the cost of goods purchased by this firm
- Sales of goods that are shipped on this firm's orders directly to customers
- **Gross value** of sales made on a commission basis for others (not actual commissions)
- Sales to farmers for farm use

**EXCLUDE**

- Foreign sales of goods that never enter the United States
- **Sales of goods produced by this firm, parent company or their subsidiaries if manufactured in the United States**
- Sales tax and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency
- Transfers (billings) to other establishments in this firm
- Receipts from customers for carrying or other credit charges

**DEDUCT**

- Refunds and allowances for returned goods
- The actual value of rebates and discounts granted to the purchaser, even if granted as an increase in trade-in allowance

▶ **ITEM 5 – END-OF-MONTH INVENTORIES**

Report end-of-month inventories at cost or market for all wholesale establishments covered by this report, including auxiliary locations (such as warehouses, garages, and central administrative offices) servicing these establishments. For inventories at LIFO (last in, first out) cost, use the LIFO amount plus the reserve.

**INCLUDE** – All merchandise owned and held in the United States, including:

- Goods in transit in the United States
- Goods held in Foreign Trade Zones in the United States
- Goods held by others for sale on consignment

**EXCLUDE**

- Items such as fixtures, equipment, and supplies not held for resale
- Goods owned by others, such as those held on consignment
- Goods held outside the United States

▶ **ITEM 6 – METHOD OF INVENTORY COST DETERMINATION**

If this firm **does not** use the last-in, first-out (LIFO) method of cost determination, mark the "No" box and skip to item 7.

If this firm **does** use the LIFO method –

- but does not value monthly records on a LIFO basis, mark the "No" box and skip to item 7.
- and does value monthly records on a LIFO basis, mark the "Yes" box and report the total inventories subject to LIFO, the LIFO reserve, the LIFO value of inventories, and the total inventories not subject to LIFO.

Remarks

Public reporting burden for this collection of information is estimated to average 7 minutes 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: Associate Director for Finance and Administration; Attn: Paperwork Reduction Project; U.S. Census Bureau; Room 3104, FB 3; Washington, DC 20233-0001. 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.