§ 779.207 Related activities in retail operations.

In the case of an enterprise which has one or more retail or service establishments, all of the activities which are performed for the furtherance of the common business purpose of operating the retail or service establishments are “related activities.” It is not material that the enterprise sells different goods or provides different services, or that it operates separate retail or service establishments. As stated in the definition, the enterprise includes all related activities whether performed “in one or more establishments.” Since the activities performed by one retail or service establishment are the “same or similar” to the activities performed by another, they are, as such, “related activities.” (See Senate Report No. 145, 87th Cong., 1st Sess., p. 41.) For example, in operations of a single retailing business a drug store may sell a large variety of different types of goods and services and even if, as in some cases, the departmentalized business is conducted in more than one location, as where the department selling garden supplies or electrical appliances is located on separate premises. Whether on the same premises or at separate locations, the activities involved in retail selling of goods or services, of any type, are related activities and they will be considered one enterprise where they are performed, through unified operation or common control, for a common business purpose.

§ 779.208 Auxiliary activities which are “related activities.”

As stated in Senate Report No. 145, 87th Congress, 1st Session, cited in § 779.206, auxiliary and service activities, such as central office and warehousing activities and bookkeeping, auditing, purchasing, advertising and other similar services, also are “related activities.” When such activities are performed through unified operation or common control, for a common business purpose, they will be included in the enterprise. The following are some additional examples of auxiliary activities which are “related activities” and which may be included in the enterprise:

(a) Credit rating and collection services;
(b) Promotional activities including advertising, sign painting, display services, stamp redemptions, and prize contests;
(c) Maintenance and repair services of plant machinery and equipment including painting, decorating, and similar services;
(d) Store or plant engineering, site location and related survey activities;
(e) Detective, guard, watchmen, and other protective services;
(f) Delivery services;
(g) The operation of employee or customer parking lots;
(h) The recruitment, hiring and training activities, and other managerial services;
(i) Recreational and health facilities for customers or employees including eating and drinking facilities (note that employees primarily engaged in certain food service activities in retail