

# 2003 ANNUAL SURVEY OF MANUFACTURES REPORT INSTRUCTIONS

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## GENERAL INSTRUCTIONS –

The purpose of these instructions are to assist you in filling out the Annual Survey of Manufactures (ASM) Form, MA-10000. If there are any questions regarding this report, please –

- Write to the U.S. Census Bureau, 1201 East Tenth Street, Jeffersonville, IN 47134-0001, or
- Visit our web site at [www.census.gov/econhelp](http://www.census.gov/econhelp), or
- Call 1-800-233-6136 for toll-free assistance, 7:30 a.m. to 4:30 p.m., Eastern Time, Monday through Friday

Please include the 11-digit Census File Number (CFN) shown in the address box of the report forms with any correspondence.

Public reporting burden for this collection of information is estimated to vary from a half hour to 3 hours per response with an average of 2.1 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 0607-0899, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, D.C. 20233-1500. You may e-mail comments to [Paperwork@census.gov](mailto:Paperwork@census.gov); use "Paperwork Project 0607-0899" as the subject.

If you need extra time for completing your report, send a request for an extension of time to the address shown above (include your CFN).

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 eight-digit OMB number appears in the upper right corner of this report form.

Report all value figures in thousands of dollars, total plant hours in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the manufacturing establishment.

When actual book figures cannot be provided without high cost to your company, reasonable amounts of estimating or prorating are acceptable.

Return the report form for any establishment not in operation with a notation of its condition in item 29, Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in the proper section.

## A. 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 the 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.

## B. Reporting Period

Report data for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates will be accepted. Indicate in item 30, Certification of the exact dates covered.

If there was a change in the operator during the year or the establishment operated part of the year only, the data apply to the period of operation by your company only. Report in item 29, Operational Status, any change of operator, and the name and address of the new operators.

## DETAILED INSTRUCTIONS FOR SELECTED ITEMS —

### Item ② – EMPLOYER IDENTIFICATION NUMBER(S)

This information is needed so that the Bureau of the Census can avoid sending duplicate report forms for the same location. Enter your current Employer Identification Number (EIN) if it is different from the one printed in the address label. Our file of new business formations is based on the new EINs issued each year. However, we exclude mailing report forms to new EINs if we identify them as belonging to existing respondents.

### Item ③ – PHYSICAL LOCATION OF ESTABLISHMENT

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each State. Each establishment has tentatively been coded geographically based on the address shown in item ③ of the report. Review item ③ and make any necessary corrections or additions to the address shown, including the street name and number and ZIP Code.

### Item ④ – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

#### Value of Products Shipped

Report the total value of products shipped, including interplant transfers, exports, and other receipts as entered in item 22. For selected industries in the manufacturing sector, value of production or value of work done are requested.

The value in item ④, part A should be the same as the value reported in item 22, code 7700000 8. Also, this value should be comparable to the total reported for 2002. If the two figures are not comparable, please explain in the REMARKS section at the end of the form.

### Item ⑤ – E-COMMERCE SALES, SHIPMENTS, RECEIPTS, OR REVENUE

E-commerce sales are online orders accepted for manufactured products from customers; including shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication where price and terms of sale are negotiated over an Internet, Extranet, Electronic Data Interchange (EDI) network, electronic mail, or other online system. Payment may or may not be made online.

### Item ⑥ – EMPLOYMENT AND PAYROLL

Follow the definitions of employees used on the Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return, and as described in Circular E, Employer's Tax Guide.

Report for employees at the establishment who worked or received pay for the part of the pay period including the 12th of March.

#### INCLUDE

- All persons on paid sick leave, paid holidays, and paid vacation during these pay periods
- Officers at this establishment, if a corporation
- LEASED EMPLOYEES (human resources and human resource management services provided to client businesses by leasing companies operating coemployment relationships). Such companies specialize in providing a wide range of human resource and personnel management duties, such as payroll, accounting, payroll tax preparation and filing, benefits administration, recruiting, and managing labor relations.

#### EXCLUDE

- Members of Armed Forces and pensioners carried on your active rolls
- Proprietors and partners, if an unincorporated concern
- 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

#### Line A1 – Production Workers

*INCLUDE* workers (up through the line-supervisor level) engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering), maintenance, repair, janitorial, guard services, product development, auxiliary production for plant's own use (e.g., power plant) recordkeeping, and other closely associated services (including truck drivers delivering ready-mixed concrete).

*EXCLUDE* proprietors and partners.

**Line A2 – All Other Employees (nonproduction personnel)**

*INCLUDE* supervision above line-supervisor level, sales (including a driver salesperson), sales delivery (truck drivers and helpers), advertising, credit, collection, installation, and servicing of own products, clerical and routine office functions, executive, purchasing, finance, legal, personnel (including cafeteria, etc.), professional and technical.

*EXCLUDE* proprietors and partners.

**Part B – Payroll Before Deductions (Exclude employer’s cost for fringe benefits)**

Report the payroll that was included on Internal Revenue Service Form 941, Employer’s Quarterly Federal Tax Return.

*INCLUDE*

Payroll for leased employees (carefully prepared estimates are acceptable)

Employee’s Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

In gross earnings: commissions, dismissal pay, paid bonuses, employee contributions to pension plans such as 401(k), vacation and sick leave pay, and the cash equivalent of compensation paid in kind.

- Salaries of officers of this establishment, if a corporation

*EXCLUDE*

- Employer’s cost for fringe benefits
- Payments to agricultural employees, fishermen, Members of the Armed Forces, and pensioners carried on your active payroll
- Deductions such as employee’s social security contributions, withholding taxes, group insurance, premiums, union dues, and savings bonds
- Payments to proprietors or partners if this is an unincorporated concern

**Item 10 – INVENTORIES**

Report the value of all inventories owned by this establishment regardless of where the inventories are held.

**Item 12 – CAPITAL EXPENDITURES**

**Part A – Capital Expenditures for Depreciable Assets (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 year to compute capital expenditures for long-term projects in progress
- Capital improvements or new additions in progress in the assets section, as well as the capital expenditure section
- 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 15.

**Item 15 – SELECTED EXPENSES**

**Selected Production Related Costs (Cost of materials, parts, containers, etc., used)**

The delivered cost figures should cover all raw materials, containers, scrap, supplies, etc., if:

- put into production,
- used as operating supplies, or
- used in repair and maintenance

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

## Item 22 – VALUE OF PRODUCTS SHIPPED AND OTHER RECEIPTS

### 1. General Instructions

Reporting by 10-digit Product Code is not required in 2003. A description of the 7-digit Product Class is provided in Specific Instructions below.

VALUE is defined as net selling value f.o.b. plant to the customer after discounts and allowances.

*EXCLUDE* freight charges and excise taxes.

*INCLUDE*

- Products made elsewhere for this establishment by others from materials supplied by this establishment. (Report the cost of these materials in item 15, line A1)
- Receipts from products bought and resold without further processing and reported separately in Item 22, code 9998900 6 and in item 4, part A. The cost of such products should be reported in item 15, line A2).

If imported products (including products made by your foreign affiliates) are sold without further manufacture, processing, or assembly by your domestic plant, report those products on the line for "Resales" in item 22, code 9998900 6. Do not include them with specific products made at the domestic reporting establishment.

We also want to clarify the instructions for marketing high cost office and production equipment by leasing them rather than selling them. If you follow this marketing practice, report in item 4 the value of goods marketed under a lease as if you had sold them:

- In item 4 (and also in item 22) report as value of shipments the equivalent market value of the goods. (The terms of the lease may use the present discounted value or some other method.)
- Do not report any rental receipts from leases outstanding.

### 2. Specific Instructions (for Reporting Value of Shipments by Product Class in item 22)

The product class codes appear with eight digits. The first 7 digits represent the product class; the eighth digit is used in our computer operations to mechanically verify the accuracy of the first seven digits. In item 22 of each form MA-10000, the Census Bureau has preprinted the product class codes and description of the products reported by the establishment in the prior survey year. Please review the entire list before completing the inquiry.

**The complete list of product class codes and descriptions for the Manufacturing Sector (in specific NAICS industry groups) is provided on our Internet Web site at [www.census.gov/econhelp](http://www.census.gov/econhelp).**

If you cannot locate the description of any products that you produce, please enter a description of your products in column (a) and enter their values in column (c) on the form. Report separately for each major kind of product.

Please note that some of the preprinted product classes in Item 22 have an asterisk (\*) at the end of the description. The product classes ending with an asterisk are "tielines" to the Current Industrial Reports (CIR). The Annual Survey of Manufactures (ASM) utilizes the tieline method for reporting summary information in the ASM where detailed information is being reported for the same period in a CIR. In this instance, the product detail that is collected monthly, quarterly, or annually in the CIR is not duplicated in the ASM. Instead, a single (tieline) product class code is collected in the ASM that corresponds to the sum of the detail appearing in the CIR. Value data reported in Item 22 should be cross-referenced to the data reported on the CIR questionnaires to verify consistency.

In the prior year column, we also have printed the data available in our files. These figures may differ from those actually reported by you because of changes made by the U.S. Census Bureau as a result of correspondence with your company or a comparison with previous data reported for the establishment. Please review the previous year figures and make any necessary corrections.

If you have any questions, please write to:

U.S. Census Bureau  
1201 East Tenth Street  
Jeffersonville, IN 47132-0001

or call the number referenced on your report form or call 1-800-201-4647.

**SPECIAL REPORTING INSTRUCTIONS FOR ESTABLISHMENTS INVOLVED IN OWNERSHIP CHANGES**

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 10, OPERATIONAL STATUS.

**A. If the establishment is filing for only part of the year, report as follows:**

1. FINAL REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT – Report any new or used capital expenditures, that occurred in the current year prior to the sale.
2. BEGINNING REPORT FOR THE BUYER – Report only the capital expenditures which occurred after the original purchase of the entire plant.

**B. If a full year report is being filed for this establishment and:**

1. The value of the fixed assets were not changed as part of the ownership change, continue to report as in the past.
2. If the values of the fixed assets were changed as part of the ownership change, beginning assets should be revised so that the value of the beginning assets equals the transaction price minus old owners' current year capital expenditures plus old owners' current year retirements up to the time of the sale. Report capital expenditures that occurred during the entire year under both owners.