

SECTION C

Sales to the United States

I. General Explanation of Section C

This section of the questionnaire provides instructions for reporting your sales of the **subject merchandise** in or to the United States. Normally, we will compare the prices at which this merchandise is sold in the United States with the prices at which the **foreign like product** is sold in the foreign market in order to determine whether the subject merchandise was sold at less than **normal value** in the United States during the period of review ("POR").

Please submit a copy of the computer program/spreadsheet/worksheet that you used to calculate the prices, expenses, and adjustments reported in your U.S. sales lists. The documentation submitted should provide detail on any formulas used for the calculation of the figures provided in the sales lists, identify any factors used therein, and identify the price or unit basis to which the factors are applied.

II. Summary of U.S. Sales File

Please complete the U.S. market sales database summary that appears in Appendix VII.

At the top of the spreadsheet is a place to indicate the date the spreadsheet was submitted to the Department. You are responsible for ensuring that the spreadsheet is consistent with the accompanying narrative response and any accompanying databases submitted on electronic media. Each time you revise your questionnaire response, such as in answer to a supplemental questionnaire, and your response requires a change in a spreadsheet, you must submit a revised spreadsheet with the date the revision is submitted to the Department.

Please submit the worksheet computer file in a standard spreadsheet format such as Excel (.xls). You must include as well a printout of this spreadsheet that is identical in content to the computer file.

If you have any questions concerning completion and submission of this spreadsheet, please contact the official in charge by no later than fourteen calendar days after the issuance of this questionnaire (the issuance date of this questionnaire appears on the first page of the cover letter).

III. Computer File of U.S. Sales

In accordance with the instructions provided in this section, prepare a separate computer data file containing each sale made during the POR of the subject merchandise, including sales of further manufactured merchandise. This file format is designed to accommodate **export price** ("EP")

and **constructed export price** ("CEP") transactions.

Report each U.S. sale of merchandise entered for consumption during the POR, except: (1) for EP sales, if you do not know the entry dates, report each transaction involving merchandise shipped during the POR; and (2) for CEP sales made after importation, report each transaction that has a **date of sale** within the POR. Do not report canceled sales. If you believe there is a reason to report your U.S. sales on a different basis, please contact the official in charge before doing so.

For sales of merchandise that has been shipped to the customer and invoiced by the time this response is prepared, each record in the computer data file should correspond to an invoice line item (*i.e.*, each unique product included on the invoice). For sales of merchandise that have not yet been shipped and invoiced (in whole or in part) to the customer, a record should correspond to the unshipped portion of the sale.

Each computer record submitted should contain the information requested concerning the product sold, the terms of the sale, the selling expenses incurred, and other information. The following portion of section C describes the information the Department requires.¹

¹ Refer also to the Instructions for Submitting Computer Data at Appendix II.

The chart which follows is a summary of the data fields for the U.S. sales computer file which are described in the remainder of this section of the questionnaire. The chart lists the field number, description and name. Please refer to Appendix II Instructions for Submitting Computer Data for instructions on preparing the electronic file.

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
0.0	Sequential Number	SEQU
1.0	Complete Product Code	PRODCODU
2.0	Matching Control Number	CONNUMU
3.1 thru 3.n	Product Characteristics	
4.0	Sale Type	SALEU
5.0	Consignment Identifier	CONSIGNU
6.0	Customer Code	CUSCODU
6.1	Consolidated Customer Code	CCUSCODU
7.0	Customer Category	CUSCATU
8.0	Channel of Distribution	CHANNELU
9.0	Sale Invoice Date	SALINDTU
10.0	Date of Sale	SALEDATU
11.0	Sale Invoice Number	INVOICEU
12.0	Date of Shipment	SHIPDATU
13.0	Date of Receipt of Payment	PAYDATEU
14.0	Terms of Delivery	SALETERU
15.0	Terms of Payment	PAYTERMU
16.0	Quantity	QTYU
17.0	Quantity Unit of Measure	QTYUNITU
18.0	Gross Unit Price	GRSUPRU
19.1-n	Billing Adjustments	BILLADJU
20.1	Early Payment Discounts	EARLPYU
20.2	Quantity Discounts	QTYDISU
20.3-20.n	Other Discounts	OTHDIS1-n U
21.1-21.n	Rebates	REBATEU
22.0	Level of Trade	LOTU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
23.0	Inland Freight - Plant to Distribution Warehouse	DINLFTWU
24.0	Warehousing Expense	DWAREHU
25.0	Inland Freight - Plant/Warehouse to Port of Exit	DINLFTPU
26.0	Country of Manufacture Inland Insurance	INSUREU
27.0	Brokerage and Handling in the Country of Manufacture	DBROKU
28.0	Brokerage and Handling in the United States	USBROKU
29.0	International Freight	INTNFRU
30.0	Marine Insurance	MARNINU
31.0	U.S. Inland Freight from Port to Warehouse	INLFPWU
32.0	U.S. Warehousing Expense	USWAREHU
33.0	U.S. Inland Freight from Warehouse to the Unaffiliated Customer	INLFWCU
34.0	U.S. Inland Insurance	USINSURU
35.0	Other U.S. Transportation Expense	USOTHTRU
36.0	U.S. Customs Duty	USDUTYU
37.0	Entry Date	ENTRYDTU
38.0	Destination	DESTU
39.0	Duty Drawback	DTYDRAWU
40.0	Commissions	COMMU
41.0	Selling Agent	SELAGENU
42.0	Selling Agent Relationship	SELARELU
43.0	Credit Expenses	CREDITU
44.0	Interest Revenue	INTREUVU
45.0	Advertising Expenses	ADVERTU
46.0	Warranty Expense	WARRU
47.0	Technical Service Expense	TECHSERU
48.0	Royalties	ROYALU
49.1-n	Other Direct Selling Expenses	DIRSELU
50.1	Indirect Selling Expenses Incurred in the Country of Manufacture	DINDIRSU

FIELD NUMBER	FIELD DESCRIPTION	FIELD NAME
50.2	Indirect Selling Expenses Incurred in the United States	INDIRSU
51.1	Inventory Carrying Costs Incurred in the Country of Manufacture	DINVCARU
51.2	Inventory Carrying Costs Incurred in the United States	INVCARU
52.0	Packing Cost	PACKU
53.0	U.S. Repacking Cost	REPACKU
54.0	Value Added Tax	TAXU
55.0	Variable Manufacturing Cost	VCOMU
56.0	Total Manufacturing Cost	TCOMU
57.0	Further Manufacturing	FURMANU
58.0	Samples	SAMPLEU
59.0	Foreign Trade Zone	FTZU
60.0	Temporary Import Bond	TEMPIMPU
61.0	Manufacturer	MFRU
62.0	Entered Value	ENTVALUE
63.0	Importer	IMPORTER

IV. U.S. Market Sales Reconciliation

Please provide a complete package of documents and worksheets demonstrating how you identified the sales you reported to the Department and reconciling the reported sales to the total sales listed in your general ledger. Include a copy of all computer programs used to separate the reported sales from your total sales and to calculate expenses.

V. Reporting of Expenses

For each expense data field reported in the sales database, using the chart of accounts, please identify the account(s) used to calculate such expense. In addition, for each reported field, provide all sub accounts to the account referenced.

This information can be provided in chart form. For example, for movement expenses, please report the expenses in the following manner:

Field	Main Account	Sub Accounts
Port Charges (PORTCHGU)	Account 030 Handling	Account 031 Port XYZ Account 0312 XXX

Each field used to report expenses should thus identify all accounts which were used to calculate such expense.

VI. Instructions for the Narrative Response and the Computer File of U.S. Sales

The following instructions combine the questionnaire with the computer data file format. "FIELD NUMBER" includes the number and descriptive name of the field in the computer data file. "FIELD NAME" includes the "short" or variable name for the submitted printouts of the data file. "DESCRIPTION" defines the data you should report in the field of the computer data file, and "NARRATIVE" describes the additional information we request you provide, not in the computer data file, but in a narrative response.

Fields 1 through 3.
<p>Report the information requested concerning the product sold. Fields 1 and 2 are reserved for the product code and a matching control number the Department will use in the calculation of the dumping margin. Fields numbered 3.1 to 3.n specify the product characteristics requested by the Department. You may add additional product characteristics in separate fields. However, if you add characteristics not specified in the questionnaire, describe in the narrative response why you believe that the Department should use this information to define identical and similar merchandise. At this point, do not incorporate these additional product characteristics into your response to CONNUMU (Field Number 2.0).</p> <p>If the product sold was further manufactured in the U.S., report the product code of the product sold in field 1, the control number of the product imported in field 2, and the technical characteristics of the product imported in field 3.1 to 3. n.</p>

FIELD NUMBER 0.0: **Sequential Number**

FIELD NAME: SEQU

DESCRIPTION: Assign a unique sequential number to each sales record. This sales record number should remain constant in all future submissions (*i.e.*, sales record line items should not be renumbered during the

course of this segment). This field will assist you in reconciling our calculations with the data you submit in your response.

FIELD NUMBER 1.0: Complete Product Code

FIELD NAME: PRODCODU

DESCRIPTION: Report the commercial product code assigned by your company in the normal course of business to the specific product sold in the United States.

If the product sold is further manufactured in the United States, report the product code of the product sold not the product imported.

NARRATIVE: The product code should be described in response to question 7 b in section A of this questionnaire.

FIELD NUMBER 2.0: Matching Control Number

FIELD NAME: CONNUMU

DESCRIPTION: Assign a control number to each unique product reported in the section C sales data file. Identical products should be assigned the same control number in each record in every file in which the product is referenced (e.g., products with identical physical characteristics reported in the foreign market sales file and the U.S. market sales file should have the same control number).

If the product sold is further manufactured in the United States, report the control number of the product imported, not of the product sold.

*For Department Use only. This box should be deleted prior to sending the questionnaire to respondents.
Fields numbered 3.1 through 3.n are specified for the product characteristics the Department requests each respondent submit. The field names and descriptions should be completed prior to sending the questionnaire to the respondents. A narrative response may be required. For example, if you wish the respondent to provide a description of a particular characteristic, add a "NARRATIVE" request in the field description below.*

FIELD NUMBER 3.1:

FIELD NAME:

DESCRIPTION:

FIELD NUMBER 3.2:

FIELD NAME:

DESCRIPTION:

FIELD NUMBER 3.3:

FIELD NAME:

DESCRIPTION:

FIELD NUMBER 3.n:

FIELD NAME:

DESCRIPTION:

Fields 4 through 8.

Report the information requested concerning the sale type, customer and the channel of distribution for the merchandise. In the section A response, you have described the various channels through which you distribute the merchandise. The response to field 8 should correspond to the description you have provided in your response to section A.

FIELD NUMBER 4.0: Sale Type

FIELD NAME: SALEU

DESCRIPTION: Identify the sale as either "EP" (export price) or "CEP" (constructed export price).

FIELD NUMBER 5.0: Consignment Identifier

FIELD NAME: CONSIGNU

DESCRIPTION: Identify the sale as either "C" (consignment sale) or "NC" (non-consignment sale).

FIELD NUMBER 6.0: Customer Code

FIELD NAME: CUSCODU

DESCRIPTION: Report the name of the customer or the internal accounting code designating the customer, as used in your normal course of business.

NARRATIVE: Provide a list of customer names and codes as an attachment to your narrative response.

FIELD NUMBER 6.1: Consolidated Customer Code

FIELD NAME: CCUSCODU

DESCRIPTION: Report only one name or code for each of your customers, even if more than one name or accounting code exists for that customer in your books and records. For example, if you use different codes for regional offices of the same customer, report the same code for this customer, regardless of the location of the office.

NARRATIVE: Provide a list of customer names and codes as an attachment to your response, ensuring that each customer is assigned only one discrete code for this field.

FIELD NUMBER 7.0: Customer Category

FIELD NAME: CUSCATU

DESCRIPTION: 1 = Original Equipment Manufacturers

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- 2 = Trading Companies
- 3 = Distributors
- 4 = Retailers
- 5 - n Specify additional categories as required.

NARRATIVE: Identify any additional categories and indicate the code used for each. Identify any customers that have been classified in more than one customer category and explain the circumstances justifying such treatment.

FIELD NUMBER 8.0: Channel of Distribution

FIELD NAME: CHANNELU

DESCRIPTION: The channels of distribution designated in this field should conform to those described in the response to question 3 in section A of the questionnaire.

- 1 = Channel 1
- 2 = Channel 2
- 3 - n = Channel 3 - n

NARRATIVE: Identify any additional channels and indicate the codes used for each. The codes for channel of distribution listed above are examples only. You need not use them.

Fields 9 through 15.

Report the information requested concerning the terms of delivery and payment and the dates of the specified events of each sale. Please be sure to report dates in the specified eight-digit format. The Glossary of Terms at Appendix I describes the Department's criteria for determining the date of sale. The criteria used by the Department to determine the date of sale may be different from the criteria you use in your accounting system; please contact the official in charge if, after reviewing the Department's criteria, you are uncertain when a sale has occurred.

FIELD NUMBER 9.0: Sale Invoice Date

FIELD NAME: SALINDTU

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DESCRIPTION: Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 10.0: Date of Sale (if different than Sale Invoice Date)

FIELD NAME: SALEDATU

DESCRIPTION: Include this field only if the date of sale is different from the sale invoice date. The appropriate date to use as date of sale should be determined in consultation with the Official in Charge.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 11.0: Sale Invoice Number

FIELD NAME: INVOICEU

DESCRIPTION: Report the reference number assigned to the invoice in your accounting system.

NARRATIVE: Describe the invoice numbering system used by each sales entity that originated a sale reported in this data file. Is it simply a sequential number or is additional information included in the code, such as point of sale? If additional information is contained in the code, provide a key describing each component of the code.

FIELD NUMBER 12.0: Date of Shipment

FIELD NAME: SHIPDATU

DESCRIPTION: Report the date of shipment from the factory or distribution warehouse to the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

FIELD NUMBER 13.0: Date of Receipt of Payment

FIELD NAME: PAYDATEU

DESCRIPTION: Report the date your records indicate payment was received from the customer.

Positions 1 - 4 = Year
Positions 5 & 6 = Month
Positions 7 & 8 = Day

NARRATIVE: Indicate the basis for determining the date of payment and the ledger from which this date was identified. If you cannot collect the dates of payment in the time allowed for responding to this questionnaire, explain why and do not complete this field. If you collect the information but a particular invoice is unpaid, enter a “.” (period) in this field for that invoice.

FIELD NUMBER 14.0: Terms of Delivery

FIELD NAME: SALETERU

DESCRIPTION: 1 = Delivered
2 = FOB (specify delivery point; *e.g.*, FOB home market seaport)
3 - n Specify other delivery terms as required.

NARRATIVE: Describe the terms of delivery offered and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related.

The codes for delivery terms listed above are examples only. You need not use them.

FIELD NUMBER 15.0: Terms of Payment

FIELD NAME: PAYTERMU

DESCRIPTION: Report terms of payment granted the customer.

1 = 30 days after invoice.
2 = 60 days after invoice.
3- n Specify other payment terms as required.

NARRATIVE: Describe each of the terms of payment you offer and indicate the code used for each. If the terms vary by channel of distribution, explain how these are related. If the payment terms you offer are tied to early payment discounts or to interest penalties for late payment, please explain. Indicate whether the payment terms are stated or coded on each invoice or, otherwise, how customers agree to payment terms.

The codes for payment terms listed above are examples only. You need not use them.

Fields 16 through 21.

Report the information requested concerning the quantity sold and the price per unit paid in each sale transaction. All **price adjustments** granted, including **discounts** and **rebates**, should be reported in these fields. The gross unit price less price adjustments should equal the net amount of revenue received from the sale. If the invoice to your customer includes separate charges for other services directly related to the sale, such as a charge for shipping, create a separate field for reporting each additional charge. Refer to the Glossary of Terms at Appendix I for a more complete description of each of the price adjustments listed.

FIELD NUMBER 16.0: Quantity

FIELD NAME: QTYU

DESCRIPTION: Report the sale quantity for this transaction. In general, this quantity will be the quantity of the specific shipment or invoice line, net of returns where possible. For sales that have not been fully shipped/invoiced at the time the computer data for this section is prepared, report the quantity of the sale not yet shipped (total quantity sold less the quantity shipped and invoiced to date - and reported in this file in separate records).

For example, assume the date of sale is the date of the customer's order. In the last month the POR a customer orders 100 tons to be shipped in 5 lots of 20 tons each once every 30 days. At the time of preparation of your questionnaire response, 3 of the 5 shipments have been made and an invoice sent for each shipment to the customer.

The file you submit to the Department should contain 4 records: one record for each shipment and invoice and a fourth record for the unshipped amount of 40 tons. For the record containing the unshipped 40 tons, complete the adjustment fields based on estimates.

NARRATIVE: Explain how returns, if you permit them, affect your sales reported in the general ledger and sales ledger.

FIELD NUMBER 17.0: Quantity Unit of Measure

FIELD NAME: QTYUNITU

DESCRIPTION: Report all sales in this file in the same unit of measure. Use an abbreviation or code to indicate the unit of measure. For example,

- 1 or MT = metric tons
- 2 or KG = kilograms
- 3 - n Specify as needed.

NARRATIVE: Provide a table of the units of measure and abbreviations or codes used. The codes for unit of measure listed above are examples only. You need not use them. Please use a single unit of measure for expressing all prices, expenses, and adjustments you report. If you make sales or incur expenses or adjustments using more than one unit of measure, select the predominantly used unit of measure for sales of merchandise to express all reported data. Additionally, in separate fields report the price, expense or adjustment as it appears in your records (*i.e.*, before the conversion to a single unit of measure), and the conversion factor applied to convert the data to a single unit of measure.

For Department use only. This box should be deleted before sending the questionnaire to respondents.

Language concerning quantity units may need to be modified to address the requirements of a specific proceeding.

Fields 18 through 58.

Report the sale price, discounts, rebates and all other revenues and expenses in the currencies in which they were earned or incurred. If a revenue or expense field is expressed in the same currency in all records in the file, simply note the currency name on the descriptive chart requested in Appendix II section B (Instructions for Submitting Computer Data - File Formats). However, if a revenue or expense field is expressed in one currency in certain records and another currency in other records, create a companion field that designates the currency for each record with a code or abbreviation.

FIELD NUMBER 18.0: Gross Unit Price

FIELD NAME: GRSUPRU

DESCRIPTION: Report the unit price recorded on the invoice for sales shipped and invoiced in whole or in part. To report portions of sales not yet shipped, provide the agreed unit sale price for the quantity that will be shipped to complete the order. This value should be the gross price for a single unit of measure. Discounts and rebates should be reported separately in fields numbered 17.n and 18.n, respectively.

FIELD NUMBER 19.1-n: Billing Adjustments

FIELD NAME: BILLADJU

DESCRIPTION: Report any price adjustments made for reasons other than discounts or rebates. State whether these billing adjustments are reflected in your gross unit price. Report a decrease in price as a negative figure and an increase in price as a positive figure. Report zero in this field if no adjustments were made to the price. Create a separate field for each type of billing adjustment (*e.g.*, corrections of invoicing errors, post-invoicing price adjustments).

NARRATIVE: Describe the nature of each type of billing adjustment that is recognized in your sales records. Describe the document flow employed to process the price changes.

FIELD NUMBER 20.1: Early Payment Discounts

FIELD NAME: EARLPYU

DESCRIPTION: Report the unit value of any discount granted to the customer for early payment.

NARRATIVE: Explain your policy and practice for granting early payment discounts. Describe the basis for eligibility for such discount. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discounts given to each channel or category. Explain how you calculated the per-unit discount. Where available, provide sample documentation, including sample agreements, for this type of discount.

FIELD NUMBER 20.2: Quantity Discounts

FIELD NAME: QTYDISU

DESCRIPTION: Report the unit value of any discount granted to the customer due to the quantity of the purchase.

NARRATIVE: Explain your policy and practice for granting quantity discounts. Describe the basis for eligibility for such discounts. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discount given to each channel and category. Explain how you calculated the per-unit discount. Provide your quantity discount schedule or other documentation establishing the discount program.

FIELD NUMBER 20.3-n: Other Discounts

FIELD NAME: OTHDIS(1-n)U

DESCRIPTION: Report the unit value of other discounts granted to the customer. Create a separate field for reporting each discount granted.

NARRATIVE: Explain your policy and practice for granting each additional discount. Describe each type of discount granted and the basis for eligibility for such discount. If discounts vary by channel of distribution (field 8) or by customer category (field 7), provide an explanation of the discounts given to each category. Explain how you calculated each additional per-unit discount. Where available, provide sample documentation, including sample agreements, for each type of discount.

FIELD NUMBER 21.1-n: Rebates

FIELD NAME: REBATE(1-n)U

DESCRIPTION: Report the unit value of each rebate given to the customer. Create a separate field for reporting each rebate granted. Rebates should be reported with the sales to which they apply.

NARRATIVE: Explain your policy and practice for granting rebates. Describe the terms and conditions of each rebate program and when the terms and conditions are established in the sales process. If rebates vary by customer category (field 7) or channel of distribution (field 8), provide an explanation of the rebates given to each. For rebates that have not yet been paid, describe how you computed the amount to be rebated. Include your worksheets as an attachment to the response. Where available, provide documentation, including sample agreements, for each type of rebate.

FIELD NUMBER 22.0 Level of Trade

FIELD NAME: LOTU

DESCRIPTION: Report the level of trade. Use an abbreviation or code to indicate the level of trade.

NARRATIVE: Provide a key to any abbreviation or codes used. For CEP sales, the level of trade specified should be that of the sale to your affiliated importer, not the subsequent sale to the first unaffiliated customer.

Fields 23 through 36 - **Movement Expenses.**

Report the information requested concerning the direct cost incurred to bring the merchandise from the original place of shipment to the customer's place of delivery if included in the price charged your customer. The Department normally considers the

production facility as being the original place of shipment. However, if you are a reseller unaffiliated with the producer of the merchandise, you should treat the original place from which you shipped the merchandise as the original place of shipment. If you report something other than the production facility as the original place of shipment, please provide an explanation in your narrative response.

All the direct costs incurred to transport the merchandise should be reported in these fields. You may add fields, if needed. (Field 35 can be used for other U.S. transportation expenses not requested separately.) For merchandise which was sold during the POR but which has not been shipped at the time of preparation of the response, report estimated charges and your basis for these estimates.

The fields listed below anticipate the types of transport expenses commonly incurred on international shipments. However, it is not uncommon for certain of these transport expenses to be combined in a single fee paid a transport company (*e.g.*, combined ocean transport and U.S. internal transport to the customer's place of delivery). If expenses are combined, do not attempt to separate them but report them in a single field and explain in your narrative response.

FIELD NUMBER 23.0: Inland Freight - Plant to Distribution Warehouse

FIELD NAME: DINLFTWU

DESCRIPTION: Report the unit cost of inland freight from the factory to the distribution warehouse (or other intermediate location) in the country of manufacture. Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (*e.g.*, weight, volume). If you ship the merchandise from the factory to the port of exit, report the cost of inland freight in field 25.

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to your distribution warehouse(s) or other intermediate location and any affiliations you had with the carriers during the POR. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, describe how you calculated the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, explain how you calculated the freight cost for each sale and provide the total expense incurred by type of expense (*e.g.*, fuel). Include your worksheets as attachments to the narrative response.

FIELD NUMBER 24.0: Warehousing Expense

FIELD NAME: DWAREHU

DESCRIPTION: Report the unit cost of **warehousing** expenses incurred in the country of manufacture on sales to the United States. The cost of warehousing reported in this field should include only expenses incurred at a distribution warehouse not located at the factory that produced the merchandise, less any reimbursement received from the customer.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the merchandise. Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. Also, state whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

FIELD NUMBER 25.0: Inland Freight - Plant/Warehouse to Port of Exportation

FIELD NAME: DINLFTPU

DESCRIPTION: Report the unit cost of inland freight to the port of exportation in the country of manufacture from the factory or distribution warehouse (or other intermediate location) . Where it is necessary to allocate because multiple items were included in a shipment, freight cost should be allocated on the basis incurred (*e.g.*, weight, volume).

NARRATIVE: Describe the forms of transport you used to deliver the merchandise to port of exportation in the country of manufacture and any affiliations you had with the carriers during the POR. If you shipped by common carrier, please submit the specific freight charges incurred on each transaction and the method of allocation, when more than one type or size of merchandise was shipped. If it is not possible to specifically identify the cost of each shipment, please describe how you derived the freight cost per unit. Include your worksheets as attachments to the narrative response.

If you used your own vehicles to deliver the product, provide the total expense incurred by type of expense (*e.g.*, fuel) and describe the method you used to allocate the expenses incurred to each sale. Include your worksheets as attachments to the narrative response.

FIELD NUMBER 26.0: Country of Manufacture Inland Insurance

FIELD NAME: INSUREU

DESCRIPTION: Report the unit cost of inland insurance on shipments from the factory or distribution warehouse (or other intermediate location) to the domestic port of exportation in the country of manufacture.

NARRATIVE: Describe how you calculated the unit cost of inland insurance incurred in the country of manufacture and include your worksheets as attachments to the narrative response.

FIELD NUMBER 27.0: Brokerage and Handling Incurred in the Country of Manufacture

FIELD NAME: DBROKU

DESCRIPTION: Report the unit cost of any brokerage and handling incurred in the country of manufacture on sales to the United States.

NARRATIVE: Describe how you calculated the unit cost of brokerage and handling incurred in the country of manufacture and include your worksheets as attachments to the narrative response.

FIELD NUMBER 28.0: Brokerage and Handling Incurred in the United States

FIELD NAME: USBROKU

DESCRIPTION: Report the unit cost of any brokerage and handling incurred in the United States on sales to the United States.

NARRATIVE: Describe how you calculated the unit cost of brokerage and handling incurred in the United States and include your worksheets as attachments to the narrative response.

FIELD NUMBER 29.0: International Freight

FIELD NAME: INTNFRU

DESCRIPTION: Report the unit cost of ocean freight or air freight incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry.

NARRATIVE: Indicate whether the ocean freight carrier is affiliated. Supply any contracts or tariff rate agreements with carriers that apply to the merchandise under review. Describe how you calculated the unit cost of ocean freight and include your worksheets as attachments to the narrative response.

FIELD NUMBER 30.0: Marine Insurance

FIELD NAME: MARNINU

DESCRIPTION: Report the unit cost of marine insurance incurred on shipments from the port of exit in the country of manufacture to the U.S. port of entry.

NARRATIVE: Describe how you calculated the unit cost of marine insurance and include your worksheets as attachments to the narrative response.

FIELD NUMBER 31.0: U.S. Inland Freight from Port to Warehouse

FIELD NAME: INLFPWU

DESCRIPTION: For CEP sales, report the unit cost of any freight incurred on

shipments from U.S. port of entry to the affiliated reseller's U.S. warehouse or other intermediate location. For EP sales, report the unit cost of freight from the port of entry to an intermediate location.

NARRATIVE: Describe how you calculated the unit cost of inland freight from the port to the warehouse and include your worksheets as attachments to the narrative response.

FIELD NUMBER 32.0: U.S. Warehousing Expense

FIELD NAME: USWAREHU

DESCRIPTION: Report the unit cost of warehousing expenses incurred in the United States. The cost of warehousing reported in this field should include only expenses incurred at a warehouse not located at the distribution facility that sold the merchandise. In the case of merchandise processed further in the United States, report only expenses incurred at a warehouse not located at the facility that processed the merchandise. Reduce the cost of warehousing by any reimbursement received from the customer. Warehousing expenses might be incurred if just-in-time delivery or inventory segregation are conditions of sale.

NARRATIVE: Describe the distribution warehousing system you operate and provide a list of the warehouse locations used to distribute the foreign like product. Describe any warehousing services provided to customers. Provide a list of customer names and codes that receive warehousing services, including the name and location of the warehouse used. Also, state whether the warehouse is operated by a separate entity that is affiliated with you and describe the nature of the affiliation.

Describe the manner in which you calculated the unit cost of warehousing and submit your worksheets as an attachment to the narrative response. If the warehouse is owned by you or an affiliate, describe how you allocated the cost of the warehouse operations.

FIELD NUMBER 33.0: U.S. Inland Freight from Warehouse to the Unaffiliated Customer

FIELD NAME: INLFWCU

DESCRIPTION: For CEP sales, report the unit cost of freight incurred on shipments from the affiliated U.S. reseller to the U.S. unaffiliated customer. For EP sales, report the unit cost of freight to the customer from the port of entry or an intermediate location.

NARRATIVE: Describe how you calculated the unit cost of freight from the warehouse or other intermediate location and include your worksheets as attachments to the narrative response.

FIELD NUMBER 34.0: U.S. Inland Insurance

FIELD NAME: USINSURU

DESCRIPTION: Report the unit cost of U.S. inland insurance incurred on shipments within the United States.

NARRATIVE: Describe how you calculated the unit cost of U.S. inland insurance and include your worksheets as attachments to the narrative response.

FIELD NUMBER 35.0: Other U.S. Transportation Expense

FIELD NAME: USOTHTRU

DESCRIPTION: Report the unit cost of any additional transportation expense incurred in the United States.

NARRATIVE: Describe the expense and how you calculated the unit cost and include your worksheets as attachments to the narrative response.

FIELD NUMBER 36.0: U.S. Customs Duty

FIELD NAME: USDUTYU

DESCRIPTION: Report the unit amount of any customs duty paid on the subject merchandise. Include the unit cost of the U.S. customs processing fee and the U.S. harbor maintenance fee.

NARRATIVE: Describe how you calculated the unit cost of U.S. customs duties and customs fees and include your worksheets as attachments to the narrative response.

FIELD NUMBER 37.0: Entry Date

FIELD NAME: ENTRYDTU

DESCRIPTION: Identify the date of entry as reported on U.S. customs documents.

FIELD NUMBER 38.0: Destination

FIELD NAME: DESTU

DESCRIPTION: Report the U.S. postal "ZIP" code of the customer's place of delivery.

FIELD NUMBER 39.0: Duty Drawback

FIELD NAME: DTYDRAWU

DESCRIPTION: Report the unit amount of any duty drawback received upon exportation of the subject merchandise to the United States.

NARRATIVE: Explain how the amount of duty drawback received is calculated and submit your worksheets as attachments to the narrative response.

Fields 40 through 49.

Report the information requested concerning the selling expenses listed. Include the expenses of any affiliated selling agents instead of the commissions paid to those agents. These expenses will be used to make adjustments for different **circumstances of sale** or CEP deductions. Report only direct expenses in Fields 40-49. Refer to the definitions of circumstances of sale and **direct and indirect expenses** in the Glossary of Terms at Appendix I.

FIELD NUMBER 40.0: Commissions

FIELD NAME: COMMU

DESCRIPTION: Report the unit cost of commissions paid to selling agents and other intermediaries. If more than one commission was paid, report each commission in a separate field. Do not report commissions paid to affiliated selling agents unless there is a compelling reason that you cannot report an affiliated agent's actual expenses.

NARRATIVE: Describe the terms under which commissions were paid and how commission rates were determined. Explain whether the amount of the commission varies depending on the party to whom it is paid and whether that party is affiliated with you. Include samples of each type of commission agreement used.

If you report payments to any affiliated selling agent in lieu of the agent's actual expenses, provide an explanation of why you are unable to report those actual expenses. Indicate whether the commissions were paid at **arm's length** by reference to payments to unaffiliated parties in the United States, the foreign market and other markets. Submit evidence demonstrating the arm's-length nature of the commissions.

FIELD NUMBER 41.0: Selling Agent

FIELD NAME: SELAGENU

DESCRIPTION: Report the name or internal code designating the commissioned selling agent or intermediary. If more than one commission was paid, report the name and code of each selling agent in a separate field.

NARRATIVE: Provide a list of commissioned selling agents and intermediaries and an internal code for each, the applicable commission rates, and whether the agent is affiliated with you.

FIELD NUMBER 42.0: Selling Agent Relationship

FIELD NAME: SELARELU

DESCRIPTION: Report the code designating affiliation.

1 = Unaffiliated

2 = Affiliated

FIELD NUMBER 43.0: Credit Expenses

FIELD NAME: CREDITU

DESCRIPTION: Report the unit cost of credit computed at the actual cost of short-term debt incurred by your company. It is preferable to use a rate paid on short-term borrowing in U.S. dollars. If you have not borrowed in U.S. dollars, use a U.S. published commercial short-term lending rate.

This expense should be calculated and reported on a transaction-by-transaction basis using the number of days between date of shipment to the customer and date of payment. If actual payment dates are not readily accessible in your accounting system, you may base the calculation on the average age of accounts receivable. If you are paid prior to shipment the imputed benefit will be added to the price.

NARRATIVE: Provide the equation you have used to calculate credit expenses and a worksheet showing the calculation of your average short-term interest rate. Explain the calculation and any other factors that affect net credit costs, such as compensating deposits to the extent that they were a precondition for acquiring the loan. Indicate the source of the short-term interest rates used in the calculation.

FIELD NUMBER 44.0: Interest Revenue

FIELD NAME: INTREVU

DESCRIPTION: Report the per unit interest charges collected on each sale for late payment of the invoice.

NARRATIVE: Describe the conditions under which you charge customers interest. If the practice varies by channel of distribution or category of customer, explain why it varies and how.

FIELD NUMBER 45.0: Advertising Expenses

FIELD NAME: ADVERTU

DESCRIPTION: Report the unit cost of advertising specifically for the subject merchandise that you have paid on behalf of your customer. This is the cost you incurred to advertise to your customer's customers.

Report all advertising expenses incurred to advertise to your customers as part of indirect selling expenses (Field 50.2)

NARRATIVE: Describe separately advertising programs directed at your customer's customer (*e.g.*, co-op advertising) and advertising programs directed at your customers. Provide separate lists of the expenses incurred for each and provide worksheets demonstrating the allocation of the advertising to your customer's customer to each sale of the subject merchandise.

FIELD NUMBER 46.0: Warranty Expense

FIELD NAME: WARRU

DESCRIPTION: Report the unit cost of warranty incurred during the POR. Warranty expense should include only the direct expense less any reimbursement received from the customer or unaffiliated parts suppliers. Report indirect warranty expenses as part of indirect selling expenses (field 50.2). If you produce different models or types of the merchandise under review, warranty cost should be based upon your experience by model. If this is impractical, express warranty cost on the most product-specific basis possible.

NARRATIVE: Describe both the warranty expenses incurred on sales of this merchandise and the reimbursement, if any, received or expected from the customer. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the foreign like product. Describe the nature and terms of the warranty provided. Include a copy of each type of warranty agreement as an attachment to the response.

Include a schedule of direct and indirect warranty expenses incurred for the subject merchandise for the three most recently completed fiscal years. In addition, calculate a cost per unit for

each year.

FIELD NUMBER 47.0: Technical Service Expense

FIELD NAME: TECHSERU

DESCRIPTION: Report the unit cost of technical services. Include only the direct expense less any reimbursement received from the customer. Report indirect technical service expenses as part of indirect selling expenses (field 50.2).

NARRATIVE: Describe the technical services provided, including any service, repair, or consultation, that directly relate to sales of the subject merchandise. Describe any reimbursement received for these services. Provide lists of the direct and indirect expenses incurred and worksheets demonstrating the allocation of the direct expense to each sale of the subject merchandise.

FIELD NUMBER 48.0: Royalties

FIELD NAME: ROYALU

DESCRIPTION: Report the unit cost of any royalties you paid on the sale of the product. Create a separate field for each royalty paid.

NARRATIVE: Describe each royalty paid to third parties as a result of production or sale. Include a description of all royalties paid in this section of the narrative but include the unit cost of production royalties as a cost of manufacture (section D). The description should include the key terms of the agreements, the names of the parties that granted the rights, and a list of products covered by the agreements.

FIELD NUMBER: 49.1-n: Other Direct Selling Expenses

FIELD NAME: DIRSELU

DESCRIPTION: Report the unit cost of other direct selling expenses you incurred on sales of the subject merchandise which are not reported in other

fields. Report each additional direct selling expense in a separate field. Include only the direct expenses incurred less any reimbursement received from the customer. Report the indirect expenses incurred as part of indirect selling expenses (field 50.2).

NARRATIVE: Describe each type of direct selling expense incurred and your basis for considering it directly related to the sales of the subject merchandise. Include lists of the direct and indirect expenses incurred and provide worksheets demonstrating any allocation of the direct expenses to each sale of the subject merchandise.

Fields 50 and 51.
<p>Report the information requested concerning indirect selling expenses included in fields 50.1 and 50.2 and inventory carrying cost in fields 51.1 and 51.2. When you complete these fields, please do so for both types of U.S. sales, EP and CEP. The Department will use these fields to calculate CEP or a commission offset adjustment, where appropriate. Refer to the Glossary of Terms at Appendix I for a more complete description of these.</p> <p>Report those indirect selling expenses and inventory carrying costs that are incurred in the country of manufacture of the subject merchandise in separate fields from those expenses incurred in the United States. Indirect selling expenses include all sales overhead expenses (<i>e.g.</i>, salesmen's salaries and office rent) as well as the indirect expense categories excluded from the direct expenses recorded in fields 40 through 49.</p>

FIELD NUMBER 50.1: Indirect Selling Expenses Incurred in the Country of Manufacture

FIELD NAME: DINDIRSU

DESCRIPTION: Report the unit cost of indirect selling expenses (*e.g.*, sales office rent, salesmen's salaries) incurred in the country of manufacture to sell the product to the United States. Where indirect selling expenses have been incurred by the producer and an affiliated

reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales overhead expenses incurred in the home market. Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses plus the indirect expenses excluded from the circumstance of sale adjustments in fields 40 through 49 to each sale of the subject merchandise. Where more than one company incurred indirect selling expenses submit separate worksheets for each.

FIELD NUMBER 50.2: Indirect Selling Expenses Incurred in the United States

FIELD NAME: INDIRSU

DESCRIPTION: Report the unit cost of indirect selling expenses incurred in the United States. Where indirect selling expenses have been incurred by more than one affiliated reseller, create separate fields for the expenses of each company.

NARRATIVE: Describe the sales and administrative overhead expenses (*e.g.*, office rent, salesmen's salaries) incurred in the United States. Include a list of the overhead expenses incurred and provide worksheets demonstrating the allocation of these expenses plus the indirect expenses excluded from the circumstance of sale adjustments in fields 40 through 49 to each sale of the subject merchandise. Where more than one company incurred indirect selling expenses, submit separate worksheets for each.

FIELD NUMBER 51.1: Inventory Carrying Costs Incurred in the Country of Exportation

FIELD NAME: DINVCARU

DESCRIPTION: For CEP sales, report the unit opportunity cost incurred from the time of final production to the time of arrival in the United States computed at the actual cost of short-term debt incurred by your company in the country of exportation. If you are a reseller, report the unit opportunity cost incurred from the time you purchased the merchandise to the time of arrival in the United States computed at the actual cost of short-term debt incurred by your company in the country of exportation. If you did not have short-term borrowings during the period of review, use a published commercial short-

term lending rate.

For EP sales, report the unit opportunity cost incurred from the time of final production (or time of purchase) in the country of manufacture to the time of shipment to the United States computed at the same rate of interest as the CEP adjustment described above.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under review are stored prior to sale. Provide the average length of time in inventory in the country of manufacture and provide separately the average length of time of shipment from the country of manufacture to the United States. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

FIELD NUMBER 51.2: Inventory Carrying Costs Incurred in the United States

FIELD NAME: INVCARU

DESCRIPTION: For CEP sales, report the unit opportunity cost incurred from the time of arrival in the United States until the time of shipment from the warehouse or other intermediate location in the United States to the first unaffiliated customer.

Compute the adjustment at the actual cost of U.S. dollar denominated short-term debt incurred by your company. If you have not borrowed in U.S. dollars, use a U.S. published commercial bank prime short-term lending rate.

Please calculate inventory carrying costs on as specific a basis as possible (*e.g.*, sale, model, product group, *etc.*).

NARRATIVE: Describe how the products under review are stored in the United States prior to sale and the average length of time in inventory in the United States. Indicate the source of the short-term interest rate used in the calculation. Include your worksheets as attachments to the response.

FIELD NUMBER 52.0: Packing Cost

FIELD NAME: PACKU

DESCRIPTION: Report the unit cost of packing the subject merchandise for shipment to the United States. Include the cost of labor, materials and overhead. If a product is produced at more than one plant, report the weighted average packing cost of all plants combined. Report any costs associated with repacking the merchandise in the U.S. separately under field 53.

NARRATIVE: Describe the types of packing used to prepare the subject merchandise for shipment to the United States. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include also a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

FIELD NUMBER 53.0: U.S. Repacking Cost

FIELD NAME: REPACKU

DESCRIPTION: For CEP sales, report the unit cost of any repacking in the United States. Include the cost of labor, materials and overhead.

NARRATIVE: Describe any repacking that occurs in the United States. For each type of packing, provide a worksheet that demonstrates the calculation of packing material, labor and overhead for a single unit.

The worksheets should include a list of packing materials, the average cost of each material, and how much of each material was used. In addition, report the average labor hours by packing type and the average labor cost per hour including benefits. Include also a list of overhead expenses incurred in packing and demonstrate how these expenses were allocated to each packing type.

FIELD NUMBER 54.0: Value Added Tax

FIELD NAME: TAXU

DESCRIPTION: If you pay value-added taxes on your merchandise sold to the United States and those taxes are not rebated upon export, report them here. If you paid no such taxes, you may omit this field and note in your narrative response that it does not apply.

NARRATIVE: Provide a complete description of the value-added taxes, including the tax rate and tax base. Include copies of all relevant tax laws.

Fields 55 and 56.

If for each product you sold during the POR in the United States, you sold the identical product in the foreign market, it is not necessary to supply this information. However, if you elect not to supply this information and the Department later determines that a U.S. sale should be compared to a sale of a similar product in the foreign market, the Department may have to resort to the **facts available**. Refer to **difference in merchandise adjustments** in the Glossary of Terms at Appendix I.

FIELD NUMBER 55.0: Variable Manufacturing Cost

FIELD NAME: VCOMU

DESCRIPTION: Report the actual variable unit cost of manufacturing including materials, labor and overhead derived from the cost accounting system used in the normal course of business.

NARRATIVE: If you are submitting the full cost of production in response to section D of this questionnaire, no additional narrative description is required. However, if you are not submitting a response to section D, provide a comprehensive description of how you derived the reported manufacturing cost and provide your worksheets. The narrative response should include a description of your cost accounting system and a comprehensive discussion of how you derived the variable and fixed costs reported in fields 55 and 56. The reported manufacturing costs should not differ among

products having the same control numbers.

For each product, the worksheets should list separately and provide the derivation of the variable cost of materials, labor and overhead plus the cost of fixed overhead to compute the total manufacturing cost (Field 56). If you employ a standard cost system, the worksheets should include both the standard cost and the allocated variances used to derive the actual cost. Furthermore, the worksheet should include the derivation of the variance allocation factors.

FIELD NUMBER 56.0: Total Manufacturing Cost

FIELD NAME: TCOMU

DESCRIPTION: Report the total unit cost of manufacturing including materials, labor and variable and fixed overhead.

NARRATIVE: Refer to the narrative description for field 55.

FIELD NUMBER 57.0: Further Manufacturing

FIELD NAME: FURMANU

DESCRIPTION: If you are required to report the cost of further manufacture or assembly ("**further manufacture**") performed in the United States, record the unit cost in this field. This value is the total unit cost reported in the computer data file prepared in response to questionnaire section E - Cost of Further Manufacturing Performed in the United States.

If you have incurred further manufacturing cost in the United States but are not required to report the cost, record the code "FM" in this field for each sale of a further manufactured product. Enter a zero in this field for sales of products that have not been further manufactured.

NARRATIVE: If you further manufacture subject merchandise in the United States, please contact the official in charge immediately. You may be required to respond to section E of this questionnaire. No additional narrative description is required for this field. Refer to section A question 8.

FIELD NUMBER 58.0: Samples

FIELD NAME: SAMPLEU

DESCRIPTION: If the transaction in question involved sample merchandise, please report the code "S" (sample).

NARRATIVE: Explain the circumstances surrounding the sales of sample merchandise. Describe how sales of sample merchandise differ from sales of merchandise that does not fall under this category.

FIELD NUMBER 59.0: Foreign Trade Zone

FIELD NAME: FTZU

DESCRIPTION: Identify all sales of merchandise shipped into foreign trade zones in the United States by recording the code "FTZ" in this field. If you shipped the subject merchandise to an affiliate in an FTZ that further processed the merchandise into products not within the description of merchandise in Appendix III prior to entry into U.S. customs territory, separately identify these transactions with the code FTZA. If the merchandise entered U.S. customs territory without being further processed into products not within the description of the merchandise, enter the code FTZB.

For merchandise that was not shipped into foreign trade zones or was entered for consumption prior to admission to a foreign trade zone, enter a zero in this field. If none of your merchandise was shipped into a foreign trade zone, you may omit this field entirely and note in your narrative response that it does not apply.

NARRATIVE: Explain the circumstances that pertained to FTZ transactions. State whether you, your U.S. affiliate, or an unaffiliated firm entered (or may have entered) the merchandise into the Customs territory of the United States.

FIELD NUMBER 60.0 Temporary Import Bond

FIELD NAME: TEMPIMPU

DESCRIPTION: Identify all sales of merchandise that you knew were imported under temporary import bonds by recording the code TIB in this

field. If the subject merchandise entered into the United States under a temporary import bond and was processed further by an affiliate into products not within the description of merchandise (see Appendix V) prior to entry into U.S. customs territory, separately identify these transactions with the code "TIBA". If the merchandise entered U.S. customs territory without being further processed into products not within the description of the merchandise, enter the code TIBB.

For merchandise that was not shipped under a temporary import bond, enter a zero in this field. If none of your merchandise was imported under a temporary import bond, you may omit this field entirely and note in your narrative response that it does not apply.

NARRATIVE: Explain the circumstances that pertained to sales of merchandise imported under temporary import bonds. State whether you, your U.S. affiliate, or an unaffiliated firm entered (or may have entered) the merchandise into the Customs territory of the United States.

FIELD NUMBER 61.0: Manufacturer

FIELD NAME: MFRU

DESCRIPTION: If you have sold the foreign like product of more than one manufacturer, identify the manufacturer in each record by the use of a code. If the manufacturer is unknown, identify your supplier.

NARRATIVE: If you are not the manufacturer, report the manufacturer of the merchandise in your narrative response and provide a key to the code.

FIELD NUMBER 62.0 Entered Value

FIELD NAME: ENTVALUE

DESCRIPTION: For CEP sales made after importation, report the average unit entered value (U.S. Customs value) during the POR for the specific product (*e.g.*, model) of the sale. For other sales, report the actual unit entered value (U.S. Customs value), if known. Report the entered value for all CEP sales and for EP sales for which this information is known.

FIELD NUMBER 63.0 Importer

FIELD NAME: IMPORTER

DESCRIPTION: Report the U.S. importer of record. If unknown, place the code UNK in this field. For CEP sales made after importation, indicate the importer of the subject merchandise entered during the POR.

NARRATIVE: Provide a list of importers of record with any codes or abbreviations you used to identify them. If you (or an affiliate) were the importer of record for any EP sale(s), please explain the circumstances. If you or an affiliate were not the importer of record for any CEP sale(s), please explain the circumstances. Also, if more than one affiliate was an importer of the subject merchandise during the POR, please explain the functions of each and the circumstances under which each imported the subject merchandise.

Other Revenues and Expenses.

The fields listed above have been designed to capture all revenues and expenses you have incurred in selling the subject merchandise in the United States market. If there are additional revenues or expenses that are not reported above, such as export taxes incurred in the country of manufacture, create a field for each in the computer file, describe the revenue or expense in your narrative response, and include all calculation worksheets as attachments to your narrative response.