

INSTRUCTIONS FOR COMPLETING THIS FORM

GENERAL INFORMATION

A summary of the instructions for completing this form is provided below. A comprehensive instruction manual is available on www.census.gov/m3. Printed copies of the instruction manual, clarification of instructions, or definitions may be obtained by calling the contact on the front of the form or by writing to: **Bureau of the Census, 4700 Silver Hill Road, Washington, DC 20233-6900.**

Purpose for this survey - This form is designed to collect shipments, inventories, and orders data from domestic manufacturing companies for use in the preparation of industry estimates for 89 industry categories encompassing all manufacturing activities. These estimates are widely used as indicators of our Nation's current economic condition and of changes in the business cycle. They also provide important components for estimates of the gross domestic product (GDP) and related series.

Activities to be reported - A REPORTING UNIT is generally a division, subsidiary, or other operating unit as defined by your company for financial or managerial purposes. Reporting units within the same industry category, as defined in the Instruction Manual, may be combined for reporting purposes. Thus, a reporting unit could also be a complete company if the company operates predominantly in a single industry category. The Census Bureau may request that very large units with diverse activities be subdivided along industry lines for reporting purposes.

For the purpose of this survey, each reporting unit is to be reported as though a separate entity. Shipments should include transfers to other segments of your company, as well as the value of shipments to unaffiliated customers. Orders, where applicable, should include orders from other segments of your firm. Finally, the reported figures should be limited to domestic operations (the 50 States and the District of Columbia). Please note that, while the activities of foreign subsidiaries should be excluded, export shipments to and orders from foreign subsidiaries should be included.

Survey deadlines - The first report for this survey is based on data received through approximately the 18th of the month following the accounting period. If possible, please return your report by this time.

Use of estimates - If actual figures are not available, reasonable estimates may be used for reporting. Please indicate in the "Remarks" section if figures are estimates.

Comparability with previous reports - Please indicate in the "Remarks" section if there have been any changes in organization (acquisitions or shipments) or accounting methods that affect comparability with previous reports. If there is a sale or purchase, indicate new company's name.

REPORTING DEFINITIONS

- **SHIPMENTS** - Report net shipments made during the accounting period for your domestic manufacturing operations. Include shipments of products to other companies, individuals, U.S. Government agencies and foreign customers as well as shipments and transfers to other divisions or subsidiaries of your company. Shipments should be net, after discounts and allowances, exclusive of nonmanufacturing activities.
- **NEW ORDERS** - Report net new orders received for domestic manufacturing during the accounting period, less cancellations. Include (1) the sales value of orders received and filled during the accounting period; (2) orders received for future deliveries; and (3) the net sales value of changes to existing contracts. Do not include orders requiring further negotiations, authorization, or funding before the order is final.
- **ORDER BACKLOG** - Include orders, as defined above, that have not yet passed through the sales account.
- **TOTAL INVENTORIES** - Report total inventories, warehoused in the U. S. regardless of where manufactured, at current cost or market value as of the end of the accounting period. If your inventories are subject to LIFO valuation, report the value prior to the adjustment for the LIFO reserve. The reported figure should include all inventories in the 50 States and the District of Columbia to which you hold title.

The figure for total inventories should equal the sum of the data reported in the following three categories to the extent permitted by your records:

- **MATERIALS AND SUPPLIES INVENTORY** - Report materials and supplies inventories as of the end of the accounting period.
- **WORK-IN-PROCESS INVENTORY** - Report work-in-process inventories as of the end of the accounting period.
- **FINISHED GOODS INVENTORY** - Report finished goods inventories as of the end of the accounting period.