

# 2016 ANNUAL CAPITAL EXPENDITURES SURVEY

## WORKSHEET

DO NOT use this worksheet to respond to the survey; it is intended to assist you with gathering and preparing your data prior to reporting online.

Please view the online report for specific instructions that may apply to your EIN or firm.

Return to <https://respond.census.gov/aces> when you are ready to report online.

Report Online - Do Not Return

**YOUR RESPONSE IS REQUIRED BY LAW.** Title 13, United States Code, Sections 131 and 182 authorizes this collection. Title 13 U.S.C., Section 224 and 225 require businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By Section 9 of the same law, **YOUR CENSUS REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents' files are immune from legal process. We estimate that this survey will take between 2-16 hours to complete, with an average of 2.57 hours.

## DEFINITIONS AND GENERAL INSTRUCTIONS

**PLEASE REFER TO THE INSTRUCTIONS, DEFINITIONS, AND CODES LIST MANUAL BEFORE COMPLETING THE SURVEY.**

- SURVEY SCOPE – This survey collects capital expenditure data for nonfarm companies, organizations, and associations operating within the United States. **This includes churches and other non-profit organizations, government owned but privately operated organizations, tribal business operations, and agricultural services. Agricultural production should be excluded.**
- SURVEY PERIOD – Report data for calendar year 2016. **Refer to page 1 of the instruction manual if your records are on a fiscal year basis.**
- **If your company ceased operations during the survey year, complete the form for the period of time the company was in operation.**
- Reasonable estimates are acceptable.

- Report dollar values rounded to thousands.

Example: If figure is \$1,179,125,628.00 report →	Bil.	Mil.	Thou.
	1	1 7 9	1 2 6

- **If you have any questions regarding this survey or need help completing it, call 1-800-528-3049. You may also refer to <https://econhelp.census.gov/aces> for more information.**

## DEFINITIONS AND GENERAL INSTRUCTIONS

### ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

**DEPRECIABLE ASSETS** – New and used buildings, structures, machinery, and equipment for which depreciation or amortization accounts are ordinarily maintained. The value of land development and improvements, as well as exploration and development of mineral properties, are included.

- Exclude*
- Cost of land and depletable assets such as mineral and timber rights;
  - Assets of foreign operations;
  - Assets leased to others under capital lease arrangements;
  - Patents, copyrights, trademarks, franchises, and goodwill.

**CAPITAL EXPENDITURES** – All capitalized costs during 2016 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

- Include*
- Expenditures for major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
  - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
  - Capitalized computer software (include payroll for internally developed software);
  - Capitalized cost of assets produced or purchased then leased as the lessor under operating leases;
  - Capital costs for feasibility studies, architectural, legal, installation, and engineering fees;
  - Cost of assets acquired under capital leases entered into during the survey year;
  - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
  - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
  - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
  - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code;
  - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.
- Exclude*
- Expenditures for structures or equipment by subsidiaries and branches located outside the United States;
  - Value of structures built or work performed by your enterprise on contract to others;
  - Items chargeable as current operating expenses such as cost of maintenance, normal repairs, and supplies;
  - Expenditures for goodwill, patents, or copyrights;
  - Payments to others for structures and equipment acquired under operating leases or rented;
  - Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

**OTHER ADDITIONS AND ACQUISITIONS** – Additions to your depreciable asset accounts, including depreciable assets acquired through mergers and acquisitions, if not considered capital expenditures.

### ITEM 1B – GROSS SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- Gross sales, operating receipts, and revenues from taxable operations as well as total revenues from tax-exempt activities. See page 4 of the instruction manual for additional details regarding this item.

**ITEM 1A DOMESTIC DEPRECIABLE ASSET DATA**

Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably.

**Include**

- **Operations of subsidiary companies, where there is more than 50 percent ownership, as well as companies which the enterprise has the power to direct or cause the direction of management and policies.**
- **Include depreciable assets of discontinued operations that are classified as being held for sale on line 13.**

If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was purchased by another company during 2016, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 8.

**Example: if figure is \$1,179,125,628.00 report** →

(1)		
Bil.	Mil.	Thou.
1	1 7 9	1 2 6

Row	Description (Refer to Page 4 of Instructions)		Bil.	Mil.	Thou.
10	Gross depreciable assets (structures and equipment) at beginning of year	+			
11	Total capital expenditures (If "None", enter "0")	+			
12	Other additions and acquisitions (Please specify in the "Remarks" on page 8)	+			
13	Acquisition cost of retirements and dispositions (including impairment costs and discontinued operations) of depreciable assets during the year	-			
14	Gross depreciable assets (structures and equipment) at year end (Row 10+11+12-13=14)	=			
15	Accumulated depreciation and amortization at year end				

**ITEM 1B GROSS SALES, OPERATING RECEIPTS, REVENUE AND CHARITABLE CONTRIBUTIONS RECEIVED**

Row	Description	(1)	(2)		
		Industry category code	Bil.	Mil.	Thou.
16	<b>Gross</b> domestic sales, operating receipts, and revenue for the reporting company and all consolidated subsidiaries (Refer to page 4 of Instructions)				
17	Report the three industries with the largest sales, operating receipts, and revenue in which this company operates. Use the list of industry category codes on page 6 of the instructions to complete the industry code column. Industry with the LARGEST sales				
18	Industry with the SECOND LARGEST sales				
19	Industry with the THIRD LARGEST sales				

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## DEFINITIONS AND GENERAL INSTRUCTIONS

### ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1A, Row 11.

**STRUCTURES** – Report the capitalized cost of buildings and structures, and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.

- Include*
- Major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
  - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year;
  - Machinery and equipment which are an integral or built-in feature of the structure;
  - Expenditures for land development and improvements such as demolition of buildings, site preparation, and land servicing;
  - Facilities which are built into or fixed to the land such as sidewalks, streets, parking lots, airfields, piers, telephone and power lines, sewers, and petroleum and gas pipelines;
  - Exploration and development of mineral properties such as drilling gas wells, construction of offshore drilling platforms; digging and shoring mines, mine shafts, and mining exploration.

- Exclude*
- Cost of land and depletable assets;
  - Normal maintenance and repairs to existing structures or service facilities.

**EQUIPMENT** – Report the capitalized cost of machinery and equipment used in the production and distribution of goods and services, and in office functions.

- Include*
- Furniture and fixtures;
  - Transportation equipment such as automobiles, trucks, tractors, aircraft, and ships;
  - Office equipment and machines, including computers;
  - Production machinery;
  - Capitalized computer software (include payroll for internally developed software).

- Exclude*
- Expenditures for items that are expensed, such as office supplies;
  - Expenditures for machinery or equipment which are housed in structures and **cannot** be removed or replaced without significantly altering the structure. Examples include electrical work, elevators, heating and cooling systems, and overhead hoists and cranes. See Item 2, STRUCTURES on page 3 of the instruction manual for additional types of equipment to be included as structures.

**OTHER** – Report capital expenditures for assets acquired in 2016 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

**Note: Allocate construction-in-progress, leasehold improvements, and capitalized interest as structures and equipment where applicable. If you cannot allocate these expenditures as structures or equipment, report them as OTHER and provide a description in Item 3.**

ITEM 2 CAPITAL EXPENDITURES											Bil.	Mil.	Thou.							
<b>Report the following domestic capital expenditures data for the entire company.</b> <i>(Refer to page 4 of Instructions)</i>											<b>Example: if figure is \$1,179,125,628.00 report →</b>			1	1	7	9	1	2	6
Row	CAPITAL EXPENDITURES <i>(Refer to Page 2 of Instructions)</i>	Structures (1)			Equipment (2)			Other <i>(Describe in Item 3)</i> (3)			Total <b>(Add columns 1+2+3)</b> (4)									
		Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.							
20	Capital expenditures for NEW structures and equipment <i>(Include major additions, alterations, and capitalized repairs to existing structures)</i>																			
21	Capital expenditures for USED structures and equipment																			
22	<b>TOTAL capital expenditures</b> <i>(Add Rows 20 + 21)</i>																			
											<b>Total should equal Item 1A, Row 11</b>									
<b>ITEM 3 List the items included in "Other."</b> Report in thousands of dollars. <b>Furniture and fixtures, computers, capitalized computer software, and motor vehicles</b> should be reported as equipment. <b>Leasehold improvements</b> should be considered new structures or new equipment based on what is being improved.																				
Row	(1) Description of Capital Expenditures										(2)									
											Bil.	Mil.	Thou.							
30																				
31																				
<b>ITEM 4 CAPITAL LEASES</b>																				
Row	For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. <i>(Refer to page 5 of the Instructions)</i>										(1)									
											Bil.	Mil.	Thou.							
41	TOTAL →																			
<b>ITEM 5 CAPITALIZED COMPUTER SOFTWARE</b> <i>(Refer to page 5 of Instructions)</i>																				
Row		Prepackaged (1)			Vendor-customized (2)			Internally-developed <i>(Including payroll)</i> (3)			Total <b>(Add columns 1+2+3)</b> (4)									
		Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.							
50	Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.																			

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# ITEM 6

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2016. (Refer to page 5 of the Instructions.) The list of industry category codes printed on page 1 of the survey are the industries in which we believe your company operates. If the industries are incorrect or incomplete, please refer to the complete list of possible industry codes and descriptions beginning on page 6 of the Instructions, Definitions, and Codes List manual. Correct the list on page 1 of this form and use these updated industry codes to complete Item 6.

**NOTE: If only one industry code is printed on page 1 and this is the only industry in which you operated in 2016,** 6010 ☐ Check here  
**check the box to the right and skip to page 8.** →  
**If you operated in more than one industry or;**  
**If you made a correction to any printed industry on page 1.** → **Complete Item 6.**

Industry Category Code	STRUCTURES + EQUIPMENT + OTHER = TOTAL																					TOTAL CAPITAL EXPENDITURES  (0)
	Structures (Include major additions, alterations and capitalized repairs to existing structures as new structures)						Equipment						Other									
	New (2)			Used (3)			New (5)			Used (6)			New (8)			Used (9)						
	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou	Bil	Mil	Thou				
	↓			↓			↓			↓			↓			↓			↓			
COLUMN TOTALS																						
	Should equal Item 2, Row 20, Column 1			Should equal Item 2, Row 21, Column 1			Should equal Item 2, Row 20, Column 2			Should equal Item 2, Row 21, Column 2			Should equal Item 2, Row 20, Column 3			Should equal Item 2, Row 21, Column 3			Should equal Item 2, Row 22, Column 4			

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<b>REPORTING PERIOD COVERED</b>									
<b>a. Do the reported data cover the calendar year 2016?</b> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> <sup>95</sup>  1 <input type="checkbox"/> YES 2 <input type="checkbox"/> NO – <i>Specify period covered</i> _____ → 3 </div> <div style="width: 10%; text-align: center;"> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">FROM</div> <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <span>Month</span><span>Day</span><span>Year</span> </div> <div style="border: 1px solid black; height: 30px; margin-top: 2px;"></div> </div> <div style="width: 40%; text-align: center;"> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">TO</div> <div style="display: flex; justify-content: space-between; font-size: 0.8em;"> <span>Month</span><span>Day</span><span>Year</span> </div> <div style="border: 1px solid black; height: 30px; margin-top: 2px;"></div> </div> </div>									
<b>OWNERSHIP INFORMATION</b>									
<b>a. Was this company in operation on December 31, 2016?</b> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 70%;"> <sup>96</sup>  1 <input type="checkbox"/> YES  2 <input type="checkbox"/> NO – <i>Give date operations ceased</i> _____ → 3 </div> <div style="width: 25%; text-align: center;"> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Month</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Day</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Year</div> <div style="border: 1px solid black; height: 30px; margin-top: 2px;"></div> </div> </div>									
<b>b. Did the ownership of this company change during the year ending December 31, 2016?</b> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 70%;"> <sup>97</sup>  1 <input type="checkbox"/> YES – <i>Specify date of change AND fill in c. below</i> _____ → 3  2 <input type="checkbox"/> NO </div> <div style="width: 25%; text-align: center;"> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Month</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Day</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 2px;">Year</div> <div style="border: 1px solid black; height: 30px; margin-top: 2px;"></div> </div> </div>									
<b>c. Name of new operator/company</b>					Contact name at new company				
Number and street address			City		State	ZIP Code		Contact area code & phone number	
<b>REMARKS</b> <i>Please explain any large or unusual changes to your company's reported domestic capital expenditures.</i>									
<b>CERTIFICATION</b> – This report is substantially accurate and has been prepared in accordance with instructions.									
Name of person to contact regarding this report			Telephone number	Area code      Number		Ext.	Fax	Area code      Number	
Signature of authorized official			E-mail address					Date	Month    Day    Year
<b>For more information, refer to: <a href="https://respond.census.gov/aces">https://respond.census.gov/aces</a> or call 1-800-528-3049</b>									
<b>THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.</b>									

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# 2016 ANNUAL CAPITAL EXPENDITURES SURVEY INSTRUCTIONS, DEFINITIONS, AND CODES LIST

## INTRODUCTION

This manual provides instructions, definitions, and codes to assist you in completing the Annual Capital Expenditures Survey (ACES). **Section I** provides general instructions, definitions, and item specific instructions for reporting in the ACE survey. **Section II** contains the INDUSTRY CATEGORY CODES LIST for the appropriate industry codes used in this survey.

## BURDEN HOUR ESTIMATE

We estimate this survey will take an average of 2.57 hours to complete, 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: EWD Survey Comments 0607-0782, U.S. Census Bureau, 4600 Silver Hill Road, Room EWD-8K154, Washington, DC 20233. You may e-mail comments to EWD.Surveys@census.gov. Be sure to use EWD Survey Comments 0607-0782 as the subject.

## PURPOSE OF THE SURVEY

The purpose of this survey is to collect comprehensive and timely information about the nature and level of capital expenditures in the United States. The level of capital expenditures is an important component in the overall assessment of our Nation's productivity. The information you provide will be used to prepare national measures of capital spending and to formulate fiscal and monetary policy.

## SECTION I

### PART A – GENERAL INSTRUCTIONS

**Survey Scope** – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. Information for agricultural production operations should be excluded. However, companies performing agricultural services are included.

**Information for churches, nonprofit organizations, and organizations that are government owned but privately operated should be included.**

**Reporting Entity** – Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the

direction of management and policies. If another domestic company owns more than 50 percent of the voting stock of your company or has the power to direct or cause the direction of management and policies, then please note this in the "Remarks" section. **Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you are unable to consolidate records for the entire company or have any reporting questions, please call **1-800-528-3049**. This report form will be used by companies having activity in one or more industries; therefore, not all items will apply to all companies. For purposes of this survey, exclude data for Puerto Rico, the Virgin Islands, and U.S. Territories.

**Survey Period** – Report data for the calendar year 2016. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If you cannot provide reasonable estimates on a calendar basis, fiscal year data will be accepted. In the REPORTING PERIOD item, indicate the exact dates the data represent if they are not for the calendar year.

If fiscal data are used and your fiscal period ends in January, February, or March, report for the fiscal year ending in 2017. Otherwise, report for the fiscal year ending in 2016.

**Estimates Are Acceptable** – The data requested on this report form may not correspond to your company's accounting records. If you cannot answer a question from your company records, please provide carefully prepared estimates. If your company did not have any capital expenditures for the 2016 reporting period, enter a '0' where applicable.

### Mergers/Acquisitions and Discontinued

**Operations** – Such events occurring during the period covered by this report that require special attention.

- (a) If your enterprise merged with or acquired another domestic enterprise during the period, include the domestic capital expenditures made by the merged or acquired enterprise since the date of acquisition; the cost to your enterprise for structures and equipment previously owned by the acquired enterprise at the time of the merger or acquisition should be reported as expenditures, only if treated as capital expenditures by your enterprise. Please furnish the date of the acquisition or merger and the name of the acquired enterprise in the "Remarks" section.
- (b) If your enterprise was acquired by another enterprise during the period covered by this report, please furnish the acquisition date and the name and address of the acquiring enterprise in the "Ownership Information" section, and complete the form for the period of time the enterprise was in operation prior to the acquisition.

- (c) Discontinued operations should be treated in the same manner as continued operations. If during the survey year, your enterprise had discontinued operations that were held for sale, report data for the discontinued operations for the period of time the reporting enterprise owned them.

**Electronic Reporting** – Complete this survey online by going to the following address:  
<https://respond.census.gov/aces>

Should you have any questions regarding electronic reporting, please call **1-800-528-3049** from 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

Use your User ID and Password to login. **Your User ID and Password are located on the letter we mailed to your company.**

**Filing Extensions** - If you cannot complete the survey by the due date shown on your letter, you may request an extension of time by visiting <https://respond.census.gov/aces> and selecting "Self-Service Log in".

**Legal Authority and Confidentiality of Data - Your response is required by law.** Title 13 United States Code, Sections 131 and 182 authorizes this collection. Sections 224 and 225 require businesses and other organizations that receive this questionnaire to answer the questions and return the report to the U.S. Census Bureau. By Section 9 of the same law, **YOUR CENSUS REPORT IS CONFIDENTIAL.** It may be seen only by persons sworn to uphold the confidentiality of Census Bureau information and may be used only for statistical purposes. Further, copies retained in respondents' files are immune from legal process.

Direct any **QUESTIONS** regarding this survey to **1-800-528-3049** between 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

## PART B – DEFINITIONS

### 1. CAPITAL EXPENDITURES:

Capital expenditures include all expenditures during the year for both new and used structures and equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained.

**Include:**

- **capital expenditures for discontinued operations being held for sale during the year.**
- capitalized cost of assets produced or purchased, then leased as the lessor under operating leases;
- capitalized computer software (include payroll for internally developed software);
- all capital costs such as feasibility studies, architectural, legal, installation, and engineering fees, as well as work done by the company's work force;
- **gross additions during the year to construction-in-progress accounts for projects lasting longer than one year (allocate the additions between structures and equipment in Item 2), even if the asset was not in use and not yet depreciated;**

- all capitalized **leasehold improvements** made to assets leased from others. In Item 2, allocate leasehold improvements between structures and equipment based on what is being improved;
- estimated cost or present value of assets acquired under capital leases entered into during the survey year (**reported by the lessee**). Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards.**
- **capitalized interest charges** on loans financing capital projects if consistent with the **Statement of Financial Accounting Standards (FAS) Number 34;**
- values of assets expended as permitted under section 179 of the U.S. Internal Revenue code;
- expenditures for structures and equipment (whether acquired on contract or directly by your enterprise), including items purchased abroad, for installation or use within the United States;
- expenditures for major alterations, capitalized repairs, and improvements;
- expenditures for structures or equipment that are, or will be, leased or rented to others;
- expenditures made by your firm for structures which, upon completion, were or are to be sold and leased back to your company;
- expenditures for **both developmental and exploratory drilling activities including intangible drilling costs;**
- expenditures for **land development and improvement**, including demolition of buildings, land servicing, and site preparation;
- cost of construction work performed by your own employees (force-account construction work);
- expenditures that are made jointly for both business and personal use, include only that portion allocated to business use.

**Exclude:**

- the cost of maintenance, repairs, and supplies charged as current operating expenses;
- capital expenditures for structures and equipment by foreign operations;
- reductions for retirements, write-downs, sales, subsidies, or other dispositions of existing assets;
- the value of structures built and other work performed by your enterprise on contract to others;
- **expenditures for goodwill, patents, or copyrights;**
- expenditures for geological and geophysical work by oil companies and similar off-site mining or general exploration which are not capitalized;
- payments to others for structures and equipment acquired under operating leases or rented;
- expenditures made by your firm or organization (as lessor) for property which is leased to others as part of capital (full-payout or equity) lease arrangements;
- expenditures made by owners of property rented or leased to your firm under operating leases.

## 2. STRUCTURES:

Structures include the capitalized cost of buildings and structures, and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.

Major additions and alterations to existing structures and capitalized repairs and improvements to buildings should also be included.

The cost of any machinery and equipment which is an integral or built-in feature of the structure should be reported as part of that structure (e.g., assembly line superstructure in an automotive assembly plant).

**Expenditures for land development and improvements**, including demolition of buildings, land servicing, and site preparation should be included.

### **Include:**

- mechanical and electrical installations such as plumbing, electrical work, elevators, escalators, power plants, heating and cooling systems, sprinkler systems, environmental controls, intercom systems, and other similar building services;
- **site preparation**, including the demolition of buildings and outside construction of fixed structures or facilities such as sidewalks, highways and streets, parking lots, landscaping, utility connections, outdoor lighting, railroad tracks, airfields, piers, wharves and docks, **telephone and telegraph lines, cellular transmission towers, radio and television towers**, water supply lines, sewers, water and signal towers, electric power distribution and transmission lines, petroleum and gas pipelines, and similar facilities which are built into or fixed to the land;
- installation of boilers, overhead hoists and cranes, blast furnaces, brick kilns, fractionating towers, overhead traveling cranes, shipways, and similar types of structures;
- fixed, largely site-fabricated equipment not housed in a building, primarily for petroleum refineries and chemical plants, but also including storage tanks and refrigeration systems;
- installation of construction materials placed inside a building and used to support production machinery; for example, concrete platforms, overhead steel girders, and pipes to carry liquids from storage tanks;
- drilling gas wells, including construction of offshore drilling platforms; digging and shoring mines, including constructing buildings at mine sites, and expenditures for constructing mine shafts and mining exploration;
- land improvements; exploration and development of mineral properties.

### **Exclude:**

- land acquisition;
- normal maintenance and repairs to existing structures or service facilities such as painting, roofing repairs, and street and highway patching.

## 3. EQUIPMENT:

**Include machinery, furniture and fixtures, computer software, computers, and motor vehicles** used in the production and distribution of goods and services or in office functions.

Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure are considered equipment, **not** expenditures for structures.

### **Include:**

- capitalized office equipment and machines; computers, furniture and fixtures for offices; cafeteria and warehouse equipment;
- capitalized computer software (include payroll for internally developed software);
- transportation equipment for highway and off-highway use such as automobiles, trucks, and tractors;
- corporate helicopters and aircraft;
- production machinery;
- computer assisted machines that possess the ability to be programmed for a wide variety of functions including robots, numerically controlled machine tool equipment, and individual computerized machines.

## PART C – INSTRUCTIONS BY ITEM

### ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA

Report the acquisition cost of total domestic depreciable assets excluding land and depletable assets. The figure should include structures, equipment, and other depreciable assets. **Report values in thousands of dollars. Enter a '0' where applicable.**

### **Include:**

Value of land development and improvements (such as landscaping, paving, and parking lots) and exploration and development of mineral properties. Expenditures for these items should also be reported as structures in Item 2.

### **Exclude:**

Cost of land and depletable assets (such as mineral or timber rights); current assets (such as inventories, cash, and accounts receivable); assets of foreign operations; assets leased to others under capital lease arrangements; and patents, copyrights, trademarks, franchises, and goodwill.

## **PART C – INSTRUCTIONS BY ITEM – *Continued***

### **ITEM 1 – DOMESTIC DEPRECIABLE ASSET DATA – *Continued***

#### **ROWS:**

#### **10. Gross depreciable assets at beginning of year:**

Report the gross depreciable assets (excluding land) at the beginning of the year.

#### **11. Total capital expenditures:**

Report capital expenditures for **depreciable assets** (excluding land) during the year. (See Part B – DEFINITIONS on page 2 of these instructions.)

#### **12. Other additions and acquisitions:**

Report other depreciable assets acquired through additions, acquisitions, and mergers during the year at fair market value, **if these are not considered capital expenditures**. Please explain such additions in the "Remarks" section.

#### **13. Retirements and dispositions of depreciable assets during the year:**

Report the acquisition cost of depreciable assets (excluding land) sold, scrapped, or destroyed during the year on Row 13. Include assets considered sold under capital lease arrangements which, prior to the lease, were subject to depreciation. Impairment costs of fixed assets along with losses from operations should be included in this section.

#### **14. Gross value depreciable assets at end of year:**

Report the gross depreciable assets (excluding land) at the end of the year. The entry in Row 14 should equal beginning of year assets (Row 10) + capital expenditures (Row 11) + other additions (Row 12) – retirements (Row 13). Please explain any discrepancies or imbalances in the "Remarks" section.

#### **15. Accumulated depreciation and amortization at end of year:**

Report year-end accumulated depreciation and amortization charges for depreciable assets excluding land. Include charges against depreciable assets acquired during the year.

#### **16. Gross domestic sales, operating receipts, and revenue:**

Report sales, operating receipts, and revenue at the end of the year for goods produced, distributed, or services provided. Include revenue from investments, rents, and royalties only if it is the principal business activity of the company. For example: finance, insurance, and real estate companies. **(Report values in thousands of dollars.)**

**Include** all operating receipts from taxable operations, as well as total revenue from tax-exempt activities (contributions, gifts, grants, etc.). Report revenues from customers outside the company including sales of products and services to other companies, individuals, U.S. Government agencies, and foreign customers. Include transfers to foreign subsidiaries.

**Exclude** domestic intra-enterprise transfers, sales by foreign subsidiaries, freight charges and excise taxes.

#### **17–19. Industries with the highest domestic sales, operating receipts, and revenue:**

Enter the industry category code(s) in which your company operated. If the company is involved in more than three industry activities, report those industries with the highest sales. See the "Industry Category Codes List" (page 6) for the appropriate 4-digit industry code(s). Central Administrative Office Activity Code 9900 should not be used in this item. **(Report values in thousands of dollars)**

### **ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA**

#### **COLUMNS:**

#### **1. Structures:**

Report the value of capital expenditures for structures in Column (1). The values in Column (1) should be **included in Column (4)**.

#### **2. Equipment:**

Report the value of capital expenditures for equipment in Column (2). The values in Column (2) should be **included in Column (4)**.

#### **3. Other:**

Report the value of depreciable and amortizable assets that you are unable to categorize as structures or equipment in Column (3). The values in Column (3) should be **included in Column (4)**.

Include expenditures for construction-in-progress, leasehold improvements, and capitalized interest that you are unable to categorize as structures and equipment. Report land improvements as structures. Report furniture and fixtures, capitalized computer software, computers, and automobiles as equipment. This column **excludes** the cost of land and depletable assets.

#### **4. Total:**

Report the value of total capital expenditures for depreciable assets (excluding land) in Column (4). The figure in Column (4) should include structures, equipment, and other depreciable assets. The value in Item 2, Row 22, Column (4) should be the same as Item 1A, Row 11. **Report values in thousands of dollars. Enter a '0' where applicable.**

#### **ROWS:**

#### **20. New capital expenditures:**

Report capital expenditures for new buildings and other structures, structures that have been previously owned but not used or occupied, new machinery and equipment, and other new depreciable assets. Remodeling, renovation, or modernization of existing facility should be reported as new structures.

#### **21. Used capital expenditures:**

Report capital expenditures for buildings and other structures which have been previously owned and occupied, machinery and secondhand equipment, and other used depreciable assets.

#### **22. Total capital expenditures:**

Report capital expenditures for **depreciable assets** during the year by column category.

### ITEM 3 – OTHER CAPITAL EXPENDITURES

Describe depreciable assets included as "Other" capital expenditures in Item 2, Row 22, Column (3). "Other" capital expenditures refer to depreciable and amortizable assets that you were unable to categorize as structures or equipment.

**Do not** report land, depletable assets, patents, copyrights, trademarks, franchises, or goodwill as "Other" capital expenditures. Report furniture and fixtures, capitalized computer software, computers, and motor vehicles as equipment. Report additions to construction-in-progress, capitalized interest, and leasehold improvements as structures or equipment where applicable.

### ITEM 4 – CAPITAL LEASES

If your company leased new structures and/or equipment and the lease is capitalized by your company, report the cost or present value of the structures and equipment acquired in the survey year. Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards (FAS) Number 13**. This amount should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Row 20**.

**Exclude** periodic payments under capital and operating leases. Also exclude the cost of capitalized improvements your enterprise made to assets leased from others (**leasehold improvements**) in this item. Leasehold improvements should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Rows 20 and 22**.

### ITEM 5 – CAPITALIZED COMPUTER SOFTWARE

Report capital expenditures for computer software developed or obtained for internal use during the year. Capitalized computer software expenditures should consist of costs of materials and services directly related to the development or acquisition of software; **payroll and payroll-related costs for employees directly associated with software development**; and interest costs incurred while developing the software.

Capitalized computer software is defined by the criteria in **Statement of Position 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use**. This amount should be **reported as capital expenditures in Item 1A, Row 11 and Item 2, Column(2)**.

#### COLUMNS:

##### 1. Prepackaged software:

Report the value of capital expenditures for prepackaged computer software in Column (1).

Prepackaged software is purchased off-the-shelf through retailers or other mass-market outlets for internal use by the company. Include the cost of licensing fees and service/maintenance agreements.

##### 2. Vendor-customized software:

Report the value of capital expenditures for vendor-customized software in Column (2). Vendor-customized software is **EXTERNALLY** developed by vendors and customized for your company's use.

##### 3. Internally-developed software:

Report the value of capital expenditures for internally-developed software in Column (3). Internally-developed software is developed by your company's employees, for internal use. **Include capitalized loaded payroll – (salaries, wages, benefits, and bonuses related to all software development activities)**.

### ITEM 6 – CAPITAL EXPENDITURES BY INDUSTRY

Complete Item 6 for each industry in which the company had operations and made capital expenditures in 2016. Complete a separate row for each industry.

Review the list of company activities in the Industry Category Code screen while completing the worksheet. These are the industries we expected your company to operate in during 2016. If necessary, you may add industry codes using the drop down list of Industry Category Codes.

Allocate expenditures for assets which serve more than one industry such as: central, regional, or divisional administrative functions, payroll and personnel, and research and development. If capital expenditures for these assets cannot be allocated to specific industry categories, report the amount of these capital expenditures as industry code 9900.

#### Complete the columns as follows:

In Column (0) enter total capital expenditures (excluding land) for each industry category code listed.

Of the capital expenditures reported in Column (0), report the amount of new structures in Column (2); used structures in Column (3); new equipment in Column (5); used equipment in Column (6); other new depreciable assets in Column (8); and other used depreciable assets in Column (9).

Include the value of assets acquired through capital lease arrangements in Columns (0) through (9).

## SECTION II – ACES INDUSTRY CATEGORY CODES LIST

### INSTRUCTIONS

Use the following industry codes to complete Item 6 as requested on the report form. The North American Industrial Classification System (NAICS) codes are listed for reference only.

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	<b>Agriculture, Forestry, Fishing and Hunting</b>			<b>Manufacturing – Continued</b>	
<b>1110</b>	Crop and Animal Production	<b>111, 112</b>	<b>3160</b>	Leather and Allied Product Manufacturing	<b>316</b>
<b>1130</b>	Forestry, Logging, Fishing, Hunting, Trapping, and Agricultural Support Activities	<b>113, 114, 115</b>	<b>3210</b>	Wood Product Manufacturing	<b>321</b>
	<b>Mining</b>		<b>3220</b>	Paper Manufacturing	<b>322</b>
<b>2110</b>	Oil and Gas Extraction	<b>2111</b>	<b>3230</b>	Printing and Related Support Activities	<b>323</b>
<b>2121</b>	Coal Mining	<b>2121</b>	<b>3240</b>	Petroleum and Coal Products Manufacturing	<b>324</b>
<b>2122</b>	Metal Ore Mining	<b>2122</b>	<b>3251</b>	Basic Chemical, Resin, Synthetic Rubber, and Fiber Manufacturing	<b>3251, 3252</b>
<b>2123</b>	Nonmetallic Mineral Mining and Quarrying	<b>2123</b>	<b>3253</b>	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	<b>3253</b>
<b>2130</b>	Support Activities for Oil and Gas Operations	<b>213111, 213112</b>	<b>3254</b>	Pharmaceutical and Medicine Manufacturing	<b>3254</b>
<b>2131</b>	Support Activities for Solid Mineral Operations	<b>213113, 213114, 213115</b>	<b>3259</b>	Paint, Adhesive, Soap, and Other Chemical Manufacturing	<b>3255, 3256, 3259</b>
	<b>Utilities</b>		<b>3260</b>	Plastics and Rubber Products Manufacturing (except inflatable boats)	<b>326</b>
<b>2211</b>	Electric Power Generation, Transmission and Distribution	<b>2211</b>	<b>3271</b>	Clay and Glass Products Manufacturing	<b>3271, 3272</b>
<b>2212</b>	Natural Gas Distribution	<b>2212</b>	<b>3279</b>	Cement, Concrete, Lime, Gypsum, and Other Nonmetallic Mineral Product Manufacturing	<b>3273, 3274, 3279</b>
<b>2213</b>	Water, Sewage, and Other Systems	<b>2213</b>	<b>3311</b>	Iron and Steel Mills, Ferroalloy Manufacturing, and Steel Product Manufacturing from Purchased Steel	<b>3311, 3312</b>
	<b>Construction</b>		<b>3313</b>	Nonferrous Metals Production and Processing	<b>3313, 3314</b>
<b>2360</b>	Construction of Buildings	<b>236</b>	<b>3315</b>	Ferrous and Nonferrous Foundries	<b>3315</b>
<b>2370</b>	Heavy and Civil Engineering Construction	<b>237</b>	<b>3320</b>	Fabricated Metal Product Manufacturing	<b>332</b>
<b>2380</b>	Specialty Trade Contractors	<b>238</b>	<b>3331</b>	Agriculture, Construction, and Mining Machinery Manufacturing	<b>3331</b>
	<b>Manufacturing</b>		<b>3332</b>	Industrial, Metalworking, and General Purpose Machinery Manufacturing (Including Laboratory Apparatus)	<b>3332, 3335, 3339</b>
<b>3110</b>	Food Manufacturing	<b>311</b>	<b>3333</b>	Commercial, Service Industry, Temperature Control, and Air-Flow Control Machinery Manufacturing (Including Laboratory Freezers)	<b>3333, 3334,</b>
<b>3121</b>	Beverage Manufacturing	<b>3121</b>			
<b>3122</b>	Tobacco Manufacturing	<b>3122</b>			
<b>3130</b>	Textile Mills and Textile Product Mills	<b>313, 314</b>			
<b>3150</b>	Apparel Manufacturing	<b>315</b>			

## SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	<b>Manufacturing – Continued</b>			<b>Transportation and Warehousing</b>	
<b>3336</b>	Engine, Turbine, and Power Transmission Equipment Manufacturing	<b>3336</b>	<b>4810</b>	Air Transportation	<b>481</b>
<b>3341</b>	Computer and Peripheral Equipment Manufacturing	<b>3341</b>	<b>4820</b>	Rail Transportation	<b>482</b>
<b>3342</b>	Communications, Audio, and Video Equipment Manufacturing	<b>3342, 3343</b>	<b>4830</b>	Water Transportation	<b>483</b>
<b>3344</b>	Semiconductor and Other Electronic Component Manufacturing	<b>3344</b>	<b>4840</b>	Truck Transportation	<b>484</b>
<b>3345</b>	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing, Radio/ Television Broadcasting and Wireless Communications Equipment Manufacturing, Communications Signal Testing and Evaluation Equipment	<b>3345</b>	<b>4850</b>	Transit and Ground Passenger Transportation	<b>485</b>
<b>3346</b>	Manufacturing and Reproducing Magnetic and Optical Media	<b>3346</b>	<b>4861</b>	Pipeline Transportation of Crude Oil, Refined Petroleum, and Miscellaneous Products, except Natural Gas	<b>4861, 4869</b>
<b>3350</b>	Electrical Equipment, Appliance and Component Manufacturing	<b>335</b>	<b>4862</b>	Pipeline Transportation of Natural Gas	<b>4862</b>
<b>3361</b>	Motor Vehicle, Body, Trailer, and Parts Manufacturing	<b>3361, 3362, 3363</b>	<b>4870</b>	Scenic and Sightseeing Transportation	<b>487</b>
<b>3364</b>	Aerospace Product and Parts Manufacturing	<b>3364</b>	<b>4880</b>	Support Activities for Transportation	<b>488</b>
<b>3369</b>	Other Transportation Equipment Manufacturing (Including inflatable boats)	<b>3365, 3366, 3369</b>	<b>4920</b>	Couriers and Messengers	<b>492</b>
<b>3370</b>	Furniture and Related Product Manufacturing (Including Laboratory Furniture)	<b>337</b>	<b>4930</b>	Warehousing and Storage	<b>493</b>
<b>3391</b>	Medical Equipment and Supplies Manufacturing	<b>3391</b>		<b>Information</b>	
<b>3399</b>	Other Miscellaneous Manufacturing	<b>3399</b>	<b>5111</b>	Newspaper, Periodical, Book, and Directory Publishers (except Internet)	<b>5111</b>
	<b>Wholesale Trade</b>		<b>5112</b>	Software Publishers (except Internet)	<b>5112</b>
<b>4230</b>	Merchant Wholesalers, Durable Goods	<b>423</b>	<b>5120</b>	Motion Picture and Sound Recording Industries (except Internet)	<b>512</b>
<b>4240</b>	Merchant Wholesalers, Nondurable Goods	<b>424</b>	<b>5151</b>	Radio and Television Broadcasting (except Internet)	<b>5151</b>
<b>4250</b>	Wholesale Electronic Markets and Agents and Brokers	<b>425</b>	<b>5152</b>	Cable and Other Subscription Programming (except Internet)	<b>5152</b>
	<b>Retail Trade</b>		<b>5171</b>	Wired Telecommunications Carriers, Cable and Other Program Distribution, Broadband Internet Services Providers (e.g., cable, DSL)	<b>5171</b>
<b>4410</b>	Motor Vehicle and Parts Dealers	<b>441</b>	<b>5172</b>	Wireless Telecommunications Carriers (except Satellite)	<b>5172</b>
<b>4430</b>	Electronics and Appliance Stores	<b>443</b>	<b>5179</b>	Telecommunications Resellers, Satellite, and Other Telecommunications (Including Internet Service Providers providing services via client supplied telecommunication connection)	<b>5174, 5179</b>
<b>4450</b>	Food and Beverage Stores	<b>445</b>	<b>5182</b>	Data Processing, Hosting, and Related Services	<b>5182</b>
<b>4480</b>	Clothing and Clothing Accessories Stores	<b>448</b>	<b>5190</b>	Other Information Services (Including Internet Publishing and Broadcasting, Web Search Portals)	<b>519</b>
<b>4520</b>	General Merchandise Stores	<b>452</b>		<b>Finance and Insurance</b>	
<b>4540</b>	Nonstore Retailers	<b>454</b>	<b>5210</b>	Monetary Authorities-Central Bank	<b>521</b>
<b>4599</b>	Other Retail Trade Stores, including Gasoline Stations	<b>442, 444, 446, 447, 451, 453</b>	<b>5221</b>	Depository Credit Intermediation	<b>5221</b>

## SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	<b>Finance and Insurance – Continued</b>			<b>Administrative and Support and Waste Management</b>	
<b>5222</b>	Nondepository Credit Intermediation	<b>5222</b>	<b>5614</b>	Business Support Services	<b>5614</b>
<b>5223</b>	Activities Related to Credit Intermediation	<b>5223</b>	<b>5615</b>	Travel Arrangement and Reservation Services	<b>5615</b>
<b>5230</b>	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	<b>523</b>	<b>5616</b>	Investigation, Security, and Services to Buildings and Dwellings	<b>5616, 5617</b>
<b>5241</b>	Insurance Carriers	<b>5241</b>	<b>5619</b>	Office Administrative, Facilities, Employment, and Other Support Services	<b>5611, 5612, 5613, 5619</b>
<b>5242</b>	Agencies, Brokerages, and Other Insurance Related Activities	<b>5242</b>	<b>5621</b>	Waste Collection, Treatment, and Disposal	<b>5621, 5622</b>
<b>5251</b>	Funds, Trusts, and Other Financial Vehicles (including Mortgage REITS)	<b>525</b>	<b>5629</b>	Remediation and Other Waste Management Services	<b>5629</b>
	<b>Real Estate and Rental and Leasing</b>			<b>Educational Services</b>	
<b>5310</b>	Real Estate (including Equity REITS)	<b>531</b>	<b>6110</b>	Educational Services	<b>611</b>
<b>5321</b>	Automotive Equipment Rental and Leasing	<b>5321</b>		<b>Health Care and Social Assistance</b>	
<b>5322</b>	Consumer Goods and General Rental Centers	<b>5322, 5323</b>	<b>6211</b>	Offices of Physicians	<b>6211</b>
<b>5324</b>	Commercial and Industrial Machinery and Equipment Rental and Leasing	<b>5324</b>	<b>6212</b>	Offices of Dentists and Other Health Practitioners	<b>6212, 6213</b>
<b>5330</b>	Lessors of Nonfinancial Intangible Assets	<b>533</b>	<b>6215</b>	Medical and Diagnostic Laboratories	<b>6215</b>
	<b>Professional, Scientific, and Technical Services</b>		<b>6216</b>	Home Health Care Services	<b>6216</b>
<b>5411</b>	Legal Services	<b>5411</b>	<b>6219</b>	Outpatient Care Centers and Other Ambulatory Health Care Services	<b>6214, 6219</b>
<b>5412</b>	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	<b>5412</b>	<b>6221</b>	General Medical and Surgical Hospitals	<b>6221</b>
<b>5413</b>	Architectural, Engineering, and Related Services	<b>5413</b>	<b>6222</b>	Psychiatric, Substance Abuse, and Specialty Hospitals	<b>6222, 6223</b>
<b>5414</b>	Specialized Design Services	<b>5414</b>	<b>6230</b>	Nursing and Residential Care Facilities	<b>623</b>
<b>5415</b>	Computer Systems Design and Related Services	<b>5415</b>	<b>6240</b>	Social Assistance (except Child Day Care Services)	<b>624 (except 6244)</b>
<b>5416</b>	Management, Scientific, and Technical Consulting Services	<b>5416</b>	<b>6244</b>	Child Day Care Services	<b>6244</b>
<b>5417</b>	Scientific Research and Development Services	<b>5417</b>		<b>Arts, Entertainment, and Recreation</b>	
<b>5418</b>	Advertising and Related Services	<b>5418</b>	<b>7110</b>	Performing Arts, Spectator Sports, and Related Industries	<b>711</b>
<b>5419</b>	Other Professional, Scientific, and Technical Services	<b>5419</b>	<b>7120</b>	Museums, Historical Sites, and Similar Institutions	<b>712</b>
	<b>Management of Companies and Enterprises</b>				
<b>5510</b>	Management of Companies and Enterprises	<b>551</b>			

## SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	<b>Arts, Entertainment, and Recreation – Continued</b>				
<b>7130</b>	Amusement, Gambling, and Recreation Industries	<b>713</b>			
	<b>Accommodation and Food Services</b>				
<b>7210</b>	Traveler Accommodation Services	<b>721</b>			
<b>7220</b>	Food Services and Drinking Places	<b>722</b>			
	<b>Other Services (except Public Administration)</b>				
<b>8111</b>	Automotive Repair and Maintenance	<b>8111</b>			
<b>8119</b>	Other Repair and Maintenance	<b>8112, 8113, 8114</b>			
<b>8120</b>	Personal Care, Death Care, Laundry, and Other Personal Services	<b>812</b>			
<b>8131</b>	Religious, Grantmaking, Social Advocacy, Civic, and Social Organizations	<b>8131, 8132, 8133, 8134</b>			
<b>8139</b>	Business, Professional, Labor, Political, and Similar Organizations	<b>8139</b>			
	<b>Central Administrative Office Activity</b>				
<b>9900</b>	Central Administrative Office Activity Unallocated to Other Industry Categories	<b>N/A</b>			