

1995

Manufacturers' Investment Credit (Including the 1994 Manufacturers' Investment Credit)

3535

Attach to your California tax return.

Name(s) as shown on return

Table with 3 columns: Social security or California corporation number, Qualified taxpayer's SIC Code Activity, Federal employer identification number (FEIN)

Part I Credit Computation

Primary Use Code - See General Information G, Definitions

Enter a code letter in column (b) for each item of property. Property must be primarily used for one of these activities:

- A = Manufacturing B = Research and Development C = Pollution Control D = Used to maintain, repair, measure or test qualified property
E = Recycling F = Fabricating G = Refining H = Processing

1994 Note: If you only placed qualified property in service in your 1995 income or taxable year begin the credit computation on side 2, line 7.

Table with 10 columns: (a) Description of property, (b) Primary use code, (c) SIC code for property's primary use, (d) Property leased? Y / N, (e) Date placed in service mo./yr., (f) Amount of California sales or use tax paid, (g) Cost of property - Do not include sales or use tax paid, (h) Capitalized direct labor costs allocated to property, (i) Total Costs Add col. (g) and col. (h), (j) Mandatory adjustments See instructions.

2 Add the amounts in column (i) and column (j) ... 2

3 Total 1994 qualified costs. Subtract the amount on line 2, column (j) from line 2, column (i). ... 3

4 Multiply line 3 by 6% (.06) ... 4

5 Flow-through credit (from Schedule K-1). See instructions.

Table with 3 columns: (a) Name of entity passing through the credit, (b) Identification No., California corp., FEIN, etc., (c) Amount of Flow-through Credits

Total flow-through credit. Add the amounts in column (c). ... 5

6 Add line 4 and line 5. This is your manufacturers' investment credit for 1994. Enter the amount here and on line 12 ... 6

Continue to side 2 to figure your 1995 credit.

1995

(a) Description of property	(b) Primary use code	(c) SIC code for property's primary use	(d) Property leased? Y / N	(e) Date placed in service mo./yr.	(f) Amount of California sales or use tax paid	(g) Cost of property — Do not include sales or use tax paid.	(h) Capitalized direct labor costs allocated to property	(i) Total Costs Add col. (g) and col. (h)	(j) Mandatory adjustments See instructions.
7	—	—							
	—	—							
	—	—							
	—	—							

8 Add the amounts in column (i) and column (j)	8	
9 Total 1995 qualified costs. Subtract the amount on line 8, column (j) from line 8, column (i).	9	
10 Multiply line 9 by 6% (.06)	10	

11 Flow-through credit (from Schedule K-1). See instructions.

(a) Name of entity passing through the credit:	(b) Identification No., California corp., FEIN, etc.	(c) Amount of Flow-through Credits

Total flow-through credit. Add the amounts in column (c).	11	
12 1994 credit from Side 1, line 6	12	
13 Add line 10, line 11 and line 12. This is your manufacturers' investment credit available to claim on the 1995 return.	13	

Caution: Your credit may be limited. See instructions.

14 Amount of the manufacturer's investment credit claimed on the 1995 return	14	
15 Carryover to future years. Subtract line 14 from line 13.	15	

Part II Credit Carryover Periods See instructions.

8 Year Carryover Period

(a) Year	(b) Credit generated	(c) Amount used in 1995	(d) Credit carryover to future years
1994			
1995			

10 Year Carryover Period (Small businesses only)

(a) Year	(b) Credit generated	(c) Amount used in 1995	(d) Credit carryover to future years
1994			
1995			

Instructions for FTB 3535

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1993** and the California Revenue and Taxation Code (R&TC).

General Information

A Purpose of Form

Use this form to figure and claim the manufacturers' investment credit. The credit is 6 percent of the qualified costs paid or incurred by a qualified taxpayer for acquiring, constructing or reconstructing qualified property. Special rules apply in the case of qualified property that is leased. See Section E, Special Rules for Leased Property.

B Introduction

Investments in qualified property made on or after January 1, 1994, can qualify for the manufacturers' investment credit. The qualified property must be placed in service in California and must be used for qualified purposes (generally manufacturing-type or research and development).

When Can the Credit be Claimed

Although you may have incurred qualified costs in income or taxable years beginning before 1/1/95, the credit cannot be taken until the franchise or income tax return is filed for the first taxable or income year beginning in 1995. **Caution: You cannot file an amended 1994 return to claim the credit.**

This credit is not refundable.

C Who is a Qualified Taxpayer

A qualified taxpayer may be an individual, partnership, corporation, limited liability company, estate or trust. A qualified taxpayer must be engaged in at least one line of business that is properly classified as an operating establishment under Division D (SIC Codes 2000 through 3999) of the Standard Industrial Classification Manual, 1987 Edition. A list of the qualified SIC Codes is at the end of these instructions, along with the address of where to purchase the manual. The manual tells you how to classify establishments.

Establishment — is an economic unit (as distinguished from subunits such as departments), generally at a single physical location, where business is conducted or where services or manufacturing or other industrial operations are performed.

D What is Qualified Property

Qualified property only includes new or used property that is placed in service in California. Qualified property is either of the following:

1. Tangible personal property that is characterized as depreciable or amortizable under IRC Section 1245 (a).

The property must be used by a qualified taxpayer in one of the taxpayer's establishments classified under SIC Codes 2000 through 3999 and used primarily in any of the following activities:

- manufacturing, processing, refining, fabricating or recycling;
- research and development;
- maintaining, repairing, testing or measuring other qualified property; or
- pollution control meeting or exceeding established state or local standards.

Primarily means that the qualified property is used 50% or more of the time in a qualified activity.

2. Special purpose buildings and foundations that are constructed or modified by qualified taxpayers engaged in one of the following lines of business:

- the manufacturing of computer or software equipment (SIC Codes 3571-3579) or electronic components and accessories (SIC Codes 3671-3679);

- commercial physical and biological research and development on a contract or fee basis (SIC Code 8731); or
- the manufacturing, fabricating, or processing of medicinal chemicals and pharmaceutical products (SIC Codes 2830-2836) in a biopharmaceutical activity.

The special purpose building or foundation must be used by a qualified taxpayer:

- in manufacturing, processing, refining or fabricating; or
- as a research or storage facility used primarily in connection with a manufacturing process.

For a building to be a special purpose building, the specific machinery and equipment for which the building is designed must also have a special purpose. Accordingly, buildings and foundations which do **not** meet the definition of special purpose buildings and foundations include, but are not limited to, general purpose manufacturing and industrial or commercial buildings.

Additionally, research or storage facilities that are used primarily before, after or before and after a manufacturing process are not special purpose buildings.

Property That Does Not Qualify

Qualified property does not include any of the following: furniture, inventory, warehouse facilities used for storage after completion of the manufacturing process, equipment used to store finished products after completion of the manufacturing process, property used in administration, general management or marketing, equipment used in the extraction process, or any vehicle for which the low-emission vehicle credit has been claimed.

E What are Qualified Costs

1. Qualified costs are costs which satisfy **all** of the following requirements.

Costs must be:

- paid or incurred on or after January 1, 1994, for the acquisition, construction or reconstruction of qualified property;
- for property on which California sales or use tax has been paid, either directly or indirectly by the taxpayer (except those in 2 below); and
- for property chargeable to the capital account of the qualified taxpayer (generally depreciable), except in the case of certain operating leases. See Section F, Special Rules for Leased Property.

2. Qualified costs may also include the value of any capitalized labor that is either directly allocable to the construction or modification of qualified property or is a direct cost for constructing or modifying a special purpose building or foundation.

Costs Under Binding Contracts Entered Into Prior to 1994

If otherwise qualified costs are paid or incurred pursuant to a binding contract entered into before January 1, 1994, the contract cost must be prorated. In this situation, the qualified costs are determined by applying the ratio of costs actually paid (irrespective of the qualified taxpayer's method of tax accounting) prior to January 1, 1994, to the total contract costs actually paid.

For purposes of determining what amounts were actually paid prior to January 1, 1994, any contractual deposits and option payments are treated as amounts paid.

Contract costs allocated to a period prior to January 1, 1994, are not qualified costs for purposes of the manufacturer's investment credit.

Example: On October 1, 1993, H, a qualified taxpayer, executes a contract to purchase five machines and ten computers that are qualified property for a total of \$100 (plus applicable sales tax). Under the terms of the contract, H is required to make a non-refundable \$20 deposit upon execution of the contract and pay the remaining \$80 upon delivery of the machines and computers. On May 1, 1994, the machines and computers are delivered and M pays the remaining \$80 due under the contract. Under these facts, the \$20 actually paid in 1993 will not be treated as a qualified cost, but the remaining \$80 paid in 1994 is a qualified cost.

Contracts that are replacement or successor contracts to contracts that were binding prior to January 1, 1994, will also be considered binding contracts in existence prior to January 1, 1994. However, if a successor or replacement contract also includes additional costs for constructing, reconstructing or acquiring property not described in the original binding contract, the additional costs may be considered costs paid or incurred on or after January 1, 1994.

A contract will be considered binding even if it is subject to a condition, such as forfeiture or cancellation. However, in the case of an option contract, if the option holder will forfeit an amount less than 10 percent of the fixed option price in the event the option is not exercised, then the option contract will not be treated as a binding contract under these rules.

F Special Rules for Leased Property

The following rules apply in the case of any qualified property that is leased by a qualified taxpayer:

- The credit is not allowed to the lessor (title-holder) of qualified property, whether or not the lessor is otherwise a qualified taxpayer. Only a lessee-user (renter or purchaser) can qualify.
- Lease agreements are treated as binding contracts for purposes of applying the binding contract allocation rules. See Section E.
- Property leased under an operating (true) lease does not have to be chargeable to the qualified taxpayer's capital account, while property leased under a finance (capital) lease must be chargeable to the qualified taxpayer's capital account.
- Within 45 days after the close of the taxable or income year of the lessee for which the manufacturers' investment credit is allowable, the lessor must provide a statement to the lessee specifying the amount of the lessor's cost upon which sales or use tax has been paid and the amount eligible for the credit. The lessee must retain a copy of this statement and make it available to the Franchise Tax Board upon request.

Determining Qualified Costs for Leased Property

The credit to be allowed to the lessee-user is computed using the lessor's original cost of the qualified property, which is generally determined using the rules under Section E, What are Qualified Costs.

- The credit may only be claimed for the year the qualified property is placed in service.
- The lessor's original cost basis is generally equal to the lessor's cost for depreciation purposes (less any California sales or use tax paid that is included in such cost basis). However, only amounts upon which California sales or use tax has been paid, either directly or indirectly by the lessor, plus any directly allocable capitalized labor costs, qualify for the manufacturer's investment credit and may be included in the lessor's original cost.

- The original cost to the lessor of the qualified property must be reduced by the amount of any original cost used in computing the manufacturers' investment credit by any predecessor lessee in a previous lease of the qualified property. However, this reduction is not required to the extent that a predecessor lessee was required to recapture the manufacturers' investment credit.
- If a lessor acquires qualified property that was previously leased from another lessor in a transaction that is not treated as a sale for California sales or use tax purposes, the original cost to the new lessor for the manufacturers' investment credit purposes must be reduced by the amount of original cost used in computing the manufacturers' investment credit by any predecessor lessee. Generally this will result in the new lessor having no original cost for manufacturers' investment credit purposes unless the new lessor elects to pay California sales or use tax on the acquisition.

G Definitions

The following definitions apply for purposes of credit qualification:

Fabricating — to make, build, create, produce or assemble components or property to work in a new or different manner.

Manufacturing — converting or conditioning property by changing its form, composition, quality or character ultimately for retail sale or use in the manufacturing of another product intended for retail sale.

Pollution Control — an activity that results in the abatement or control of water or air pollution or contamination by removing, altering, disposing, storing or preventing the creation or emission of pollutants, contaminants, wastes or heat, but only to the extent that such activity meets or exceeds local, regional or state standards.

Process — is the period beginning when raw materials are received and introduced into the manufacturing, processing, refining, fabricating, or recycling activity of the qualified taxpayer and ending at the point at which the manufacturing, processing, refining, fabricating, or recycling activity has altered tangible personal property to its completed form, including packaging, if required.

Processing — the physical application of materials and labor needed to change the characteristics of property.

Recycling — the process of modifying, changing, or altering the physical properties of manufacturing, processing, refining or fabricating secondary or postconsumer waste.

Refining — the conversion of a natural resource to an intermediate or finished product.

Research and Development — those activities described in IRC Section 174.

Small Business — any taxpayer that at the end of the taxable or income year in which the credit is allowed for that year, has any one of the following:

- gross receipts of less than \$50 million;
- net assets of less than \$50 million; or
- a total manufacturers' investment credit of less than \$1 million.

H Limitations

The credit will not be allowed for any property for which a sales or use tax exemption or refund has been claimed.

The credit may not reduce the corporate minimum tax (corporations, limited liability companies and limited partnerships), built-in gains tax (S corporations) or the excess net passive income tax (S corporations).

The credit can reduce net tax below the tentative minimum tax (TMT). However, it cannot reduce the alternative minimum tax (AMT) (corporations, individuals and fiduciaries).

S corporations, by law, may only claim one-third of the credit against the 1.5 percent tax. One hundred percent of the credit may be passed through to the shareholders.

Taxpayers operating a business establishment in the Los Angeles Revitalization Zone (LARZ) may not claim the LARZ sales and use tax credit and the manufacturers' investment credit for the same property. For additional information regarding LARZ, get form FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary.

The cost basis of the qualified property is not reduced by the amount of the credit.

I Credit Carryover and Limitation

Any part of the credit exceeding the tax liability in the taxable or income year may generally be carried over for a maximum of eight years. However, if the qualified taxpayer meets the definition of a small business in the year the credit is first allowed, then the credit may be carried over for ten years. In no event may the credit be carried back and applied against prior year's tax.

J Credit Recapture

If qualified property for which the manufacturers' investment credit was allowed is:

- removed from California;
- used primarily for a nonqualifying purpose; or
- disposed of to an unrelated party

within one year from the date the property is first placed in service in California, the amount of credit previously allowed must be recaptured by adding the credit previously claimed to the qualified taxpayer's tax liability for the taxable or income year in which the recapture event occurs.

If your qualified costs paid or incurred in 1994 are subject to a recapture triggering event that occurred prior to the filing of your 1995 return, do not claim the credit for those 1994 costs.

Specific Instructions

Attach additional sheets if you need more space to list your property and figure the credit.

Qualified Taxpayer's SIC Code Activity — Enter the SIC Code of the establishment that qualifies you to take this credit. If your enterprise has more than one establishment, and if more than one of the establishments qualifies you to take this credit, enter the SIC Code that best represents the primary qualifying establishment.

Do not enter the Principal Business Activity Code Number from your state or federal return. These are not the same as SIC Codes. See Section C.

Specific Line Instructions

Part I — Credit Computation

If you only placed qualified property in service in your 1995 income or taxable year, begin the credit computation on line 7.

Fiscal year taxpayers only: If you paid or incurred qualified costs on or after January 1, 1994 and during your 1993 fiscal year, include these costs in the 1994 credit computation.

Line 1 and Line 7, Column (b) — Primary Use Code — Enter the letter from those listed that represents the primary activity (used over 50 percent or more of the time) in which the property was used. The codes are listed under Part I on the form. See General Information Section G for the definition of the activities.

Line 1 and Line 7, Column (c) — Enter the four digit SIC Code for the primary activity in which the property was used. The property's SIC Code activity is not necessarily the same as the Qualified Taxpayer's SIC Code activity. See the listing of the SIC Codes on page 3 and page 4.

Line 1 and Line 7, Column (d) — Enter N if the property was not leased. If the property was leased enter Y and see General Information Section F, Special Rules for Leased Property.

NOTE: If you are the lessor of the qualified property, you do not qualify for this credit.

Line 1 and Line 7, Column (f) — Enter the amount of California sales or use tax paid. In general, the California sales or use tax must be paid for the costs to be qualified.

Line 1 and Line 7, Column (h) — Enter the total amount of capitalized labor directly allocable to the qualified property. Qualified capitalized labor costs are all direct costs of labor (as defined in IRC Section 263A and regulations thereunder) that can be identified or associated with and are properly allocable to the construction, modification or installation of qualified property.

Line 1 and Line 7, Column (j) — Enter the total of the accelerated deductions such as IRC Section 179 deduction and the business expense deduction allowed for enterprise zones, program areas, the Los Angeles Revitalization Zone or Local Agency Military Base Recovery Areas.

Line 5 and Line 11 — In the case of a pass-through entity such as a partnership, S corporation, limited liability company, or trust, the amount of the credit must be determined at the entity level. Once the amount of the credit has been determined by a pass-through entity, it is then passed through to the partners, shareholders, members or beneficiaries and claimed on their individual or corporate returns. In the case of an S corporation, one-third of the credit may be used to offset any entity-level tax imposed on the S corporation, and 100 percent of the credit may still be passed through to the shareholders of the S corporation. However, except as explicitly described above, the credit may not be allocated to other affiliated entities, so that, for example, if one corporation is entitled to the credit but has no tax liability, it may not allocate the unused credit amount to another member of its unitary group.

Line 13 — The amount of this credit that you may claim on your tax return may be limited. Refer to the credit instructions in your tax booklet to see if there are any limitations on the amount of credit you may claim. These instructions also explain how to claim this credit on your tax return. Use credit code number **199** to claim this credit.

Part II — Credit Carryover Periods

The length of the credit carryover period is determined by whether or not the business meets the definition of small business at the close of the income or taxable year in which the credit is first allowed. See General Information Section G for the definition of small business. If the business meets the definition of a small business the credit carryover period is ten years. A business that is not a small business can carry over the credit for eight years.

Column (b) — Enter the total amount of the credit allowed for the year shown in column (a).

Column (c) — Enter the amount of credit you were able to use in 1995.

Column (d) — Subtract the amount in column (c) from the amount in column (b). This is the amount of credit that you can carry over to 1996.

Standard Industrial Classification Manual

Division D — Manufacturing

The SIC Code Manual is organized using a hierarchical structure, first by division, then by two-digit major groups within each division, then by three-digit industry groups within each major group, and finally by four-digit industry codes within each industry group.

Classification of business activities is based upon establishments, which are defined in the SIC Code Manual as an economic unit, generally at a single physical location, where business is conducted or where services or industrial operations are performed. A taxpayer's enterprise may consist of more than one establishment. The SIC Code Manual provides the following examples of establishments: a factory, mill, store, hotel, movie theater, mine, farm, ranch, bank, railroad depot, airline terminal, sales office, warehouse, or central administrative office. Where distinct and separate economic activities are performed at a single physical location (such as construction activities operated out of the same physical location as a

lumber yard), each activity should be treated as a separate establishment where: (1) no one industry description in the SIC Code Manual includes such combined activities, (2) the employment in each economic activity is significant, and (3) separate reports are prepared on the number of employees, their wages and salaries, sales or receipts, property and equipment, and other types of financial data, such as financial statements, job costing, and profit center accounting.

For purposes of this publication, only four-digit industry codes within Division D (Manufacturing) are listed, since only taxpayers with establishments in those industry codes (SIC Codes 2000-3999) qualify for the manufacturers' investment credit (with a limited exception for special purpose buildings for taxpayers engaged in biotech activities that are classified under SIC Code 8731 and in biopharmaceutical only activities that are classified under SIC Codes 2830 through 2836).

The four-digit industry codes within Division D of the SIC Manual are: (nec stands for "not elsewhere classified")

3291 Abrasive products	2062 Cane sugar refining	3087 Custom compound purchased resins	2269 Finishing plants, nec
2891 Adhesive & sealants	2033 Canned fruits & vegetables	3281 Cut stone & stone products	3211 Flat glass
2879 Agricultural chemicals, nec	2091 Canned & cured fish & seafood	3421 Cutlery	2087 Flavoring extracts & syrups, nec
3563 Air & gas compressors	2032 Canned specialties	2865 Cyclic crudes & intermediates	2041 Flour & other grain mill products
3728 Aircraft parts & equipment, nec	2394 Canvas & related products	2034 Dehydrated fruits, vegetables, soups	3824 Fluid meters & counting devices
3724 Aircraft engines & engine parts	3955 Carbon paper & inked ribbons	3843 Dental equipment & supplies	3492 Fluid power valves & hose fittings
3721 Aircraft	2985 Carbon black	2835 Diagnostic substances	2026 Fluid milk
2812 Alkalies & chlorine	3624 Carbon & graphite products	2675 Die-cut paper products	3594 Fluid power pumps & motors
3354 Aluminum extruded products	3592 Carburetors, pistons, rings valves	2085 Distilled & blended spirits	3593 Fluid power cylinders & actuators
3355 Aluminum rolling & drawing, nec	2273 Carpets & rugs	2047 Dog & cat food	2657 Folding paperboard boxes
3365 Aluminum Foundries	2823 Cellulosic manmade fiber	3942 Dolls & stuffed toys	2099 Food preparations, nec
3353 Aluminum sheet, plate & foil	3241 Cement, hydraulic	2591 Drapery hardware & blinds & shades	3556 Food products machinery
3363 Aluminum die-casting	3253 Ceramic wall & floor tile	2023 Dry, condensed, evaporated products	3131 Footwear cut stock
3483 Ammunition, exc for small arms, nec	2043 Cereal breakfast foods	2079 Edible teas & oils, nec	3149 Footwear, except rubber, nec
3826 Analytical instruments	2022 Cheese, natural & processed	3641 Electric lamps	2092 Fresh or frozen prepared fish
2077 Animal & marine fats & oils	2899 Chemical preparations, nec	3634 Electric housewares & fans	2053 Frozen bakery products, except bread
2387 Apparel belts	2067 Chewing gum	3699 Electrical equipment & supplies, nec	2038 Frozen specialties, nec
2389 Apparel & accessories, nec	2131 Chewing & smoking tobacco	3629 Electrical industrial apparatus, nec	2037 Frozen fruits & vegetables
3446 Architectural metal work	2066 Chocolate & cocoa products	3845 Electromedical equipment	2371 Fur goods
3292 Asbestos products	2111 Cigarettes	3313 Electrometallurgical products	2599 Furniture & fixtures, nec
2952 Asphalt felts & coatings	2121 Cigars	3679 Electronic components, nec	3944 Games, toys, & children's vehicles
2951 Asphalt paving mixtures & blocks	3255 Clay refractories	3678 Electronic connectors	3053 Gaskets, packing & sealing devices
3581 Automatic vending machines	2295 Coated fabrics, not rubberized	3671 Electronic tubes	3569 General industrial machinery, nec
2396 Automotive & apparel trimmings	3316 Cold finishing of steel shapes	3675 Electronic capacitors	2369 Girl's & children's outerware
3465 Automotive stampings	2752 Commercial printing, gravure	3676 Electronic resistors	2361 Girl's & children's dresses, blouses
2673 Bags: plastic, laminated & coated	2751 Commercial printing, lithographic	3677 Electronic coils & transformers	3221 Glass containers
2674 Bags: uncoated paper & multiwall	2759 Commercial printing, nec	3571 Electronic computers	3312 Gray & ductile iron foundries
3562 Ball & roller bearings	3582 Commercial laundry equipment	3534 Elevators & moving stairways	2771 Greeting cards
2063 Beet sugar	3646 Commercial lighting fixtures	3694 Engine electrical equipment	3761 Guided missiles & parts
2836 Biological products exc. diagnostic	3669 Communication equipment	2677 Envelopes	2861 Gum & wood chemicals
2782 Blankbooks & looseleaf binders	3577 Computer peripheral equipment, nec	3822 Environmental controls	3275 Gypsum products
3312 Blast furnace & steel mills	3575 Computer terminals	2892 Explosives	3423 Hand & edge tools, nec
3564 Blowers & fans	3572 Computer storage devices	2381 Fabric dress & work gloves	3996 Hardsurface floor coverings, nec
3732 Boat building & repairing	3271 Concrete block & brick	3499 Fabricated metal products, nec	2429 Hardware, nec
3452 Bolts, nuts rivets & washers	3272 Concrete products, nec	3443 Fabricated plate work (boiler shops)	2426 Hardwood dimensions & flooring mills
2731 Book publishing	3531 Construction machinery	3498 Fabricated pipe & fittings	2435 Hardwood veneer & plywood
2732 Book printing	2679 Converted paper products, nec	3069 Fabricated rubber products, nec	2353 Hats, caps & millinery
2789 Bookbinding & related work	3535 Conveyors & conveying equipment	3441 Fabricated structural metal	3433 Heating equip, except electric
2086 Bottled & canned soft drinks	2052 Cookies & crackers	2399 Fabricated textile prdts, nec	3536 Hoists, cranes & monorails
3242 Bras, girdles & allied garments	3351 Copper rolling & drawing	3523 Farm machinery & equipment	2252 Hosiery, nec
2051 Bread, cake, & related products	3366 Copper foundries	3965 Fasteners, buttons, needles & pins	2392 House furnishings, nec
3251 Brick & structural clay tile	2298 Cordage & twine	2875 Fertilizers, mixing only	3142 House slippers
2211 Broadwoven fabric mills, cotton	2653 Corrugated & solid fiber boxes	2655 Fiber cans, drums & sim. products	3651 Household audio & video equipment
2221 Broadwoven fabric mills, manmade	3961 Costume jewelry	2262 Finishing plants, manmade	3635 Household vacuum cleaners
2231 Broadwoven fabric mills, wool	2074 Cottonseed oil	2261 Finishing plants, cotton	3631 Household cooking appliances
3991 Brooms & brushes	2021 Creamery butter		3633 Household laundry equipment
3995 Burial caskets	3466 Crowns & closures		
3578 Calculating & accounting equipment	3643 Current-carrying wiring devices		
2064 Candy & other confectionery pdts	2391 Curtains & draperies		

(continued on page 4)

(continued from page 3)

3639 Household appliances, nec	3469 Metal stampings, nec	2452 Prefabricated wood buildings	3842 Surgical appliances & supplies
2519 Household furniture, nec	3442 Metal door, sash & trim	2045 Prepared flour mixes & doughs	3613 Switchgear & switchboard apparatus
3632 Household refrigerators & freezers	2431 Millwork	2048 Prepared feeds, nec	2822 Synthetic rubber
2024 Ice cream & frozen desserts	3296 Mineral wool	3652 Prerecorded records & tapes	3795 Tanks & tank components
3491 Industrial valves	3295 Minerals, ground or treated	3229 Pressed & blown glass, nec	3661 Telephone & telegraph apparatus
2819 Industrial inorganic chem, nec	3532 Mining machinery	3399 Primary metal products, nec	3552 Textile machinery
3599 Industrial machinery, nec	2741 Misc publishing	3339 Primary nonferrous metals, nec	2393 Textile bags
2869 Industrial organic chem, nec	3449 Misc metal work	3334 Primary aluminum	2299 Textile good, nec
3537 Industrial trucks & tractors	3496 Misc fabricated wire products	3331 Primary copper	2284 Thread mills
2813 Industrial gases	2451 Mobile homes	3692 Primary batteries, dry & wet	2282 Throwing & winding mills
3543 Industrial patterns	3716 Motor homes	3672 Printed circuit boards	2296 Tire cord & fabrics
3567 Industrial furnaces & ovens	3711 Motor vehicles & car bodies	2893 Printing ink	3011 Tires & inner tubes
2816 Inorganic pigments	3621 Motor & generators	3823 Process control instruments	2141 Tobacco stemming & redrying
3825 Instruments to measure electricity	3714 Motor vehicle parts & accessories	3231 Products of purchased glass	2844 Toilet preparations
3519 Internal combustion engines, nec	3751 Motorcycles, bicycles & parts	2531 Public building & related furniture	3612 Transformers, except electronic
3462 Iron & steel forging	3931 Musical instruments	2611 Pump mills	3799 Transportation equipment
3915 Jewelers' materials & lapidary work	2441 Nailed wood boxes & shook	3561 Pumps & pumping equipment	3792 Travel trailers & campers
3911 Jewelry, precious metal	2241 Narrow fabric mills	3663 Radio & TV communication equip	3713 Truck & bus bodies
2253 Knit outerwear mills	2711 Newspapers	3743 Railroad equipment	3715 Truck trailers
2254 Knit underwear mills	2871 Nitrogenous fertilizers	2061 Raw sugar cane	3511 Turbines & turbines generator sets
2259 Knitting mills, nec	3297 Nonclay refractories	3273 Ready-mixed concrete	2791 Typesetting
3821 Laboratory apparatus & furniture	3644 Noncurrent-carrying wiring devices	2493 Reconstituted wood products	3082 Unsupported plastic profile shapes
2258 Lace & warp knit fabric mills	3369 Nonferrous foundries, nec	3585 Refrigeration & heating equipment	3081 Unsupported plastic film & sheet
3083 Laminated plastic plate & sheet	3364 Nonferrous die-casting, exc. aluminum	3625 Relays & industrial controls	2512 Upholstered household furniture
3524 Lawn & garden equipment	3357 Nonferrous wire drawing & insulating	3645 Residential lighting fixtures	3494 Valves & pipe fittings, nec
3952 Lead pencils & art goods	3356 Nonferrous rolling & drawing, nec	2044 Rice milling	2075 Vegetable oil mills, nec
3199 Leather goods, nec	3341 Nonferrous metals	2095 Roasted coffee	3647 Vehicular lighting equipment
2386 Leather & sheep-lined clothing	3463 Nonferrous forging	2384 Robes & dressing gowns	3261 Vitreous plumbing fixtures
3111 Leather tanning & finishing	3299 Nonmetallic mineral products, nec	3547 Rolling mill machinery	3262 Vitreous china table & kitchenware
3151 Leather gloves & mittens	2297 Nonwoven fabrics	3052 Rubber & plastic hose & belting	3871 Watches, clocks, watchcases & parts
3648 Lighting equipment	3579 Office machines, nec	3021 Rubber & plastic footwear	2385 Waterproof outerware
3274 Lime	2522 Office furniture, except wood	2068 Salted & roasted nuts & seeds	2257 Weft knit fabric mills
2411 Logging	3533 Oil & gas field machinery	2656 Sanitary food containers	3548 Welding apparatus
2992 Lubricating oils & greases	3851 Ophthalmic goods	2676 Sanitary paper products	2046 Wet corn milling
3161 Luggage	3827 Optical instruments & lenses	2013 Sausages & other prepared meats	2084 Wines, brandy & brandy spirits
2098 Macaroni and spaghetti	3489 Ordnance & accessories, nec	3424 Saw blades & handsaws	3495 Wire springs
3541 Machine tools, metal cutting types	2824 Organic fibers, noncellulosic	2421 Sawmills & planing mills, general	2337 Women's & misses' suits & coats
3545 Machine tool accessories	3565 Packaging machinery	3596 Scales & balances, except laboratory	2335 Women's, juniors' & misses' dresses
3542 Machine tools, metal forming type	2851 Paints & allied products	2397 Schiffi machine embroideries	2341 Women's & children's underwear
3695 Magnetic & optical recording media	3554 Paper industries machinery	3451 Screw machine products	2251 Women's hosiery, except socks
3322 Malleable iron foundries	2621 Paper mills	3812 Search & navigation equipment	2339 Women's & misses' outerware, nec
2083 Malt	2671 Paper coated & laminated, pkging	3674 Semiconductors & related devices	2331 Women's & misses' blouses & shirts
2082 Malt beverages	2672 Paper coated & laminated, nec	3263 Semivitreous table & kitchenware	3171 Women's handbags and purses
2761 Maniform business forms	2631 Paperboard mills	3589 Service industry machinery, nec	3144 Women's footwear, except athletic
2097 Manufactured ice	2542 Partitions & fixtures, except wood	2652 Setup paperboard boxes	2499 Wood preserving
3999 Manufacturing industries, nec	3951 Pens & mechanical pencils	3444 Sheet metal work	2499 Wood products, nec
3953 Marking devices	2721 Periodicals	3731 Ship building & repairing	2434 Wood kitchen cabinets
2515 Mattresses & bedsprings	3172 Personal leather goods, nec	3993 Signs & advertising specialties	2541 Wood partitions & fixtures
3586 Measuring & dispensing pumps	2911 Petroleum refining	3914 Silverware and plate ware	2521 Wood office furniture
3829 Measuring & controlling devices, nec	2999 Petroleum & coal products, nec	3484 Small arms	2517 Wood TV & radio cabinets
2011 Meat packing plants	2834 Pharmaceutical preparations	3482 Small arms ammunition	2449 Wood containers, nec
3061 Mechanical rubber goods	2874 Phosphatic fertilizers	2841 Soap & other detergents	2511 Wood household furniture
2833 Medicinal & botanicals	3861 Photographic equipment & supplies	2436 Softwood veneer & plywood	2448 Wood pallets & skids
2325 Men's & boys trousers & slacks	2035 Pickles, sauces & salad dressing	2075 Soybean oil mills	3553 Woodworking machinery
3143 Men's footwear, except athletic	3086 Plastic foam products	3769 Space vehicle equipment & parts	3844 X-ray apparatus & tubes
2323 Men's & boys neckwear	2821 Plastic materials & resins	3764 Space propulsion units & parts	2281 Yarn spinning mills
2329 Men's & boys clothing, nec	3084 Plastic pipe	2429 Special product mills, nec	
2321 Men's & boys' shirts	3085 Plastic bottles	3544 Special dies, tools, jigs & fixtures	
2322 Men's & boys' underwear & nightwear	3088 Plastic plumbing fixtures	3559 Special industry machinery, nec	
2326 Men's & boys work clothing	3089 Plastic products, nec	3566 Speed changers, drives & gears	
2311 Men's & boys' suits & coats	2796 Platemaking service	3949 Sporting & athletic goods, nec	
2514 Metal household furniture	3471 Plating & polishing	2678 Stationery products	
3549 Metal working machinery, nec	2395 Pleating & stitching	3493 Steel springs, except wire	
3398 Metal heat treating	3432 Plumbing fixture fittings & trim	3315 Steel wire & related products	
3411 Metal cans	2842 Polishes & sanitation goods	3317 Steel pipe & tubes	
3412 Metal barrels, drums & pails	3264 Porcelain electrical supplies	3325 Steel foundries, nec	
3431 Metal sanitary ware	2096 Potato chips & similar snacks	3324 Steel investment foundries	
3497 Metal foil & leaf	3269 Pottery products, nec	3691 Storage batteries	
3479 Metal coating & allied services	2015 Poultry slaughtering & processing	3259 Structural clay products, nec	
	3568 Power transmission equipment, nec	2439 Structural wood members, nec	
	3546 Power-driven handtools	2843 Surface active agents	
	3448 Prefabricated metal buildings	3841 Surgical & medical instruments	

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