

# 1997 CENSUS OF MANUFACTURES

## SUPPLEMENTAL INSTRUCTIONS FOR APPAREL MANUFACTURERS, JOBBERS, AND SEWING CONTRACTORS

**NOTE:** ESTABLISHMENTS ENGAGED IN **APPAREL JOBBING** AND **CONTRACT SEWING** ARE CONSIDERED TO BE MANUFACTURING ESTABLISHMENTS AND MUST COMPLETE THE CENSUS OF MANUFACTURES.

**Apparel Jobbers** – Own the raw materials, design and prepare samples, arrange for the manufacture of the clothing from their material, and sell the finished apparel.

**Sewing Contractors** – Manufacture apparel from material owned by others.

### MANUFACTURERS: SINGLE-UNIT PLANT

Include in your report any apparel that is cut in your plant but sewn elsewhere as well as that sewn in your plant. The cost of material should be reported in Item 10. The cost of contract work should be reported in Item 10, and the value of product shipments should be reported in Item 18B.

### MANUFACTURERS: MULTI-UNIT PLANT

If apparel is cut in one plant and sewn in another, report in the following manner:

**Sewing Plant** – Treat as contractor to cutting plant. Report value of work done during the year in the appropriate "Contract and Commission Receipts" product lines, part IV, Item 18B.

**Cutting Plant** – Report value of the finished garment in Item 18B under the appropriate product class, and the cost of work done by the sewing plant in Item 10.

### SEWING CONTRACTORS:

Report that amount received for apparel that you made from material owned by others in the appropriate "Contract and Commission Receipts" product lines, part IV, Item 18B.

### JOBBER:

Apparel that is both cut and sewn in the United States, along with apparel that is cut in the United States, sewn offshore, and shipped back to the United States, should be reported in Item 18B in the appropriate detailed product line. Apparel that is cut and sewn offshore, then imported for sale in the United States should be reported in Item 18B under "Resales." The cost of such items should be reported in Item 10. If resales or importing comprise most or all of your receipts, please indicate so in the "Remarks" section of your form, in addition to filling out the required sections of the form.