## DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES

General - The materials, parts, and supplies listed below are those commonly consumed in the manufacture, processing, or assembly of the products listed in ${ }^{22}$. Please review the entire list and report separately each item consumed. Leave blank if you do not consume the item. If you use materials, parts, and supplies that are not listed, describe and report them in the "Cost of all other materials . . ." at the end of this section. If you consumed less than \$25,000 of a listed material, include the value with "Cost of all other materials . . . " Census material code 00970099.
Report materials, parts, and supplies purchased, transferred from other plants of your company, or withdrawn from inventory.
If quantities are requested, please use the unit of measure specified.
If the information as requested cannot be taken directly from your book records, REASONABLE ESTIMATES ARE ACCEPTABLE.

Valuation of Materials Consumed - The value of the materials, etc., consumed should be based on the delivered cost; i.e., the amount paid or payable after discounts and including freight and other direct charges incurred in acquiring the materials.
Materials received from other plants within your company should be reported at their full economic value (the value assigned by the shipping plant, plus the cost of freight and other handling charges).
If purchases or transfers do not differ significantly from the amounts actually put into production, you may report the cost of purchases or transfers. However, if consumption differs significantly from the amounts purchased or transferred, these amounts should be adjusted for changes in the materials and supplies inventories by adding the beginning inventory to the amount purchased or transferred and subtracting ending inventory.
Contract Work - Include as materials consumed those you purchased for use by others making products for you under contract. Amounts paid to the companies doing the contract work should be reported in (16, line A5, and should include freight in and out. On the other hand, materials owned by others but used at this establishment in making products for others under contract or on commission should be excluded.

Resales - Cost for products bought and sold or transferred from other establishments of your company and sold without further manufacture, processing, or assembly should be reported in 16, line A2, not in $1 \mathbf{1 0}$. The value of these products shipped by this establishment should be reported in 22 under Census product code 999890 0000, "Resales."
Reporting Form - Paper mills with a converting operation at the same location should combine activities and always report on form MC-32202. Sanitary paper products converting operations not at the same physical location as a paper mill should report their activities on form MC-32219.


If not shown, please enter your 11-digit Census File Number (CFN) from the mailing address.

DETAILED COST OF MATERIALS, PARTS, AND SUPPLIES - Continued


Type of business and operations performed in this establishment during 2007
Pulp mill
0620
767
Yes (See "Special Instructions" in 22. )
$768 \square$ No

Paper or paperboard mill
$769 \square$ Yes (See "Special Instructions" in 22.)
$770 \square$ No

## Converting or secondary operations

$771 \square$ Yes (See "Special Instructions" in 22.)
$772 \square$ No

## Performing other operations

$901 \square$ Yes (Specify kind.) $\nabla$

902 No
and 21 Not Applicable.

## DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE

General - The manufactured products and services listed below are generally made in your industry. If you make products that are not listed, describe and report them in the "All other products made in this establishment" section at the end of ${ }^{22}$. PLEASE DO NOT COMBINE PRODUCT LINES.
If quantities are requested, please use the unit of measure specified.
If the information as requested cannot be taken directly from your book records, REASONABLE ESTIMATES ARE ACCEPTABLE.
Valuation of Products - Report the value of the products shipped and services performed at the net selling value, f.o.b. plant to the customer; i.e., after discounts and allowances, and exclusive of freight charges and excise taxes.

If you transfer products to other establishments within your company, you should assign the full economic value to the transferred products; i.e., include all direct costs of production and a reasonable proportion of all other costs and profits.
Contract Work - Report PRODUCTS MADE BY OTHERS FOR YOU FROM YOUR MATERIALS on the specific lines as if they were made in this establishment. On the other hand, do not report on the specific product lines PRODUCTS THAT YOU MADE FROM MATERIALS OWNED BY OTHERS. Report only the amount that you received for "commission or contract receipts" under Census code 9300000000.

Resales - Do not report on the specific product lines those PRODUCTS BOUGHT AND SOLD OR TRANSFERRED FROM OTHER ESTABLISHMENTS OF YOUR COMPANY AND SOLD WITHOUT FURTHER MANUFACTURE. Report only a value under Census code 999890 0000, "Resales."

## Special Reporting Instructions and Definitions -

Pulp Mill Activities - Operations consisting only of a pulp mill report on Form MC-32201.
Paper or Board Mills, With or Without Integrated Operations - Operations consisting only of a paper or board mill report on Census Form MC-32202. Operations consisting of a pulp mill and a primary paper and board mill, at the same physical location, report on Census Form MC-32202. Likewise, operations consisting of a primary paper and board mill also having converting or secondary operations report on Census Form MC-32202. Additionally, operations consisting of a pulp mill, paper or board mill, and converting or secondary operations, all at the same physical location, may report all three activities on Census Form MC-32202.
Converting or Secondary Operations - Operations consisting only of converting or secondary operations report on Census Form MC-32219.
 Number (CFN) from the mailing address.

DETAIL OF SALES, SHIPMENTS, RECEIPTS, OR REVENUE - Continued



## SPECIAL INQUIRIES

## OTHER ESTABLISHMENT ACTIVITIES

1. Did this establishment design, engineer, or formulate the manufactured products that it sold, produced, or shipped?
0318
Yes
0319 No
2. Which of the following best describes this establishment's primary activity? (Mark " $X$ " only ONE box.)
$0362 \quad \square$ Providing contract manufacturing services for others
$0363 \quad \square$ Transforming raw materials or components into new products that this establishment owns or controls

0364Reselling goods manufactured by others (with or without minor final assembly)
$0365 \square$ Other - Specify

0366 $\qquad$
3. Did this establishment purchase contract manufacturing services from other companies or other establishments of your company to process materials or components that this establishment owns or controls?

0496Yes, primarily with establishments WITHIN the 50 States and the District of Columbia

0497 Yes, primarily with establishments OUTSIDE of the 50 States and the District of Columbia

0498No

Not Applicable.
REMARKS (Please use this space for any explanations that may be essential in understanding your reported data.)

CERTIFICATION - This report is substantially accurate and was prepared in accordance with the instructions.
Is the time period covered by this report a calendar year?


