

Sheinberg, Samuel I.

From: Sheinberg, Samuel I.
Sent: Friday, June 14, 2019 4:39 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: RE: Item 5 Question

[REDACTED]

You are correct about the non-manufacturing codes. There is no de minimus threshold for manufacturing codes. Remember, you still have to report any overlaps in item 7. It is helpful in our review to see all item 5 overlaps, even if these amounts are less than \$1 million.

Sam

[REDACTED]

From: [REDACTED]
Sent: Friday, June 14, 2019 1:49:32 PM (UTC-05:00) Eastern Time (US & Canada)
To: [REDACTED]
Subject: Item 5 Question

Dear PNO,

The instructions for Item 5(a) indicate that “If the dollar revenues for a ***non-manufacturing*** NAICS code totaled less than one million dollars in the most recent year, that code may be omitted from Item 5(a).” I’m curious if that suggests there is no *de minimus* threshold for reporting manufacturing NAICS codes? In other words, and dollar value at all for manufacturing NAICS codes must be reported. Thanks.

[REDACTED]

[REDACTED]

[REDACTED]