

## Sheinberg, Samuel I.

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**From:** HSRHelp  
**Sent:** Thursday, February 15, 2024 9:13 AM  
**To:** Walsh, Kathryn E.; Berg, Karen E.; Musick, Vesselina; Shaffer, Kristin; Sheinberg, Samuel I.; Six, Anne; Fetterman, Michelle; Burton, June; Larson, Peter  
**Subject:** FW: Question on Item 5(a)

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**From:** Whitehead, Nora <nwhitehead@ftc.gov>  
**Sent:** Thursday, February 15, 2024 9:12:50 AM (UTC-05:00) Eastern Time (US & Canada)  
**To:** [REDACTED]  
**Cc:** HSRHelp <HSRHelp@ftc.gov>  
**Subject:** RE: Question on Item 5(a)

[REDACTED]

Filing persons who manufacture products (whether within or outside of the US) that are then sold to an entity included within the filing person (whether within or outside of the US) as an input, and then further manufactured and sold as a final product in or into the US, should only report revenues related to the final sale of the product (and not the sale of any of the intermediate components incorporated within it) in Item 5(a) using a ten-digit NAPCS Code at the final wholesale or retail price.

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**From:** HSRHelp <HSRHelp@ftc.gov>  
**Sent:** Wednesday, February 14, 2024 9:02 AM  
**To:** Walsh, Kathryn E. <kwash@ftc.gov>; Berg, Karen E. <KBERG@ftc.gov>; Musick, Vesselina <vmusick@ftc.gov>; Shaffer, Kristin <kshaffer@ftc.gov>; Six, Anne <asix@ftc.gov>; Whitehead, Nora <nwhitehead@ftc.gov>; Fetterman, Michelle <mfetterman@ftc.gov>; Burton, June <jburton@ftc.gov>; Larson, Peter <plarson@ftc.gov>  
**Subject:** FW: Question on Item 5(a)

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**From:** [REDACTED]  
**Sent:** Wednesday, February 14, 2024 7:19 AM  
**To:** Sheinberg, Samuel I. <SSHEINBERG@ftc.gov>  
**Subject:** Question on Item 5(a)

[REDACTED]

I had a question on Item 5(a). I know that sales from a foreign manufacturing operation to a controlled US operation are reported only once, using the transfer price. What about sales of products from a US facility to other operations within the same (controlled) facility? Thinking of raw inputs here. No sales to third parties. Are the internal input sales reported, and if so, at the transfer price?

Thanks in advance.

[REDACTED]

[REDACTED]

[REDACTED]