2022 ANNUAL CAPITAL EXPENDITURES SURVEY INSTRUCTIONS, DEFINITIONS, AND CODES LIST

INTRODUCTION

This manual provides instructions, definitions, and codes to assist you in completing the Annual Capital Expenditures Survey (ACES). **Section I** below provides general instructions, definitions, and item specific instructions for reporting in this survey. **Section II** on page 7 contains the INDUSTRY CATEGORY CODES LIST for the appropriate industry codes used in this survey.

BURDEN HOUR ESTIMATE

We estimate this survey will take an average of 2.79 hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: EWD Survey Comments 0607-0782, U.S. Census Bureau, 4600 Silver Hill Road, Room EWD-8K154, Washington, DC 20233. You may e-mail comments to EWD.Surveys@census.gov. Be sure to use EWD Survey Comments 0607-0782 as the subject.

PURPOSE OF THE SURVEY

The purpose of this survey is to collect relevant and timely information about the nature and level of capital expenditures in the United States. The level of capital expenditures is an important component in the overall assessment of our Nation's productivity. The information you provide will be used to prepare national measures of capital spending and to formulate fiscal and monetary policy.

SECTION I

PART A – GENERAL INSTRUCTIONS

Survey Scope – This survey collects capital expenditures data for nonfarm companies, organizations, and associations operating within the United States. Information for agricultural production operations should be excluded. However, companies performing agricultural services are included. **Information for churches, nonprofit organizations, and organizations that are government owned but privately operated should be included.**

Reporting Entity – Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably. An enterprise is a business, service, or membership organization consisting of one or more establishments under common ownership or control. It includes all establishments of subsidiary companies, where there is more than 50 percent ownership, as well as establishments of firms which the enterprise has the power to direct or cause the direction of management and policies. If another domestic company owns more than 50 percent of the voting stock of your company or has the power to direct or cause the direction of management and policies, then please note this in the "Remarks" section. **Holding companies should report for the entire corporation, including all subsidiaries under their ownership.** If you are unable to consolidate records for the entire company or have any reporting questions, please call **1-800-528-3049**. This survey will be completed by companies having activity in one or more industries; therefore, not all items will apply to all companies. For purposes of this survey, exclude data for Puerto Rico, the Virgin Islands, and U.S. Territories.

Survey Period – Report data for the calendar year 2022. If calendar year book figures are not available except at considerable cost, reasonable estimates are acceptable. If you cannot provide reasonable estimates on a calendar basis, fiscal year data will be accepted. In the REPORTING PERIOD item, indicate the exact dates the data represent if they are not for the calendar year.

If fiscal data are used and your fiscal period ends in January, February, or March, report for fiscal year ending 2023. Otherwise, report for the fiscal year ending in 2022.

Estimates Are Acceptable – The data requested on this survey may not correspond to your company's accounting records. If you cannot answer a question from your company records, please provide carefully prepared estimates. If your company did not have any capital expenditures for the 2022 reporting period, enter a '0' where applicable.

Mergers/Acquisitions and Discontinued Operations – Such events occurring during the period covered by this report that require special attention.

(a) If your enterprise merged with or acquired another domestic enterprise during the period, include the domestic capital expenditures made by the merged or acquired enterprise since the date of acquisition; the cost to your enterprise for structures and equipment previously owned by the acquired enterprise at the time of the merger or acquisition should be reported as expenditures, only if treated as capital expenditures by your enterprise. Please furnish the date of the acquisition or merger and the name of the acquired enterprise in the "Remarks" section.

(b) If your enterprise was acquired by another enterprise during the period covered by this report, please furnish the acquisition date and the name and address of the acquiring enterprise in the "Ownership Information" section, and complete the survey for the period of time the enterprise was in operation prior to the acquisition.

(c) Discontinued operations should be treated in the same manner as continued operations. If during the survey year, your enterprise had discontinued operations that were held for sale, report data for the discontinued operations for the period of time the reporting enterprise owned them.

Electronic Reporting – Complete this survey online by going to the following address: **portal.census.gov**

Should you have any questions regarding electronic reporting, please call **1-800-528-3049** from 8:00 a.m. to 8:00 p.m. Eastern time, Monday through Friday, excluding holidays.

Add your authentication code located in the letter we mailed to your company. Report by clicking on "REPORT NOW."

Filing Extensions – If you cannot complete the survey by the due date shown on your letter, you may request an extension of time by visiting **portal.census.gov** and selecting "Options."

Legal Authority and Confidentiality of Data – YOUR RESPONSE IS REQUIRED BY LAW. Title 13 United States Code (U.S.C.), Sections 131 and 182 authorizes this collection. Sections 224 and 225 require your response. The U.S. Census Bureau is required by Section 9 of the same law to keep your information **CONFIDENTIAL** and can use your responses only to produce statistics. The Census Bureau is not permitted to publicly release your responses in a way that could identify your business, organization, or institution. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data.

Direct any **QUESTIONS** regarding this survey to **1-800-528-3049** between 8:00 a.m. to 4:45 p.m. Eastern time, Monday through Friday, excluding holidays.

PART B – DEFINITIONS

1. CAPITAL EXPENDITURES:

Capital expenditures include all expenditures during the year for both new and used structures and equipment chargeable to asset accounts for which depreciation or amortization accounts are ordinarily maintained.

INCLUDE:

- **capital expenditures for discontinued operations being held for sale during the year.**
- capitalized cost of assets produced or purchased, then leased as the lessor under operating leases;
- capitalized computer software (include payroll for internally developed software);
- all capital costs such as feasibility studies, architectural, legal, installation, and engineering fees, as well as work done by the company's work force;
- **gross additions during the year to construction-in-progress accounts for projects lasting longer than one year (allocate the additions between structures and equipment in Item 2), even if the asset was not in use and not yet depreciated;**
- all capitalized **leasehold improvements** made to assets leased from others. In Item 2, allocate leasehold improvements between structures and equipment based on what is being improved;
- estimated cost or present value of assets acquired under capital leases entered into during the survey year **(reported by the lessee)**. Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards.**
- **capitalized interest charges** on loans financing capital projects if consistent with the **Statement of Financial Accounting Standards (FAS) Number 34;**
- values of assets expended as permitted under section 179 of the U.S. Internal Revenue code;
- expenditures for structures and equipment (whether acquired on contract or directly by your enterprise), including items purchased abroad, for installation or use within the United States;
- expenditures for major alterations, capitalized repairs, and improvements;
- expenditures for structures or equipment that are, or will be, leased or rented to others;
- expenditures made by your firm for structures which, upon completion, were or are to be sold and leased back to your company;
- expenditures for **both developmental and exploratory drilling activities including intangible drilling costs;**
- expenditures for **land development and improvement**, including demolition of buildings, land servicing, and site preparation;
- cost of construction work performed by your own employees (force-account construction work);
- expenditures that are made jointly for both business and personal use, include only that portion allocated to business use.

EXCLUDE:

- land acquisition
- the cost of maintenance, repairs, and supplies charged as current operating expenses;
- capital expenditures for structures and equipment by foreign operations;
- reductions for retirements, write-downs, sales, subsidies, or other dispositions of existing assets;
- the value of structures built and other work performed by your enterprise on contract to others;
- **expenditures for goodwill, patents, or copyrights;**
- expenditures for geological and geophysical work by oil companies and similar off-site mining or general exploration which are not capitalized;
- payments to others for structures and equipment acquired under operating leases or rented;
- expenditures made by your firm or organization (as lessor) for property which is leased to others as part of capital (full-payout or equity) lease arrangements;
- expenditures made by owners of property rented or leased to your firm under operating leases.

2. STRUCTURES:

Structures include the capitalized cost of buildings and structures, and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.

Major additions and alterations to existing structures and capitalized repairs and improvements to buildings should also be included.

The cost of any machinery and equipment which is an integral or built-in feature of the structure should be reported as part of that structure (e.g. assembly line superstructure in an automotive assembly plant). **Include expenditures for land development and improvements**, including demolition of buildings, land servicing, and site preparation should be included.

INCLUDE:

- mechanical and electrical installations such as plumbing, electrical work, elevators, escalators, power plants, heating and cooling systems, sprinkler systems, environmental controls, intercom systems, and other similar building services;
- **site preparation,** including the demolition of buildings and outside construction of fixed structures or facilities such as sidewalks, highways and streets, parking lots, landscaping, utility connections, outdoor lighting, railroad tracks, airfields, piers, wharves and docks, **telephone and telegraph lines, fiber optics and cable lines, cellular transmission towers, radio and television towers**, water supply lines, sewers, water and signal towers, electric power distribution and transmission lines, petroleum and gas pipelines, and similar facilities which are built into or fixed to the land;
- installation of boilers, overhead hoists and cranes, blast furnaces, brick kilns, fractionating towers, overhead traveling cranes, shipways, and similar types of structures;
- fixed, largely site-fabricated equipment not housed in a building, primarily for petroleum refineries and chemical plants, but also including storage tanks and refrigeration systems;
- installation of construction materials placed inside a building and used to support production machinery; for example, concrete platforms, overhead steel girders, and pipes to carry liquids from storage tanks;
- drilling gas wells, including construction of offshore drilling platforms; digging and shoring mines, including constructing buildings at mine sites, and expenditures for constructing mine shafts and mining exploration;
- land improvements; exploration and development of mineral properties.

EXCLUDE:

- land acquisition;
- normal maintenance and repairs to existing structures or service facilities such as painting, roofing repairs, and street and highway patching.

3. EQUIPMENT:

Include machinery, furniture and fixtures, computer software, IT equipment, computers, website development, and motor vehicles used in the production and distribution of goods and services or in office functions.

Expenditures for machinery and equipment which are housed in structures and can be removed or replaced without significantly altering the structure are considered equipment, **not** expenditures for structures.

INCLUDE:

- capitalized office equipment and machines; computers, furniture and fixtures for offices; cafeteria and warehouse equipment;
- capitalized computer software (include payroll for internally developed software);
- transportation equipment for highway and off-highway use such as automobiles, buses, delivery vans, ships/boats, trailers, trucks, tractors, and railroad, street, and rapid transit cars;
- corporate helicopters and aircraft;
- production machinery, including tooling;
- medical equipment and supplies;
- artwork, books, and musical instruments;
- signage, including exterior and interior;
- computer assisted machines that possess the ability to be programmed for a wide variety of functions including robots, numerically controlled machine tool equipment, and individual computerized machines.

PART C – INSTRUCTIONS BY ITEM

ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA

Report the acquisition cost of total domestic depreciable assets excluding land and depletable assets. The figure should include structures, equipment, and other depreciable assets. ***Report values in thousands of dollars.*** **Enter a "0" where applicable.**

INCLUDE:

Value of land development and improvements (such as landscaping, paving, and parking lots) and exploration and development of mineral properties. Expenditures for these items should also be reported as structures in Item 2.

EXCLUDE:

Cost of land and depletable assets (such as mineral or timber rights); current assets (such as inventories, cash, and accounts receivable); assets of foreign operations; assets leased to others under capital lease arrangements; and patents, copyrights, trademarks, franchises, and goodwill.

PART C – INSTRUCTIONS BY ITEM – *Continued*

ITEM 1A – DOMESTIC DEPRECIABLE ASSET DATA – *Continued*

ROWS:

1. Gross depreciable assets at beginning of year:
Report the gross depreciable assets (excluding land) at the beginning of the year.

2. Total capital expenditures:
Report capital expenditures for **depreciable assets** (excluding land) during the year. (See Part B – DEFINITIONS on page 2 of this booklet.)

3. Other additions and acquisitions:
Report other depreciable assets acquired through additions, acquisitions, and mergers during the year at fair market value, **if these are not considered capital expenditures.** Please explain such additions in the "Remarks" section.

4. Retirements and dispositions of depreciable assets during the year:
Report the acquisition cost of depreciable assets (excluding land) sold, scrapped, or destroyed during the year on row 4 of ITEM 1A. Include assets considered sold under capital lease arrangements which, prior to the lease, were subject to depreciation. Impairment costs of fixed assets along with losses from operations should be included in this section.

5. Gross value depreciable assets at end of year:
Report the gross depreciable assets (excluding land) at the end of the year. The entry in Row 5 should equal beginning of year assets (Row 1) + capital expenditures (Row 2) + other additions (Row 3) – retirements (Row 4). Please explain any discrepancies or imbalances in the "Remarks" section.

6. Accumulated depreciation and amortization at end of year:
Report year-end accumulated depreciation and amortization charges for depreciable assets excluding land. Include charges against depreciable assets acquired during the year.

ITEM 1B – GROSS SALES, OPERATING RECEIPTS, REVENUE AND CHARITABLE CONTRIBUTIONS RECEIVED

Report sales, operating receipts, and revenue at the end of the year for goods produced, distributed, or services provided. Include revenue from investments, rents, and royalties only if it is the principal business activity of the company. For example: finance, insurance, and real estate companies. ***(Report values in thousands of dollars)***

Include all operating receipts from taxable operations, as well as total revenue from tax-exempt activities (contributions, gifts, grants, etc.). Report revenues from customers outside the company including sales of products and services to other companies, individuals, U.S. Government agencies, and foreign customers. Include transfers to foreign subsidiaries.

Exclude domestic intra-enterprise transfers, sales by foreign subsidiaries, freight charges and excise taxes.

ITEM 2 – DOMESTIC CAPITAL EXPENDITURES DATA

COLUMNS:

1. Structures:
Report the value of capital expenditures for structures in Column (1). The values in Column (1) should be **included in Column (4).**

2. Equipment:
Report the value of capital expenditures for equipment in Column (2). The values in Column (2) should be **included in Column (4).**

3. Other:
Report the value of depreciable and amortizable assets that you are unable to categorize as structures or equipment in Column (3). The valuables in Column (3) should be **included in Column (4)**.

Include expenditures for construction-in-progress, leasehold improvements, and capitalized interest that you are unable to categorize as structures and equipment. Report land improvements as structures. Report furniture and fixtures, capitalized computer software, computers, and automobiles as equipment. This column **excludes** the cost of land and depletable assets.

4. Total:
Report the value of total capital expenditures for depreciable assets (excluding land) in Column (4). The figure in Column (4) should include structures, equipment, and other depreciable assets. The value in Item 2, Row 3, Column (4) should be the same as Item 1A, Row 2. ***Report values in thousands of dollars.*** **Enter a "0" where applicable.**

ROWS:

1. New capital expenditures:
Report capital expenditures for new buildings and other structures, structures that have been previously owned but not used or occupied, new machinery and equipment, and other new depreciable assets. Remodeling, renovation, or modernization of existing facility should be reported as new structures.

2. Used capital expenditures:
Report capital expenditures for buildings and other structures which have been previously owned and occupied, machinery and secondhand equipment, and other used depreciable assets.

3. Total capital expenditures:
Report capital expenditures for **depreciable assets** during the year by column category.

ITEM 3 – OTHER CAPITAL EXPENDITURES

"OTHER" capital expenditures refers to depreciable and amortizable assets that you were unable to categorize as structures or equipment.

DO NOT report land, depletable assets, intangible assets, copyrights, patents, trademarks, franchises, or goodwill as "Other" capital expenditures. These are not considered a capital expenditure.

DO NOT report building improvements, cable lines, fiber optics, land improvements, or landscaping as "Other" capital expenditures. Instead, report these as a STRUCTURE expenditure in Item 2.

DO NOT report remodeling as "Other" capital expenditures. Instead, report this as a "NEW STRUCTURE" expenditure in Item 2.

DO NOT report artwork, automobiles, books, computers, furniture, fixtures, IT, office equipment, software, or vehicles as "Other" capital expenditures. Instead, report these as an EQUIPMENT expenditure in Item 2.

DO NOT report assets under construction, construction-in-progress, capitalized interest, or leasehold improvements as "Other" capital expenditures. Instead, report these as a STRUCTURE or EQUIPMENT expenditure in Item 2, where applicable.

ITEM 3A – OTHER NEW CAPITAL EXPENDITURES

Describe depreciable assets included as "Other" **NEW** capital expenditures in Column 3, Row 1 of Item 2. If you are including more than one item, list the capital expenditures for each item separately in Rows 1-3. The sum of Rows 1 - 3 should equal the value in Column 3, Row 1 of Item 2.

ITEM 3B – OTHER USED CAPITAL EXPENDITURES

Describe depreciable assets included as "Other" **USED** capital expenditures in Column 3, Row 2 of Item 2. If you are including more than one item, list the capital expenditures for each item separately in Rows 1-3. The sum of Rows 1 - 3 should equal the value in Column 3, Row 2 of Item 2.

ITEM 4 – CAPITAL LEASES

If your company leased new structures and/or equipment and the lease is capitalized by your company, report the cost or present value of the structures and equipment acquired in the survey year. Capital leases presume a sale and purchase of an asset, and are defined by the criteria in the **Statement of Financial Accounting Standards (FAS) Number 13.** This amount should be **reported as capital expenditures in Item 1A, Row 2 and Item 2, Row 1.**

Exclude periodic payments under capital and operating leases or any rental agreement. Also exclude the cost of capitalized improvements your enterprise made to assets leased from others **(leasehold improvements)** in this item. Leasehold improvements should be **reported as capital expenditures in Item 1A, Row 2 and Item 2, Rows 1 and 3.**

ITEM 5A – CAPITALIZED COMPUTER SOFTWARE

Report capital expenditures for computer software developed or obtained for internal use during the year. Capitalized computer software expenditures should consist of costs of materials and services directly related to the development or acquisition of software; **payroll and payroll-related costs for employees directly associated with software development;** and interest costs incurred while developing the software. **IMPORTANT: EXCLUDE CAPITAL EXPENDITURES FOR COMPUTER HARDWARE.**

Capitalized computer software is defined by the criteria in **Statement of Position 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use.** This amount should be **reported as capital expenditures in Item 1A, Row 2 and Item 2, Column(2)**.

COLUMNS:

1. Prepackaged software:
Report the value of capital expenditures for prepackaged computer software in Column (1). Prepackaged software is purchased off-the-shelf through retailers or other mass-market outlets for internal use by the company. Include the cost of licensing fees and service/maintenance agreements.

2. Vendor-customized software:
Report the value of capital expenditures for vendor-customized software in Column (2). Vendor-customized software is EXTERNALLY developed by vendors and customized for your company's use.

3. Internally-developed software:
Report the value of capital expenditures for internally-developed software in Column (3). Internally-developed software is developed by your company's employees, for internal use. **Include capitalized loaded payroll – (salaries, wages, benefits, and bonuses related to all software development activities).**

ITEM 5B – CAPITAL EXPENDITURES FOR ROBOTIC EQUIPMENT

Report capital expenditures for new and used robotic equipment in 2022. Include other one- time cost, including software and installation. **IMPORTANT: EXCLUDE CAPITAL EXPENDITURES FOR SOFTWARE PURCHASED SEPARATELY TO ENHANCE OR UPGRADE YOUR EXISTING ROBOTIC EQUIPMENT. Report the associated value in Item 5A.**

Robot equipment (or robots) are automatically controlled and reprogrammable machines capable of performing a series of complex tasks autonomously or semi-autonomously. Robots react to some events and conditions without the need of external direction or control and can make decisions or navigate situations they encounter without assistance.

Some of the tasks performed by robots:

INCLUDE:

- Assembly
- Cleaning
- Construction and Demolition
- Delivery
- Dispensing
- Inspection
- Machine Tending
- Material Handling
- Mining
- Packaging
- Painting
- Palletizing
- Pick and place
- Rescue
- Security
- Surgical assistance
- Therapy/rehabilitation
- Welding

EXCLUDE:

- Automated teller machines (ATMs)
- CNC machining equipment
- Kiosks - A stationary, consumer oriented machine with a graphic interface and no visible moving parts

Remarks:

- Briefly list the types of robotic equipment the company purchased in 2022.
- If you are unable to report the capital expenditures for some or all of the robotic equipment the company purchased in 2022, please explain.

Report values in thousands of dollars. This amount should be reported as an equipment expenditure in Column 2 of Item 2.

If "None", enter "0" in the value box to the right and leave the Remarks box below blank.

ITEM 6A – CAPITAL EXPENDITURES BY INDUSTRY *(Not applicable If you had capital expenditures in only one industry)*

Complete Item 6A for each industry in which the company had operations and made capital expenditures in 2022. Complete a separate row for each industry.

Review the list of company activities in the Industry Category Code screen while completing the worksheet. These are the industries we expected your company to operate in during 2022.

If necessary, you may add industry codes using the drop down list of Industry Category Codes.

Allocate expenditures for assets which serve more than one industry such as: central, regional, or divisional administrative functions, payroll and personnel, and research and development. If capital expenditures for these assets cannot be allocated to specific industry categories, report the amount of these capital expenditures as industry code 9900.

Complete the columns as follows:

In Column (0) enter total capital expenditures (excluding land) for each industry category code listed.

Of the capital expenditures reported in Column (0), report the amount of new structures in Column (2); used structures in Column (3); new equipment in Column (5); used equipment in Column (6); other new depreciable assets in Column (8); and other used depreciable assets in Column (9).

Include the value of assets acquired through capital lease arrangements in Columns (0) through (9).

ITEM 6B – CAPITAL EXPENDITURES FOR ROBOTIC EQUIPMENT BY INDUSTRY

Complete Item 6B for each industry in which the company reported capital expenditures for equipment in the year 2022 in Item 6A. Report expenditures for new robotic equipment and used robotic equipment in this section. If "None," enter '0', where applicable. Total robotic equipment expenditures for each industry should not be greater than the value for total equipment expenditures reported in Item 6A.

QUESTIONS RELATED TO THE CORONAVIRUS PANDEMIC

Complete the questions related to the Coronavirus Pandemic about the effect of changing business conditions during the coronavirus pandemic and a return to normal business operations.

SECTION II – ACES INDUSTRY CATEGORY CODES LIST

INSTRUCTIONS

Use the following industry codes to complete Item 6A as requested of the survey. The North American Industrial Classification System (NAICS) codes are listed for reference only.

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Agriculture, Forestry, Fishing and Hunting	
1110	Crop and Animal Production	**111, 112**
1130	Forestry, Logging, Fishing, Hunting, Trapping, and Agricultural Support Activities	**113, 114, 115**
	Mining	
2110	Oil and Gas Extraction	**2111**
2121	Coal Mining	**2121**
2122	Metal Ore Mining	**2122**
2123	Nonmetallic Mineral Mining and Quarrying	**2123**
2130	Support Activities for Oil and Gas Operations	**213111, 213112**
2131	Support Activities for Solid Mineral Operations	**213113, 213114, 213115**
	Utilities	
2211	Electric Power Generation, Transmission and Distribution	**2211**
2212	Natural Gas Distribution	**2212**
2213	Water, Sewage, and Other Systems	**2213**
	Construction	
2360	Construction of Buildings	**236**
2370	Heavy and Civil Engineering Construction	**237**
2380	Specialty Trade Contractors	**238**
	Manufacturing	
3110	Food Manufacturing	**311**
3121	Beverage Manufacturing	**3121**
3122	Tobacco Manufacturing	**3122**
3130	Textile Mills and Textile Product Mills	**313, 314**
3150	Apparel Manufacturing	**315**
	Manufacturing – Continued	
3160	Leather and Allied Product Manufacturing	**316**
3210	Wood Product Manufacturing	**321**
3220	Paper Manufacturing	**322**
3230	Printing and Related Support Activities	**323**
3240	Petroleum and Coal Products Manufacturing	**324**
3251	Basic Chemical, Resin, Synthetic Rubber, and Fiber Manufacturing	**3251, 3252**
3253	Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing	**3253**
3254	Pharmaceutical and Medicine Manufacturing	**3254**
3259	Paint, Adhesive, Soap, and Other Chemical Manufacturing	**3255, 3256, 3259**
3260	Plastics and Rubber Products Manufacturing (except inflatable boats)	**326**
3271	Clay and Glass Products Manufacturing	**3271, 3272**
3279	Cement, Concrete, Lime, Gypsum, and Other Nonmetallic Mineral Product Manufacturing	**3273, 3274, 3279**
3311	Iron and Steel Mills, Ferroalloy Manufacturing, and Steel Product Manufacturing from Purchased Steel	**3311, 3312**
3313	Nonferrous Metals Production and Processing	**3313, 3314**
3315	Ferrous and Nonferrous Foundries	**3315**
3320	Fabricated Metal Product Manufacturing	**332**
3331	Agriculture, Construction, and Mining Machinery Manufacturing	**3331**
3332	Industrial, Metalworking, and General Purpose Machinery Manufacturing (Including Laboratory Apparatus)	**3332, 3335, 3339**
3333	Commercial, Service Industry, Temperature Control, and Air-Flow Control Machinery Manufacturing (Including Laboratory Freezers)	**3333, 3334,**

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Manufacturing – Continued	
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing	**3336**
3341	Computer and Peripheral Equipment Manufacturing	**3341**
3342	Communications, Audio, and Video Equipment Manufacturing	**3342, 3343**
3344	Semiconductor and Other Electronic Component Manufacturing	**3344**
3345	Navigational, Measuring, Electromedical, and Control Instruments Manufacturing, Radio/ Television Broadcasting and Wireless Communications Equipment Manufacturing, Communications Signal Testing and Evaluation Equipment	**3345**
3346	Manufacturing and Reproducing Magnetic and Optical Media	**3346**
3350	Electrical Equipment, Appliance and Component Manufacturing	**335**
3361	Motor Vehicle, Body, Trailer, and Parts Manufacturing	**3361, 3362, 3363**
3364	Aerospace Product and Parts Manufacturing	**3364**
3369	Other Transportation Equipment Manufacturing (Including inflatable boats)	**3365, 3366, 3369**
3370	Furniture and Related Product Manufacturing (Including Laboratory Furniture)	**337**
3391	Medical Equipment and Supplies Manufacturing	**3391**
3399	Other Miscellaneous Manufacturing	**3399**
	Wholesale Trade	
4230	Merchant Wholesalers, Durable Goods	**423**
4240	Merchant Wholesalers, Nondurable Goods	**424**
4250	Wholesale Electronic Markets and Agents and Brokers	**425**
	Retail Trade	
4410	Motor Vehicle and Parts Dealers	**441**
4430	Electronics and Appliance Stores	**443**
4450	Food and Beverage Stores	**445**
4480	Clothing and Clothing Accessories Stores	**448**
4520	General Merchandise Stores	**452**
4540	Nonstore Retailers	**454**
4599	Other Retail Trade Stores, including Gasoline Stations	**442, 444, 446, 447, 451, 453**

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Transportation and Warehousing	
4810	Air Transportation	**481**
4820	Rail Transportation	**482**
4830	Water Transportation	**483**
4840	Truck Transportation	**484**
4850	Transit and Ground Passenger Transportation	**485**
4861	Pipeline Transportation of Crude Oil, Refined Petroleum, and Miscellaneous Products, except Natural Gas	**4861, 4869**
4862	Pipeline Transportation of Natural Gas	**4862**
4870	Scenic and Sightseeing Transportation	**487**
4880	Support Activities for Transportation	**488**
4920	Couriers and Messengers	**492**
4930	Warehousing and Storage	**493**
	Information	
5111	Newspaper, Periodical, Book, and Directory Publishers (except Internet)	**5111**
5112	Software Publishers (except Internet)	**5112**
5120	Motion Picture and Sound Recording Industries (except Internet)	**512**
5151	Radio and Television Broadcasting (except Internet)	**5151**
5152	Cable and Other Subscription Programming (except Internet)	**5152**
5173	Wired and Wireless Telecommunications Carriers, Cable and Other Program Distribution, Broadband Internet Services Providers (e.g., cable, DSL)	**5171, 5172, 5173**
5179	Telecommunications Resellers, Satellite, and Other Telecommunications (Including Internet Service Providers providing services via client supplied telecommunication connection)	**5174, 5179**
5182	Data Processing, Hosting, and Related Services	**5182**
5190	Other Information Services (Including Internet Publishing and Broadcasting, Web Search Portals)	**519**
	Finance and Insurance	
5210	Monetary Authorities-Central Bank	**521**
5221	Depository Credit Intermediation	**5221**

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Finance and Insurance – Continued	
5222	Nondepository Credit Intermediation	**5222**
5223	Activities Related to Credit Intermediation	**5223**
5230	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	**523**
5241	Insurance Carriers	**5241**
5242	Agencies, Brokerages, and Other Insurance Related Activities	**5242**
5251	Funds, Trusts, and Other Financial Vehicles (including Mortgage REITS)	**525**
	Real Estate and Rental and Leasing	
5310	Real Estate (including Equity REITS)	**531**
5321	Automotive Equipment Rental and Leasing	**5321**
5322	Consumer Goods and General Rental Centers	**5322, 5323**
5324	Commercial and Industrial Machinery and Equipment Rental and Leasing	**5324**
5330	Lessors of Nonfinancial Intangible Assets	**533**
	Professional, Scientific, and Technical Services	
5411	Legal Services	**5411**
5412	Accounting, Tax Preparation, Bookkeeping, and Payroll Services	**5412**
5413	Architectural, Engineering, and Related Services	**5413**
5414	Specialized Design Services	**5414**
5415	Computer Systems Design and Related Services	**5415**
5416	Management, Scientific, and Technical Consulting Services	**5416**
5417	Scientific Research and Development Services	**5417**
5418	Advertising and Related Services	**5418**
5419	Other Professional, Scientific, and Technical Services	**5419**
	Management of Companies and Enterprises	
5510	Management of Companies and Enterprises	**551**
	Administrative and Support and Waste Management	
5614	Business Support Services	**5614**
5615	Travel Arrangement and Reservation Services	**5615**
5616	Investigation, Security, and Services to Buildings and Dwellings	**5616, 5617**
5619	Office Administrative, Facilities, Employment, and Other Support Services	**5611, 5612, 5613, 5619**
5621	Waste Collection, Treatment, and Disposal	**5621, 5622**
5629	Remediation and Other Waste Management Services	**5629**
	Educational Services	
6110	Educational Services	**611**
	Health Care and Social Assistance	
6211	Offices of Physicians	**6211**
6212	Offices of Dentists and Other Health Practitioners	**6212, 6213**
6215	Medical and Diagnostic Laboratories	**6215**
6216	Home Health Care Services	**6216**
6219	Outpatient Care Centers and Other Ambulatory Health Care Services	**6214, 6219**
6221	General Medical and Surgical Hospitals	**6221**
6222	Psychiatric, Substance Abuse, and Specialty Hospitals	**6222, 6223**
6230	Nursing and Residential Care Facilities	**623**
6240	Social Assistance (except Child Day Care Services)	**624 (except 6244)**
6244	Child Day Care Services	**6244**
	Arts, Entertainment, and Recreation	
7110	Performing Arts, Spectator Sports, and Related Industries	**711**
7120	Museums, Historical Sites, and Similar Institutions	**712**

SECTION II – ACES INDUSTRY CATEGORY CODES LIST – Continued

INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)	INDUSTRY CODE	DESCRIPTION	NAICS CODE(S)
	Arts, Entertainment, and Recreation – Continued				
7130	Amusement, Gambling, and Recreation Industries	**713**			
	Accommodation and Food Services				
7210	Traveler Accommodation Services	**721**			
7220	Food Services and Drinking Places	**722**			
	Other Services (except Public Administration)				
8111	Automotive Repair and Maintenance	**8111**			
8119	Other Repair and Maintenance	**8112, 8113, 8114**			
8120	Personal Care, Death Care, Laundry, and Other Personal Services	**812**			
8131	Religious, Grantmaking, Social Advocacy, Civic, and Social Organizations	**8131, 8132, 8133, 8134**			
8139	Business, Professional, Labor, Political, and Similar Organizations	**8139**			
	Central Administrative Office Activity				
9900	Central Administrative Office Activity Unallocated to Other Industry Categories	**N/A**			