

**From:** [Gillis, Diana L.](#)  
**To:** [REDACTED]  
**Subject:** RE: Maquiladora  
**Date:** Wednesday, July 20, 2016 9:52:00 AM

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Hi [REDACTED], we think they should be treated as manufacturing sales.

-Diana

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**From:** [REDACTED]  
**Sent:** Tuesday, July 19, 2016 3:56 PM  
**To:** Gillis, Diana L.  
**Subject:** Maquiladora

Are US sales from products manufactured in a maquiladora treated as manufacturing sales? Or, as per the web site should it be viewed as follows:

Where revenues are derived from products manufactured by third parties under contract, report only those revenues from products that are then sold in the US from the filer's establishment, and use a 6-digit retail or wholesale code.

[REDACTED]