An acquiring person must make an HSR filing for a pending transaction. The acquiring person reports revenues in various industries, but the transaction has the following overlaps:

311119 Other Animal Food Manufacturing

2001475000 Manufacturing of frozen cakes, pies, and other pastries

811191 Automotive Oil Change and Lubrication Shops

The acquiring person’s Item 5 would look like this:

|  |  |  |  |
| --- | --- | --- | --- |
| 6-DIGIT INDUSTRY CODE AND/OR  10-DIGIT NAPCS-BASED PRODUCT CODE | DESCRIPTION | YEAR 2018 TOTAL DOLLAR REVENUES ($MM) | Overlap |
| **311119** | **Other Animal Food Manufacturing** | **100.0** | **☒** |
| 2034500000 | Manufacturing of complete swine feed, supplements, concentrates, and premixes | 50.0 | □ |
| 2034525000 | Manufacturing of complete beef cattle feed, supplements, concentrates, and premixes | 50.0 | □ |
| **311812** | **Commercial Bakeries** | **40.0** | **☒** |
| 2001450000 | Manufacturing of other sweet goods (doughnuts, pastries, coffee cakes. etc.), excluding cookies and frozen sweets | 25.0 | □ |
| 2001475000 | Manufacturing of frozen cakes, pies, and other pastries | 15.0 | **☒** |
| **333414** | **Heating Equipment (except Warm Air Furnaces) Manufacturing** | **65.0** | □ |
| 2038650015 | Manufacturing of parts and attachments for gas burners | 65.0 | □ |
| **611430** | **Professional and Management Development Training** | **50.0** | □ |
| **722511** | **Full-Service Restaurants** | **100.0** | □ |
| **811191** | **Automotive Oil Change and Lubrication Shops** | **40.0** | **☒** |

If there is only a 6-digit NAICS code overlap, filers should only check the overlap box for that code, see 311119 above. If there is a 10-digit NAPCS code overlap, filers should check the overlap box for that code and the overlap box for the associated 6-digit NAICS code, see 2001475000 and 311812 above.

In the chart, all 10-digit NAPCS codes add up to the amount in the associated 6-digit NAICS manufacturing codes. In addition, the 6-digit NAICS codes and the 10-digit NAPCS code(s) are all in ascending order, with the 10-digit NAPCS codes listed directly below the associated 6-digit NAICS manufacturing codes.

Note 811191 for an overlap in a non-manufacturing 6-digit NAICS code.

For more information, see the [Item 5 Tip Sheet](https://www.ftc.gov/enforcement/premerger-notification-program/hsr-resources/reporting-revenues-item-5).