

U.S. DEPARTMENT OF COMMERCE  
Bureau of Economic Analysis

**BENCHMARK SURVEY OF  
FOREIGN DIRECT INVESTMENT IN THE UNITED STATES, 1980**

INSTRUCTION BOOKLET  
(Form BE-12)

**INTRODUCTION**

The Benchmark Survey of Foreign Direct Investment in the United States, 1980, is being conducted by the Department of Commerce to obtain data on foreign direct investment in the United States needed to measure the economic significance of such investment and facilitate the analysis of its effect on the U.S. economy. The last such survey was conducted for 1974.

The filing of reports for this Survey is mandatory under Section 5 of the International Investment Survey Act of 1976, Public Law No. 472, 94th Congress, 90 Stat. 2059, 22 U.S.C. 3101-3108 (hereinafter, "the Act"). In Section 3 of Executive Order 11961 of January 19, 1977, the President designated the Department of Commerce (in the absence of any contrary delegation or direction by the Director of the Office of Management and Budget (OMB)) as the Federal executive agency responsible for collecting the required data on direct investment. Within the Department of Commerce, this responsibility has been delegated to the Bureau of Economic Analysis. This Survey has been approved by OMB under the Federal Reports Act (44 U.S.C. 3501, *et seq.*).

As provided by Section 5(c) of the Act, the information reported may be used for analytical and statistical purposes only and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. No official or employee (including consultants and contractors and their employees) shall publish or make available to any person any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential; no person can compel their submission or disclosure without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer.

A report must be filed by, or on behalf of, each U.S. business enterprise in which a foreign person owned or controlled a direct or indirect interest of 10 percent or more at any time during the U.S. business enterprise's 1980 fiscal year. Ownership of U.S. real estate, other than for personal use, is deemed to be a business enterprise. Reporting requirements and instructions relating to specific parts of the report form are given herein. Regulations may be found in 15 CFR, Part 806.

If a person receiving the report form and instructions is not required to report according to the Act and the reporting requirements contained herein, a "Claim for Not Filing a Form BE-12," printed on the last page of Form BE-12, must be completed and returned to the Bureau of Economic Analysis within 30 days.

Failure to respond is punishable by civil or criminal penalties, or both.

Your cooperation will be appreciated.

Sincerely,



Director,  
Bureau of Economic Analysis

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This is not a survey form and is for information purposes only.  
 www.bea.gov/help/information-for-survey-respondents.

## REPORTING REQUIREMENTS

### I. Purpose and Legal Authority

- A. **Purpose**—Reports on this form are required in order to provide complete and accurate data on the amount, types, and financial and operating characteristics of foreign direct investments in the United States.
- B. **Authority**—Reports on Form BE-12 are mandatory under Section 5(b)(2) of the International Investment Survey Act of 1976 (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108—herein after the “Act”). In Section 3 of Executive Order 11961, the President designated the U.S. Department of Commerce as the Federal agency responsible for collecting the required data on direct investment, and the Secretary of Commerce has assigned this responsibility to the Bureau of Economic Analysis (BEA). The implementing regulations are contained in Title 15, CFR, Part 806.
- This report has been approved by the Office of Management and Budget under the Federal Reports Act (44 U.S.C. 3501, et seq.).
- C. **Penalties**—Whoever fails to report may be subject to a civil penalty not exceeding \$10,000 and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violation, upon conviction, may be punished by like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105).
- D. **Confidentiality**—The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).

### II. Definitions

- A. **United States**, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.
- B. **Foreign**, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.

- C. **Person**, means any individual, branch, partnership, association, associated group, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the U.S. Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).
- D. **Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- E. **Direct investment** means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- F. **Foreign direct investment in the United States** means the ownership or control, directly or indirectly, by one foreign person of 10 per centum or more of the voting securities of an incorporated U.S. business enterprise or an equivalent interest in an unincorporated U.S. business enterprise, including a branch.
- G. **Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- H. **Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- I. **U.S. affiliate** means an affiliate located in the United States in which a foreign person has a direct investment.
- J. **Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.
- K. **Affiliated foreign group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.
- L. **Associated group** means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise or appear to exercise, their voting privileges in a concerted manner to influence the management of a business enterprise. The following are deemed to be associated groups:
1. Members of the same family.
  2. A business enterprise and one or more of its officers or directors.
  3. Members of a syndicate or joint venture.
  4. A corporation and its domestic subsidiaries.
- M. **Foreign affiliate of a foreign parent** means, with reference to a given U.S. affiliate, any member of the affiliated foreign group owning the U.S. affiliate that is not a foreign parent of the U.S. affiliate.

- N. **U.S. corporation** means a business enterprise incorporated in the United States.
- O. **Business enterprise** means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- P. **Intermediary** means any agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- Q. **Ultimate beneficial owner (UBO)** is that person, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person. (A person who creates a trust, proxy, power of attorney, arrangement, or device with the purpose or effect of divesting such owner of the ownership of an equity interest as part of a plan or scheme to avoid reporting information, is deemed to be the owner of the equity interest.)
- R. **Lease** is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time.
1. **Capital lease**—A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered as owned by the lessor.
  2. **Operational lease**—Generally, a lease with a term which is less than the useful life of the asset and the transfer of ownership is not contemplated.
- S. **U.S. affiliate's 1980 fiscal year** is the affiliate's financial reporting year that has an ending date in calendar year 1980.

### III. General Instructions

- A. **Who must report**—A BE-12 report is required for each U.S. affiliate, i.e., for each U.S. business enterprise in which a foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise, at any time during the business enterprise's 1980 fiscal year.

A report is required even though the foreign person's equity interest in the U.S. business enterprise may have been established, acquired, liquidated, or sold during the reporting period.

Beneficial, not record, ownership is the basis of the reporting criteria.

Voting securities, voting stock, ownership interest, equity interest, and voting interest all have the same general meaning and are used more or less interchangeably throughout the instructions and the report form, although one may be more appropriate than the others when referring to a specific business enterprise, or group of enterprises.

- B. **Fiscal year reporting period**—The report is to cover the U.S. affiliate's 1980 fiscal year. The affiliate's 1980 fiscal year is defined to be the affiliate's financial reporting year that has an ending date in calendar year 1980. For a business enterprise that does not have a financial reporting year, such as investments in unimproved real estate, or does not have a financial reporting year ending in calendar year 1980, its 1980 fiscal year is deemed to be the same as calendar year 1980. (U.S. affiliates that changed the ending date of their financial reporting year in 1980 should contact BEA to determine what reporting period should be used.)

C. **Calculation of indirect ownership interest**—All direct and indirect lines of ownership interest held by a foreign person in a given U.S. business enterprise must be summed to determine whether the enterprise is a U.S. affiliate of the foreign person for purposes of reporting.

A foreign parent's percentage of indirect ownership interest in a given U.S. business enterprise is the product of the direct ownership percentage of the foreign parent in the first U.S. business enterprise in the ownership chain times that first enterprise's direct ownership percentage in the second U.S. business enterprise times each succeeding direct ownership percentage of each other intervening U.S. business enterprise in the ownership chain between the foreign parent and the given U.S. business enterprise.

If there is more than one line of ownership from the foreign parent, or if other members of the affiliated foreign group hold direct or indirect lines of ownership to the U.S. business enterprise, then all ownership interest lines must be summed to determine if the U.S. business enterprise is a U.S. affiliate of a foreign person.

D. **Accounting methods and records**—Generally accepted U.S. accounting principles should be followed, unless otherwise specified. Corporations should generally use the same methods and records that are used to generate reports to stockholders except where the instructions indicate a variance.

E. **Consolidated reporting by U.S. affiliate**—A U.S. affiliate must file on a fully consolidated domestic (U.S.) basis, including in the full consolidation all of its foreign parent's other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. Hereinafter the fully consolidated entity is considered to be one U.S. affiliate.

A separate BE-12 report may be filed by a U.S. affiliate that is more than 50 percent owned by another U.S. affiliate if the first U.S. affiliate is not normally fully consolidated due to unrelated operations or lack of control and provided that written permission has been requested from and granted by BEA.

If a U.S. affiliate is not fully consolidated in its U.S. parent's BE-12 report, it must be listed on Supplement B of the U.S. parent's Form BE-12 and must file its own BE-12 report.

Foreign subsidiaries, branches, or other foreign operations or equity investments of a U.S. affiliate are **not** to be included on a fully consolidated basis, but are to be included only as provided under III.H.

F. **Aggregation of real estate investments**—A foreign person holding real estate investments that are foreign direct investments in the United States must aggregate all such holdings for the purpose of applying the exemption level tests. If the aggregate of such holdings exceeds one or more of the exemption levels, then the holdings must be reported even if they individually would be exempt.

G. **Exemption**—A U.S. affiliate as consolidated, or aggregated in the case of real estate investments, is not required to file a BE-12 report if:

1. Each of the following three items for the U.S. affiliate (not the foreign parent's share) was between — \$1,000,000 and + \$1,000,000 during the reporting period:
  - a. Total assets;
  - b. Sales or gross operating revenues, excluding sales taxes, and
  - c. Net income after provision for U.S. income taxes;

and

2. The U.S. affiliate did not own 200 acres or more of U.S. land during the reporting period (if the U.S. affiliate owned 200 acres or more of U.S. land, it must report regardless of the value of the three items listed above).

If a U.S. business enterprise is a U.S. affiliate but is not required to file a completed Form BE-12 because it falls below the exemption level, then it must complete and file a "Claim for Not Filing a Form BE-12" with item 5 of the "Claim" marked and the information requested in item 5 filled in. (The Claim is on the last page of Form BE-12 and should be detached for filing.)

**H. Method of accounting for equity investments in business enterprises that are not fully consolidated**—A U.S. affiliate's equity investment in all foreign business enterprises and in U.S. business enterprises that are not fully consolidated should be accounted for as detailed below. Foreign business enterprises must not be fully consolidated with the U.S. affiliate, no matter what the percentage ownership. When equity investments are included under the equity method, intercompany account items **must not** be eliminated.

1. Investment in those business enterprises owned 20 percent or more should be reported using the equity method. However, immaterial investments may be reported using the cost basis provided this method is consistent with normal reporting practice.
2. Investment in those business enterprises owned less than 20 percent should be reported using the cost method.

**I. Changes in the reporting entity**—Changes in the consolidated reporting entity that occurred during the FY 1980 reporting period must **not** result in restatement of close FY 1979 balances. The close FY 1979 balances for balance sheet or other items should represent the reporting entity as it existed at the close of FY 1979. This principle applies throughout the report form, for example, in Part III, close FY 1979 intercompany account balances should be those between the foreign parent and the U.S. affiliate as it actually existed at the close of FY 1979.

**J. Reporting by unincorporated U.S. affiliate:**

**Directly-owned**—A separate BE-12 report shall be filed by each unincorporated U.S. affiliate, including a branch, which is directly owned 10 percent or more by a foreign person; two or more such directly-owned U.S. affiliates may not be combined on a single Form BE-12. The only exception is for U.S. affiliates that are real estate investments (see Special Instructions, Real Estate).

**Indirectly-owned**—An indirectly-owned unincorporated U.S. affiliate owned more than 50 percent by another U.S. affiliate should be fully consolidated on the report with the U.S. affiliate that holds the ownership interest in it. Otherwise, a separate report is required for each indirectly-owned unincorporated U.S. affiliate, except real estate.

**K. Industry and export and import trade classifications**—A list and explanation of the industry classifications and export and import trade classification used are given in the revised "*Direct Investment Industry and Foreign Trade Classifications Booklet*," BE-799, which is included as part of the BE-12 package.

- L. **Number of BE-12 Part IIIs, Investment and Transactions Between U.S. Affiliate and Foreign Parent, to be filed**—A separate Part III is required to be filed by the U.S. affiliate for each foreign parent that the affiliate had during its 1980 fiscal year. If multiple Part III's are required because there was more than one foreign parent, the foreign parent that held the largest percentage of direct ownership interest at yearend should be reported on the Part III that is included in the BE-12 report itself. Each other foreign ownership line should be reported on a Form BE-12, Part III-ADDITIONAL. If copies of BE-12, Part III-ADDITIONAL are not available, reproduced copies of BE-12 Part III may be used as necessary.
- M. **Bearer shares**—If the ownership in a U.S. affiliate by any owner in the ownership chain up to and including the ultimate beneficial owner (UBO) is represented by bearer shares, the requirement to disclose the information regarding the UBO remains with the reporting U.S. affiliate, except where a company in the ownership chain has publicly traded bearer shares. In that case, identification of the UBO may stop with the identification of a company whose capital stock is represented by the publicly traded bearer shares. For closely held companies with non-publicly traded bearer shares, identifying the foreign parent or the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through managing directors, or any other official or intermediary.
- N. **Separate filing of information by foreign parent or ultimate beneficial owner**—Where information is requested concerning the foreign parent or ultimate beneficial owner (UBO); if the foreign parent or UBO does not wish to make the information available to the U.S. affiliate for inclusion in the report, it may furnish it separately to BEA. In doing so, it must completely identify the U.S. affiliate BE-12 report to which it refers, the Part III (or Part III ADDITIONAL) to which it pertains, separately reference the items to which the information pertains, and give an address (and phone number if in the United States) where the foreign parent or UBO can be contacted.
- O. **Required information not available**—All reasonable efforts should be made to obtain information required for reporting. Every question on each form should be answered, except where specifically exempt. When only partial information is available, an appropriate indication should be given.
- P. **Estimates**—If actual figures are not available, estimates should be supplied and labeled as such. When data items cannot be fully subdivided as required, totals and an estimated breakdown of the totals should be supplied.
- Q. **Specify**—When "specify" is included in certain data items, the type and dollar amount of the major items included must be given for at least the items mentioned in the line instruction.
- R. **Space on form insufficient**—When space on a form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form.

#### IV. Special Instructions

- A. **Insurance companies**—When there is a difference, the financial and operating data in this report are to be prepared on the same basis as an annual report to stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, **not** at the rates promulgated by the



National Association of Insurance Commissioners. Include assets not acceptable for inclusion in the annual statement to an insurance department.

#### ITEM

- 35 Trade accounts and trade notes receivable, current—Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- 46 Trade accounts and trade notes payable, current—Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Policy reserves are to be included in "Other non-current liabilities," item 49, unless they are clearly current liabilities.
- 56 Sales or gross operating revenues, excluding sales taxes—Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from unconsolidated affiliates that is to be reported in item 58 or 59.
- 63 Cost of goods sold—costs and expenses relating to operation—Include costs relating to sales or gross operating revenues, item 56, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, other underwriting expenses, and investment expenses.

**B. Banks**—A specialized report form has been adopted for U.S. affiliates in banking (including bank holding companies); that is, for U.S. affiliates over 50 percent of whose total revenues are generated by activities classified in industry code 600. Use of specialized Form BE-12 BANK is at the discretion of BEA; in situations where its possible use is not clear-cut, permission must be secured from BEA in advance of filing. Non-bank subsidiaries must not be consolidated with a bank or bank holding company on Form BE-12 BANK, but must be reported separately on standard Form BE-12. An exception is that activities of subsidiaries that are not banks but that provide support to their bank parent, such as a real estate subsidiary set up to hold the office building occupied by the bank parent, are considered bank activities.

The specialized report form, where its use is permitted, stands in place of the standard form, and the instructions given should be so construed.

- C. Airlines and ship operators**—U.S. stations, ticket offices, and terminal and port facilities of foreign airlines and ship operators which provide services **only** to the foreign airlines' and ship operators' own operations are not required to be reported. Reports are required when such enterprises produce significant revenues from services provided to unaffiliated persons.
- D. Railroad transportation companies**—Railroad transportation companies should include only the net annual balances for interline settlement items (car hire, car repair, freight revenues, switching revenues, and loss and damage settlements) in items 35, 43, 46, 312 and 313. Receipts or payments of the same interline settlement items should be excluded from items 340 and 342.
- E. Real estate**—In the International Investment Survey Act of 1976, the ownership of real estate is defined to be a business enterprise, and if foreign-owned, is a U.S. affiliate of a foreign person. A BE-12 report is required unless the enterprise is otherwise exempt.

Residential real estate held exclusively for personal use and not for profitmaking purposes is not subject to the reporting requirements. A residence which is an owner's primary residence that is then leased by the owner while outside the United States but which the owner intends to reoccupy, is considered real estate held for personal use.

Ownership of U.S. residential real estate by a corporation whose sole purpose is to hold the real estate and where the real estate is for the personal use of the owner(s) of the corporation, is considered to be real estate held for personal use and therefore not subject to the reporting requirements.

A foreign person holding real estate investments that are business enterprises reportable as foreign direct investment in the United States must aggregate all such holdings for the purpose of applying the exemption level tests. If the aggregate of such holdings exceeds one or more of the exemption levels, then the holdings must be reported even if they individually would be exempt. A single report form should be filed to report the aggregated holdings. Nevertheless, if preferred, separate reports may be filed, but the aggregate of holdings must be used for the purpose of applying the exemption level tests. If separate reports are filed, they must be filed as a group and notice given that they are all for one owner.

In Part I, Identification of U.S. Affiliate, for real estate investments being reported, BEA is not seeking a legal description of the property, nor necessarily the address of the property itself. Since there may be no operating business enterprise as such for the investment, what is wanted is a consistently identifiable investment (i.e., U.S. affiliate) together with an address to which report forms can be mailed so that the investment (affiliate) can be reported on a consistent basis from survey to survey, or period to period. Thus, in item 1 of Form BE-12, the "name and address" of the U.S. affiliate might be:

XYZ Corp. N.V., Real Estate Investments  
c/o B&K Inc., Accountants  
120 Major Street  
Miami, Florida XXXXX

If the investment property has a name, such as Sunrise Apartments, Acme Building, etc., the name and address in item 1 of Form BE-12 might be:

Sunrise Apartments  
c/o ABC Real Estate  
120 Major Street  
Miami, Florida XXXXX

BEA will accommodate foreign owners that wish to have report forms sent directly to them. However, owners should be aware that extra time consumed in mailing to and from a foreign place may make meeting filing deadlines difficult.

There are questions throughout the report form that may not be applicable to certain types of real estate affiliates—questions such as the employer identification number (Part I, item 4), or, for unimproved land held as an investment, number of employees (Part II, item 119); and all of Part II, Section J, Exports and Imports of U.S. Affiliate. In such cases, the items should be marked "none".

If a foreign person has a direct or indirect voting ownership interest of 10 percent or more in a joint venture, partnership, etc. that is formed to own and hold, develop, or operate real estate, the joint venture, partnership, etc. in its entirety, not just the foreign person's share, is a U.S. affiliate and must be reported as set out below.

- a. If the foreign interest in such a U.S. affiliate is directly held by the foreign person, then a BE-12 report must be filed by the affiliate (see however, the discussion above concerning aggregating such investments).
- b. If such a U.S. affiliate is owned more than 50 percent by another U.S. affiliate, the former affiliate must be fully consolidated in the BE-12 report of the latter affiliate.
- c. If such a U.S. affiliate is owned 50 percent or less by another U.S. affiliate, a separate BE-12 report must be filed by the former affiliate and the latter affiliate, in its BE-12 report, must show only its equity investment in the former affiliate.

Foreign owners of farms, which the owners do not operate themselves, should prepare the income statement and related items based on the extent to which the income from the farm accrues to, and the expenses of the farms are borne by, the owner. Generally this means that to the extent the risk of the operation falls on the owner, then the income, expenses and the gain (loss) assignable to the owner or to the farm itself should all be shown in the income statement and related items. For example, even though the operator and other workers on the farm are hired by a management firm, if their wages and salaries are assigned to and borne by the farm operation being reported, then the operator and other workers should be reported as employees of that farm operation and the wages and salaries should be included as an expense in the income statement. **EXAMPLES:**

1. If the farm is leased to an operator for a fixed fee, then the owner should report the fixed fee as his "sales or gross operating revenue," and should report the non-operating expenses that he may be responsible for, such as real estate taxes, interest on loans, etc., as expenses in the income statement.
2. If the farm is operated by another person on a share arrangement whereby income and expenses are shared by the owner and operator in some ratio, only the owner's share of income should be shown in "sales or gross operating revenues," and only the owner's share of operating expenses and non-operating expenses should be shown elsewhere in the income statement, and in related items, as appropriate.
3. If the farm is operated by a management firm that oversees the operation of the farm and hires an operator, but the operating income and expenses are assigned to the owner, the income and expenses so assigned should be shown in the requested detail in the income statement, and related items, as appropriate. (The report should not show just one item, i.e., the net of income less the management fee, where the management fee includes all expenses.)

#### **F. Estate, trusts, and intermediaries:**

A **foreign estate** is a person and therefore may have direct investment, and the estate, not the beneficiary, is considered to be the owner.

A **trust** is a person, but is not a business enterprise. The trust shall be considered the same as an intermediary and reporting should be as outlined below. For reporting purposes, the

beneficiary(ies) of the trust, or the creator(s) of the trust in the situation detailed in the next sentence, or if there is, or may be, a reversionary interest, shall be considered to be the owner(s) of the investments of the trust for determining the existence of direct investment. When a corporation or other organization creates a trust designating its shareholders or members as beneficiaries, the creating corporation or organization shall be deemed to be the owner of the investments of the trust, or succeeding trusts where the presently existing trust had evolved out of a prior trust, for the purposes of determining the existence and reporting of direct investment.

This procedure is adopted in order to fulfill the statistical purposes of this survey and does not imply that control over an enterprise owned or controlled by a trust is, or can be, exercised by the beneficiary(ies) or creator(s).

**Intermediary—**

- a. If a particular foreign direct investment in the United States is held, exercised, administered, or managed by a U.S. intermediary for the foreign beneficial owner, such intermediary shall be responsible for reporting the required information for, and in the name of, the U.S. affiliate, and shall report on behalf of the U.S. affiliate or shall instruct the U.S. affiliate to submit the required information. Upon so instructing the U.S. affiliate, the intermediary shall be released from further liability to report provided it has informed this Bureau of the date such instructions were given and the name and address of the U.S. affiliate, and has supplied the U.S. affiliate with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the U.S. affiliate to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with a foreign beneficial owner shall be considered as accounts or transactions of the U.S. affiliate with the foreign beneficial owner. To the extent such transactions or accounts are unavailable to the U.S. affiliate, they may be required to be reported by the intermediary.
- b. If a foreign beneficial owner holds a U.S. affiliate through a foreign intermediary, the U.S. affiliate may report the intermediary as its foreign parent but, when requested, must also identify and furnish information concerning the foreign beneficial owner. Accounts or transactions of the U.S. affiliate with the foreign intermediary shall be considered as accounts or transactions of the U.S. affiliate with the foreign beneficial owner.

**G. Partnerships—**Limited partners do not have voting rights in a partnership and therefore cannot have a direct investment in a partnership; their investment is considered to be portfolio investment. Determination of the existence of direct investment in a partnership shall be based on the country of residence of, and the percentage control exercised by, the general partner(s), although the latter may differ from the financial interest of the general partner(s).

**H. Determining place of residence and country of jurisdiction of individuals—**An individual will be considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less

than one year are considered to be residents of their country of citizenship.

2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in H.3.
3. Notwithstanding paragraph H.2., if an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee shall nevertheless be considered a resident of the country of citizenship provided there is the intent to return within a reasonable period of time.
4. Individuals and members of their immediate family who are residing outside their country of citizenship as a result of employment by the government of that country—diplomats, consular officials, members of the armed forces, etc.—are considered to be residents of their country of citizenship.

#### V. Response Required When Contacted by BEA

The publication in the Federal Register of the notice implementing this survey is considered legal notice to covered U.S. business enterprises of their obligation to report. Therefore, a report is required from persons subject to the reporting requirements of the BE-12 survey, whether or not they are contacted by BEA. Also, a person, or their agent, to whom a BE-12 report form is sent by BEA, must respond in writing pursuant to Section 806.4 of 15 CFR, Chapter VIII. This may be accomplished either by filing a completed Form BE-12 on a timely basis or, if applicable, by completing and returning the "Claim for Not Filing a Form BE-12," which is included as the last page of Form BE-12, and which is due within 30 days of the date the BE-12 was sent by BEA.

#### VI. Filing the BE-12

- A. **Due date**—A fully completed and certified Form BE-12, including all Part III ADDITIONALS, is due to be filed with BEA not later than August 15, 1981.

A U.S. person that is sent a Form BE-12, but that is exempt or not subject to the reporting requirements must file a "Claim for Not Filing a Form BE-12" within 30 days of the date the BE-12 was sent by BEA. (See V. above.) Any other U.S. person that is a U.S. affiliate but that is exempt from completing Form BE-12, must file a "Claim for Not Filing a Form BE-12" within 30 days of the publication in the Federal Register of the notice implementing this survey.

- B. **Extension**—Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered provided it is received at least 15 days prior to the due date of the report and enumerates substantive reasons necessitating the extension. BEA will provide a written response to such requests.
- C. **Assistance**—If there are any questions concerning the report, telephone (202) 523-0632 or (202) 523-0547 for assistance.
- D. **Annual stockholders' report**—Business enterprises issuing annual reports to stockholders are to furnish a copy of their FY 1980 annual report when filing the BE-12 report.

- E. **Number of copies**—A single copy of the BE-12, including any Supplements, is to be filed with BEA. This should be the copy with the address label in Part I, if such a labeled copy has been provided by BEA. You must also retain a file copy of the BE-12 report for five years to facilitate resolution of any questions that BEA may have concerning your report. (Both copies are protected by law; see statement on confidentiality in I.D.)
- F. **Where to send report**—Return the report to U.S. Department of Commerce, Bureau of Economic Analysis BE-50(IN), Washington, D.C. 20230.

## VII. Instructions for Specific Sections of the Report Form

A. **Employment and employee compensation**—Employment and employee compensation data must be based on payroll records and relate to activities during the reporting period. The employment and employee compensation data must cover only activities that were charged as an expense on the income statement, charged to inventories, or capitalized *during* the reporting period. Do not include data related to activities of prior periods, such as those capitalized or charged to inventories in prior years.

1. **Employment** is the average number of employees for the reporting period, including part time employees but excluding home workers and independent sales personnel who are not employees. If possible, the average for the reporting period should be computed as the average of the number of persons on the payroll at the end of each pay period, month or quarter, during the reporting period. Employment at the end of the reporting period may be used as an estimate of average employment only if employment throughout the reporting period did not vary significantly due to seasonal operations, a strike, temporary shutdowns, etc.
2. **Production workers**—Those employees most directly connected with carrying out the activities of the business being reported, up to and including working foremen, but excluding other supervisory employees. They are those employees involved in the physical production of goods, handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for plant's own use (e.g., power plant).
3. **Employee compensation** consists of wages and salaries of employees and employer expenditures for all employee benefit plans.
  - a. **Wages and salaries** are the gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profitsharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Wages and salaries include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Employer contributions to benefit funds are included in "employee benefit plans".)

Wages and salaries include in-kind payments, valued at their cost, that are **clearly and primarily of benefit to the employees as consumers**. Do not include expendi-

tures that benefit employers as well as employees, such as for plant facilities, employee training programs, and reimbursement for business expenses.

- b. **Employee benefit plans**—Employer expenditures for all employee benefit plans, including those required by government statute, those resulting from a collective-bargaining contract, or those that are voluntary. Employee benefit plans include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.

4. **Hours worked** by production workers: Include standby or reporting time; exclude hours paid for holidays, vacations, sick leave, or other paid leave.

- B. U.S. merchandise exports and imports**—The data on U.S. merchandise trade between U.S. affiliates and foreigners must be reported on a "shipped" basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped, irrespective of to (or by) whom the goods were billed or charged. It may be necessary to obtain the shipment data from shipping and receiving, rather than from accounting, records.

The merchandise trade categories given in the **Direct Investment Industry and Foreign Trade Classifications Booklet** are not the same as the SIC categories used to classify your company by industry. Please check the trade category descriptions to facilitate accurate answers to the trade questions. (In particular, note that for the trade data, parts and accessories for transportation equipment are, in important instances, classified outside the transportation equipment category.)

1. **U.S. exports and imports** refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Consigned goods must be included as a shipment or receipt of merchandise, even though not normally recorded as sales or purchases when initially consigned.
2. **Only goods shipped** between the United States and a foreign country in the U.S. affiliate's 1980 fiscal year should be included, regardless of when the goods were charged or consigned. For example, capital goods shipped by the U.S. affiliate to a foreign parent in FY 1980, that were charged or consigned to the foreign parent in FY 1981, should be included; but such goods shipped in FY 1979 that were charged or consigned to the foreign parent in FY 1980 should be excluded.
3. **U.S. exports** should be valued f.a.s. (free along side) at the U.S. port of exportation. This includes costs incurred up to the point of loading the goods aboard the export carrier including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, freight and insurance from the U.S. port of exportation, etc.
4. **U.S. imports** should be valued at the contract price, adjusted to an f.a.s. foreign-port-of-exportation basis. This includes all costs incurred up to the point of loading the goods

aboard the export carrier, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, freight and insurance from the foreign port of exportation, etc.

5. **"Products of shipper"** refers to merchandise which has been produced (i.e., grown, extracted, processed, assembled, or manufactured) by the shipper, or which has been physically changed by the shipper so as to increase the value of the merchandise. Merchandise shipped in essentially the same condition as when purchased is not considered a product of the person shipping the merchandise.
6. **Goods shipped** by an independent carrier or a freight forwarder at the expense of, or on behalf of, a business enterprise, are shipments of that business enterprise.
7. **Country of ultimate destination or origin**—The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment is credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. The country of origin is the country where the goods were grown, mined, or manufactured. In instances where the country of origin cannot be determined, the transactions are credited to the country of shipment.

C. **Distribution of selected data by State**—The schedule of employment, wages and salaries, land and other property, plant, and equipment by State covers the 50 States, the District of Columbia, and all territories and possessions of the United States. Include in this schedule only data pertaining to those U.S. business enterprises that are fully consolidated into the reporting U.S. affiliate; foreign business enterprises or operations, whether incorporated or unincorporated, should not be consolidated with the reporting U.S. affiliate and no data for them should be included. Exclude data for employees permanently located outside the United States. The "foreign" category is primarily for use in reporting movable fixed assets temporarily outside the United States or for reporting any foreign fixed assets carried directly on the U.S. affiliate's books.

1. **Location** of employees or of an asset is the U.S. State, territory, or possession in which the person is permanently employed, or in which the land or other property, plant, and equipment is physically located and to which property taxes, if any, on such assets are paid. In the case of equipment which may reside in more than one location during the reporting period, such as transportation equipment, location of the asset is to be—
  - a. The State, territory, or possession to which property taxes, if any, were paid.
  - b. If no tax was paid, the State, territory, or possession in which the asset was physically located at the end of the reporting period. (If the plant and equipment is movable, and is temporarily located outside the United States, enter in the "foreign" category.)
2. **Valuation of property, plant, and equipment**—Land and other property, plant, and equipment are to be valued at historical cost before any allowances for depreciation, depletion, and like charges.



3. **Classification of land and other property, plant, and equipment by use category**—For purposes of this survey, land and other property, plant, and equipment are classified according to various use categories. If a given asset can be classified in more than one of the use categories, the entire asset should be considered to fall within the category best describing its primary use. If not in actual use during the reporting period, classify by expected or intended use.

**This historical survey form is no longer valid  
and is for information purposes only.  
Current survey forms are at  
[www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).**

FORM BE-12  
(4-81)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS (BEA)

MANDATORY - CONFIDENTIAL

BENCHMARK SURVEY OF  
FOREIGN DIRECT INVESTMENT IN THE U.S.  
1980RETURN  
REPORTS  
TOU.S. Department of Commerce  
Bureau of Economic Analysis BE-50 (IN)  
Washington, D.C. 20230**Important** Read *Instruction Booklet*

before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

**BANKS** - See page 7 of *Instruction Booklet* regarding special instructions and report forms for reporting by banks and bank holding companies.

## DEFINITIONS

- Foreign direct investment in the United States** means the ownership or control, directly or indirectly, by one foreign person of 10 per centum or more of the voting securities of an incorporated U.S. business enterprise or an equivalent interest in an unincorporated U.S. business enterprise, including a branch.
- Business enterprise** means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- U.S. affiliate** means an affiliate located in the United States in which a foreign person has a direct investment.
- U.S. affiliate's 1980 fiscal year** is the affiliate's financial reporting year that has an ending date in calendar year 1980.

## REPORTING REQUIREMENTS

- Who must report** - A BE-12 report is required for each U.S. affiliate, i.e., for each U.S. business enterprise in which one foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise, at anytime during the business enterprise's 1980 fiscal year.
  - Consolidated reporting** - A U.S. affiliate shall file on a fully consolidated basis, including in the full consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting securities. The fully consolidated entity is considered to be one U.S. affiliate. See *Instruction Booklet*, page 4. Exemption criteria are applied to the consolidated entity.
  - Aggregation of real estate investments** - A foreign person holding real estate investments must aggregate all such holdings for the purpose of applying the exemption level tests. If the aggregate of such holdings exceeds one or more of the exemption levels, then the holdings must be reported even if they individually would be exempt.
  - Exemption** - A U.S. affiliate as consolidated, or aggregated in the case of real estate investments, is not required to file a report, if:
    - Each of the following three items for the U.S. affiliate (not the foreign parent's share) was between -\$1,000,000 and +\$1,000,000 during the reporting period:
      - Total assets,
      - Sales or gross operating revenues, excluding sales taxes, and
      - Net income after provision for U.S. income taxes;
    - The U.S. affiliate did not own 200 acres or more of U.S. land during the reporting period (if the U.S. affiliate owned 200 acres or more of U.S. land, it must report regardless of the value of the three items listed above).

A U.S. affiliate that is not required to file a completed Form BE-12 because it falls below the exemption levels, must complete and file a Claim for Not Filing a Form BE-12, with item 5 of the Claim marked, and furnish the information requested in item 5. (The Claim is on the last page of Form BE-12 and should be detached for filing.)
  - Response required** - A person or their agent who is sent a report form by BEA and who claims to not be subject to the reporting requirements must file a completed "Claim for Not Filing a Form BE-12" which is printed on the last page of Form BE-12. The Claim must be filed within 30 days of the date the BE-12 was sent by BEA.
  - Due Date** - A completed report on Form BE-12 is due no later than August 15, 1981.
- ASSISTANCE** - Telephone (202) 523-0632 or (202) 523-0547.
- GENERAL NOTES:**
- Number of acres, number of employees, hours worked, and other non-monetary amounts must be reported to the nearest whole unit.
  - Monetary amounts must be reported in U.S. dollars rounded to the nearest thousand (omitting 000). Do not enter amounts in the shaded portions of any line.  
**EXAMPLE:** If amount is \$1,334,615.00, report as:
- | Bil. | Mil. | Thous. | Dols. |
|------|------|--------|-------|
|      |      | 335    |       |
- If an item is between +\$500.00 and -\$500.00, enter "0."
  - Use parentheses to indicate negative numbers.
  - All questions must be answered in the context of the reporting period delineated in items 8, 9, and 10.

## Part I IDENTIFICATION OF U.S. AFFILIATE

CONTROL NO. BEA USE ONLY

0 0 1

## 1. Name and principal mailing address

A mailing label, if affixed, shows, among other things, the name and address of this U.S. affiliate, as known to BEA. If there are no changes to the name and address, write "same" in space below. If there are any changes in name or address, enter correct name and address below in full.

If no mailing label is affixed, or if there is a change in the name and address as given on the mailing label, print name and address in blocks; skip a single block between words.

## BEA USE ONLY

9001	1								
Name of U.S. Affiliate									
1001	1								
Street or P.O. Box									
1002	1								
City and State									ZIP Code
1003	1								

## 2. Is more than 50 percent of the ownership interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent?

1004 1  Yes 2  No

If the answer is "Yes," do not complete this report unless this affiliate qualifies for filing separately and has obtained permission from BEA to do so. Otherwise, the report must reflect information and data for, and be filed in the name of, the fully-consolidated U.S. business enterprise meeting the definition of U.S. affiliate. Please forward this BE-12 survey packet to the U.S. business enterprise owning your company to the extent of more than 50 percent, notify BEA of the action taken, and provide to BEA the name and address of the U.S. business enterprise that is required to file for the fully-consolidated U.S. business enterprise.

(WHEREVER THE INSTRUCTION "MARK ONE" IS GIVEN BELOW, IF IT IS NECESSARY TO MARK MORE THAN ONE ANSWER, GIVE AN EXPLANATION.)

## 3. Form of organization of U.S. affiliate (Mark one):

- |      |   |  |   |   |
|------|---|--|---|---|
| 1005 | 1 | <input type="checkbox"/> Incorporated in U.S.            | 5 | <input type="checkbox"/> Business enterprise incorporated abroad, but whose head office is located in the United States and whose business activity is conducted in, or from, the United States |
|      | 2 | <input type="checkbox"/> U.S. partnership                |   |   |
|      | 3 | <input type="checkbox"/> U.S. branch of a foreign person | 6 | <input type="checkbox"/> Other - Specify:   |
|      | 4 | <input type="checkbox"/> Real property not in 1-3 above  |   |   |

## 4. Enter primary Employer Identification Number used by U.S. affiliate to file U.S. income and payroll taxes.

1006  -  ← E.I. Number

## 5. U.S. affiliates fully consolidated in this report:

If this report is for a single unconsolidated U.S. affiliate enter "1" in the box. If more than one U.S. affiliate is fully consolidated in this report, enter the number of U.S. affiliates fully consolidated. (Hereinafter, they are considered to be one U.S. affiliate.) Exclude all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate, from full consolidation; such affiliates must be included in this report on the equity basis, or cost basis if less than 20 percent owned. See *consolidation instructions*, page 4 of the *Instruction Booklet*. (Note that all more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report unless permission has been received from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12.)1007  ← Number If number is greater than one, Supplement A must be completed.

## 6. U.S. affiliates not fully consolidated:

Number of U.S. affiliates in which this U.S. affiliate has an ownership interest that ARE NOT fully consolidated in this report.

1008  ← Number If figure is not zero, Supplement B must be completed. The U.S. affiliate named in item 1 must include data for such U.S. affiliates in this report on an equity basis, or cost basis if less than 20 percent owned, and must notify such other U.S. affiliates of their obligation to file a BE-12 in their own name.

## 7. Does this U.S. affiliate have an equity interest in a foreign business enterprise or conduct operations outside the United States?

1009 1  Yes 2  No If "Yes," do not fully consolidate such enterprises in this report; include them in data on an equity basis, or cost basis if less than 20 percent owned.**MANDATORY** - This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108 - hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).**PENALTIES** - Whoever fails to report may be subject to a civil penalty not exceeding \$10,000 and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105.)**CONFIDENTIALITY** - The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).

Print name and address

U.S. PERSON FOR  
BEA TO CONSULT  
ABOUT THIS REPORT:

U.S. TELEPHONE NUMBER

Area Code Number Extension

**CERTIFICATION** The undersigned official certifies that the information contained in this report is correct and complete to the best of his/her knowledge.

Authorized Official's Signature

Type Name and Title

Date

Part I - IDENTIFICATION OF U.S. AFFILIATE (Continued)

8. This U.S. affiliate's 1980 fiscal year ends on: Month Day Year

NOTE: For a U.S. business enterprise that was a U.S. affiliate for all of FY 1980 - Data for the reporting period should be for the U.S. affiliate's 1980 fiscal year;

For a U.S. business enterprise that was a U.S. affiliate for only part of FY 1980 - If the enterprise became a U.S. affiliate during the reporting period, the Close FY 1979 data columns should all be zero.

9. Was the U.S. business enterprise a U.S. affiliate for only part of FY 1980? 1011 1 Yes 12 No

10. If the answer to item 9 is yes, complete one of the following: Date U.S. business enterprise became a U.S. affiliate. OR Date U.S. business enterprise ceased to be a U.S. affiliate.

11. Was there a change in the entity during FY 1980 that caused prior year data to be restated? 1014 1 Yes 12 No

Ownership - Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate or an equivalent interest if an unincorporated affiliate, in this U.S. affiliate held directly by -

Table with 3 columns: Item 12 (Foreign parents), Close FY 1980 (%), Close FY 1979 (%)

13. All U.S. affiliates of the foreign parents included in item 12 1060

14. All other U.S. persons 1061

15. All other foreign persons 1062

16. TOTAL - Sum of items 12 through 15 100.0% 100.0%

If there is an entry in item 13, column 1 or column 2, in items 17-20 give name of each U.S. affiliate holding a direct ownership interest in this U.S. affiliate

Table with 6 columns: Name, BEA Identification Number, Percent direct ownership in this U.S. affiliate (Close FY 1980, Close FY 1979), Name, BEA Identification Number

21. Major activity of fully consolidated U.S. affiliate (Mark one)
Agricultural production, forestry, and fishing
Extracting oil or minerals (including exploration and development)
Manufacturing (fabricating, assembling, processing)
Selling or distributing goods (DI codes in the 500 series)
Real estate (investing in or engaging in as an operator, manager, developer, lessor, agent, or broker) (DI codes 649 and 650)
Providing a service (DI codes in the 400, 600, 700, and 800 series, and 070 and 138; exclude 649 and 650)
Other - Specify:

22. What is the major product or service involved in this activity? If a product, also state what is done to it; i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc.

BEA USE ONLY
1114
1115
1116
1117

## Part I – IDENTIFICATION OF U.S. AFFILIATE (Continued)

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) – Enter the appropriate 3-digit industry code(s) and the sales (as defined in item 56) associated with each code. For a full explanation of each code, see the *Direct Investment Industry and Foreign Trade Classifications Booklet*. If you use fewer than eight codes you must account for total sales. For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

	DI Industry code	Sales		
		(2)		
		Bil.	Mil. Thous.	Dols.
(1)	1	2		
23. Enter code with largest sales	1164			
24. Enter code with second largest sales	1165			
25. Enter code with third largest sales	1166			
26. Enter code with fourth largest sales	1167			
27. Enter code with fifth largest sales	1168			
28. Enter code with sixth largest sales	1169			
29. Enter code with seventh largest sales	1170			
30. Enter code with eighth largest sales	1171			
31. Sales accounted for (Sum of items 23 through 30)	1172			
32. Sales not accounted for above	1173			
33. Total sales – Sum of items 31 and 32 and must equal item 56.	1174			
<b>BEA USE ONLY</b>	1175			

## SUMMARY OF DIRECT INVESTMENT (DI) INDUSTRY CLASSIFICATIONS

The titles of some DI industry classifications by themselves, may be insufficient to classify certain activities. Consult the more detailed descriptions provided in the *Direct Investment Industry and Foreign Trade Classifications Booklet* to be sure of the correct classification.

AGRICULTURE, FORESTRY, AND FISHING	MANUFACTURING – Continued	WHOLESALE TRADE
010 Agricultural production – crops	321 Glass products	501 Motor vehicles and equipment
020 Agricultural production – livestock, except beef cattle feedlots	329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products	503 Lumber and construction materials
021 Agricultural production – beef cattle feedlots	331 Primary metal industries, ferrous	504 Farm and garden machinery, equipment and supplies
070 Agricultural services	335 Primary metal industries, non-ferrous	505 Metals and minerals, except petroleum
080 Forestry	341 Metal cans and shipping containers	506 Electrical goods
090 Fishing, hunting, and trapping	342 Cutlery, hand tools, and hardware	507 Hardware, plumbing and heating equipment and supplies
	343 Metal plumbing fixtures and heating equipment, except electric	508 Other machinery, equipment, and supplies
<b>MINING</b>	344 Fabricated structural metal products	509 Durable goods, nec
101 Iron ores	345 Screw machine products, bolts, etc.	511 Paper and paper products
102 Copper, lead, zinc, gold, and silver ores	346 Metal forgings and stampings	512 Drugs, proprietaries, and sundries
103 Bauxite and other aluminum ores	349 Fabricated metal products, nec; ordnance; and metal services	513 Apparel, piece goods, and notions
109 Other metallic ores and metal mining services	351 Engines and turbines	514 Groceries and related products
120 Coal	352 Farm and garden machinery	515 Farm-product raw materials
133 Crude petroleum extraction (no refining) and natural gas	353 Construction, mining, and materials handling machinery	517 Petroleum and petroleum products
138 Oil and gas field services	354 Metalworking machinery	519 Nondurable goods, nec
140 Nonmetallic minerals, except fuels	355 Special industry machinery	
	356 General industrial machinery	<b>RETAIL TRADE</b>
<b>CONSTRUCTION</b>	357 Office and computing machines	540 Food stores and eating and drinking places
150 Construction	358 Refrigeration and service industry machinery	554 Gasoline service stations
	359 Machinery, except electrical, nec	590 Retail trade, nec
<b>MANUFACTURING</b>	363 Household appliances	
201 Meat products	364 Electric lighting and wiring equipment	<b>FINANCE, INSURANCE, AND REAL ESTATE</b>
202 Dairy products	366 Radio, television, and communication equipment	600 Banking
203 Preserved fruits and vegetables	367 Electronic components and accessories	610 Finance, except banking
204 Grain mill products	369 Electrical machinery, nec	630 Insurance
205 Bakery products	371 Motor vehicles and equipment	649 Lessors of agricultural and forestry real estate
208 Beverages	379 Other transportation equipment	650 Real estate, nec
209 Other food and kindred products	381 Scientific and measuring instruments	671 Holding companies
210 Tobacco manufactures	383 Optical and ophthalmic goods	
220 Textile mill products	384 Medical instruments and supplies	<b>SERVICES</b>
230 Apparel and other textile products	386 Photographic equipment and supplies	700 Hotels and other lodging places
240 Lumber and wood products	387 Watches, clocks, and watchcases	731 Advertising
250 Furniture and fixtures	390 Miscellaneous manufacturing industries, nec	732 Business services, nec
262 Pulp, paper, and board mills		780 Motion pictures, including television tape and film
264 Miscellaneous converted paper products	<b>TRANSPORTATION, COMMUNICATION AND PUBLIC UTILITIES</b>	891 Engineering, architectural, and surveying services
265 Paperboard containers and boxes	401 Railroads	893 Accounting, auditing, and bookkeeping services
270 Printing and publishing	441 Petroleum tanker operations	898 Services, nec, provided on a commercial basis
281 Industrial chemicals and synthetics	449 Other water transportation	
283 Drugs	450 Transportation by air	<b>NONBUSINESS ENTITIES</b>
284 Soap, cleaners, and toilet goods	461 Pipe lines, petroleum and natural gas	900 Government entities
285 Paints and allied products	462 Pipe lines, except petroleum and natural gas	905 Nonbusiness entities, except Government
287 Agricultural chemicals	470 Petroleum storage for hire	
289 Chemical products, nec	478 Transportation, nec, warehousing, terminal facilities, travel agents, and related services	
291 Integrated petroleum refining and extraction	480 Communication	
292 Petroleum refining without extraction	490 Electric, gas, and sanitary services	
299 Petroleum and coal products, nec		
305 Rubber products		
307 Miscellaneous plastics products		
310 Leather and leather products		

NOTE: nec means not elsewhere classified.

Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE

- Use U.S. generally accepted accounting principles unless otherwise specified. All data must represent a full consolidation of domestic majority-owned U.S. affiliates only; include other U.S. and foreign business enterprises on the equity basis, or cost basis if less than 20 percent owned.
- Close FY 1979 balances should not be restated due to changes in the entity.
- U.S. AFFILIATES THAT ARE INSURANCE COMPANIES OR IN REAL ESTATE - See the special instructions in the Instruction Booklet, page 6 or 7.
- **IMPORTANT NOTE - UNINCORPORATED U.S. AFFILIATES** - A change in method of reporting has been instituted for unincorporated U.S. affiliates commencing with this survey. Before proceeding, see description of revised method of reporting as given at beginning of Section A.

IMPORTANT EXAMPLE: Report all dollar figures below in thousands of U.S. dollars, as illustrated:

EXAMPLE: If figure is \$2,125,628,000.00

Bil.	Mil.	Thous.	Dols.
2	125	628	

SECTION A

BALANCE SHEET

UNINCORPORATED U.S. AFFILIATE: All asset and liability items should be disaggregated in the detail shown; in particular, receivables and payables between the affiliate and the foreign parent should be shown in the proper asset and liability accounts of the affiliate rather than being included only as a net amount in total owners' equity. Include asset and liability items of the U.S. affiliate that are carried only on an owners' books.

Balances

● ASSETS

34. Cash items - Deposits in financial institutions and other cash items. Do NOT include overdrafts here as negative cash.

35. Trade accounts and trade notes receivable, current, net of allowances for doubtful items.

36. Other current receivables, net of allowances for doubtful items.

37. Inventories - Land development companies should exclude land held for resale (include in item 38); finance and insurance companies should exclude inventories of marketable securities (include in item 38 or item 42, as appropriate).

38. Other current assets, including land held for resale and current marketable securities.

39. Property, plant, and equipment, net - Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the affiliate, at historical cost net of accumulated depreciation, depletion, amortization, and like charges. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (An unincorporated affiliate should include items owned by its foreign parent but which are in the affiliate's possession whether or not carried on the affiliate's own books or records.)

*EXCEPT for items under an op lease*

40. Equity investment in other U.S. affiliates that are not fully consolidated - For those owned 20 percent or more, show on the equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, show at cost.

41. Equity investment in foreign business enterprises owned 20 percent or more - Show on the equity basis to include equity in undistributed earnings since acquisition.

42. Noncurrent investments not shown in items 40 and 41 - Noncurrent marketable securities, other equity investments whether carried at cost or on equity basis, and other investments.

43. Trade accounts and trade notes receivable, noncurrent, net of allowances for doubtful items

44. Other noncurrent assets - Intangible assets, net of amortization, and other noncurrent assets not included above.

45. TOTAL ASSETS - Sum of items 34 through 44. →

● LIABILITIES

46. Trade accounts and trade notes payable, current

47. Other current liabilities - Current portion due of long-term debt, overdrafts, and other current liabilities not included in item 46, having an original maturity of one year or less.

48. Long-term debt - Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less that has been renewed, or with respect to which there is the intention and the means to renew, extend or refinance for more than one year. Include capitalized lease obligations; exclude current portion due of long-term debt.

49. Other noncurrent liabilities - Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. Specify major items:

50. TOTAL LIABILITIES - Sum of items 46 through 49. →

● OWNERS' EQUITY (INCORPORATED AFFILIATE ONLY, ITEMS 51-54)

51. Capital stock - Common and preferred, voting and non-voting

52. Additional paid-in capital

53. Retained earnings (deficit)

54. Treasury stock

● TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED U.S. AFFILIATE)

55. Items 51 + 52 + 53 + 54 for incorporated U.S. affiliate. For an unincorporated U.S. affiliate, give no breakdown in items 51-54, but enter total owners' equity in this item. For both incorporated and unincorporated affiliates, total owners' equity must equal item 45 minus item 50.

	Balances							
	Close FY 1980 (1)				Close FY 1979 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1					2			
2176	\$				\$			
1					2			
2177								
1					2			
2178								
1					2			
2179								
1					2			
2180								
1					2			
2181								
1					2			
2182								
1					2			
2183								
1					2			
2184								
1					2			
2185								
1					2			
2186								
1					2			
2187	\$				\$			
1					2			
2188								
1					2			
2189								
1					2			
2190								
1					2			
2191								
1					2			
2192	\$				\$			
1					2			
2193								
1					2			
2194								
1					2			
2195								
1					2			
2196	(		)		(		)	
1					2			
2197	\$				\$			

Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION B

INCOME STATEMENT

(Net income must be calculated in accordance with the "all inclusive" concept of the income statement.)

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
● INCOME					
56. Sales or gross operating revenues, excluding sales taxes - Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers and retailers.	2198	\$			
57. Income from other U.S. affiliates for which investment is shown in item 40 - For those owned 20 percent or more, report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends received.	2199				
58. Equity in net income of foreign business enterprises owned 20 percent or more, for which investment is shown in item 41 - Equity in earnings during the reporting period.	2200				
59. Income from other equity investments - Income from equity investments included in item 38 or item 42. For those business enterprises owned 20 percent or more, report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends received. Do not include any interest income.	2201				
60. Net realized and unrealized capital gains (losses) - Include gains (losses) resulting from the sale or disposition of investment securities, property, plant, and equipment, or other assets; those resulting from changes in the dollar value of the affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; and all other recognized capital gains (losses), including those resulting from revaluation of assets, whether or not realized.	2202				
61. Other income - Non-operating and other income not included above. Specify	2203				
62. TOTAL INCOME - Sum of items 56 through 61. →	2204	\$			
● COSTS AND EXPENSES					
63. Costs of goods sold - Operating expenses (other than selling, general and administrative expenses) that relate to sales or gross operating revenues, item 56. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets, but exclude all other depletion charges.	2205	\$			
64. Selling, general, and administrative expenses.	2206				
65. Income taxes - Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.	2207				
66. Other costs and expenses not included above, including underlying minority interest in profits that arises out of consolidation. - Specify major items:	2208				
67. TOTAL COSTS AND EXPENSES - Sum of items 63 through 66. →	2209	\$			
● NET INCOME					
68. Net income after provision for U.S. Federal, State, and local income taxes (item 62 minus item 67).	2210	\$			

SECTION C

CHANGE IN RETAINED EARNINGS OF INCORPORATED U.S. AFFILIATE, OR IN TOTAL OWNERS' EQUITY OF UNINCORPORATED U.S. AFFILIATE

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
69. Balance, close FY 1979 before restatement due to a change in the entity, if any - Incorporated affiliate, enter amount from item 53, column 2; unincorporated affiliate, enter amount from item 55, column 2.	2211	\$			
70. Increase (decrease) to FY 1979 closing balance resulting from restatement due to a change in the entity. Specify reasons for change.	2212				
71. FY 1979 closing balance as restated - Item 69 plus item 70.	2213	\$			
72. Net income - Enter amount from item 68.	2214				
73. Dividends or remitted earnings - Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of current-or prior-period income, on common and preferred stock, excluding stock dividends. Unincorporated affiliate, enter amount of current-or prior-period net income distributed to owners.	2215				
74. Net realized and unrealized capital gains (losses) that were not included in the determination of net income and therefore excluded from item 60, but that were taken directly to retained earnings or to a surplus account for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount after giving effect to income tax liability (benefit) if any, on the gains (losses). Specify -	2216				
75. Other increases (decreases) in retained earnings of an incorporated affiliate, including stock or liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital). Specify -	2217				
76. FY 1980 closing balance - Sum of items 71, 72, 74, and 75 minus item 73. For incorporated affiliate, must equal item 53, column 1; and for an unincorporated affiliate, must equal item 55, column 1.	2218	\$			

SECTION D

CHANGE IN ADDITIONAL PAID-IN CAPITAL OF INCORPORATED AFFILIATE

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
77. Increase (decrease) in all additional paid-in, or contributed, capital, in addition to or in excess of capital stock items, causing difference between close FY 1980 and close FY 1979 balances of item 52. Specify -	2219	\$			

Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION E COMPOSITION OF EXTERNAL FINANCES OF U.S. AFFILIATE

		Total		Foreign parent(s) and its (their) foreign affiliates		Other foreign persons, including foreign business enterprises owned by this U.S. affiliate		U.S. persons					
		(1)	(2)	(3)	(4)	(1)	(2)	(3)	(4)				
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
● CLOSE FY 1980:													
<b>Current liabilities</b> - Sum of items 78 and 79, column 1, must equal sum of items 46 and 47, column 1		1				2				3			4
78. To banks	2221	\$				\$				\$			\$
79. To other than banks	2222												
<b>Long-term debt</b> - Sum of items 80 and 81, column 1, must equal item 48, column 1		1				2				3			4
80. To banks	2223												
81. To other than banks	2224												
82. Current receivables - Column 1 must equal sum of items 35 and 36, column 1	2225												
83. Noncurrent financial investments and noncurrent receivables - Column 1 must equal sum of item 43 and that part of item 42 that is financial investments, column 1	2226												
84. Owners' equity - For incorporated U.S. affiliate, column 1 must equal sum of items 51, 52, and 53, column 1; for unincorporated U.S. affiliate, column 1 must equal item 55, column 1	2227	\$				\$				\$			\$
● CLOSE FY 1979, before restatement due to a change in the entity:													
<b>Current liabilities</b> - Sum of items 85 and 86, column 1, must equal sum of items 46 and 47, column 2						2				3			4
85. To banks	2228	\$				\$				\$			\$
86. To other than banks	2229												
<b>Long-term debt</b> - Sum of items 87 and 88, column 1, must equal item 48, column 2		1				2				3			4
87. To banks	2230												
88. To other than banks	2231												
89. Current receivables - Column 1 must equal sum of items 35 and 36, column 2	2232												
90. Noncurrent financial investments and noncurrent receivables - Column 1 must equal sum of item 43 and that part of item 42 that is financial investments, column 2	2233												
91. Owners' equity - For incorporated U.S. affiliate, column 1 must equal sum of items 51, 52, and 53, column 2; for unincorporated U.S. affiliate, column 1 must equal item 55, column 2	2234	\$				\$				\$			\$
<b>BEA USE ONLY</b>	2235	\$				\$				\$			\$

SECTION F LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT

Land and other property, plant, and equipment includes all land and other property, plant, and equipment carried anywhere on the U.S. affiliate's balance sheet, whether or not the intent is to hold and actively use the asset in the operating activity of the business. Land refers to any part of the earth's surface; other property, plant, and equipment includes timber, mineral and like rights owned, all structures, machinery, equipment, special tools, and other depreciable property, construction in progress, and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets. In addition to items carried in property, plant, and equipment (item 39), such items may be carried in noncurrent investments (item 42), or in other current or noncurrent assets.

Items, including land, being leased from others pursuant to capital leases are to be considered as owned by the affiliate; items which the affiliate has sold on a capital lease basis are not to be considered as owned by the affiliate. The capitalized value of timber, mineral, and like rights leased by the affiliate from others is to be included.

Expenditures cover all acquisitions by, or transfers to, the U.S. affiliate of the items detailed above, irrespective of where carried on the balance sheet. Exclude from expenditures all changes in land and in other property, plant, and equipment accounted for by a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) during your 1980 fiscal year; such changes are separately accounted for in item 99.

		Land		Other property, plant, and equipment						
		Number of acres (To nearest whole acre) (1)	Gross book value (historical cost) (2)	Gross book value (historical cost) (3)		Net book value (4)				
			Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
● Land and other property, plant, and equipment at close of FY 1980:										
92. Carried in property, plant, and equipment accounts - Column 2 plus column 4 must equal item 39, column 1.	2236	1	2				3			4
93. Carried in noncurrent investments - that part of item 42 that is land or other property, plant, and equipment.	2237	1	2				3			4
94. Carried elsewhere on balance sheet (Specify where):	2238	1	2				3			4
95. Total - Sum of items 92 through 94	2239	1	2				3			4

		Amount (1)	
		Bil.	Mil.
		Thous.	Dols.
● Schedule of change from FY 1979 closing balances to FY 1980 closing balances:			
Balances at close FY 1979, before restatement due to a change in the entity:			
96. Gross book value (historical cost) of all land and other property, plant, and equipment, wherever carried on balance sheet	2240	\$	
97. Accumulated depreciation and depletion applicable to assets included in item 96	2241		1
98. Net book value of assets included in item 96 - Item 96 minus item 97	2242		1
Changes during FY 1980:			
99. If answer to item 11 was "Yes," give amount by which the net book value in item 98 would be restated due to a change in the entity. If a decrease, put amount in parentheses.	2243		
Expenditures by the U.S. affiliate for, or transfers into the U.S. affiliate of:			
100. Land	2244		1
101. Mineral rights	2245		1
102a. Plant, equipment and property other than land and mineral rights	2246		1
102b. a. New*	2247		1
b. Used*	2248		1
103. Depreciation and like charges applicable to assets defined for inclusion in this section	2249		1
104. Depletion and like charges applicable to assets defined for inclusion in this section	2250		1
105. Net book value of sales, retirements, or transfers out of assets defined for inclusion in this section, and other increases (decreases) - Specify:	2251		1
Balances at close of FY 1980:			
106. Net book value - Equals sum of items 98, 99, 100, 101, and 102a and b, minus sum of items 103, 104, and 105; and must also equal item 95, column 2 plus column 4	2252		1
107. Accumulated depreciation, depletion, and like charges applicable to assets included in item 106.	2253		1
108. Gross book value (historical cost) of all land and other property, plant, and equipment, wherever carried on balance sheet - Sum of items 106 and 107 and also must equal item 95, column 2 plus column 3.	2254	\$	

\* If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 102a and only major items of used reported in 102b.

Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION F LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT - Continued

109. Number of acres of leased land used at the end of 1980 for agricultural purposes, including timber growing, but excluding land being acquired from others pursuant to capital leases that is to be reported in items 92 through 95. (Agricultural purposes cover activities included in codes 010, agricultural production-crops; 020, agricultural production-livestock, except beef cattle feedlots; 021, agricultural production-beef cattle feedlots; and 080, forestry.)	Number of acres (To nearest whole acre) (1)			
	1			
2254				
110. Petroleum and natural gas exploration and development charges, including mineral rights lease acquisition costs, for the year, total. (Include both those that are capitalized and expensed.)	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
1				
2255	\$			

SECTION G INTEREST, TAXES, AND SUBSIDIES

Interest:	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
111a. Interest received by U.S. affiliate from, or credited to U.S. affiliate by, all payors (including foreign parents and affiliates), net of tax withheld at the source. Do not net against interest paid (item 111b).	1			
2256	\$			
111b. Interest paid or credited to all payees (including foreign parents and affiliates), by U.S. affiliate, gross of tax withheld by the affiliate. Do not net against interest received (item 111a).	1			
2257				
112. Production royalty payments - Include amounts paid or accrued for the year to U.S. Federal, State, or local governments, their subdivisions and agencies for production royalties for natural resources.	1			
2258				
113. Taxes (other than income and payroll taxes) and non-tax payments (other than production royalties) - Amount paid or accrued for the year, net of refunds or credits, to U.S. Federal, State, or local governments, their subdivisions and agencies for sales, consumption and excise taxes; property and other taxes on the value of assets and capital; any remaining taxes (other than income and payroll taxes); and all payments and accruals of non-tax liabilities (other than for purchases of goods and services and payments of production royalties), such as import and export duties, license fees, fines, penalties, and similar items.	1			
2259				
114. Subsidies and grants received - Monetary and other grants received or accrued from U.S. Federal, State, or local governments, their subdivisions and agencies, that are not payments for property, goods, or services purchased from this affiliate, whether such subsidies or grants are reflected in income of the affiliate, or are used for investment or are to cover losses of property, plant, and equipment.	1			
2260				

SECTION H RESEARCH AND DEVELOPMENT (R & D)

115. Research and development expenditures, calculated in accordance with FASB-2. All R & D costs incurred, including depreciation, amortization, wages and salaries, taxes, cost of materials and supplies, allocated overhead, indirect R & D costs, and the costs of R & D conducted by others on behalf of the U.S. affiliate. Exclude costs incurred in R & D activities conducted for others under a contractual arrangement (such as those reported in item 116).	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
1				
2261	\$			
116. Federally-funded R & D expenditures - R & D expenditures not included in item 115, but conducted under a contractual arrangement for the Federal government, its subdivisions and agencies.	1			
2262	\$			
BEA USE ONLY ▶				
2263	\$			

SECTION I EMPLOYMENT AND EMPLOYEE COMPENSATION

Employment and compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. See *Instruction Booklet, page 12*.

- EMPLOYMENT - Report the average of the number of persons on the payroll at the end of each pay period, month or quarter, during the reporting period. Include part-time employees.

117. Research and development managers, scientists, and engineers, and other professional and technical employees engaged in research and development	Number of employees (1)			
	1			
2264				
118. All other employees	1			
2265				
119. TOTAL NUMBER OF EMPLOYEES - Sum of items 117 and 118	1			
2266				
120. Number of employees in item 119 covered by collective bargaining agreements	1			
2267				
● EMPLOYEE COMPENSATION - All expenditures made by employer in connection with the employment of workers, including cash payments, payments in-kind, and employer expenditures for employee benefit plans.	Total, for all employees (1)			
	Bil.	Mil.	Thous.	Dols.
121. Wages and salaries - Employee's gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	1			
2268	\$			
122. Employee benefit plans - Employer expenditures for all employee benefit plans, including those required by statute, such as employer's social security taxes, those resulting from collective bargaining contracts, and those that are voluntary.	1			
2269				
123. TOTAL EMPLOYEE COMPENSATION - Sum of items 121 and 122	1			
2270	\$			

● EMPLOYMENT AND WAGE AND SALARY DATA BY INDUSTRY	Industry Code - Enter respective industry codes from items 23 through 30 (1)	Number of employees engaged in activities encompassed in each industry code in column 1 (2)	To be completed only for the industry codes listed in column 1 that fall within manufacturing - DI codes 201 through 390		Wages and salaries paid to production workers in column 3 (5)				
			Number of production workers engaged in activities encompassed in each manufacturing industry code in column 1 (3)	Number of hours of work for which the production workers in column 3 were paid (4)	Bil.	Mil.	Thous.	Dols.	
124. Code of industry with largest sales	2271	1	2	3	4	5			
125. Code of industry with second largest sales	2272	1	2	3	4	5			
126. Code of industry with third largest sales	2273	1	2	3	4	5			
127. Code of industry with fourth largest sales	2274	1	2	3	4	5			
128. Code of industry with fifth largest sales	2275	1	2	3	4	5			
129. Code of industry with sixth largest sales	2276	1	2	3	4	5			
130. Code of industry with seventh largest sales	2277	1	2	3	4	5			
131. Code of industry with eighth largest sales	2278	1	2	3	4	5			
132. Employees in central administrative offices and headquarters	2279		2						
133. Amount accounted for above - Sum of items 124 through 132	2280		2	3	4	5			
134. Employees not accounted for above	2281		2						
135. TOTAL EMPLOYMENT - Column 2 must equal item 119	2282		2						
BEA USE ONLY ▶									
2283		1	2	3	4	5			



Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION J EXPORTS AND IMPORTS OF U.S. AFFILIATE - GOODS ONLY, DO NOT INCLUDE SERVICES

**IMPORTANT NOTES:** This section requires data on U.S. merchandise trade for the U.S. affiliate's reporting period. The data must be reported on a "shipped" basis, irrespective of to or from whom the shipments were billed or "charged." The value of merchandise exports or imports shipped by or to the U.S. affiliate is not the same as the affiliate's sales to, or purchases from, foreign persons. Thus, data for Section J usually cannot be obtained from your financial or accounting records, but must be derived from documents of your shipping and receiving department showing when, where, and to whom goods actually were sent.

Data in this section cover all goods which physically left or entered the U.S. customs area in the reporting period, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that are temporarily outside the United States transporting people or merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases when initially consigned. (See page 13 of the *Instruction Booklet* for additional details of data requirements.)

Please indicate source of your data for this Section J (Mark "X")

- 2284 1  Accounting records  
 1 2  Documents of your shipping and receiving department  
 1 3  Other - Specify

The certification on page I of this BE-12 includes a certification that the trade data supplied in this Section J are on a shipment basis.

MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS	BEA USE ONLY (1)	EXPORTS - Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)			IMPORTS - Shipped to U.S. affiliate by foreigners (valued f.a.s. foreign port)		
		TOTAL	To foreign parent(s) and its (their) foreign affiliates	To all other foreigners	TOTAL	By foreign parent(s) and its (their) foreign affiliates	By all other foreigners
		(2) Bil. Mil. Thous.	(3) Bil. Mil. Thous.	(4) Bil. Mil. Thous.	(5) Bil. Mil. Thous.	(6) Bil. Mil. Thous.	(7) Bil. Mil. Thous.
<b>136. Merchandise trade of U.S. affiliate with foreigners, total-</b> Equals: (a) Sum of items 137 through 148; (b) Sum of items 149 and 150; (c) Sum of items 151 through 154; and beginning with item 155, and the sum of data for all countries with entries and item 182	2285						
<b>BY PRODUCT</b> (See the "Foreign Trade Classifications" portion of the <i>Direct Investment Industry and Foreign Trade Classifications Booklet</i> )							
<b>137. Food (raw and prepared) and live animals chiefly for food (SITC 0)</b>	2286		3	4	5	6	7
<b>138. Beverages and tobacco (SITC 1)</b>	2287		3	4	5	6	7
<b>139. Crude materials, inedible, except fuels (SITC 2)</b>	2288		3	4	5	6	7
<b>140. Petroleum and products, mineral waxes, natural and manufactured gas (Part of SITC 3)</b>	2289		3	4	5	6	7
<b>141. Coal, coke, and briquets (Part of SITC 3)</b>	2290		3	4	5	6	7
<b>142. Chemicals and related products (SITC 5)</b>	2291		3	4	5	6	7
<b>143. Machinery, electrical and non-electrical, except transportation equipment (SITC 71-77)</b>	2292		3	4	5	6	7
<b>144. Road vehicles (including air cushion vehicles) and parts (SITC 78) - Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification*</b>	2293		3	4	5	6	7
<b>145. Other transport equipment (SITC 79) - Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification*</b>	2294		3	4	5	6	7
<b>146. Metal manufactures (SITC 67, 68, and 69)</b>	2295		3	4	5	6	7
<b>147. Other manufactures, classified chiefly by material (SITC 61 through 66, and 8) Specify -</b>	2296		3	4	5	6	7
<b>148. All other products (SITC 4 and 9) Specify -</b>	2297		3	4	5	6	7
<b>BY WHOSE PRODUCTS:</b>							
<b>149. Products of shipper - That part of item 136 that is products grown, extracted, processed, assembled, or manufactured by the U.S. affiliate (for exports), or by the foreign parent, etc., (for imports)</b>	2298		3	4		6	
<b>150. Products of others - That part of item 136 that is products grown, extracted, processed, assembled, or manufactured by persons other than the shipper</b>	2299		3	4		6	
<b>BY INTENDED USE:</b>							
<b>151. Capital equipment and other goods charged by U.S. affiliate to its fixed asset accounts</b>	2300				5	6	7
<b>152. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others</b>	2301				5	6	7
<b>153. Goods for resale without further processing, assembly, or manufacture by U.S. affiliate</b>	2302				5	6	7
<b>154. Other: Specify -</b>	2303				5	6	7

\* In the SITC, some parts that are shipped separately are included in SITC 78 and 79, respectively; however, others are included in SITC product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (SITC 71); air conditioners for motor vehicles (SITC 74); tires and tubes (SITC 62); and lamps, batteries, and electrical parts for engines (SITC 77). For more complete information see the *Direct Investment Industry and Foreign Trade Classifications Booklet*.

Part II – FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION J EXPORTS AND IMPORTS OF U.S. AFFILIATE – GOODS ONLY, DO NOT INCLUDE SERVICES (Continued)

MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS	BEA USE ONLY (1)	EXPORTS – Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)			IMPORTS – Shipped to U.S. affiliate by foreigners (valued f.a.s. foreign port)		
		TOTAL (2)	To foreign parent(s) and its (their) foreign affiliates (3)	To all other foreigners (4)	TOTAL (5)	By foreign parent(s) and its (their) foreign affiliates (6)	By all other foreigners (7)
		Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.
136. (Repeated) Bring forward amount from item 136, page 8, and beginning with item 155, must equal sum of all countries with entries and item 182.		\$	\$	\$	\$	\$	\$
<b>BY COUNTRY OF ULTIMATE DESTINATION OR ORIGIN</b>							
155. Australia 2304	601	\$	\$	\$	\$	\$	\$
156. Belgium and Luxembourg 2305	302	\$	\$	\$	\$	\$	\$
157. Brazil 2306	202	\$	\$	\$	\$	\$	\$
158. Canada 2307	100	\$	\$	\$	\$	\$	\$
159. Denmark 2308	305	\$	\$	\$	\$	\$	\$
160. France 2309	307	\$	\$	\$	\$	\$	\$
161. Germany 2310	308	\$	\$	\$	\$	\$	\$
162. Ireland 2311	313	\$	\$	\$	\$	\$	\$
163. Italy 2312	314	\$	\$	\$	\$	\$	\$
164. Japan 2313	614	\$	\$	\$	\$	\$	\$
165. Mexico 2314	213	\$	\$	\$	\$	\$	\$
166. Netherlands 2315	319	\$	\$	\$	\$	\$	\$
167. New Zealand 2316	620	\$	\$	\$	\$	\$	\$
168. Sweden 2317	324	\$	\$	\$	\$	\$	\$
169. Switzerland 2318	325	\$	\$	\$	\$	\$	\$
170. South Africa 2319	436	\$	\$	\$	\$	\$	\$
171. United Kingdom 2320	327	\$	\$	\$	\$	\$	\$
172. Venezuela 2321	219	\$	\$	\$	\$	\$	\$
Other individual countries to which exports, or from which imports, were \$100,000.00 or more – Specify: (Use supplemental sheets if necessary, to account for all such countries)							
173. 2322							
174. 2323							
175. 2324							
176. 2325							
177. 2326							
178. 2327							
179. 2328							
180. 2329							
181. 2330							
182. Sum of exports to, or imports from, all countries for which exports or imports were less than \$100,000.00– The sum of this item and all countries with entries must equal item 136	2331	\$	\$	\$	\$	\$	\$

FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER (UBO) DIRECT INVESTMENT INDUSTRY CODES  
(See Items 307 and 311 of Part III and Part III-ADDITIONAL)

- |  |  |
|--|--|
| 01 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency  | 10 Manufacturing, including fabricating, assembly, and processing (DI codes 201–289, 305–390)                                  |
| 02 Pension fund – Government run   | 11 Transportation, communication, and public utilities (DI codes 401, 449, 450, 462, 478, 480, and 490)                        |
| 03 Pension fund – Privately run  | 12 Wholesale and retail trade (DI codes 501–515, 519, 540, and 590)  |
| 04 Estate, trust, or nonprofit organization  | 13 Banking (including bank holding companies) (DI code 600)  |
| 05 Individual<br>Private business enterprise, investment organization, or group engaged in:  | 14 Holding companies (DI code 671)   |
| 06 Petroleum and natural gas: exploration, development and extraction; oil and gas field services; refining; transport; storage; and wholesale and retail trade; (DI codes 133, 138, 291, 292, 299, 441, 461, 470, 517, and 554) | 15 Other finance and insurance (DI codes 610 and 630)  |
| <b>NOTE:</b> All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above.  | 16 Real estate – Including investing in, or engaging in, as an operator, manager, lessor, agent, or broker (DI codes 649, 650) |
| 07 Agriculture (DI codes 010–090)  | 17 Services (DI codes 700–898)   |
| 08 Mining (DI codes 101–120, and 140)  |  |
| 09 Construction (DI code 150)  |  |

Part II – FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION K SCHEDULE OF EMPLOYMENT, WAGES AND SALARIES, LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

Land and other property, plant, and equipment covers all such items, whether carried as investments, in fixed asset accounts, or in other balance sheet accounts. Include land held for resale, held for investment purposes, and all other land owned. Land and other property, plant, and equipment on capital lease from others should be included, but that on capital lease to others should be excluded.

In acres of mineral rights owned and leased from others, include acres leased from others pursuant to both capital and operating leases.

In categorizing land and other property, plant, and equipment by use, classify by primary use. For land not in use, classify it by expected or intended use, if known; otherwise, include it in "other."

Do not include in the "foreign" category land and other property, plant, and equipment owned either by foreign business enterprises in which this U.S. affiliate has an equity interest or by foreign operations of this affiliate. The "foreign" category is primarily for use in reporting movable fixed assets temporarily outside the U.S. or for reporting any foreign fixed assets carried directly on the U.S. affiliate's books.

Location	BEA USE ONLY	State Code	Number of employees (Total must equal item 119)	Wages and salaries of employees listed in column 3 (Total must equal item 121)		Acres of mineral rights owned or leased from others, at close of FY 1980. Do not include acreage reported as land owned in column 6	All acres of land owned at close of FY 1980, by use (To nearest whole acre)					
							Total (Total must equal item 95, column 1)	Agriculture and forestry	Natural resources	Manufacturing	Residential, office buildings, stores, and shopping centers	Other
				(3)	(4)							
(1)	(2)	Number	Thous.	Dols.	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
183. TOTAL for each column must equal sum of items 184 through 241	2500		3	4	5	6	7	8	9	10	11	
184. Alabama	2501	2 01	3	4 \$	5	6	7	8	9	10	11	
185. Alaska	2502	2 02	3	4 \$	5	6	7	8	9	10	11	
186. Arizona	2503	2 04	3	4 \$	5	6	7	8	9	10	11	
187. Arkansas	2504	2 05	3	4 \$	5	6	7	8	9	10	11	
188. California	2505	2 06	3	4 \$	5	6	7	8	9	10	11	
189. Colorado	2506	2 08	3	4 \$	5	6	7	8	9	10	11	
190. Connecticut	2507	2 09	3	4 \$	5	6	7	8	9	10	11	
191. Delaware	2508	2 10	3	4 \$	5	6	7	8	9	10	11	
192. Florida	2509	2 12	3	4 \$	5	6	7	8	9	10	11	
193. Georgia	2510	2 13	3	4 \$	5	6	7	8	9	10	11	
194. Hawaii	2511	2 15	3	4 \$	5	6	7	8	9	10	11	
195. Idaho	2512	2 16	3	4 \$	5	6	7	8	9	10	11	
196. Illinois	2513	2 17	3	4 \$	5	6	7	8	9	10	11	
197. Indiana	2514	2 18	3	4 \$	5	6	7	8	9	10	11	
198. Iowa	2515	2 19	3	4 \$	5	6	7	8	9	10	11	
199. Kansas	2516	2 20	3	4 \$	5	6	7	8	9	10	11	
200. Kentucky	2517	2 21	3	4 \$	5	6	7	8	9	10	11	
201. Louisiana	2518	2 22	3	4 \$	5	6	7	8	9	10	11	
202. Maine	2519	2 23	3	4 \$	5	6	7	8	9	10	11	
203. Maryland	2520	2 24	3	4 \$	5	6	7	8	9	10	11	
204. Massachusetts	2521	2 25	3	4 \$	5	6	7	8	9	10	11	
205. Michigan	2522	2 26	3	4 \$	5	6	7	8	9	10	11	
206. Minnesota	2523	2 27	3	4 \$	5	6	7	8	9	10	11	
207. Mississippi	2524	2 28	3	4 \$	5	6	7	8	9	10	11	
208. Missouri	2525	2 29	3	4 \$	5	6	7	8	9	10	11	
209. Montana	2526	2 30	3	4 \$	5	6	7	8	9	10	11	
210. Nebraska	2527	2 31	3	4 \$	5	6	7	8	9	10	11	
211. Nevada	2528	2 32	3	4 \$	5	6	7	8	9	10	11	
212. New Hampshire	2529	2 33	3	4 \$	5	6	7	8	9	10	11	
213. New Jersey	2530	2 34	3	4 \$	5	6	7	8	9	10	11	
214. New Mexico	2531	2 35	3	4 \$	5	6	7	8	9	10	11	
215. New York	2532	2 36	3	4 \$	5	6	7	8	9	10	11	
216. North Carolina	2533	2 37	3	4 \$	5	6	7	8	9	10	11	
217. North Dakota	2534	2 38	3	4 \$	5	6	7	8	9	10	11	
218. Ohio	2535	2 39	3	4 \$	5	6	7	8	9	10	11	
219. Oklahoma	2536	2 40	3	4 \$	5	6	7	8	9	10	11	
220. Oregon	2537	2 41	3	4 \$	5	6	7	8	9	10	11	
221. Pennsylvania	2538	2 42	3	4 \$	5	6	7	8	9	10	11	
222. Rhode Island	2539	2 44	3	4 \$	5	6	7	8	9	10	11	
223. South Carolina	2540	2 45	3	4 \$	5	6	7	8	9	10	11	
224. South Dakota	2541	2 46	3	4 \$	5	6	7	8	9	10	11	
225. Tennessee	2542	2 47	3	4 \$	5	6	7	8	9	10	11	
226. Texas	2543	2 48	3	4 \$	5	6	7	8	9	10	11	
227. Utah	2544	2 49	3	4 \$	5	6	7	8	9	10	11	
228. Vermont	2545	2 50	3	4 \$	5	6	7	8	9	10	11	
229. Virginia	2546	2 51	3	4 \$	5	6	7	8	9	10	11	
230. Washington	2547	2 53	3	4 \$	5	6	7	8	9	10	11	
231. West Virginia	2548	2 54	3	4 \$	5	6	7	8	9	10	11	
232. Wisconsin	2549	2 55	3	4 \$	5	6	7	8	9	10	11	
233. Wyoming	2550	2 56	3	4 \$	5	6	7	8	9	10	11	
234. District of Columbia	2551	2 11	3	4 \$	5	6	7	8	9	10	11	
235. Puerto Rico	2552	2 43	3	4 \$	5	6	7	8	9	10	11	
236. Virgin Islands	2553	2 52	3	4 \$	5	6	7	8	9	10	11	
237. Guam	2554	2 14	3	4 \$	5	6	7	8	9	10	11	
238. American Samoa	2555	2 03	3	4 \$	5	6	7	8	9	10	11	
239. U.S. Offshore Oil and Gas Sites	2556	65	3	4 \$	5	6	7	8	9	10	11	
240. Other U.S. Territories and Possessions	2557	60	3	4 \$	5	6	7	8	9	10	11	
241. Foreign*	2558	70	3	4 \$	5	6	7	8	9	10	11	

\* Include only that of U.S. business enterprises fully consolidated into the U.S. affiliate. No foreign business enterprises, incorporated or unincorporated, can be considered part of the reporting U.S. affiliate.

Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE (Continued)

SECTION K

SCHEDULE OF EMPLOYMENT, WAGES AND SALARIES, LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION (Continued)

Gross book value (historical cost) of all land and other property, plant, and equipment, wherever carried on balance sheet, FY 1980 closing balance, by use - Total, column 3 must equal sum of item 95, column 2 plus column 3.

Location	BEA USE ONLY (1)	State Code (2)	Gross book value (historical cost) of all land and other property, plant, and equipment, wherever carried on balance sheet, FY 1980 closing balance, by use - Total, column 3 must equal sum of item 95, column 2 plus column 3.							
			Total (3)	Agriculture and forestry (4)	Natural resources (5)	Manufacturing			Residential, office buildings, stores, and shopping centers (9)	Other (10)
						Petroleum refining (6)	Chemicals (7)	Other (8)		
			Thous. Dols.	Thous. Dols.	Thous. Dols.	Thous. Dols.	Thous. Dols.	Thous. Dols.	Thous. Dols.	Thous. Dols.
242. TOTAL for each column must equal sum of items 243 through 300.	2700		\$	\$	\$	\$	\$	\$	\$	\$
243. Alabama	2559	01	\$	\$	\$	\$	\$	\$	\$	\$
244. Alaska	2560	02	\$	\$	\$	\$	\$	\$	\$	\$
245. Arizona	2561	04	\$	\$	\$	\$	\$	\$	\$	\$
246. Arkansas	2562	05	\$	\$	\$	\$	\$	\$	\$	\$
247. California	2563	06	\$	\$	\$	\$	\$	\$	\$	\$
248. Colorado	2564	08	\$	\$	\$	\$	\$	\$	\$	\$
249. Connecticut	2565	09	\$	\$	\$	\$	\$	\$	\$	\$
250. Delaware	2566	10	\$	\$	\$	\$	\$	\$	\$	\$
251. Florida	2567	12	\$	\$	\$	\$	\$	\$	\$	\$
252. Georgia	2568	13	\$	\$	\$	\$	\$	\$	\$	\$
253. Hawaii	2569	15	\$	\$	\$	\$	\$	\$	\$	\$
254. Idaho	2570	16	\$	\$	\$	\$	\$	\$	\$	\$
255. Illinois	2571	17	\$	\$	\$	\$	\$	\$	\$	\$
256. Indiana	2572	18	\$	\$	\$	\$	\$	\$	\$	\$
257. Iowa	2573	19	\$	\$	\$	\$	\$	\$	\$	\$
258. Kansas	2574	20	\$	\$	\$	\$	\$	\$	\$	\$
259. Kentucky	2575	21	\$	\$	\$	\$	\$	\$	\$	\$
260. Louisiana	2576	22	\$	\$	\$	\$	\$	\$	\$	\$
261. Maine	2577	23	\$	\$	\$	\$	\$	\$	\$	\$
262. Maryland	2578	24	\$	\$	\$	\$	\$	\$	\$	\$
263. Massachusetts	2579	25	\$	\$	\$	\$	\$	\$	\$	\$
264. Michigan	2580	26	\$	\$	\$	\$	\$	\$	\$	\$
265. Minnesota	2581	27	\$	\$	\$	\$	\$	\$	\$	\$
266. Mississippi	2582	28	\$	\$	\$	\$	\$	\$	\$	\$
267. Missouri	2583	29	\$	\$	\$	\$	\$	\$	\$	\$
268. Montana	2584	30	\$	\$	\$	\$	\$	\$	\$	\$
269. Nebraska	2585	31	\$	\$	\$	\$	\$	\$	\$	\$
270. Nevada	2586	32	\$	\$	\$	\$	\$	\$	\$	\$
271. New Hampshire	2587	33	\$	\$	\$	\$	\$	\$	\$	\$
272. New Jersey	2588	34	\$	\$	\$	\$	\$	\$	\$	\$
273. New Mexico	2589	35	\$	\$	\$	\$	\$	\$	\$	\$
274. New York	2590	36	\$	\$	\$	\$	\$	\$	\$	\$
275. North Carolina	2591	37	\$	\$	\$	\$	\$	\$	\$	\$
276. North Dakota	2592	38	\$	\$	\$	\$	\$	\$	\$	\$
277. Ohio	2593	39	\$	\$	\$	\$	\$	\$	\$	\$
278. Oklahoma	2594	40	\$	\$	\$	\$	\$	\$	\$	\$
279. Oregon	2595	41	\$	\$	\$	\$	\$	\$	\$	\$
280. Pennsylvania	2596	42	\$	\$	\$	\$	\$	\$	\$	\$
281. Rhode Island	2597	44	\$	\$	\$	\$	\$	\$	\$	\$
282. South Carolina	2598	45	\$	\$	\$	\$	\$	\$	\$	\$
283. South Dakota	2599	46	\$	\$	\$	\$	\$	\$	\$	\$
284. Tennessee	2600	47	\$	\$	\$	\$	\$	\$	\$	\$
285. Texas	2601	48	\$	\$	\$	\$	\$	\$	\$	\$
286. Utah	2602	49	\$	\$	\$	\$	\$	\$	\$	\$
287. Vermont	2603	50	\$	\$	\$	\$	\$	\$	\$	\$
288. Virginia	2604	51	\$	\$	\$	\$	\$	\$	\$	\$
289. Washington	2605	53	\$	\$	\$	\$	\$	\$	\$	\$
290. West Virginia	2606	54	\$	\$	\$	\$	\$	\$	\$	\$
291. Wisconsin	2607	55	\$	\$	\$	\$	\$	\$	\$	\$
292. Wyoming	2608	56	\$	\$	\$	\$	\$	\$	\$	\$
293. District of Columbia	2609	11	\$	\$	\$	\$	\$	\$	\$	\$
294. Puerto Rico	2610	43	\$	\$	\$	\$	\$	\$	\$	\$
295. Virgin Islands	2611	52	\$	\$	\$	\$	\$	\$	\$	\$
296. Guam	2612	14	\$	\$	\$	\$	\$	\$	\$	\$
297. American Samoa	2613	03	\$	\$	\$	\$	\$	\$	\$	\$
298. U.S. Offshore Oil and Gas Sites	2614	65	\$	\$	\$	\$	\$	\$	\$	\$
299. Other U.S. Territories and Possessions	2615	60	\$	\$	\$	\$	\$	\$	\$	\$
300. Foreign*	2616	70	\$	\$	\$	\$	\$	\$	\$	\$

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at [www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).

\* Include only that of U.S. business enterprises fully consolidated into the U.S. affiliate. No foreign business enterprises, incorporated or unincorporated, can be considered part of the reporting U.S. affiliate.

**Part III - INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT**

A separate Part III, or Part III-ADDITIONAL, must be completed for each foreign parent that held a direct or indirect equity interest in the U.S. affiliate at any time during the reporting period.

**301. Number of Part III schedules filed by the U.S. affiliate** - If there is only one, enter "1" in the box below; if more than one, enter the number of Part III's to be filed.

3617  ← Number If number is greater than "1," use Part III-ADDITIONAL schedules for the remaining foreign parents.

**302. Name of foreign parent that this Part III, or Part III-ADDITIONAL, is for:**

3618

The foreign parent named in item 302 holds: (Mark either item 303 or 304):

**303.** 3619  A direct equity interest in the U.S. affiliate

**304.** 3620  An indirect equity interest in the U.S. affiliate

(If a foreign parent holds both direct and indirect equity interests, then separate Part III's must be completed for each line of ownership. However, do not duplicate positions or transactions where multiple Part III's are filed. The marking of either 303 or 304 will indicate which is being reported on this Part III.)

**305. If item 303 is marked, give percent of voting rights owned.**

	Close FY 1980 (1)	Close FY 1979 (2)
3621	1 %	2 %

(For the close of each year, the sum of this item from all Part III's filed for the U.S. affiliate must equal item 12.)

**306. Country of location of foreign parent named in item 302.**

3622  ← BEA USE ONLY

**307. Industry code of foreign parent named in item 302:**

3623  ← Code - Secure industry code for foreign parent from list at bottom of page 9 of BE-12.

**308. Is the foreign parent named in item 302 the ultimate beneficial owner (UBO)?** (See definition)

3624 1  Yes  
2  No

If the answer to Item 308 is "Yes," skip to item 312; if the answer is "No," continue with item 309a.

**309a. Is the UBO an individual?**

3625 1  Yes If the answer is "Yes," then a name need not be given in item 309b, but item 310 must be completed as to the individual.  
2  No

**309b. Name of UBO.**

3626

**310. Country of UBO named in item 309b, or individual if the answer to item 309a was yes.**

3627  ← BEA USE ONLY

**311. Industry code of UBO named in item 309b:**

3628  ← Code - Secure industry code for UBO from list at bottom of page 9 of BE-12.

**NOTE:** If item 304 is marked, then only the following items in the rest of this Part III need be completed to report direct transactions or positions, if any, between the U.S. affiliate and the foreign parent: 312, 313, 314, 315, 321, 322, 338, 339, 340, 341, 342, and 343. Do not duplicate data reported on other Part III's.

**SECTION A INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT NAMED IN ITEM 302, ACCORDING TO BOOKS OF THE U.S. AFFILIATE**

	Balance at Close FY 1980 (1)				Balance at Close FY 1979 (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>● CURRENT ITEMS</b>								
<b>312. Current liabilities owed by U.S. affiliate to foreign parent</b> - That portion of items 46 and 47 representing amounts owed to foreign parent								
<b>313. Current receivables due to U.S. affiliate from foreign parent</b> - That portion of items 35, 36, and 38 representing amounts due from foreign parent								
<b>● LONG-TERM ITEMS</b>								
<b>314. Long-term debt owed by U.S. affiliate to foreign parent</b> - That portion of item 48 representing amounts owed to foreign parent								
<b>315. Long-term receivables due U.S. affiliate from foreign parent</b> - That portion of items 42 and 43 representing amounts due from foreign parent								
<b>● OWNERS' EQUITY ITEMS, INCORPORATED AFFILIATES ONLY - FOREIGN PARENT'S EQUITY IN:</b>								
<b>316. Capital stock, common and preferred, voting and nonvoting</b>								
<b>317. Additional paid-in capital</b>								
<b>318. Retained earnings (deficit)</b>								
<b>319. Treasury stock held by U.S. affiliate</b>				( )				( )
<b>● FOREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUITY OF INCORPORATED OR UNINCORPORATED U.S. AFFILIATE</b>								
<b>320. For incorporated U.S. affiliate, sum of items 316, 317, 318, and 319. For unincorporated U.S. affiliate, give no breakdown in items 316 through 319, but enter foreign parent's share of total owners' equity, item 55.</b>								
<b>● Net book value of property, plant, and equipment on lease and not reflected in items 312 to 319. Exclude operating leases of one year or less. (Net book value for operating leases of more than one year is the original cost less accumulated depreciation; for capital leases, it is the amount of principal payments remaining due at the specified time including payment called for by bargain purchase option, if any.)</b>								
<b>321. On lease from foreign parent to U.S. affiliate</b>								
<b>322. On lease from U.S. affiliate to foreign parent</b>								
<b>323. BEA USE ONLY</b> <input type="checkbox"/> <b>Total direct investment position in the U.S. affiliate</b>								

**Part III – INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT (Continued)**

**SECTION B CHANGES IN FOREIGN PARENT'S EQUITY HOLDINGS IN U.S. AFFILIATE**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Report in items 324 through 334 transactions during the reporting period by the foreign parent that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. Report all amounts at transactions value, i.e., the value of the consideration given (received) by the foreign parent.					
Transactions between foreign parent and U.S. affiliate:					
Increase in equity interest –					
324. Establishment of affiliate by foreign parent	3644	\$			
325. Purchase by foreign parent of capital stock from incorporated affiliate	3645				
326. Additional equity capital contributed by foreign parent (for an incorporated affiliate, report only those contributions not resulting in the issuance of stock)	3646				
Decrease in equity interest –					
327. Total liquidation of affiliate by foreign parent	3647				
328. Sale by foreign parent of capital stock to incorporated affiliate	3648				
329. Return of contributed equity capital to foreign parent (for an incorporated affiliate, report here only those returns not resulting in a reduction of issued stock)	3649				
Transactions between foreign parent and a person other than U.S. affiliate:					
Acquisition by foreign parent of equity interest in U.S. affiliate from –					
330. U.S. persons other than the U.S. affiliate	3650				
331. All foreign persons	3651				
Sale by foreign parent of equity interest in U.S. affiliate to –					
332. U.S. persons other than the U.S. affiliate	3652				
333. All foreign persons	3653				
334. Increase (decrease) at transactions value of changes in equity holdings – The consideration given (received) by the foreign parent in order to bring about the change in equity holdings; must equal sum of items 324, 325, 326, 330, and 331 minus sum of items 327, 328, 329, 332, and 333.	3654				
335. Approximate book value on the date of the transaction(s), based on books of the U.S. affiliate, that is equivalent to the transactions value reported in item 334. (The amount given here should approximate the change in item 320, column 1 minus column 2, after allowance is made in item 320 to exclude changes caused by carrying net income to the equity account, payment of stock or cash dividends, other than liquidating dividends, distribution of earnings, and treasury stock transactions.)	3655	\$			

**SECTION C PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, FEES, ROYALTIES, AND RENTALS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT**

		Payments or credits by U.S. affiliate to foreign parent				Receipts by or credits to U.S. affiliate from foreign parent			
		Net of U.S. tax withheld (1)		Amount of U.S. tax withheld (2)		Net of foreign tax withheld (3)		Amount of foreign tax withheld (4)	
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
Enter amounts paid, received, or entered into intercompany accounts. Include amounts for which payments were made in-kind. Amounts should be entered as of the date paid (received) by the affiliate, or entered into intercompany account with the foreign parent, whichever occurred first. For an item entered into intercompany account, in order to avoid duplication, any subsequent settlement of the account must not be reflected in one of the items below, but must be reflected only as a reduction in intercompany account.									
Incorporated U.S. affiliate:									
336. Dividends on the U.S. affiliate's common and preferred stock, paid out of current and past earnings, excluding stock and liquidating dividends	3656	\$			\$				
Unincorporated U.S. affiliate:									
337. Earnings distributed, whether out of current or past earnings	3657								
All U.S. affiliates:									
338. Interest – Include interest on capital leases	3658								
339. Royalties, license fees, and other fees for the use or sale of intangible property	3659								
340. Payments and receipts for use of tangible property except film or television tape rentals – Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is the equivalent to the total lease payment less the return of capital (depreciation) component	3660								
341. Film or television tape rentals	3661								
342. Fees for services rendered – Include fees for management, professional or technical services, R&D assessments, and allocated expenses other than those given above	3662								
343. TOTAL – Sum of items 336 through 342	3663	\$			\$				\$

**FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Net income must be calculated in accordance with the all inclusive concept of the income statement.					
344. Foreign parent's direct equity in U.S. affiliate's net income (loss) – Enter foreign parent's direct ownership share of net income, item 68.	3664	\$			
Foreign parent's direct equity in U.S. affiliate's net realized and unrealized capital gains (losses):					
345. Foreign parent's share of item 60, net realized and unrealized capital gains (losses) included in net income	3665				
346. Foreign parent's share of item 74, net realized and unrealized capital gains (losses) taken directly to retained earnings or owner's equity, after provision for income tax liability (benefit), if any, on the gains (losses).	3666	\$			

**Part IV - DIRECT TRANSACTIONS OR ACCOUNTS BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT(S)**

Report all direct transactions or balances between the U.S. affiliate and foreign affiliates of the foreign parent(s). Do not include any direct transactions, accounts, or balances between U.S. affiliate and the foreign parent - they must be reported in Part III. Do not net payables against receivables.

In Section A, report payments and liabilities to, and in Section B report receipts and receivables due from foreign affiliates of the foreign parent(s), by country. Enter only one foreign country per line. If more lines than provided are needed in order to list all countries, use additional copied Part IV sheets as necessary, properly identified with the name and EI number of the U.S. affiliate. An item need be reported by country only if it exceeds \$250,000 for that country; for each item, the value not shown by country should be entered on the unallocated line.

347. Does the U.S. affiliate (as consolidated) have direct transactions or accounts with foreign affiliates of any foreign parent? (Mark one)

4667 <sup>1</sup>  Yes - If "Yes", complete Part IV

<sup>1</sup>  No - If "No", skip Part IV.

BEA USE ONLY → <sup>2</sup>

**IMPORTANT EXAMPLE:** Report all dollars in thousands of U.S. dollars, as illustrated:

Bil.	Mil.	Thous.	Dols.
1	125	628	

**EXAMPLE:** If figure is \$1,125,628,000.00

Country of foreign affiliate of foreign parent	BEA USE ONLY	Interest, including interest on capital leases	Royalties, license fees, and other fees for the use or sale of intangible property	Rentals for use of tangible property	Film or television tape rentals	Fees for services rendered including fees for management, professional or technical services, R&D assessments, and allocated expenses	Close FY 1980		Close FY 1979	
							Current (Include current portion of long-term debt)	Long-term (Exclude current portion due)	Current (Include current portion of long-term debt)	Long-term (Exclude current portion due)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**SECTION A U.S. AFFILIATE'S PAYMENTS AND LIABILITIES**

Country	EI	Payments or accruals to foreign affiliates of the foreign parent (net of U.S. tax withheld)						Liabilities of U.S. affiliate to foreign affiliates of the foreign parent			
		1	2	3	4	5	6	7	8	9	10
348. Canada	4668	100									
349. United Kingdom	4669	327									
350. Germany	4670	308									
351. France	4671	307									
352. Italy	4672	314									
353. Japan	4673	614									
354. Netherlands	4674	319									
355. Switzerland	4675	325									
Specify other countries:											
356.	4676										
357.	4677										
358.	4678										
359.	4679										
360.	4680										
361. Unallocated by country - The amounts for countries for which entries are less than \$250,000	4681										
362. TOTAL, all countries Section A	4832										

**SECTION B U.S. AFFILIATE'S RECEIPTS AND RECEIVABLES**

Country	EI	Receipts or accruals from foreign affiliates of the foreign parent (net of foreign tax withheld)						Receivables of U.S. affiliate from foreign affiliate of the foreign parent			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
363. Canada	4833	100									
364. United Kingdom	4834	327									
365. Germany	4835	308									
366. France	4836	307									
367. Italy	4837	314									
368. Japan	4838	614									
369. Netherlands	4839	319									
370. Switzerland	4840	325									
Specify other countries:											
371.	4841										
372.	4842										
373.	4843										
374.	4844										
375.	4845										
376. Unallocated by country - The amounts for countries for which entries are less than \$250,000	4846										
377. TOTAL, all countries, Section B	4999										

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at [www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).

BEA USE ONLY

Page No. \_\_\_\_\_ of \_\_\_\_\_ pages of  
this Supplement A

LIST OF ALL U.S. BUSINESS ENTERPRISES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE

Supplement A - List of ALL U.S. Business Enterprises Fully Consolidated into the Reporting U.S. Affiliate, must be completed by the U.S. affiliate reporting consolidated financial and operating data to BEA; each U.S. business enterprise so fully consolidated must be more than 10 percent owned, directly or indirectly, by the foreign parent, and must also be more than 50 percent owned by the U.S. affiliate named in Part I, item 1, of Form BE-12. The number of U.S. affiliates listed below plus the reporting U.S. affiliate must agree with item 5, Part I of Form BE-12. Continue listing onto as many additional copied pages as necessary.

Employee Identification Number of the above named U.S. affiliate used by affiliate to file income and payroll taxes (as given in item 4, Form BE-12) → 5001

THIS COLUMN FOR BEA USE ONLY  (1)	Name and address of each U.S. business enterprise fully consolidated in this BE-12 Report  (2)	Employer Identification Number used by U.S. business enterprise listed in column 2 to file income and payroll taxes  (3)	Name of U.S. business enterprise which holds the direct equity interest in the U.S. business enterprise listed in column 2  (4)	Percentage of direct ownership which the U.S. business enterprise listed in column 4 has in the U.S. business enterprise listed in column 2 (Enter percentage to nearest tenth.)  (5)
5002				. %
5003				. %
5004				. %
5005				. %
5006				. %
5007				. %
5008				. %
5009				. %
5010				. %
5011				. %
5012				. %

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(1) THIS COLUMN FOR BEA USE ONLY	(2) Name and address of each U.S. business enterprise fully consolidated in this BE-12 Report	(3) Employer Identification Number used by U.S. business enterprise listed in column 2 to file income and payroll taxes	(4) Name of U.S. business enterprise which holds the direct equity interest in the U.S. business enterprise listed in column 2	(5) Percentage of direct ownership which the U.S. business enterprise listed in column 4 has in the U.S. business enterprise listed in column 2 (Enter percentage to nearest tenth.)
1				
5013				. %
1				
5014				. %
1				
5015				. %
1				
5016				. %
1				
5017				. %
1				
5018				. %
1				
5019				. %
1				
5020				. %
1				
5021				. %
1				
5022				. %
1				
5023				. %
1				
5024				. %
1				
5025				. %

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FORM BE-12 (4-81)

Page 16

BEA USE ONLY

Page No. \_\_\_\_\_ of \_\_\_\_\_ pages of  
this Supplement B.

LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING U.S. AFFILIATE (AS CONSOLIDATED)  
HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS BE-12 REPORT

List all other U.S. affiliates of the foreign parent(s) in which the fully consolidated U.S. affiliate named in item 1, Part I has a direct equity interest, but which are not fully consolidated on this BE-12 report. The number of such affiliates must agree with item 6, Part I of Form BE-12; continue listing onto as many copied pages as needed.  
NOTE: U.S. affiliates listed on Supplement B MUST NOT be listed on Supplement A.  
The U.S. affiliate named in item 1, Part I MUST NOTIFY each U.S. affiliate listed below that it must file in its own name, a completed form BE-12 report or a BE-12 Supplement C, Claim for Not Filing a Form BE-12. Indicate in column 4 whether or not such notification has been given.

Employer Identification Number of the above named U.S. affiliate used by affiliate to file income and payroll taxes (as given in item 4, Form BE-12) → 6001

THIS COLUMN FOR  
BEA USE ONLY

(1)	(2)	(3)	(4)	(5)	(6)
	Name of each U.S. affiliate in which a direct interest is held	Address of each U.S. affiliate listed in column 2 Give number, street, city, State and ZIP Code	Has affiliate been notified of obligation to file? (Check one)	Employer Identification Number used by U.S. affiliate listed in Column 2 to file income and payroll taxes	Percentage of direct ownership in the U.S. affiliate listed in Column 2 held by the reporting affiliate named in Item 1, Part I of BE-12 (Enter percentage to nearest tenth) (6)
1			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6002			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6003			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6004			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6005			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6006			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6007			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6008			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6009			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6010			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6011			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6012			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at [www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).

BE-12 Supplement B – LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING U.S. AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS BE-12 REPORT (Continued)

(1) THIS COLUMN FOR BEA USE ONLY	(2) Name of each U.S. affiliate in which a direct interest is held	(3) Address of each U.S. affiliate listed in column 2 Give number, street, city, State and ZIP Code	(4) Has affiliate been notified of obligation to file? (Check one)	(5) Employer Identification Number used by U.S. affiliate listed in Column 2 to file income and payroll taxes	(6) Percentage of direct ownership in the U.S. affiliate listed in Column 2 held by the reporting affiliate named in Item 1, Part I of BE-12 (Enter percentage to nearest tenth)
1 6013	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6014	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6015	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6016	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6017	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6018	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6019	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6020	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6021	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6022	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %
1 6023	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 	6 . %

This historical survey form is no longer valid and is for information purposes only. Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

**CLAIM FOR NOT FILING A BE-12**  
Benchmark Survey of Foreign Direct  
Investment in the U.S. - 1980

The publication in the Federal Register of the notice implementing this survey is considered legal notice to covered U.S. business enterprises of their obligation to report. Therefore, a report is required from persons subject to the reporting requirements of the BE-12 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting either by sending them a report form or by written inquiry, must respond in writing pursuant to Section 806.4 of 15 CFR, Chapter VIII. For this survey, this may be accomplished by filing a completed Form BE-12 on a timely basis or, if applicable, by completing and returning this claim within 30 days of the date the BE-12 was sent by BEA.

If claim is disallowed, the original due date for the BE-12 remains in force.

Affiliate's 1980 fiscal year is defined to be the affiliate's financial reporting year that has an ending date in calendar year 1980.

See the Instruction Booklet for definitions and rules.

Name and address of U.S. business enterprise for which this claim is filed - If the business enterprise received a pre-labeled BE-12 form - See Item 1, Part 1, Form BE-12 - Enter name, address and BEA Identification Number from that label into the blocks below; skip a single block between words. If a pre-labeled form was not received, enter name and address as contained on letter transmitting the report forms to you, indicating any changes or corrections.

01 Name

02 Street or P.O. Box

03 City and State ZIP Code

04 BEA Identification Number

05 BEA USE ONLY

**BASIS OF CLAIM FOR NOT FILING** (Mark one and answer applicable questions)

1. 06  This U.S. business enterprise was not a U.S. affiliate of a foreign person at any time during its 1980 fiscal year but had been a U.S. affiliate of a foreign person at some time between January 1, 1974 and the beginning of its 1980 fiscal year.

Give date foreign ownership ceased or went below 10 percent:

Month	Day	Year
1		

2. 08  This U.S. business enterprise was not a U.S. affiliate of a foreign person at any time during its 1980 fiscal year and was not a U.S. affiliate of a foreign person at any time since January 1, 1974.

3. 09  This U.S. business enterprise was a U.S. affiliate of a foreign person during its 1980 fiscal year but is fully consolidated into the BE-12 report for another U.S. affiliate - Give name, address, and BEA Identification Number of consolidated U.S. affiliate that is reporting to BEA, in the blocks below (Skip a single block between words):

10 Name

11 Street or P.O. Box

12 City and State ZIP Code

13 BEA Identification Number

4. 14  The U.S. business enterprise is not subject to the reporting requirements because the owners are citizens of the United States who are resident abroad as a result of official employment by the U.S. Government (including the immediate family of such persons), or the owners have been and expect to be resident abroad for less than one year.

5. 15  This U.S. business enterprise was a U.S. affiliate of a foreign person during its 1980 fiscal year but is exempt because, on a fully consolidated, or, in the case of real estate investments, an aggregated, basis:

(a) Each of the following three items for the U.S. affiliate (not the foreign parent's share) was between -\$1 million and +\$1 million during its 1980 fiscal year:

- (1) Total assets,
- (2) Sales or gross operating revenues, excluding sales taxes, and
- (3) Net income after provision for U.S. income taxes;

and

(b) The U.S. affiliate did not own 200 acres or more of U.S. land during the reporting period (if the U.S. affiliate owned 200 acres or more of U.S. land, it must report regardless of the value of the three items listed above).

Enter value or amount for each:

		Amount		
		Bil.	Mil.	Thous. Dols.
i. Total assets (do not net out liabilities)	16	\$		
ii. Sales or gross operating revenues, excluding sales taxes (do not give gross margin)	17	\$		
iii. Net income after provision for U.S. income taxes	18	\$		
iv. Number of acres of U.S. land owned	19		Acres (To nearest whole acre)	

and complete the following:

- i. Country of foreign parent \_\_\_\_\_ 20
- ii. Country of ultimate beneficial owner \_\_\_\_\_ 21

6. 22  Other - Specify and include reference to section of regulations or instructions on which claim is based.

U.S. PERSON FOR BEA  
TO CONSULT ABOUT  
THIS CLAIM

Print name and address

U.S. TELEPHONE NUMBER

Area code	Number	Extension

**CERTIFICATION** The undersigned official certifies that the information contained in this report is correct and complete to the best of his/her knowledge.

Authorized Official's signature	Please type Name and Title	Date

18 U.S.C. 1001 (Crimes and Criminal Procedure) makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jurisdiction. Any officer, director, employee, or agent of any corporation who knowingly participates in a willful failure to report, upon conviction, may be punished by a fine, imprisonment, or both (22 U.S.C. 3105). For a further citation of applicable statutes, see the Instruction Booklet to this form.

FORM BE-12 BANK (Report for U.S. affiliate that is a bank) U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS (BEA) MANDATORY - CONFIDENTIAL BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE U.S. 1980

RETURN REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis BE-50 (IN) Washington, D.C. 20230

Important Read Instruction Booklet before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

See SPECIAL NOTE: BANKS, before proceeding.

DEFINITIONS

- 1. Foreign direct investment in the United States means the ownership or control, directly or indirectly, by one foreign person of 10 per centum or more of the voting securities of an incorporated U.S. business enterprise or an equivalent interest in an unincorporated U.S. business enterprise, including a branch.
2. Business enterprise means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.
3. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
4. U.S. affiliate means an affiliate located in the United States in which a foreign person has a direct investment.
5. U.S. affiliate's 1980 fiscal year is the affiliate's financial reporting year that has an ending date in calendar year 1980.
6. Banking (industry code 600) includes business enterprises engaged in deposit banking, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, U.S. branches and agencies of foreign banks whether or not they accept deposits in the United States, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks which they hold.

REPORTING REQUIREMENTS

- 1. Who must report - A BE-12 report is required from each U.S. affiliate, i.e., for each U.S. business enterprise in which one foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise, at any time during the business enterprise's 1980 fiscal year.
2. Consolidated reporting - Except as specified in SPECIAL NOTE: BANKS, a U.S. affiliate shall file on a fully consolidated basis, including in the full consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting securities. Hereinafter, the fully consolidated entity is considered to be one U.S. affiliate. See Instruction Booklet, page 4. Exemption criteria are applied to the consolidated entity.
3. Exemption - A U.S. affiliate as consolidated is not required to file a report if:
(a) Each of the following three items for the U.S. affiliate (not the foreign parent's share) was between -\$1,000,000 and +\$1,000,000 during the reporting period:
(1) Total assets,
(2) Sales or gross operating revenues, excluding sales taxes, and
(3) Net income after provision for U.S. income taxes; and
(b) The U.S. affiliate did not own 200 acres or more of U.S. land during the reporting period (if the U.S. affiliate owned 200 acres or more of U.S. land, it must report regardless of the value of the three items listed above).
4. A U.S. affiliate that is not required to file a completed Form BE-12 because it falls below the exemption levels, must complete and file a Claim for Not Filing a Form BE-12, with item 5 of the Claim marked, and furnish the information requested in item 5. (The Claim is on the last page of Form BE-12 and should be detached for filing.)
5. Response required - A person or their agent who is sent a report form by BEA and who claims to not be subject to the reporting requirements must file a completed "Claim for Not Filing a Form BE-12" which is printed on the last page of Form BE-12. The Claim must be filed within 30 days of the date the BE-12 was sent by BEA.
6. Due date - A completed report on Form BE-12 is due no later than August 15, 1981.

ASSISTANCE - Telephone (202) 523-0547.

GENERAL NOTES

- 1. Number of employees and other non-monetary amounts must be reported to the nearest whole unit.
2. Monetary amounts must be reported in U.S. dollars rounded to the nearest thousand (omitting 000). Do not enter amounts in the shaded portions of any line.
EXAMPLE: If amount is \$1,334,615.00, report as:
Bil. Mil. Thous. Dols.
1 335
3. If an item is between +\$500,000 or -\$500,000, enter "0."
4. Use parentheses to indicate negative numbers.
5. All questions must be answered in the context of the reporting period delineated in items 8, 9, and 10.

Part I - IDENTIFICATION OF U.S. AFFILIATE CONTROL NO. BEA USE ONLY

1. Name and principal mailing address A mailing label, if affixed, shows, among other things, the name and address of this U.S. affiliate, as known to BEA. If there are no changes to the name and address, write "same" in spaces below. If there are any changes in name or address, enter correct name and address below in full.

If no mailing label is affixed, or if there is a change in the name and address as given on the mailing label, print name and address in blocks; skip a single block between words.

BEA USE ONLY 9001 Name of U.S. Affiliate 1001 Street or P.O. Box 1002 City and State ZIP Code 1003

2. Is more than 50 percent of the ownership interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent? 1004 Yes No

If the answer is "Yes," do not complete this report unless this affiliate qualifies for filing separately and has obtained permission from BEA to do so. Note, however, that nonbank affiliates of a bank affiliate must file separately regardless of the ownership interest; see "SPECIAL NOTE: BANKS." Otherwise, the report must reflect information and data for, and be filed in the name of, the fully-consolidated U.S. business enterprise meeting the definition of U.S. affiliate. Please forward this Form BE-12 survey packet to the U.S. business enterprise owning your company to the extent of more than 50 percent, notify BEA of the action taken, and provide BEA the name and address of the U.S. business enterprise that is required to file for the fully-consolidated U.S. business enterprise.

(WHEREVER THE INSTRUCTION "MARK ONE" IS GIVEN BELOW, IF IT IS NECESSARY TO MARK MORE THAN ONE ANSWER, GIVE AN EXPLANATION.)

3. Form of organization of U.S. affiliate (Mark one): 1005 1 Incorporated in U.S. 2 U.S. partnership 3 U.S. branch or agency of a foreign person 4 Business enterprise incorporated abroad, but whose head office is located in the U.S. and whose business activity is conducted in, or from, the United States 5 Other - Specify:

4. Enter primary Employer Identification Number used by U.S. affiliate to file U.S. income and payroll taxes 1006 E.I. Number

SPECIAL NOTE: BANKS

A specialized report form, BE-12 BANK, has been adopted for banks (that is, a business enterprise for which over 50 percent of its total revenues are generated by activities classified in banking, industry code 600). Use of the specialized report form is at the discretion of BEA; in situations where its possible use is not clear-cut, permission must be secured from BEA in advance of filing. The specialized report form, BE-12 BANK, is for reporting by a U.S. affiliate which is a bank or a bank holding company, and in which a foreign parent holds a direct or indirect ownership interest. It is not to be used by a U.S. affiliate which may technically be classified as a bank holding company because of an interest in a banking activity, but which has 50 percent or more of its revenues generated by non-bank activities. Activities of subsidiaries which may not be banks but which provide support to the parent company, such as real estate subsidiaries set up to hold office buildings occupied by the parent bank company, are considered bank activities. A U.S. affiliate that is a bank holding company must fully consolidate on its BE-12 BANK report those of its majority-owned subsidiaries that are U.S. affiliates of its foreign parent that are normally consolidated, and that are engaged in banking (or provide support to bank activities of the U.S. bank holding company). Subsidiaries of a bank holding company that are non-bank U.S. affiliates must not be so consolidated, but must submit a standard Form BE-12 in their own name. Each separately incorporated U.S. bank affiliate that does not meet the consolidation rules given in the Instruction Booklet must file a separate report on Form BE-12 BANK. Each unincorporated U.S. bank affiliate in which a foreign parent holds a direct ownership interest must file a BE-12 BANK. Two or more unincorporated U.S. bank affiliates owned by the same foreign person, and located in the same U.S. State or territory, may be aggregated on a single Form BE-12 BANK, provided that written permission has been obtained from BEA prior to such filing. A U.S. affiliate that is a bank, but that has a non-bank foreign parent, must file a Form BE-12 BANK. A U.S. affiliate that is not a bank, but that has a bank foreign parent, must file a standard Form BE-12. The BE-12 BANK form, where its use is permitted, stands in place of the standard form, and the instructions given herein and in the Instruction Booklet should be so construed, and references to Form BE-12 should be interpreted as also covering Form BE-12 BANK.

MANDATORY - This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108 - hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

PENALTIES - Whoever fails to report may be subject to a civil penalty not exceeding \$10,000 and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

CONFIDENTIALITY - The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).

U.S. PERSON FOR BEA TO CONSULT ABOUT THIS REPORT: Print name and address U.S. TELEPHONE NUMBER Area Code Number Extension

CERTIFICATION The undersigned official certifies that the information contained in this report is correct and complete to the best of his/her knowledge.

Authorized Official's Signature Type Name and Title Date

18 U.S.C. 1001 (Crimes and Criminal Procedure) makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jurisdiction. Any officer, director, employee, or agent of any corporation who knowingly participates in a willful failure to report, upon conviction, may be punished by a fine, imprisonment, or both (22 U.S.C. 3105). For a further citation of applicable statutes, see the Instruction Booklet to this form.

**Part I - IDENTIFICATION OF U.S. AFFILIATE (Continued)**

**5. U.S. affiliates fully consolidated in this report:**

If this report is for a single unconsolidated U.S. bank affiliate enter "1" in the box. If more than one U.S. affiliate is fully consolidated (or aggregated, in case of unincorporated U.S. bank affiliates) in this report, enter the number of U.S. affiliates fully consolidated or aggregated. (Hereinafter, they are considered to be one U.S. affiliate.) Exclude from full consolidation all nonbank U.S. business enterprises (other than those mainly engaged in activities supportive of U.S. bank affiliates), all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate; such affiliates must be included in this report on the equity basis, or cost basis if less than 20 percent owned. See consolidation instructions, page 4 of the Instruction Booklet. (Note that those U.S. affiliates not fully consolidated must file a separate Form BE-12.)

If number is greater than "1," Supplement A to the Form BE-12 must be completed and attached to this Form BE-12 BANK report.

1007  ← Number

**6. U.S. affiliates not fully consolidated in this report: /**

Number of U.S. affiliates in which this U.S. affiliate has an ownership interest that ARE NOT fully consolidated (or aggregated, in case of unincorporated U.S. bank affiliates) in this report. The U.S. affiliate named in item 1 must include data for such U.S. affiliates in this report on an equity basis, or cost basis if less than 20 percent owned, and must notify such other U.S. affiliates of their obligation to file a Form BE-12 in their own name.

If figure is not zero, Supplement B to the Form BE-12 must be completed and attached to this Form BE-12 BANK report.

1008  ← Number

**7. Does this U.S. affiliate have an equity interest in a foreign business enterprise or conduct operations outside the United States?**

1009   Yes *If "Yes," do not fully consolidate such enterprises in this report; include them in data on an equity basis, or cost basis if less than 20 percent owned.*  
  No

**8. This U.S. affiliate's 1980 fiscal year ends on:**

1010

Month	Day	Year
1		

**NOTE:** For a U.S. business enterprise that was a U.S. affiliate for all of FY 1980 - Data for the reporting period should be for the U.S. affiliate's 1980 fiscal year; data for close FY 1980 should be for the U.S. affiliate as it existed at the ending date of the 1980 fiscal year; and data for close FY 1979 should be for the U.S. affiliate as it existed one year prior to the 1980 fiscal year date. (Close FY 1979 data must not be restated due to changes in the entity during FY 1980.)

For a U.S. business enterprise that was a U.S. affiliate for only part of FY 1980 - If the enterprise became a U.S. affiliate during the reporting period, the Close FY 1979 data columns should all be zero. If the enterprise ceased to be an affiliate during the reporting period, the Close FY 1980 data columns should all be zero.

**9. Was the U.S. business enterprise a U.S. affiliate for only part of FY 1980?**

1011   Yes  
  No

**10. If the answer to item 9 is "YES," complete one of the following:**

Month	Day	Year
1		

Date U.S. business enterprise became a U.S. affiliate: → 1012  
**OR**  
 Date U.S. business enterprise ceased to be a U.S. affiliate: → 1013

**11. Was there a change in the entity during FY 1980 that caused prior-year data to be restated?**

1014   Yes *If "Yes," please note that all Close FY 1979 data must be before restatement due to a change in the entity.*  
  No

**Ownership** - Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate or an equivalent interest if an unincorporated affiliate, in this U.S. affiliate held directly by -

**12. All foreign parents of this affiliate - Give name of each (if more than 4, continue on separate sheet):**

	1015	Close FY 1980 (1)		Close FY 1979 (2)	
		%	%	%	%
1016 a.					
1017 b.					
1018 c.					
1019 d.					

**13. All U.S. affiliates of foreign parents of this affiliate**

1060  %  %

**14. All other U.S. persons**

1061  %  %

**15. All other foreign persons**

1062  %  %

**16. TOTAL - Sum of items 12 through 15** →

100.0 % 100.0 %

If there is an entry in item 13, column 1 or column 2, give, beginning with item 17, the information requested for each U.S. affiliate holding a direct ownership interest in this U.S. affiliate (if more than 4, continue on separate sheet).

U.S. affiliate holding direct ownership interest in the U.S. affiliate named in item 1				U.S. affiliate in ownership chain which is directly owned by a foreign parent	
Name (a)	BEA Identification Number (b)	Percent direct ownership in U.S. affiliate named in item 1 (For the close of each year, the sum of these percents for all direct owners must equal item 13)		Name (e)	BEA Identification Number (f)
		Close FY 1980 (c)	Close FY 1979 (d)		
17.	1063	<input type="text" value="2"/> %	<input type="text" value="3"/> %		<input type="text" value="4"/>
18.	1064	<input type="text" value="2"/> %	<input type="text" value="3"/> %		<input type="text" value="4"/>
19.	1065	<input type="text" value="2"/> %	<input type="text" value="3"/> %		<input type="text" value="4"/>
20.	1066	<input type="text" value="2"/> %	<input type="text" value="3"/> %		<input type="text" value="4"/>

**Industry classification of fully-consolidated U.S. affiliate** (based on sales or gross operating revenues) - Enter the appropriate 3-digit industry code(s) and the sales (as defined for item 56 on the standard Form BE-12) associated with each code. For a full explanation of each code, see the Direct Investment Industry and Foreign Trade Classifications Booklet. If you use fewer than eight codes you must account for total sales. For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies). Bank holding companies must show percentage of total income (item 33 on this form).

	1164	Industry code (1)	Sales (2)	
			Bil.	Mil. Thous. \$
21. Banking		600		
22. Enter code with second largest sales	1165			
23. Enter code with third largest sales	1166			
24. Enter code with fourth largest sales	1167			
25. Enter code with fifth largest sales	1168			
26. Enter code with sixth largest sales	1169			
27. Enter code with seventh largest sales	1170			
28. Enter code with eighth largest sales	1171			
29. Sales accounted for (sum of items 21 through 28)	1172			
30. Sales not accounted for above	1173			
31. Total sales - Sum of items 29 and 30 →	1174			

If the amount of sales as given in item 21 is not more than 50.0 percent of total sales as given in item 31, then the U.S. affiliate most likely does not qualify for using Form BE-12 BANK. Before proceeding, call BEA for clarification (202) 523-0547.

Part II - FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE

Use U.S. generally accepted accounting principles unless otherwise specified. All data must represent a full consolidation of domestic majority-owned U.S. affiliates that are banks; include other U.S. and foreign business enterprises on the equity basis, or cost basis if less than 20 percent owned.

IMPORTANT EXAMPLE: Report all dollar figures below in thousands of U.S. dollars, as illustrated:

Table with columns: Bil., Mil., Thous., Dols. Example: If figure is \$2,125,628,000.00

Table with 4 columns: Description, Amount (1), Bil., Mil., Thous., Dols. Items 32-39: Total assets, Total income, Net income, Net realized and unrealized capital gains, etc.

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If item 38, total employment, or item 39, total employee compensation, is zero, explain here.

Part III - INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT

A separate Part III must be completed for each direct or indirect equity interest held by foreign parents in the U.S. affiliate at any time during the reporting period. Permanent debt and equity investment and related earnings, income, fees, and other items remitted or credited between the U.S. affiliate and the foreign parent, should be reported here on the appropriate lines.

40. Number of Part III schedules filed by the U.S. affiliate - If there is only one, enter "1" in the box below; if more than one, enter the number of Part III's to be filed.

3617 [1] - Number. If number is greater than "1", use copies of this Part III or request additional BE-12 BANK forms.

41. Name of foreign parent that this Part III is for:

3618 [Name field]

The foreign parent named in item 41 holds (Mark either 42 or 43):

42. 3619 1 [ ] A direct equity interest in the U.S. affiliate

43. 3620 1 [ ] An indirect equity interest in the U.S. affiliate

If a foreign parent holds both direct and indirect equity interests, then separate Part III's must be completed for each line of ownership. The marking of either item 42 or 43 will indicate which is being reported on this Part III. Do not duplicate data reported on other Part III's.

44. If item 42 is marked, give percent of voting rights directly owned (For the close of each year, the sum of this item from all Part III's filed for the U.S. affiliate must equal item 12.) Table with columns: Close FY 1980 (1), Close FY 1979 (2). Row 3621: %

45. Country of location of foreign parent named in item 41:

3622 [Country field]

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46. Industry code of foreign parent named in item 41:

3623 [Industry code field]

47. Is the foreign parent named in item 41 the ultimate beneficial owner (UBO) (See definition)?

3624 1\_1 [ ] Yes If the answer is "Yes," skip to item 51. 1\_2 [ ] No If the answer is "No," continue with item 48a.

48a. Is the UBO an individual?

3625 1\_1 [ ] Yes If the answer is "Yes," then a name need not be given in item 48b, but item 49 must be completed as to the individual. 1\_2 [ ] No

48b. Name of UBO.

3626 [Name field]

49. Country of UBO named in item 48b, or individual if the answer to item 48a was yes.

3627 [Country field]

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50. Industry code of UBO named in item 48b:

3628 [Industry code field]

**Part III - INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT (Continued)**

**NOTE:** If item 43 is marked, then only the following items in the rest of this Part III need be completed to report direct transactions or positions, if any, related to permanent debt investment between the U.S. affiliate and the foreign parent: 51, 52, 73, 74, 75, 76, and 77. Do not duplicate data reported on other Part III's.

**SECTION A - INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT NAMED IN ITEM 41, ACCORDING TO BOOKS OF U.S. AFFILIATE**

	Balance, Close FY 1980 (1)			Balance, Close FY 1979 (2)		
	Bil. Mil.	Thous.	Dols.	Bil. Mil.	Thous.	Dols.
● Debt to foreign parent						
51. Long-term debt to foreign parent, total - Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less which has been renewed, or with respect to which there is the intention and the means to renew, extend, or refinance, for more than one year. Exclude current portion due.	3631	\$		2		
52. Foreign parent's permanent debt investment in the U.S. affiliate - That part of item 51 which is considered by the foreign parent to be permanent debt investment in the affiliate	3641			2		
● Foreign parent's share in owners' equity						
Unincorporated affiliate:						
53. Permanent invested equity capital - That part of the foreign parent's investment in the U.S. affiliate, other than permanent debt investment reported in item 52, which the foreign parent considers to be permanent invested equity capital, including unremitted income. This would normally consist of capital allocated to the affiliate, special reserves out of net income, and net income not yet distributed	3642			2		
Incorporated affiliate:						
54. Capital stock, common and preferred, voting and nonvoting	3633			2		
55. Additional paid-in capital	3634			2		
56. Retained earnings (deficit)	3635			2		
57. Treasury stock held by U.S. affiliate	3636	(	)	2	(	)
58. Total owners' equity - Sum of items 54, 55, 56, and 57	3643	\$		2	\$	
● BEA USE ONLY						
	3640			2		

**SECTION B - CHANGES IN FOREIGN PARENT'S EQUITY HOLDINGS IN U.S. AFFILIATE**

Report in items 59 through 69 transactions during the reporting period by the foreign parent that changed its equity holdings, as given in item 53 or item 58, in the U.S. affiliate, but exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. Report all amounts at transactions value, i.e., the value of the consideration given (received) by the foreign parent.

		Amount (1)		
		Bil. Mil.	Thous.	Dols.
● Transactions between foreign parent and U.S. affiliate:				
Increase in equity interest -				
59. Establishment of affiliate by foreign parent	3644	\$		
60. Purchase by foreign parent of capital stock from incorporated affiliate	3645			
61. Additional equity capital contributed by foreign parent (for an incorporated affiliate, report only those contributions not resulting in the issuance of stock)	3646			
Decrease in equity interest -				
62. Total liquidation of affiliate by foreign parent	3647			
63. Sale by foreign parent of capital stock to incorporated affiliate	3648			
64. Return of contributed equity capital to foreign parent (for an incorporated affiliate, report only those returns not resulting in a reduction of issued stock)	3649			
● Transactions between foreign parent and a person other than U.S. affiliate:				
Acquisition by foreign parent of equity interest in U.S. affiliate from -				
65. U.S. persons other than the U.S. affiliate	3650			
66. All foreign persons	3651			
Sale by foreign parent of equity interest in U.S. affiliate to -				
67. U.S. persons other than the U.S. affiliate	3652			
68. All foreign persons	3653			
69. Increase (decrease) at transactions value of changes in equity holdings - The consideration given (received) by the foreign parent in order to bring about the change in equity holdings; must equal sum of items 59, 60, 61, 65, and 66 minus sum of items 62, 63, 64, 67, and 68.	3654			
70. Approximate book value on the date of the transaction(s), based on books of the U.S. affiliate, that is equivalent to the transactions value reported in item 69. (The amount given here should approximate the change in item 53 or item 58, column 1 minus column 2, after allowance is made in item 53 or item 58 to exclude changes caused by carrying net income to the equity account, payment of stock or cash dividends (other than liquidating dividends), distribution of earnings, and treasury stock transactions.)	3655	\$		

**SECTION C - PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, FEES, ROYALTIES, AND RENTALS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT**

Enter amounts paid, received, or entered into intercompany accounts. Include amounts for which payments were made in-kind. Amounts should be entered as of the date paid (received) by the affiliate, or entered into intercompany accounts with the foreign parent, whichever occurred first. For an item entered into intercompany account, in order to avoid duplication, any subsequent settlement of the account must not be reflected in one of the items below, but must be reflected only as a reduction in intercompany account.

	Payments or credits by U.S. affiliate to foreign parent				Receipts by or credits to U.S. affiliate from foreign parent				
	Net of U.S. tax withheld (1)		Amount of U.S. tax withheld (2)		Net of foreign tax withheld (3)		Amount of foreign tax withheld (4)		
	Bil. Mil.	Thous.	Dols.	Bil. Mil.	Thous.	Dols.	Bil. Mil.	Thous.	Dols.
Incorporated U.S. affiliate:									
71. Dividends on the U.S. affiliate's common and preferred stock, paid out of current and past earnings, excluding stock and liquidating dividends	3656	\$							
Unincorporated U.S. affiliate:									
72. Earnings distributed, whether out of current or past earnings	3657								
All U.S. affiliates:									
73. Interest on long-term debt considered to be permanent debt investment - Enter interest paid by U.S. affiliate on the affiliate's long-term debt to the foreign parent which is considered to be permanent debt investment in the affiliate, item 52	3658								
74. Royalties, license fees, and other fees for the use or sale of intangible property	3659				2		3		4
75. Payments and receipts for use of tangible property - Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is the equivalent to the total lease payment less the return of capital (depreciation) component	3660				2		3		4
76. Fees for services rendered - Include fees for management, professional or technical services, R & D assessments, and allocated expenses other than those given above	3662				2		3		4
77. TOTAL - Sum of items 71 through 76	3663	\$			2		3		4

**FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME**

		Amount (1)		
		Bil. Mil.	Thous.	Dols.
Net income must be calculated in accordance with the all inclusive concept of the income statement.				
78. Foreign parent's direct equity in U.S. affiliate's net income (loss) - Enter foreign parent's direct ownership share of net income, item 34	3664	\$		
79. Foreign parent's share of item 36, net realized and unrealized capital gains (losses) included in net income	3665			
80. Foreign parent's share of item 37, net realized and unrealized capital gains (losses) taken directly to retained earnings or owner's equity, after provision for income tax liability (benefit), if any, on the gains (losses)	3666	\$		



Part III-ADDITIONAL - INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT (Continued)

SECTION B CHANGES IN FOREIGN PARENT'S EQUITY HOLDINGS IN U.S. AFFILIATE

Report in items 324 through 334 transactions during the reporting period by the foreign parent that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. Report all amounts at transactions value, i.e., the value of the consideration given (received) by the foreign parent.	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
Transactions between foreign parent and U.S. affiliate:				
Increase in equity interest -				
324. Establishment of affiliate by foreign parent	3644	\$		
325. Purchase by foreign parent of capital stock from incorporated affiliate	3645			
326. Additional equity capital contributed by foreign parent (for an incorporated affiliate, report only those contributions not resulting in the issuance of stock)	3646			
Decrease in equity interest -				
327. Total liquidation of affiliate by foreign parent	3647			
328. Sale by foreign parent of capital stock to incorporated affiliate	3648			
329. Return of contributed equity capital to foreign parent (for an incorporated affiliate, report here only those returns not resulting in a reduction of issued stock)	3649			
Transactions between foreign parent and a person other than U.S. affiliate:				
Acquisition by foreign parent of equity interest in U.S. affiliate from -				
330. U.S. persons other than the U.S. affiliate	3650			
331. All foreign persons	3651			
Sale by foreign parent of equity interest in U.S. affiliate to -				
332. U.S. persons other than the U.S. affiliate	3652			
333. All foreign persons	3653			
334. Increase (decrease) at transactions value of changes in equity holdings - The consideration given (received) by the foreign parent in order to bring about the change in equity holdings; must equal sum of items 324, 325, 326, 330, and 331 minus sum of items 327, 328, 329, 332, and 333.	3654			
335. Approximate book value on the date of the transaction(s), based on books of the U.S. affiliate, that is equivalent to the transactions value reported in item 334. (The amount given here should approximate the change in item 320, column 1 minus column 2, after allowance is made in item 320 to exclude changes caused by carrying net income to the equity account, payment of stock or cash dividends, other than liquidating dividends, distribution of earnings, and treasury stock transactions.)	3655	\$		

SECTION C PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, FEES, ROYALTIES, AND RENTALS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT

Enter amounts paid, received, or entered into intercompany accounts. Include amounts for which payments were made in-kind. Amounts should be entered as of the date paid (received) by the affiliate, or entered into intercompany account with the foreign parent, whichever occurred first. For an item entered into intercompany accounts, in order to avoid duplication, any subsequent settlement of the account must not be reflected in one of the items below, but must be reflected only as a reduction in intercompany account.	Payments or credits by U.S. affiliate to foreign parent				Receipts by or credits to U.S. affiliate from foreign parent			
	Net of U.S. tax withheld (1)		Amount of U.S. tax withheld (2)		Net of foreign tax withheld (3)		Amount of foreign tax withheld (4)	
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
Incorporated U.S. affiliate:								
336. Dividends on the U.S. affiliate's common and preferred stock, paid out of current and past earnings, excluding stock and liquidating dividends	3656	\$						
Unincorporated U.S. affiliate:								
337. Earnings distributed, whether out of current or past earnings	3657							
All U.S. affiliates:								
338. Interest - Include interest on capital leases	3658							
339. Royalties, license fees, and other fees for the use or sale of intangible property	3659							
340. Payments and receipts for use of tangible property except film or television tape rentals - Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is the equivalent to the total lease payment less the return of capital (depreciation) component	3660							
341. Film or television tape rentals	3661							
342. Fees for services rendered - Include fees for management, professional or technical services, R&D assessments, and allocated expenses other than those given above	3662							
343. TOTAL - Sum of items 336 through 342	3663	\$			\$			

FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME

Net income must be calculated in accordance with the all inclusive concept of the income statement.	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
344. Foreign parent's direct equity in U.S. affiliate's net income (loss) - Enter foreign parent's direct ownership share of net income, item 68.	3664	\$		
Foreign parent's direct equity in U.S. affiliate's net realized and unrealized capital gains (losses):				
345. Foreign parent's share of item 60, net realized and unrealized capital gains (losses) included in net income	3665			
346. Foreign parent's share of item 74, net realized and unrealized capital gains (losses) taken directly to retained earnings or owner's equity, after provision for income tax liability (benefit), if any, on the gains (losses).	3666	\$		

FORM BE-12 Part III-ADDITIONAL (4-81)  
 Sheet \_\_\_\_\_ of \_\_\_\_\_ sheets

Name and address of U.S. affiliate (Enter same name and address as item I, BE-12)

BEA USE ONLY  
 CONTROL NUMBER  
 1

**Part III-ADDITIONAL – INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT**

A separate Part III, or Part III-ADDITIONAL, must be completed for each foreign parent that held a direct or indirect equity interest in the U.S. affiliate at any time during the reporting period.

301. Number of Part III schedules filed by the U.S. affiliate – If there is only one, enter "1" in the box below; if more than one, enter the number of Part III's to be filed.  
 3617  ← Number

302. Name of foreign parent that this Part III-ADDITIONAL is for:  
 3618

The foreign parent named in item 302 holds: (Mark either item 303 or 304):

303. 3619 1  A direct equity interest in the U.S. affiliate  
 304. 3620 1  An indirect equity interest in the U.S. affiliate  
 (If a foreign parent holds both direct and indirect equity interests, then separate Part III's must be completed for each line of ownership. However, do not duplicate positions or transactions where multiple Part III's are filed. The marking of either 303 or 304 will indicate which is being reported on this Part III.)

305. If item 303 is marked, give percent of voting rights owned.  
 (For the close of each year, the sum of this item from all Part III's filed for the U.S. affiliate must equal item 12.)  
 3621 

Close FY 1980 (1)	Close FY 1979 (2)
1 %	2 %

306. Country of location of foreign parent named in item 302.  
 3622  ← BEA USE ONLY

307. Industry code of foreign parent named in item 302.  
 3623  ← Code – Secure industry code for foreign parent from list at bottom of page 9 of BE-12.

308. Is the foreign parent named in item 302 the ultimate beneficial owner (UBO)? (See definition)  
 3624 1  Yes  
 1 2  No  
 If the answer to Item 308 is "Yes," skip to item 312; if the answer is "No," continue with item 309a.

309a. Is the UBO an individual?  
 3625 1  Yes If the answer is "Yes," then a name need not be given in item 309b, but item 310 must be completed as to the individual.  
 1 2  No

309b. Name of UBO  
 3626

310. Country of UBO named in item 309b, or individual if the answer to item 309a was yes.  
 3627  ← BEA USE ONLY

311. Industry code of UBO named in item 309b:  
 3628  ← Code – Secure industry code for UBO from list at bottom of page 9 of BE-12.

NOTE: If item 304 is marked, then only the following items in the rest of this Part III need be completed to report direct transactions or positions, if any, between the U.S. affiliate and the foreign parent: 312, 313, 314, 315, 321, 322, 338, 339, 340, 341, 342, and 343. Do not duplicate data reported on other Part III's.

**SECTION A INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT NAMED IN ITEM 302, ACCORDING TO BOOKS OF THE U.S. AFFILIATE**

	Balance at Close FY 1980 (1)				Balance at Close FY 1979 (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
● CURRENT ITEMS								
312. Current liabilities owed by U.S. affiliate to foreign parent – That portion of items 46 and 47 representing amounts owed to foreign parent	3629				2			
313. Current receivables due to U.S. affiliate from foreign parent – That portion of items 35, 36, and 38 representing amounts due from foreign parent	3630				2			
● LONG-TERM ITEMS								
314. Long-term debt owed by U.S. affiliate to foreign parent – That portion of item 48 representing amounts owed to foreign parent	3631				2			
315. Long-term receivables due U.S. affiliate from foreign parent – That portion of items 42 and 43 representing amounts due from foreign parent	3632				2			
● OWNERS' EQUITY ITEMS, INCORPORATED AFFILIATES ONLY – FOREIGN PARENT'S EQUITY IN:								
316. Capital stock, common and preferred, voting and nonvoting	3633				2			
317. Additional paid-in capital	3634				2			
318. Retained earnings (deficit)	3635				2			
319. Treasury stock held by U.S. affiliate	3636				2			
● FOREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUITY OF INCORPORATED OR UNINCORPORATED U.S. AFFILIATE								
320. For incorporated U.S. affiliate, sum of items 316, 317, 318, and 319. For unincorporated U.S. affiliate, give no breakdown in items 316 through 319, but enter foreign parent's share of total owners' equity, item 55.	3637				2			
● Net book value of property, plant, and equipment on lease and not reflected in items 312 to 319. Exclude operating leases of one year or less. (Net book value for operating leases of more than one year is the original cost less accumulated depreciation; for capital leases, it is the amount of principal payments remaining due at the specified time including payment called for by bargain purchase option, if any.)								
321. On lease from foreign parent to U.S. affiliate	3638				2			
322. On lease from U.S. affiliate to foreign parent	3639				2			
323. BEA USE ONLY Total direct investment position in the U.S. affiliate	3640				2			