

FORM BE-11A (Report for U.S. Reporter)
(REV. 4/85)

Part I IDENTIFICATION OF U.S. REPORTER

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY

**ANNUAL SURVEY OF U.S.
DIRECT INVESTMENT
ABROAD
1984**

1. Name and address of U.S. Reporter —
If a BEA label has been provided, and
you are required to complete this
form, **AFFIX** it here with necessary
corrections.

BEA USE ONLY										
Control number										0 0 0

RETURN REPORTS TO

U.S. Department of Commerce
Bureau of Economic Analysis
(BE-50, DIAB)
Washington, D.C. 20230

BEA USE ONLY	1001		2		3		4		5
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Response to this inquiry is required by law. By the same law, your report to this Bureau is **CONFIDENTIAL**. It may be used only for analytical or statistical purposes and **CANNOT** be used for purposes of taxation, investigation, or regulation. The law also provides that copies retained in your files are immune from legal process. (See **Instructions**, page 1, for legal citations.)

DUE DATE — BE-11 reports are due July 31, 1985.

ASSISTANCE — Telephone (202) 523-0612 during office hours — 8:30 a.m. to 4:00 p.m. Washington, D.C. time.

REPORTING REQUIREMENTS

This report must be completed by each nonbank U.S. Reporter with a foreign affiliate that must be reported on Form BE-11B or BE-11C. (See **Instructions**, page 1.) Data on Form BE-11A pertain to the fully consolidated **domestic** business enterprise. (Data on Forms BE-11B and BE-11C pertain to the operations of foreign affiliates of the U.S. Reporter.) Read **Instructions** before completing form.

GENERAL NOTES

1. Currency amounts should be rounded to the nearest thousand. Example: \$1,033,242.00 should be reported as \$1,033.
2. If an item is between + \$500.00 and - \$500.00, enter "0."
3. Use parentheses () to indicate negative numbers.

2. If the U.S. Reporter in item 1 above is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise? →

1002 1 Yes — Your data should be included in the report filed by another U.S. Reporter. Complete the Claim for Not Filing a BE-11. Do not complete the remainder of this report.

2 No

3. Enter primary employer identification number used by the U.S. Reporter to file U.S. income and payroll taxes. →

1003

1																				
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4. Number of foreign affiliate reports which you must file.

1004

1	Number
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a. Enter number of foreign affiliate BE-11B reports submitted. →

2

Number

b. Enter number of affiliates reported on the BE-11C report. →

5. Reporting period — Data on this report are to cover the U.S. Reporter's 1984 fiscal year, i.e., its financial reporting year that has an ending date in calendar year 1984. This U.S. Reporter's 1984 fiscal year ends on →

1005

Month	Day	Year
		1984

Name of person to consult concerning this report
Print or type

CERTIFICATION — The undersigned person hereby certifies that the information contained in this report (consisting of Forms BE-11A, BE-11B, and BE-11C and any statements attached thereto) is accurate and complete and all estimates used are reasonable to the best of his/her knowledge and belief.

Address — Number and street

Signature of authorized person

City State ZIP code

Name and title of authorized person — Print or type Date

U.S. telephone number → Area code Number Extension

Part I IDENTIFICATION OF U.S. REPORTER — Continued

A list, and explanation of, the direct investment (DI) industry codes used below are given in the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

6. Major activity of U.S. Reporter — Mark (X) one

- 1** **Production** — The U.S. Reporter is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, and 138, of the list of DI industry codes.
- 2** **Sales** — The U.S. Reporter is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the list of DI industry codes.
- 3** **Services** — The U.S. Reporter is primarily engaged in providing a service such as public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in the 400, 600, 700 or 800 series, or in 070, 108, or 138, of the list of DI industry codes.

Industry Classification of U.S. Reporter — By amount of sales or gross operating revenues

Enter the DI 3-digit industry code(s) and the amount of sales (as reported in item 20) associated with each code. If you use fewer than eight codes you must account for total sales. Holding companies should show total income. Note, however, that a U.S. Reporter that is a conglomerate must determine its industry code based on the activities of the fully consolidated domestic enterprise. The "holding company" classification (i.e. DI code 671), therefore, is often an invalid industry classification for a conglomerate. Call BEA for further assistance if this is the U.S. Reporter's apparent classification.

	DI industry code (1)	Sales (Thousands of U.S. Dollars) (2)
7. Enter code with largest amount of sales	1007	2
8. Enter code with 2nd largest amount of sales	1008	2
9. Enter code with 3rd largest amount of sales	1009	2
10. Enter code with 4th largest amount of sales	1010	2
11. Enter code with 5th largest amount of sales	1011	2
12. Enter code with 6th largest amount of sales	1012	2
13. Enter code with 7th largest amount of sales	1013	2
14. Enter code with 8th largest amount of sales	1014	2
15. TOTAL AMOUNT OF SALES ACCOUNTED FOR Sum of items 7 through 14 →	1015	2
16. BEA USE ONLY 1016	1	2
16. BEA USE ONLY 1017	1	2

Part II SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER
Insurance companies, see Instructions, page 4.

Section A — Balance Sheet Items

NOTE — Do not fully consolidate your foreign operations. Include equity investment in foreign affiliates, including branches, on either a cost or equity basis.

Balance at close of fiscal year
(Thousands of U.S. Dollars)
(1)

17. Total assets	2017	1
18. Total liabilities	2018	1
19. Total owners' equity	2019	1

Section B — Distribution of Sales or Gross Operating Revenues

For purposes of distributing sales or gross operating revenues between sales of "goods" and sales of "services," consider as sales of goods those sales that are associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, or 138; consider as sales of services those sales that are associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, or 138. The list of industry classifications is given in the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 7 through 14 (Industry Classification of U.S. Reporter). When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

	Amount (Thousands of U.S. Dollars) (1)
20. Sales or gross operating revenues — 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 on manufacturers, wholesalers, and retailers. — Equals sum of items 21 through 24. →	2020
21. Sales of goods	2021
Sales of services to —	
22. U.S. persons	2022
23. Foreign affiliates of this U.S. Reporter	2023
24. Other foreign persons	2024
25. BEA USE ONLY 2025	1
25. BEA USE ONLY	2
25. BEA USE ONLY	3
25. BEA USE ONLY	4
25. BEA USE ONLY	5

Part II SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section C — Other Financial and Operating Data

Amount
(Thousands of U.S. Dollars)
(1)

26. Net income — After provision for U.S. income taxes, but before dividends on common and preferred stock. Include prior-period adjustments, non-operating income, and extraordinary items. Also include gains and losses from the sale or liquidation of foreign affiliates; these, in turn, should include the accumulated amounts that, in accordance with FASB 52, were included in the translation adjustment accounts for the affiliates.

2025

27. Expenditures for property, plant and equipment — Include expenditures for land, timber, structures, machinery, equipment, special tools, deposit containers, construction in progress, and exploration and development expenditures. Sales, other dispositions, amortization, depletion, and other charges should not be netted against expenditures. Include the net book value of transfers in. **NOTE** — A U.S. Reporter engaged in natural resources exploration and development is to include capitalized and expensed petroleum and mining exploration and development expenditures, and capitalized and expensed expenditures to acquire or lease mineral rights. Expenditures made in prior years that are reclassified in the current year are not to be included; such expenditures are considered to be expenditures only in the year when initially expended.

2026

Employment and Employee Compensation — Employment and compensation data should be based on payroll records. They should relate to activities during the fiscal year 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.

Employment is the number of full-time employees on the payroll at the end of the fiscal year. If you have significant seasonal employment, report an average number developed from the number of persons on the payroll at the end of each pay period, month, or quarter during the reporting year.) A count taken during (rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end-of-period number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations, or an average for the fiscal year, should be given.

2027

28. Total employee compensation — Wages and salaries (before payroll deductions) and employer expenditures for all employee benefit plans

2028

Number of employees
(1)

29. Total employment — Number of full-time and part-time employees on the payroll at the end of the fiscal year, excluding home workers and independent sales personnel who are not employees.

2029

30. BEA USE ONLY

Section D — U.S. Merchandise Trade of U.S. Reporter — Goods Only, Do NOT Include Services

IMPORTANT NOTES — U.S. merchandise trade covers goods which physically left or entered the U.S. customs area in FY 1984, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that are temporarily outside the country of location of the foreign affiliate 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.

Data for this section must be reported on a "shipped" basis, i.e., on the basis of when, where, and by or to whom the goods were physically shipped, irrespective of when, where, and by or to whom they were billed or "charged." Thus, the value of merchandise exports or imports shipped by or to the U.S. Reporter is not the same as the U.S. Reporter's sales to or purchases from foreigners.

Data for this section usually cannot be obtained from your accounting records, which are generally on the "charged" basis, but must be derived from documents of your shipping and receiving department showing when, where, and by or to whom goods actually were shipped. The "charged" basis may be used only if there is no material difference between it and the "shipped" basis.

Shipment of goods by, or to, an entity refers to physical movement of the goods by or to that entity. For U.S. exports, the shipper of the goods will generally be the "exporter" shown on the Shipper's Export Declaration filed with U.S. Customs; for U.S. imports, the person to whom the goods were shipped will generally be the "importer of record" shown on the import document (either the Consumption Entry Form, or the Warehouse or Rewarehouse Entry Form) filed with U.S. Customs.

31. On what basis were the trade data in this section prepared? — Mark (X) one

- 1 "Shipped" basis
- 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
- 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

NOTE — If it is determined that there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to put "charged" basis data essentially on a "shipped" basis, then BEA will require that the data be refiled.

Amount
(Thousands of U.S. Dollars)
(1)

Value f.a.s. U.S. port

EXPORTS FROM THE U.S. —

32. Merchandise shipped by U.S. Reporter in FY 1984, total

2032

33. To its foreign affiliates

2033

34. To other foreigners

2034

Value f.a.s. foreign port

IMPORTS INTO THE U.S. —

35. Merchandise shipped to U.S. Reporter in FY 1984, total

2035

36. From its foreign affiliates

2036

37. From other foreigners

2037

FORM BE-11B (Report for Majority-Owned Foreign Affiliate)

IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

If a BEA label has been provided for this affiliate, AFFIX it below with necessary corrections and skip 1 and 2. Otherwise fill in 1 and 2.

Control number BEA USE ONLY

MANDATORY

ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1984

1 Name of U.S. Reporter of affiliate - Same as item 1, Form BE-11A

2. Name of foreign affiliate being reported - Use the same name on all reports filed for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-577, BE-133B, BE-133C, and BE 10.

Response to this inquiry is required by law. By the same law your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation.

ASSISTANCE - Telephone (202) 523-0612 during offi 8:30 a.m. to 4:00 p.m. Washington, D.C. time.

REPORTING REQUIREMENTS - This report must be completed by the U.S. Reporter for each nonbank majority-owned foreign affiliate for which any one of the three exemption level items - total assets; sales or gross operating revenues, excluding sales taxes; or net income (loss) after provision for foreign income taxes - exceeds \$10 million.

GENERAL NOTES

- 1. The foreign affiliate's financial and operating data should be translated from foreign currency to U.S. dollars using U.S. generally accepted accounting principles. See Instructions, page 3.
2. Currency amounts should be rounded to the nearest thousand. Example: \$1,033,242.00 should be reported as \$1,033.
3. If an item is between + \$500.00 and - \$500.00, enter "0."
4. Use parentheses () to indicate negative numbers.

DUE DATE - BE-11 reports are due July 31, 1985.

3. Is the U.S. dollar the functional currency as defined by FASB 52?

1002 1 Yes 2 No

BEA USE ONLY 1003 1 2 3 4

4. Reporting period - Data on this report are to cover the foreign affiliate's 1984 fiscal year, i.e., its financial reporting year that has an ending date in calendar year 1984.

1004 Month Day Year 1984

5. Country of location - Country in which affiliate's physical assets are located or where its primary activity is carried out.

BEA USE ONLY 1005 1

Ownership Interest in This Foreign Affiliate by U.S. Reporter Named in Item 1

Enter the U.S. Reporter's direct or indirect ownership interest based on voting stock if an incorporated foreign affiliate, or an equivalent interest if an unincorporated foreign affiliate. Enter to the nearest tenth of one percent.

Percent of ownership at close of fiscal year 1984 (11)

6. Direct ownership interest

1006 1 2 3 4 5 6 7 8 9 10 11

7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates - See Instructions, page 2, on how to calculate indirect ownership interest.

1007 1 2 3 4 5 6 7 8 9 10 11

8. Total ownership interest of U.S. Reporter - Sum of items 6 and 7

1008 1 2 3 4 5 6 7 8 9 10 11

9. Give name and address of other U.S. person(s) having a direct and/or indirect ownership interest of 10 percent or more in this foreign affiliate.

Name

Name

Address - Number and street or P.O. box number

Address - Number and street or P.O. box number

City State ZIP code

City State ZIP code

10. BEA USE ONLY 1010 1 2 3

A list, and an explanation of, the direct investment (DI) industry codes referred to below are given in the Direct Investment Industry and Foreign Trade Classifications Booklet.

11. Major activity of foreign affiliate - Mark (X) one

If inactive - indicate the activity pertinent to the last active period. For start-ups - indicate the intended activity.

1011 1 Production - The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product.

2 Sales - The foreign affiliate is primarily engaged in selling (at wholesale or retail) products which it does not produce.

3 Services - The foreign affiliate is primarily engaged in providing a service such as public utilities, transportation, lodging, consulting, accounting, engineering, holding companies etc.

Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE – Continued

Industry Classification of Foreign Affiliate – By amount of sales or gross operating revenues as reported in item 30.

Enter the DI 3-digit industry code(s) and the amount of sales (as reported in item 30) associated with each code. If you use fewer than five codes, you must account for total sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

its total assets invested in affiliates that it holds. DI code 671, "holding company," is an invalid classification when the foreign affiliate being reported generates, or is expected to generate, more than 50 percent of total income from other activities.

Holding companies should show total income (item 34). A holding company's equity in the net income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a sizable portion (usually, at least 50%) of

	DI industry code (1)	Sales (Thousands of U.S. Dollars) (2)
12. Enter code with largest amount of sales	1012	1100
13. Enter code with 2nd largest amount of sales	1013	0
14. Enter code with 3rd largest amount of sales	1014	0
15. Enter code with 4th largest amount of sales	1015	0
16. Enter code with 5th largest amount of sales	1016	0
17. TOTAL AMOUNT OF SALES ACCOUNTED FOR – Sum of items 12 through 16	1017	0
18. BEA USE ONLY	1018	

Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE

Insurance affiliates, see Instructions, page 4.

Section A – Balance Sheet of Foreign Affiliate

All asset and liability items should be disaggregated in the detail shown, whether for an incorporated or unincorporated affiliate; in particular, receivables and payables between the foreign affiliate and the U.S. Reporter should be shown in the proper asset and liability accounts of the foreign affiliate rather than being included only as a net amount in total owners' equity. Include asset and liability items of the foreign affiliate that are carried only on an owner's books.

Balance at close of
fiscal year
(Thousands of U.S. Dollars)
(1)

ASSETS

19. Inventories – Exclude land held for resale and inventories of marketable securities (include in item 20 or 23 as appropriate).	2019	
20. Other current assets – Include deposits in financial institutions and other cash items; current trade accounts and trade notes receivable, net of allowances for doubtful items; other current receivables, net of allowances for doubtful items; land held for resale; current marketable securities; and other current assets not included in item 19.	2020	
21. Property, plant and equipment, gross – Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible natural resources exploration and development costs, before deduction 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 U.S. Reporter(s) but that are in the affiliate's possession whether or not carried on the affiliate's own books or records.)	2021	
22. Accumulated depreciation, depletion, amortization, and like charges against assets included in item 21.	2022	
23. Other noncurrent assets – Equity investments, whether carried on the cost or equity basis, and all other noncurrent assets not included in item 21.	2023	
24. TOTAL ASSETS – Sum of items 19, 20, 21, and 23 minus item 22	2024	

LIABILITIES

25. Current liabilities – Current trade accounts and trade notes payable; current portion of long-term debt; overdrafts; and other current liabilities that have an original maturity of one year or less. Exclude debt included in item 26.	2025	
26. Long-term debt – Debt, including lease obligations that are capitalized in accordance with FASB 13, 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. Exclude current portion due (include in item 25).	2026	
27. Other noncurrent liabilities – Noncurrent items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownership interest in this foreign affiliate is not to be separated from the normal equity accounts.) Debit balances in these accounts should be in item 23.	2027	
28. TOTAL LIABILITIES – Sum of items 25, 26, and 27	2028	

OWNERS' EQUITY

29. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) – Must equal item 24 minus item 28	2029	
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Section B – Income Statement of Foreign Affiliate – Include in proper income or expense category prior-period adjustments, non-operating income, and extraordinary items. For affiliates classified in DI code 612, treat interest income as sales or gross operating revenue (item 30) and interest expense as cost of goods sold or services rendered (item 35).

INCOME

30. 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, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers.	2030	
31. Income from equity investments – Income from equity investments included in item 23. For those investments carried on the equity basis, report equity in earnings during the reporting period; for those investments carried on the cost basis, report dividends received. Do not include interest income (include in item 33).	2031	
32. Net unrealized and realized extraordinary gains (losses) – include: a. Gains (losses) from the sale or disposition of investment securities, property, plant and equipment, or other assets; b. Gains (losses) included in income in accordance with FASB 52; and c. Other recognized extraordinary gains (losses), including those resulting from valuation of assets, whether or not realized.	2032	
33. Other income – Non-operating and other income not included above.	2033	
34. TOTAL INCOME – Sum of items 30 through 33	2034	

Amount
(Thousands of U.S. Dollars)
(1)

Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE – Continued

Section B – Income Statement of Foreign Affiliate – Continued

• COSTS AND EXPENSES

35. Cost of goods sold or services rendered – Operating expenses (other than selling, general and administrative expenses) that relate to sales or gross operating revenues, excluding sales taxes (item 30). Affiliates in service industries must report expenses which directly relate to sales or gross operating revenues, item 30. Include production royalty payments, including those to foreign governments, their subdivisions and agencies.

36. Foreign income taxes – Provision for foreign income taxes for the fiscal year. Do not include U.S. income taxes. Exclude production royalty payments to foreign governments, their subdivisions and agencies.

37. Other costs and expenses – Selling, general and administrative expenses and other costs and expenses not included above, including underlying minority interest in profits that arises out of consolidation.

38. TOTAL COSTS AND EXPENSES – Sum of items 35, 36, and 37

• NET INCOME

39. Net income – After provision for foreign income taxes, but before dividends on common and preferred stock. – Must equal item 34 minus item 38.

• ADDENDA – SELECTED DATA FOR CURRENT PERIOD

40. Translation adjustments and all other amounts excluded from the calculation of current-period income, but carried directly to retained earnings or to another equity account for an incorporated affiliate or to owners' equity for an unincorporated affiliate – Include translation gains (losses) from following FASB 52 and those net realized and unrealized extraordinary gains (losses) that are not included in item 32. Report debit amounts in parentheses (-).

41. Dividends or net income remitted to owners – Incorporated affiliate, enter amount of dividends declared out of current- and prior-period income on common and preferred stock, excluding stock dividends. Unincorporated affiliate, enter amount of current- and prior-period net income remitted to owners.

42. Depreciation, depletion, amortization and like charges – Current-period charges against property, plant, and equipment as defined for inclusion in item 21.

43. BEA USE ONLY

Amount
(Thousands of U.S. Dollars)
(1)

2035	1		2036	1		2037	1		2038	1		2039	1	
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Section C – Composition of External Financing

Balance at close of FY 1984 – Thousands of U.S. Dollars

	Total – Equals sum of columns (2) through (5) (1)	With U.S. Reporter(s) of this affiliate (2)	With other U.S. persons (3)	With persons in this affiliate's country of location (4)	With other foreign persons (5)
44. Current liabilities – Column (1) must equal item 25 2044	55	0	0	55	0
45. Long term debt – Column (1) must equal item 26 2045	395	355	0	0	0
46. Incorporated affiliate – capital stock and additional paid-in capital; unincorporated affiliate – total owners' equity 2046	-327.1	-327	0	0	0

Section D – Distribution of Sales or Gross Operating Revenues

For purposes of distributing sales or gross operating revenues between sales of "goods" and sales of "services," consider as sales of goods those sales that are associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, or 138; consider as sales of services those sales that are associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, or 138. The list of industry classifications is given in the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 12 through 16 (Industry Classification of Foreign Affiliate). When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

NOTES – Item 47, column (1), should equal item 30.

Entries in item 47 for columns (1) through (5) should equal sum of entries in items 48, 49, and 50 for the same column.

Sales of goods and services – Thousands of U.S. Dollars

	Total – Column (1) equals sum of columns (2) through (6) (1)	Goods		Services	
		To U.S. Reporter(s) and its (their) foreign affiliates (2)	To unaffiliated customers (3)	To U.S. Reporter(s) and its (their) foreign affiliates (4)	To unaffiliated customers (5)
47. Sales or gross operating revenues, excluding sales taxes, total → 2047	4560	0	0	147	3512
48. Sales to persons in affiliate's country of location 2048	4560	0	0	147	3512
49. Sales to persons in the United States 2049	0	0	0	0	0
50. Sales to persons in other countries 2050	0	0	0	0	0
51. BEA USE ONLY 2051					

Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

Section E — U.S. Merchandise Trade of Foreign Affiliate — Goods Only, Do NOT Include Services

IMPORTANT NOTES — U.S. merchandise trade covers goods which physically left or entered the U.S. customs area in FY 1984, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that are temporarily outside the country of location of the foreign affiliate 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.

Data for this section must be reported on a "shipped" basis, i.e., on the basis of when, where, and by or to whom the goods were physically shipped, irrespective of when, where, and by or to whom they were billed or "charged." Thus, the value of merchandise exports or imports shipped by or to the affiliate is not the same as the affiliate's sales (as reported in item 49, columns 2 and 3) or purchases. Data for this section usually cannot be obtained from the affiliate's accounting records, which are generally on the "charged" basis, but must be derived from documents of its shipping and receiving department showing when,

where, and by or to whom goods actually were shipped. Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when a U.S. Reporter buys goods from an affiliate in country A and sells them to an affiliate in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not to be included. The "charged" basis may be used only if there is no material difference between it and the "shipped" basis.

Shipment of goods by, or to, an entity refers to physical movement of the goods by or to that entity. For U.S. exports, the shipper of the goods will generally be the "exporter" shown on the Shipper's Export Declaration filed with U.S. Customs; for U.S. imports, the person to whom the goods were shipped will generally be the "importer of record" shown on the import document (either the Consumption Entry Form, or the Warehouse or Rewarehouse Entry Form) filed with U.S. Customs.

52. On what basis were the trade data in this section prepared? — Mark (X) one

- 2052 1 "Shipped" basis
- 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
- 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

NOTE — If it is determined that there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to put "charged" basis data essentially on a "shipped" basis, then BEA will require that the data be refilled.

		Amount (Thousands of U.S. Dollars) (1)
EXPORTS FROM THE U.S. —		Value f.a.s. U.S. port
53. Merchandise shipped TO this foreign affiliate in FY 1984, total	2053	5
54. From the U.S. Reporter(s) of this affiliate	2054	
55. From other U.S. persons	2055	
IMPORTS INTO THE U.S. —		Value f.a.s. foreign port
56. Merchandise shipped BY this foreign affiliate in FY 1984, total	2056	
57. To the U.S. Reporter(s) of this affiliate	2057	
58. To other U.S. persons	2058	

Section F — Other Financial and Operating Data of Foreign Affiliate

		Amount (Thousands of U.S. Dollars) (1)
59. Production royalty payments for natural resources — Include only amounts paid or accrued for the year to foreign governments, their subdivisions and agencies, for production royalties for natural resources. (Include payments in kind at market value.)	2059	
60. Taxes (other than income and payroll taxes) and non-tax payments (other than production royalty payments) whether or not included in revenues or expenses in the income statement — Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for — a. Sales, value added, consumption, and excise taxes, including excise taxes on the sale of alcohol, tobacco, and petroleum products; b. Property taxes and other taxes on the value of assets or capital; c. Any remaining taxes (other than income or payroll taxes); and d. Import and export duties, license fees, fines, penalties and all other payments and accruals of non-tax liabilities (other than production royalty payments).	2060	

Employment and Employee Compensation — Employment and compensation data should be based on payroll records. They should relate to activities during the fiscal year 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.

A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end-of-period number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations, or an average for the fiscal year, should be given.

Employment is the number of full-time and part-time employees on the payroll at the end of the fiscal year. (If you have significant seasonal employment, report an average number developed from the number of persons on the payroll at the end of each pay period, month, or quarter during the reporting year.)

		Amount (Thousands of U.S. Dollars) (1)
61. Total employee compensation — Wages and salaries (before payroll deductions such as social insurance contributions) and employer expenditures for all employee benefit plans.	2061	
62. Total employment — Number of full-time and part-time employees on the payroll at the end of the fiscal year excluding home workers and independent sales personnel who are not employees.	2062	

63. BEA USE ONLY	2063	2	3	4	5
	2064	2	3	4	5
2065	2	3	4	5	
2066	2	3	4	5	