

FORM BE-10A(Report for U.S. Reporter) (REV. 11/89)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1989

MAIL REPORTS TO

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

OR

DELIVER REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, N.W. Washington, DC 20005

Important

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. For banks and bank holding companies, see the report forms for banks and the Instruction Booklet, Part I. C., for special instructions.

1. REPORTING REQUIREMENTS - Form BE-10A must be filed by each nonbank U.S. person that has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise. DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A. Data pertaining to the operations of foreign affiliates are to be reported on Forms BE-10B(LF), BE-10B(SF), or BE-10B BANK. See Instruction Booklet for detailed reporting requirements.

2. U.S. REPORTER'S 1989 FISCAL YEAR - The U.S. Reporter's financial reporting year that has an ending date in 1989. See Instruction Booklet, Part II.A.

3. ASSISTANCE - Telephone (202) 523-0612 during office hours - 8:00 a.m. to 4:00 p.m., eastern time.

4. DUE DATE - A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:

May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

5. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

EXAMPLE - If amount is \$1,334,891.00, report as

Table with columns: Bil., Mil., Thous., Dols. and value 1 335

B. If an item is between + or - \$500.00, enter "0."

C. Use parentheses () to indicate negative numbers.

D. All questions should be answered in the context of the reporting period given in item 7.

BEA USE ONLY

Control number

0 0 0 0 A

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF) and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 156 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

Part I IDENTIFICATION OF U.S. REPORTER

1. Name and address of U.S. Reporter

2. Form of organization of U.S. Reporter - Mark (X) one

1002 1 Corporation 3 Individual, estate, or trust 2 Partnership 4 Other - Specify

3. If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003 1 Yes - Complete the "CLAIM FOR NOT FILING A BE-10." On the claim, mark (X) box number B.2 and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of U.S. Reporter. Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, call (202) 523-0612 for further instructions. 2 No

4. Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004 1 2

5. If applicable, enter the first 6-digits of the CUSIP (Committee on Uniform Security Identification Procedures) number(s) which identifies the U.S. Reporter when issuing securities (i.e., stocks, bonds, notes, etc.). Show additional numbers on a separate sheet if necessary.

1005 1 2

6. Enter the number of foreign affiliate reports (Form BE-10B(LF), BE-10B(SF), and BE-10B BANK) that you are required to file.

1006 Number 1 If you also have exempt foreign affiliates, list them on the BE-10A SUPPLEMENT and give the requested information for each. (Do not include exempt foreign affiliates in the number given here.)

7. Enter the ending date of this U.S. Reporter's 1989 fiscal year.

1007 Month Day Year 89

8. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1989 that caused FY 1988 data to be restated?

1008 1 Yes - The effect of restatement on property, plant, and equipment accounts must be entered in item 67. 2 No

MANDATORY - This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94 - 472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108, as amended by P.L. 98 - 573 - hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY - The Act provides that 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 Act also provides that copies retained in your files are immune from legal process.

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.)

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT - Enter name and address

CERTIFICATION - The undersigned official certifies that this report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.G. of the Instruction Booklet, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature

TELEPHONE NUMBER

Area code

Number

Extension

Print or type name and title

Date

Part I IDENTIFICATION OF U.S. REPORTER — Continued

9. If the U.S. Reporter is a corporation, are all U.S. domestic entities covered by the definition of U.S. Reporter (see Instruction Booklet, Part I.B.1.) fully consolidated in this BE-10A report?

1009 1 Yes

2 No — PERMISSION MUST HAVE BEEN REQUESTED OF, AND GRANTED BY, BEA TO FILE ON AN UNCONSOLIDATED BASIS. You must file a separate Form BE-10A or BE-10A BANK for each unconsolidated U.S. domestic entity. Enter the name under which each separate Form BE-10A or BE-10A BANK is being filed.

10. Is the U.S. Reporter named in item 1 a U.S. affiliate of a foreign person required to file a Form BE-15(LF), Annual Survey of Foreign Direct Investment in the United States — 1989 (Long Form)?

1010 1 Yes — On the remainder of this Form BE-10A, complete ONLY items 51 through 56, 58 through 64, 76 through 78, and 82 through 164.

2 No — Complete the remainder of this Form BE-10A.

NOTE — IF YOU FILE A FORM BE-15(SF) (SHORT FORM) YOU MUST COMPLETE ALL OF THIS FORM BE-10A.

11. Major activity of fully consolidated U.S. Reporter — Mark (X) one

A list, and explanation, of the International Survey Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. For an inactive U.S. Reporter, indicate the activity pertinent to the last active period.

1011 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, 124, 138, and 148 of the list of ISI 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 ISI 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, 124, 138, or 148 of the list of ISI codes.

12. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, etc. (For example, "Manufacture widgets to sell at wholesale.")

Sales and employment of fully consolidated U.S. Reporter, by industry of sales. In columns (1) and (2) respectively, enter the 3-digit ISI code(s) and the sales (as defined in item 40) associated with each code. For a list, and explanation, of each code, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**. If you use fewer than eight codes, you must account for total sales. For an inactive U.S. Reporter, show the industry classification(s) pertinent to the last active period.

Holding companies should show total income (item 44). Note, however, that a U.S. Reporter that is a conglomerate must determine its industry code based on the activities of the fully consolidated U.S. domestic business enterprise. The "holding company" classification (i.e., code 671), therefore, is often an invalid classification for a conglomerate. Call BEA for further assistance before using code 671.

In column (3) enter the number of employees on the payroll at the end of FY 1989, including part-time employees, but excluding temporary and contract employees that are not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1989. See **Instruction Booklet, Part V.B.1.**, concerning reporting when employment is subject to unusual variations.

NOTES

1. If total sales are not accounted for in items 13 through 20, BEA will, if necessary, contact the U.S. Reporter for additional details.
2. For most U.S. Reporters, the percent distribution of employment in column (3) is expected to differ from that for sales in column (2). Do not distribute employment by industry simply by multiplying total employment by the percent distribution of sales.

	ISI code (1)	Sales (2)				Employees engaged in activities encompassed in each industry code in column (1) (3)
		Bil.	Mil.	Thous.	Dols.	Number
13. Enter code with largest sales	1013	2				3
14. Enter code with 2nd largest sales	1014	2				3
15. Enter code with 3rd largest sales	1015	2				3
16. Enter code with 4th largest sales	1016	2				3
17. Enter code with 5th largest sales	1017	2				3
18. Enter code with 6th largest sales	1018	2				3
19. Enter code with 7th largest sales	1019	2				3
20. Enter code with 8th largest sales	1020	2				3
21. Sales and employees accounted for — Sum of items 13 through 20	1021	2				3
22. Sales and employees not accounted for above — Include employees in central administrative offices and headquarters that cannot be associated with just one ISI code.	1022	2				3
23. TOTAL SALES AND EMPLOYEES — Sum of items 21 and 22, columns (2) and (3) (Total sales must equal item 40.)	1023	2				3

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24.	1024	1	2	3	4	5
	1025	1	2	3	4	5

Part II FINANCIAL AND OPERATING DATA OF U.S. REPORTER
Insurance companies, see INSTRUCTION BOOKLET.

Section A — BALANCE SHEET OF U.S. REPORTER

NOTE — All asset and liability items should be disaggregated in the detail shown; in particular, accounts receivable and payable between the U.S. Reporter and its foreign affiliates should be shown in the proper asset and liability accounts of the U.S. Reporter rather than included as a net amount.

• ASSETS

		Balance at close of FY 1989			
		(1)			
		Bil.	Mil.	Thous.	Dols.
25.	Cash items — Deposits in financial institutions and other cash items. Do NOT include overdrafts here as negative cash.	2025	\$		
26.	Trade accounts and trade notes receivable, current — Net of allowances for doubtful items	2026			
27.	Other current receivables — Net of allowances for doubtful items	2027			
28.	Inventories — Land development companies should exclude land held for resale (include in item 29); finance and insurance companies should exclude inventories of marketable securities (include in item 29 or item 33, as appropriate).	2028			
29.	Other current assets, including land held for resale and current marketable securities	2029			
30.	Property, plant, and equipment, gross — Land, timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the U.S. Reporter. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.	2030			
31.	Accumulated depreciation and depletion	2031	()	
32.	Equity investments in foreign affiliates for which this U.S. Reporter is reporting as a parent — For foreign affiliates owned 20 percent or more, (including majority-owned foreign affiliates), report on the equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, show at cost.	2032			
33.	Other noncurrent assets — Include other equity investments whether carried at cost or on the equity basis; other investments; intangible assets, net of amortization; noncurrent marketable securities; trade accounts and trade notes receivable, noncurrent, net of allowance for doubtful items; and other noncurrent assets not shown in item 30 or item 32. Credit balances in these accounts should be included in item 37. — <i>Specify</i>	2033			
34.	TOTAL ASSETS — <i>Sum of items 25 through 33</i> —————▶	2034	\$		

• LIABILITIES

35.	Trade accounts and trade notes payable, current	2035	\$		
36.	Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 35, and long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity.	2036			
37.	Other noncurrent liabilities — Noncurrent items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. Debit balances in these accounts should be included in item 33. Exclude long-term intercompany debt (include in item 36). — <i>Specify</i>	2037			
38.	TOTAL LIABILITIES — <i>Sum of items 35 through 37</i> —————▶	2038	\$		

• OWNERS' EQUITY

39.	TOTAL OWNERS' EQUITY — <i>Must equal item 34 minus item 38</i> —————▶	2039	\$		
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Section B — INCOME STATEMENT OF U.S. REPORTER

• INCOME

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
40.	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 on manufacturers, wholesalers, and retailers.	2040	\$		
41.	Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For domestic business enterprises or foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. <i>Do not include any interest income.</i>	2041			
42.	Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see Instruction Booklet , Parts III.L.3.d., V.A.1. and V.A.2.); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets; c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52; d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and e. Unusual or infrequently occurring items.	2042	\$		
43.	Other income — Non-operating income and other income not included above. — <i>Specify</i>	2043			
44.	TOTAL INCOME — <i>Sum of items 40 through 43</i> —————▶	2044	\$		

• COSTS AND EXPENSES

45.	Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 40) and selling, general, and administrative expenses. 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. <i>Do not include tax or percentage depletion charges.</i>	2045			
46.	U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. <i>Exclude production royalty payments.</i>	2046			
47.	Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — <i>Specify</i>	2047			
48.	TOTAL COSTS AND EXPENSES — <i>Sum of items 45 through 47</i> —————▶	2048	\$		

• NET INCOME

49.	Net income (loss) — <i>Item 44 minus item 48.</i>	2049	\$		
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50. BEA USE ONLY	2050	1	2	3	4	5

Part II FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued						Amount (1)							
Section C — INTEREST AND TAXES (If actual figures are not available, give estimates.)						Bil.	Mil.	Thous.	Dols.				
51.	Interest received — Interest received by the U.S. Reporter from, or credited to U.S. Reporter by, all payors (including foreign affiliates), net of tax withheld at the source. Total should include all interest receipts included in items 40 and 43. Do not net against interest paid, item 52.					2051	\$						
52.	Interest paid — Interest paid, or credited, to all payees (including foreign affiliates) by the U.S. Reporter, gross of tax withheld. Total should include all interest payments in items 45, 46, and 47. Do not net against interest received, item 51.					2052							
53.	Production royalty payments for natural resources, total — Include amounts paid or accrued for the year. Include payments in kind at market value. Sum of items 54, 55, and 56					2053							
54.	To the Federal Government					2054							
55.	To State and local governments					2055							
56.	To all others					2056							
57.	Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax 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 Federal, State, and local governments, their subdivisions and agencies for: a. Sales, consumption, and excise taxes; 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 or accruals of nontax liabilities (other than production royalty payments).					2057							
Section D — TECHNOLOGY						RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES (Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.) NOTE — Items 58 through 61 pertain to R&D performed by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 59 and 62.				Amount (1)			
58. R&D performed BY the U.S. Reporter, total — Sum of items 59, 60, and 61						2058	\$						
59.	For own account					2059							
60.	For Federal Government (i.e., federally financed R&D)					2060							
61.	For others under contract					2061							
62.	R&D performed FOR U.S. Reporter by others on a contractual basis					2062							
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY													
63.	Receipts of royalties and license fees from foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts received by U.S. Reporter from, or credited to U.S. Reporter by, unaffiliated foreigners for use or sale of intangible property. Exclude receipts from the granting to others of the right to exploit natural resources you own or control.					2063							
64.	Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, to unaffiliated foreigners by U.S. Reporter for use or purchase of intangible property. Exclude payments to others for the right to exploit natural resources they own or control.					2064							
65.	BEA USE ONLY	2065	1	2	3	4	5						
Section E — PROPERTY, PLANT, AND EQUIPMENT (PP&E)													
Property, plant, and equipment includes land, timber, mineral and like rights owned, 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, and land held for resale. Items, including land, being leased from others pursuant to capital leases are to be considered as owned by the U.S. Reporter; items which the U.S. Reporter has sold on a capital lease basis are not to be considered as owned by the U.S. Reporter. The capitalized value of timber, mineral, and like rights being leased by the U.S. Reporter from others is to be included. Expenditures cover all acquisitions by, or transfers to, the U.S. Reporter of													
Balance, close FY 1988													
66.	Net book value of property, plant, and equipment at close FY 1988 — The close FY 1988 value, before restatement due to change in the entity or accounting principles.					2066	\$						
Changes during FY 1989													
67.	Restatement due to change in entity or accounting principles — If the answer to item 8 was "Yes," give amount by which the net book value of item 66 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses. Gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, including those resulting from revaluation of assets (whether or not realized), should be included in item 42.					2067							
68.	Expenditure by the U.S. Reporter for, or transfers into the U.S. Reporter of Land and mineral rights — Include expenditures for land and capitalized expenditures for mineral rights, but exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. Exclude expenditures for timber.					2068							
69.	Plant, equipment, and property other than land and mineral rights but including timber (Changes due to mergers and acquisitions should be included in item 67.)					69. New	2069						
70.	If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 69, and only major used items reported in item 70.					70. Used	2070						
71.	Depreciation — Do not include depletion which is reported separately in item 72.					2071							
72.	Depletion					2072							
73.	Other increase (decrease) — Specify					2073							
Balance, close FY 1989													
74.	Net book value of property, plant, and equipment at close FY 1989 — Equals sum of items 66, 67, 68, 69, 70, and 73, minus items 71 and 72; must also equal item 30 minus item 31.					2074	\$						
• ADDENDUM													
75.	Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights. — Expenditures capitalized in prior years that are reclassified as expensed in the current year are not to be included; such expenditures are considered to be expenditures only in the year when initially expended.					2075	\$						

Section F — EMPLOYMENT AND EMPLOYEE COMPENSATION

EMPLOYMENT — Employees on the payroll at the end of FY 1989, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1989. See **Instruction Booklet**, Part V.B.1., concerning reporting when employment is subject to unusual variations.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. 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**, Part V.B.3.

• **EMPLOYMENT**

		Number of employees (1)
76. Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees	2076	1
77. All other employees	2077	1
78. TOTAL EMPLOYMENT — Sum of items 76 and 77	2078	1

• **EMPLOYEE COMPENSATION**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
79. Wages and salaries — Employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	2079	1			
80. Employee benefit plans — Employer expenditures for all employee benefit plans, including those required by statute, such as the employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary	2080	1			
81. TOTAL EMPLOYEE COMPENSATION — Sum of items 79 and 80	2081	1			

Section G — 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, 124, 138, or 148; 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, 124, 138, or 148, except as noted below regarding investment income included in gross operating revenues. For an explanation of each code, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

The disaggregation of sales by industry in this section should be consistent with that used in items 13 through 20, except that

companies, such as finance or insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 82, column (2), rather than in item 82, column (4) as a sale of a "service." See **Instruction Booklet**, Part III.K., for instructions on determining the location of the transactor (source) for investment income.

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.

Note — Item 82, column (1), should equal item 40. Entries in item 82 for columns (1) through (4) should equal the sum of entries in items 83, 84, and 85 for the same column.	Total — Column (1) equals the sum of columns (2), (3), and (4)				Investment income				Goods				Services			
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
82. Sales or gross operating revenues, excluding sales taxes, total	1				2				3				4			
	2082	\$			\$				\$				\$			
83. Sales to U.S. persons	1				2				3				4			
	2083															
84. Sales to foreign affiliates of this U.S. Reporter	1				2				3				4			
	2084															
85. Sales to other foreign persons	1				2				3				4			
	2085															

Section H — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Goods only, do not include services (valued f.a.s. at the port of exportation)

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the U.S. Reporter in FY 1989. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should not be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

However, U.S. Reporters normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must

be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet**, Part V.C. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1989, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were 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 or entered into intercompany accounts when initially consigned. The data should include goods only; they should exclude services. Thus, U.S. merchandise exports and imports of the U.S. Reporter to be shown here may not be the same as the U.S. Reporter's sales to, or purchases from, foreign persons because, among other reasons, sales and purchases may include services.

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

2086

1	<input type="checkbox"/>	"Shipped" basis
2	<input type="checkbox"/>	"Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases
3	<input type="checkbox"/>	"Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases

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.

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

Section H — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Goods only, do not include services
(valued f.a.s. at the port of exportation) — Continued

	BEA USE ONLY (1)	Exports from the U.S. (2)				Imports to the U.S. (3)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
87. MERCHANDISE TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN FY 1989.	2087								
88. MERCHANDISE TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN FY 1989 — Equals:									
a. Sum of items 89 through 100, and									
b. Sum of item 164 and all countries with entries	2088								
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports.									
89. Food and live animals	2089								
90. Beverages and tobacco	2090								
91. Crude materials, inedible, except fuels	2091								
92. Petroleum, petroleum products, and related materials; natural and manufactured gas	2092								
93. Coal, coke, briquets, and electric current	2093								
94. Chemicals and related products	2094								
95. Machinery, electrical and nonelectrical, except transportation equipment	2095								
96. Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification. *	2096								
97. Other transport equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification. *	2097								
98. Metal manufactures	2098								
99. Other manufactures — Specify	2099								
100. Animal and vegetable oils, fats, and waxes; commodities and transactions n.e.c. — Specify	2100								

* Some parts that are shipped separately are included in items 96 and 97; however, others are included in 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 (include in item 95); air conditioners for motor vehicles (item 95); lamps, batteries, and electrical parts for engines (item 95); and tires and tubes (item 99). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION Enter amounts for all individual countries to which exports were \$250,000.00 or more.		BEA USE ONLY (1)	Amount of exports from the U.S. (2)			
			Bil.	Mil.	Thous.	Dols.
101. Australia	2101	601				
102. Belgium and Luxembourg	2102	302				
103. Brazil	2103	202				
104. Canada	2104	100				
105. France	2105	307				
106. Germany (West) ← Drop	2106	308				
107. Israel	2107	504				
108. Italy	2108	314				
109. Japan	2109	614				
110. Korea (South)	2110	626				
111. Mexico	2111	213				
112. Netherlands	2112	319				
113. Saudi Arabia	2113	511				
114. South Africa	2114	436				

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

Section H — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Goods only, do not include services
(valued f.a.s. at the port of exportation) — Continued

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION <i>Enter amounts for all individual countries to which exports were \$250,000.00 or more. — Continued</i>	BEA USE ONLY (1)	Amount of exports from the U.S. (2)			
		Bil.	Mil.	Thous.	Dols.
115. Spain	2115	323			
116. Sweden	2116	324			
117. Switzerland	2117	325			
118. Taiwan	2118	628			
119. United Kingdom	2119	327			
120. Venezuela	2120	219			
Other individual countries to which exports were \$250,000.00 or more — <i>Specify country. Use supplemental sheets, if necessary, to account for all such countries.</i>					
121.	2121				
122.	2122				
123.	2123				
124.	2124				
125.	2125				
126.	2126				
127.	2127				
128.	2128				
129.	2129				
130.	2130				
131.	2131				
132.	2132				
133.	2133				
134.	2134				
135.	2135				
136.	2136				
137.	2137				
138.	2138				
139.	2139				
140.	2140				
141.	2141				
142.	2142				
143.	2143				
144.	2144				
145.	2145				
146.	2146				
147.	2147				
148.	2148				

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 Current survey forms are at
www.bea.gov/help/information-for-survey-respondents.

Section H — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Goods only, do not include services
(valued f.a.s. at the port of exportation) — Continued

	EXPORTS BY COUNTRY OF ULTIMATE DESTINATION <i>Enter amounts for all individual countries to which exports were \$250,000.00 or more. — Continued</i>	BEA USE ONLY (1)	Amount of exports from the U.S. (2)			
			Bil.	Mil.	Thous.	Dols.
149.	2149	1	2			
150.	2150	1	2			
151.	2151	1	2			
152.	2152	1	2			
153.	2153	1	2			
154.	2154	1	2			
155.	2155	1	2			
156.	2156	1	2			
157.	2157	1	2			
158.	2158	1	2			
159.	2159	1	2			
160.	2160	1	2			
161.	2161	1	2			
162.	2162	1	2			
163.	2163	1	2			
164. Exports to all countries for which exports were less than \$250,000.00 — The sum of this item and all countries with entries must equal item 87, column (2).	2164	1	2	709	\$	

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165. BEA USE ONLY

2265	1	2	3	4	5
2266	1	2	3	4	5
2267	1	2	3	4	5

Remarks

LISTING OF EXEMPT FOREIGN AFFILIATES

Name of U.S. Reporter

Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership ² (3)	Affiliate's			U.S. Reporter's investment in affiliate ³ (7)
					Total assets (4)	Sales or gross operating revenues (5)	Net income after foreign income tax (6)	
					Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	
6001					\$	\$	\$	\$
6002								
6003								
6004								
6005								
6006								
6007								
6008								
6009								
6010								
6011								
6012								
6013								
6014								
6015								
6016								
6017								
6018								
6019								
6020								
6021								
6022								
6023								
6024								
6025								
6026								
6027								
6028								
6029								
6030								
6999	This line for BEA USE ONLY →				\$	\$	\$	\$

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USE ADDITIONAL SHEETS AS NECESSARY

¹ See Form BE-10B or **Guide to Industry and Foreign Trade Classifications for International Surveys**, Part I, for code; enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² Total ownership includes all direct and indirect ownership percentages. See **Instruction Booklet**, Part I.A.2.
³ For each affiliate in which the U.S. Reporter holds a **direct** equity interest, give the U.S. Reporter's share of total owners' equity of the affiliate plus debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less debt and other intercompany account items owed to the affiliate by the U.S. Reporter.

BE-10B(LF)

On BE-11B as revised on BE-11C
 OMB No. 0608-0049: Approval Expires 12/31/91

FORM **BE-10B(LF)** (Report for Foreign Affiliate)
 (REV. 11/89)

U.S. DEPARTMENT OF COMMERCE
 BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1989 (LONG FORM)

MAIL REPORTS TO

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

OR

DELIVER REPORTS TO

U.S. Department of Commerce
 Bureau of Economic Analysis
 BE-50 (DIAB), Room 1018A
 1401 K Street, NW
 Washington, DC 20005

Important

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. For banks and bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C., for special instructions.

1. REPORTING REQUIREMENTS - Form BE-10B(LF) must be filed by the U.S. Reporter for each nonbank foreign affiliate that has total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes outside the range of negative \$15 million to positive \$15 million. See **Instruction Booklet** for detailed reporting requirements.

NOTE - If the foreign affiliate is exempt from being reported on Form BE-10B(LF), see the reporting requirements for Form BE-10B(SF) and BE-10A SUPPLEMENT to determine if the foreign affiliate must be reported on one of these forms.

2. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS - 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 (FASB 52). See **Instruction Booklet**, Part IV.B.

3. FOREIGN AFFILIATE'S 1989 FISCAL YEAR - The foreign affiliate's financial reporting year that has an ending date in 1989. See **Instruction Booklet**, Part II.A.

4. ASSISTANCE - Telephone (202) 523-0612 during office hours - 8:00 a.m. to 4:00 p.m., eastern time.

5. DUE DATE - A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:
 May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK
 June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

6. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

EXAMPLE - If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
		1 335	

B. If an item is between + or - \$500.00, enter "0."

C. Use parentheses () to indicate negative numbers.

D. All questions should be answered in the context of the reporting period given in item 8.

Part I IDENTIFICATION OF FOREIGN AFFILIATE

BEA USE ONLY

If a BEA label has been provided for this affiliate, affix it here. Otherwise, complete items 1 and 2.

Control number

B

1. Name of U.S. Reporter of affiliate - Same as item 1, Form BE-10A

2. Name of foreign affiliate being reported - Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11, BE-133B, BE-133C, and BE-577.

3. Number of foreign affiliates consolidated - If more than one foreign affiliate is consolidated in this report, enter the number of foreign affiliates consolidated. (Hereinafter, they are considered one affiliate.) If this report is for a single foreign affiliate, enter "1" in the box.

Number
 1003 1

NOTE - Do NOT consolidate affiliates except as noted in the **Instruction Booklet**, Part I.B.2.b.

If the number is greater than one, Supplement A of this Form BE-10B(LF) must be completed.

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are NOT fully consolidated on this BE-10B(LF)? - Mark (X) one

1004 1 Yes
 2 No

Yes - Items 43 and 57 MUST have entries and Supplement B of this Form BE-10B(LF) MUST be completed.

5. Form of organization of foreign affiliate - Mark (X) one

1005 1 Corporation
 2 Branch
 3 Partnership

4 Other - Specify

6. Country of incorporation or organization of foreign affiliate - Mark (X) one

1006 1 601 Australia
 202 Brazil
 100 Canada
 307 France

308 Germany (West)
 314 Italy
 614 Japan
 213 Mexico

319 Netherlands
 325 Switzerland
 327 United Kingdom
 Other - Specify

7. Country of location - Country in which foreign affiliate's physical assets are located or where its primary activity is carried out - Mark (X) one

1007 1 601 Australia
 202 Brazil
 100 Canada
 307 France

308 Germany (West)
 314 Italy
 614 Japan
 213 Mexico

319 Netherlands
 325 Switzerland
 327 United Kingdom
 Other - Specify

8. Enter the ending date of this foreign affiliate's 1989 fiscal year

1008	1	Month	Day	Year
				89

9. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1989?

1009 1 Yes

If "Yes," did the U.S. Reporter - Mark (X) one

- 2 1 Establish the foreign affiliate?
- 2 2 Acquire a voting interest of 10 percent or more in the foreign affiliate?
- 2 3 Sell the foreign affiliate?
- 2 4 Liquidate the foreign affiliate?

Month	Year
3	

Enter date ->

1 2 No

10. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1989 that caused FY 1988 data to be restated?

1010 1 Yes

All close FY 1988 data must be before restatement, unless otherwise specified. The effect of restatement on property, plant, and equipment accounts must be entered in item 122.

1 2 No

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued		Percent of ownership at close of fiscal year				
DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — 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, held directly by		1989 (1)	1988 (2)			
11. U.S. Reporter named in item 1	1011	. %	. %			
12. Foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, items 18 and 19 must be completed.	1012	. %	. %			
13. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 20 must be "Yes."	1013	. %	. %			
14. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 20 must be "Yes."	1014	. %	. %			
15. Other U.S. persons	1015	. %	. %			
16. Other foreign persons	1016	. %	. %			
17. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 11 through 16		100 . 0 %	100 . 0 %			
18. Indirect ownership — If there is an entry in item 12, enter U.S. Reporter's percent indirect ownership in this affiliate. See Instruction Booklet , Part I.A.2., for instructions on how to compute indirect ownership percentages.	1018					
19. Identification of foreign affiliate parent(s) — If there is an entry in item 12, enter below the name(s), ID number(s), and the percent(s) of ownership by the foreign affiliate parent(s).						
Name — Enter from item 2 of parent's Form BE-10B(LF), (SF), or BANK.	ID Number — Enter from label of parent's Form BE-10B(LF), (SF), or BANK.					
		. %	. %			
		. %	. %			
		. %	. %			
TOTAL — Must equal percentages entered in item 12	1019	. %	. %			
20. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate's voting rights? Mark (X) one	1020	<input checked="" type="checkbox"/> 1 <input type="checkbox"/> Yes — Item 13 or 14 above must have an entry, and either item 21 or 22 must be completed.				
		<input type="checkbox"/> 2 <input type="checkbox"/> No — Skip to item 23				
21. If the answer to item 20 is "Yes," and if the U.S. Reporter named in item 1 is submitting the Parts II and IV or V data (i.e., the "complete" report) for this foreign affiliate, give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.						
Name		Mailing address				
22. If the answer to item 20 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV or V data (i.e., is submitting a "partial" report) for this foreign affiliate, give name and mailing address of U.S. Reporter who is submitting the data.						
23. BEA USE ONLY	1021	1	2	3	4	5
	1022	1	2	3	4	5
Remarks						

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

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued

24. Performance requirements — Did any level of government (Federal or subfederal) of the country in which this affiliate is located require by law, regulation, or administrative practice that the foreign affiliate do any of the following during FY 1989 as a condition for entry, for establishment or operation, for expanding operations, for receiving investment incentives (such as subsidies, tax concessions, tariff concessions), or for avoiding penalties?

1023 1 Yes
 2 No

Mark (X) appropriate columns

No	Yes	Applies only to foreign owned companies
(1)	(2)	(3)

25. If the answer to item 24 is "Yes," indicate below which requirements applied.	1	2	3
a. Export a minimum amount (quantity or value).	1241 1	2 2	3 3
b. Maintain a specified ratio of exports to imports, or of earnings of foreign exchange to expenditures of foreign exchange.	1242 1	2 2	3 3
c. Acquire a minimum of inputs locally or otherwise ensure that the affiliate's products include a minimum amount of local content.	1243 1	2 2	3 3
d. Manufacture certain components or final products in the host country.	1244 1	2 2	3 3
e. Limit the manufacture of certain components or final products (or not manufacture such goods at all).	1245 1	2 2	3 3
f. Sell a certain percentage or value of production to local firms.	1246 1	2 2	3 3
g. Transfer technology to the host country — For example, require the affiliate to use advanced technology or to license such technology to other firms in the host country, to perform R&D locally, or provide access to patents.	1247 1	2 2	3 3
h. Limit the proportion of equity that the U.S. Reporter may hold in the affiliate.	1248 1	2 2	3 3
i. Limit the affiliate's access to foreign exchange.	1249 1	2 2	3 3
j. Limit the affiliate's ability to remit profits, dividends, capital, or other funds associated with investments.	1250 1	2 2	3 3

26. Major activity of foreign affiliate — Mark (X) one

A list, and explanation, of the International Survey Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. For an inactive foreign affiliate, indicate the activity pertinent to the last active period; for "start-ups," show the intended activity.

- 1025 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. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, 124, 138, and 148 of the list of ISI codes.
- 2 **Sales** — The foreign affiliate 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 ISI codes.
- 3 **Services** — The foreign affiliate 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, 124, 138, or 148 of the list of ISI codes.

27. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, etc. (For example, "Manufacture widgets to sell at wholesale.")

28. BEA USE ONLY	1027 1	2	3	4	5
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Sales of foreign affiliate by industry — Enter the 3-digit ISI code(s) and the amount of sales (as reported in item 56) 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).

Holding companies should show total income (item 61). To be considered a holding company, a company's equity in the net income of affiliates that it holds, (item 57), must constitute a majority of its total income and, in general, it must have a sizable portion (usually, at least 50%) of its total assets invested in affiliates that it holds. ISI 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.

NOTE — If total sales are not accounted for in items 29 through 33, BEA will, if necessary, contact the U.S. Reporter for additional details.

BE-11C = self coding

	ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
29. Enter code with largest amount of sales	1028	2			
30. Enter code with 2nd largest amount of sales	1029	2			
31. Enter code with 3rd largest amount of sales	1030	2			
32. Enter code with 4th largest amount of sales	1031	2			
33. Enter code with 5th largest amount of sales	1032	2			
34. TOTAL AMOUNT OF SALES ACCOUNTED FOR — Sum of items 29 through 33	1033	2			

35. BEA USE ONLY	1034 1	2	3	4	5
	1035 1	2	3	4	5

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production — crops
- 020 Agricultural production — livestock and animal specialties
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

- 101 Iron ores
- 102 Copper, lead, zinc, gold, and silver ores
- 107 Other metallic ores
- 108 Metal mining services
- 120 Coal
- 124 Coal mining services
- 133 Crude petroleum extraction (no refining) and natural gas
- 138 Oil and gas field services
- 140 Nonmetallic minerals, except fuels
- 148 Nonmetallic minerals services, except fuels

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco products
- 220 Textile mill products
- 230 Apparel and other textile products
- 240 Lumber and wood products
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 265 Other paper and allied products
- 271 Newspapers
- 272 Miscellaneous publishing
- 275 Commercial printing and services
- 281 Industrial chemicals and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 308 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products
- 331 Primary metal industries, ferrous
- 335 Primary metal industries, nonferrous
- 341 Metal cans, forgings, and stampings
- 342 Cutlery, hardware, and screw products
- 343 Heating equipment, plumbing fixtures, and structural metal products
- 349 Metal services; ordnance; and fabricated metal products, n.e.c.
- 351 Engines and turbines
- 352 Farm and garden machinery
- 353 Construction, mining, and materials handling machinery
- 354 Metalworking machinery
- 355 Special industry machinery
- 356 General industrial machinery
- 357 Computer and office equipment
- 358 Refrigeration and service industry machinery
- 359 Industrial and commercial machinery, n.e.c.
- 363 Household appliances
- 366 Household audio and video, and communications equipment
- 367 Electronic components and accessories
- 369 Electrical machinery, n.e.c.
- 371 Motor vehicles and equipment
- 379 Other transportation equipment
- 381 Measuring, scientific, and optical instruments
- 384 Medical instruments and supplies and ophthalmic goods
- 386 Photographic equipment and supplies
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- 401 Railroads
- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipelines, petroleum and natural gas
- 462 Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- 472 Passenger transportation arrangement
- 477 Transportation, n.e.c., warehousing, terminal facilities, and related services
- 481 Telephone and telegraph communications
- 483 Other communications services
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- 503 Lumber and construction materials
- 504 Professional and commercial equipment and supplies
- 505 Metals and minerals, except petroleum
- 506 Electrical goods
- 507 Hardware, and plumbing and heating equipment and supplies
- 508 Machinery, equipment, and supplies
- 509 Durable goods, n.e.c.
- 511 Paper and paper products
- 512 Drugs, proprietaries, and sundries
- 513 Apparel, piece goods, and notions
- 514 Groceries and related products
- 515 Farm-product raw materials
- 517 Petroleum and petroleum products
- 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 530 General merchandise stores
- 540 Food stores
- 554 Gasoline service stations
- 560 Apparel and accessory stores
- 580 Eating and drinking places
- 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banking
- 603 Savings institutions and credit unions
- 612 Other finance
- 631 Life insurance
- 632 Accident and health insurance
- 639 Other insurance
- 650 Real estate
- 671 Holding companies, except bank holding companies
- 679 Franchising, business — selling or licensing

SERVICES

- 700 Hotels and other lodging places
- 731 Advertising
- 734 Services to buildings
- 735 Equipment rental and leasing, except automobiles and computers
- 736 Personnel supply services
- 741 Computer processing and data preparation services
- 742 Information retrieval services
- 743 Computer related services, n.e.c.
- 749 Other business services
- 751 Automotive rental and leasing, without drivers
- 752 Automotive parking, repair, and other services
- 760 Miscellaneous repair services
- 780 Motion pictures, including television tape and film
- 790 Amusement and recreation services
- 800 Health services
- 810 Legal services
- 820 Educational services
- 871 Engineering, architectural, and surveying services
- 872 Accounting, auditing, and bookkeeping services
- 873 Research, development, and testing services
- 874 Management and public relations services
- 890 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities
- 905 Nonbusiness entities, except government

Part II BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Balance Sheet of Foreign Affiliate

NOTE — All asset and liability items should be disaggregated in the detail shown; in particular, accounts receivable and payable between the U.S. Reporter and its foreign affiliate should be shown in the proper asset and liability accounts of the foreign affiliate rather than included as a net amount.

• ASSETS

36. Cash items — Deposits in financial institutions and other cash items. *Do NOT include overdrafts here as negative cash.*

37. Trade accounts and trade notes receivable, current — Net of allowance for doubtful items

38. Other current receivables — Net of allowance for doubtful items

39. Inventories — Land development companies should exclude land held for resale (include in item 40); finance and insurance companies should exclude inventories of marketable securities (include in item 40 or item 44, as appropriate).

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

41. Property, plant and equipment, gross — Land, timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate. *Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (For an unincorporated affiliate, 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.)*

42. Accumulated depreciation and depletion

43. Equity investments in other foreign affiliates of which this affiliate is a parent — This affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates) report on the equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, report at cost. (If an entry here, Supplement B must be completed and item 4 must be "Yes.")

44. Other noncurrent assets — Include other equity investments, whether carried at cost or on the equity basis; other investments; intangible assets, net of amortization; noncurrent marketable securities; trade accounts and trade notes receivable, noncurrent, net of allowance for doubtful items; and other noncurrent assets not shown in item 41 or item 43. *Credit balances in these accounts should be included in item 48. — Specify*

45. TOTAL ASSETS — *Sum of items 36 through 44* →

• LIABILITIES

46. Trade accounts and trade notes payable, current

47. Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 46, and long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity.

48. 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 included in item 44. Exclude long-term intercompany debt (include in item 47). — Specify*

49. TOTAL LIABILITIES — *Sum of items 46 through 48* →

• OWNERS' EQUITY

INCORPORATED AFFILIATE ONLY, items 50 through 54

50. Capital stock issued and outstanding, common and preferred, voting and nonvoting

51. Additional paid-in capital — All invested or contributed capital in addition to or in excess of capital stock

52. Retained earnings (deficit) — Earnings retained by the corporation and legally available for declaration of dividends. *Include those that have been voluntarily restricted.*

53. Translation adjustment — Cumulative amount (per FASB 52)

54. Other — *Include involuntarily (or legally) restricted earnings. — Specify*

55. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — *Equals item 45 minus item 49 and, for incorporated affiliate, equals sum of items 50 through 54.* →

Remarks

		BALANCES							
		Close FY 1989				Close FY 1988 (Unrestated)			
		(1)				(2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
	1					2			
2036	\$					\$			
	1					2			
2037									
	1					2			
2038									
	1					2			
2039									
	1					2			
2040									
	1					2			
2041									
	1					2			
2042	((
	1					2			
2043									
	1					2			
2044									
	1					2			
2045	\$					\$			
	1					2			
2046	\$					\$			
	1					2			
2047									
	1					2			
2048									
	1					2			
2049	\$					\$			
	1					2			
2050	\$					\$			
	1					2			
2051									
	1					2			
2052									
	1					2			
2053									
	1					2			
2054									
	1					2			
2055	\$					\$			

Part II BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

Section B — Income Statement of Foreign Affiliate

• INCOME

		Amount (1)			
		Bil.	Mil.	Thous.	Dol.
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 on manufacturers, wholesalers, and retailers.	2056	\$			
57. Income from equity investments in foreign affiliates — Income from equity investments included in item 43. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. <i>Do not include interest income (include in item 56 or 60, as appropriate).</i>	2057				
58. Income from other equity investments — Income from equity investments included in item 44. For those investments carried on the equity basis, report equity in earnings during the reporting period; for those investments carried on a cost basis, report dividends. <i>Do not include interest income (include in item 56 or 60 as appropriate).</i>	2058				
59. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from: a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies — <i>See Instruction Booklet, Parts III.L.3.d - V.A.1., and V.A.2.</i>); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets; c. Remeasurement of the foreign affiliate's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52; d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and e. Unusual or infrequently occurring items.	2059				
60. Other income — Non-operating income and other income not included above — <i>Specify</i>	2060				
61. TOTAL INCOME — <i>Sum of items 56 through 60</i> →	2061	\$			

• COSTS AND EXPENSES

62. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 56) and selling, general, and administrative expenses. 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. <i>Do not include tax or percentage depletion charges.</i>	2062	\$			
63. Foreign income taxes — Provision for foreign income taxes for FY 1989. <i>Do not include U.S. income taxes. Exclude production royalty payments.</i>	2063				
64. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation — The equity of a direct minority interest in this foreign affiliate's net income (loss) is not to be separated from the normal income accounts. — <i>Specify</i>	2064				
65. TOTAL COSTS AND EXPENSES — <i>Sum of items 62, 63, and 64</i> →	2065				

• NET INCOME

66. Net income (loss) after provision for foreign income taxes — Item 61 minus item 65	2066	\$			
---	------	----	--	--	--

Section C — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate

		Amount (1)			
		Bil.	Mil.	Thous.	Dol.
67. Balance, close FY 1988 Incorporated affiliate — <i>Enter amount from item 52, column (2).</i> Unincorporated affiliate — <i>Enter amount from item 55, column (2).</i>	2067	\$			
68. Net income — <i>Enter amount from item 66.</i>	2068				
69. Dividends or net income remitted to owners Incorporated affiliate — <i>Enter amount of dividends declared out of current- and prior-period income on common and preferred stock, excluding stock dividends.</i> Unincorporated affiliate — <i>Enter amount of current- and prior-period net income remitted to owners.</i>	2069				
70. Stock dividends	2070				
71. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) that are not included in the determination of net income and, therefore, excluded from item 59 that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on the gains (losses). — <i>Specify</i>	2071				
72. Other increases (decreases) — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — <i>Specify</i>	2072				
73. Balance, close FY 1989 — <i>Sum of items 67, 68, 71, and 72, minus items 69 and 70; also, for incorporated foreign affiliate, equals item 52, column (1), and for unincorporated foreign affiliate, equals item 55, column (1).</i>	2073	\$			

74. BEA USE ONLY	2074	1	2	3	4	5
	2075	1	2	3	4	5

Remarks

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

Use Part III to report the line of direct voting ownership included in item 11, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate. For a foreign affiliate in which the U.S. Reporter does not have direct voting ownership, complete only items 77, 78, and 100 through 108 to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

Section A — Investment Between the U.S. Reporter and Foreign Affiliate

76. Does the U.S. Reporter's percentage of direct voting ownership given in item 11 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate?

3076 1 Yes 2 No — Attach an explanation of the difference

		According to books of foreign affiliate								According to books of U.S. Reporter							
		Close FY 1989 (1)				Close FY 1988 (unrestated) (2)				Close FY 1989 (3)				Close FY 1988 (unrestated) (4)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER. Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease.																	
77. Owed to U.S. Reporter — That portion of items 46 and 47 representing amounts owed to U.S. Reporter	3077	\$				\$				\$				\$			
78. Due from U.S. Reporter — That portion of items 37, 38 and 44 representing amounts due from U.S. Reporter	3078																
• OWNERS' EQUITY ITEMS																	
INCORPORATED AFFILIATE, items 79 through 84																	
U.S. Reporter's equity in:																	
79. Capital stock common and preferred, voting and nonvoting	3079																
80. Additional paid-in capital	3080																
81. Retained earnings (deficit)	3081																
82. Translation adjustment — Cumulative amount	3082																
83. Other — Specify																	
	3083																
84. TOTAL — Sum of items 79 through 83	3084	\$				\$											
UNINCORPORATED AFFILIATE, items 85 and 86																	
85. That portion of balance sheet item 55 representing the U.S. Reporter's share	3085																
86. Translation adjustment — Cumulative amount — That portion of item 85 representing the U.S. Reporter's share of the cumulative translation adjustment account	3086																
87. BEA USE ONLY	3087																
	3088																
	3089																

Remarks

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER - Continued

Section B - Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate During FY 1989

Note - Report transactions during FY 1989 that changed the U.S. Reporter's equity holdings in the foreign affiliate. Exclude changes caused by carrying net income to the equity account, stock and cash dividends (other than liquidating dividends), and the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. **Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
• INCREASE IN EQUITY INTEREST					
90. Establishment of affiliate or acquisition, (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons	3090	\$			
91. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate - Specify	3091				
92. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons - Give name and address	3092				
• DECREASE IN EQUITY INTEREST					
93. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	3093				
94. Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate - Specify	3094				
95. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons - Give name and address	3095				
96. TOTAL - Equals sum of items 90, 91, and 92, minus sum of items 93, 94, and 95	3096	\$			
97. BEA USE ONLY	3097	1	2	3	4
					5

Section C - Receipts and Payments of Dividends, Remitted Earnings, Interest, Royalties, and License Fees, and Charges for Other Services Between U.S. Reporter and Foreign Affiliate

Items should be based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in an intercompany account (items 77 and 78).

		Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate			
		Net of foreign tax withheld		Foreign tax withheld		Net of U.S. tax withheld		U.S. tax withheld	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
• INCORPORATED AFFILIATES									
98. Dividends - On common and preferred stock, excluding stock and liquidating dividends	3098	\$		\$					
• UNINCORPORATED AFFILIATES									
99. Remitted earnings	3099								
• ALL AFFILIATES									
100. Interest - Include interest on capital leases.	3100					\$		\$	
101. Royalties, license fees, and other fees for the use or sale of intangible property - Sum of items 102 and 103	3101								
102. For rights related to industrial processes and products	3102								
103. For rights related to other intangible assets	3103								
104. Charges 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 equivalent to the total lease payment less the return of capital (depreciation) component. Exclude film and television tape rentals.	3104								
105. Film and television tape rentals	3105								
106. Allocated expenses - Allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 43 of Form BE-10A for the U.S. Reporter, or item 60 of this form for the affiliate).	3106								
107. Sales of services - Receipts by U.S. Reporter from, or payments by U.S. Reporter to, affiliate for services that are separately billed and that normally would be included in sales or gross operating revenues of the seller (item 40 of Form BE-10A for the U.S. Reporter, or item 56 of this form for the affiliate).	3107								
108. TOTAL - Sum of items 98, 99, 100, 101 and 104 through 107	3108	\$		\$		\$		\$	

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued					Amount (1)			
Section D — U.S. Reporter's Equity in Foreign Affiliate's Net Income					Bil.	Mil.	Thous.	Dols.
109. U.S. Reporter's equity in affiliate's net income (loss) — Enter U.S. Reporter's share of net income, item 66.					3109	\$		
U.S. Reporter's direct equity in affiliate's net realized and unrealized gains (losses)					1			
110. U.S. Reporter's share of item 59					3110			
111. U.S. Reporter's share of item 71					3111			
112. BEA USE ONLY					3112	1	2	3
					4	5		
NOTE — Either Part IV or Part V must be completed depending on whether or not the foreign affiliate is majority-owned (see definition in the Instruction Booklet, Part II.O.). Complete Part IV of this form if the foreign affiliate is not majority-owned. Complete Part V if the foreign affiliate is majority-owned. DO NOT complete BOTH Part IV and Part V.								
Part IV SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate is NOT majority-owned.)					Number			
• EMPLOYMENT AND EMPLOYEE COMPENSATION								
113. Total employment — Report the total number of employees for the year, as defined in Part V, Section E, for item 158.					4113			
					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
114. Total employee compensation — Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined in Part V, Section E, for item 162.					4114	\$		
• PROPERTY, PLANT, AND EQUIPMENT								
115. Expenditures for property, plant, and equipment — As defined in Part V, Section A, for items 124 through 126, and, for affiliates in natural resources exploration and development, to also include expenditures as defined for item 131.					4115			
• U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE								
U.S. merchandise exports to affiliate in FY 1989 — As defined in Part V, Section G								
116. Goods shipped to affiliate by U.S. Reporter(s)					4116			
117. Goods shipped to affiliate by other U.S. persons					4117			
U.S. merchandise imports from affiliate in FY 1989 — As defined in Part V, Section G								
118. Goods shipped by affiliate to U.S. Reporter(s)					4118			
119. Goods shipped by affiliate to other U.S. persons					4119			
120. BEA USE ONLY					4120	1	2	3
					4	5		
Part V DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.)					Amount (1)			
Section A — Property, Plant, and Equipment (PP&E)								
Property, plant, and equipment includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate, but excludes other types of intangible assets, and land held for resale.								
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 being leased by the affiliate from others is to be included.								
For affiliates engaged in exploring for or developing natural resources, expenditures for PP&E, items 124, 125, and 126, are to include exploration and development expenditures made during FY 1989 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Adjustments reflecting prior period expenditures charged against income that were subsequently capitalized during FY 1989 should be included in item 129.								
Balance, close FY 1988								
121. Net book value of property, plant, and equipment at close FY 1988 — Equals item 41, column (2), minus item 42, column (2)					5121	\$		
Changes during FY 1989								
122. Restatement due to change in entity or accounting principles — If the answer to item 10 was "Yes," give amount by which the net book value in item 121 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses.					5122			
123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of U.S. Reporter					5123			
Expenditures by the foreign affiliate for								
124. Land and mineral rights — Include expenditures for land and capitalized expenditures for mineral rights, but exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. Exclude expenditures for timber.					5124			
125. Plant, equipment, and property other than land and mineral rights but including timber (Changes due to mergers and acquisitions should be included in item 122.)					125. New	5125		
126. If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 125, and only major used items reported in item 126.					126. Used	5126		
127. Depreciation — Do not include depletion which is separately reported in item 128.					5127			
128. Depletion					5128			
129. Other increase (decrease) — Specify					5129			
Balance, close FY 1989								
130. Net book value of property, plant, and equipment at close FY 1989 — Equals sum of items 121, 122, 123, 124, 125, 126, and 129, minus items 127 and 128; and must also equal item 41, column (1), minus item 42, column (1).					5130	\$		
• ADDENDUM								
131. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights. — Expenditures capitalized in prior years that are reclassified as expensed in the current year are not to be included; such expenditures are considered to be expenditures only in the year when initially expended.					5131	\$		

Part V DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) — Continued					Amount			
Section B — Interest, Taxes and Subsidies					(1)			
					Bil.	Mil.	Thous.	Dols.
132.	Interest received — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld. Total should include all interest receipts included in items 56 and 60. Do not net against interest paid, item 133.	5132	\$					
133.	Interest paid — Interest paid, or credited, to all payees by affiliate, gross of tax withheld. Do not net against interest received, item 132.	5133						
134.	Production royalty payments for natural resources — Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market value.	5134						
135.	Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax 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; 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 or accruals of nontax liabilities (other than production royalty payments).	5135						
136.	Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governmental organizations that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investment in, or to cover losses of, property, plant, and equipment.	5136						
137.	BEA USE ONLY	5137	1	2	3	4	5	
Section C — Technology					Amount			
RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs. NOTE — Items 138 through 140 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others on contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 139 and 141.					(1)			
					Bil.	Mil.	Thous.	Dols.
138.	R&D performed BY the affiliate, total — Sum of items 139 and 140	5138	\$					
139.	For own account	5139						
140.	For others on contract	5140						
141.	R&D performed FOR the affiliate by others on a contractual basis	5141						
ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY								
Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.								
142.	TOTAL RECEIPTS — Sum of items 143, 144, and 145	5142						
143.	Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	5143						
144.	Received from or credited by foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5144						
145.	Received from or credited by other foreign persons	5145						
Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.								
146.	TOTAL PAYMENTS — Sum of items 147, 148, and 149	5146						
147.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate	5147						
148.	Paid or credited to foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5148						
149.	Paid or credited to other foreign persons	5149						
150.	BEA USE ONLY	5150	1	2	3	4	5	
Remarks								
Specify								

Part V DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) – Continued

Section D – Composition of External Finances of Foreign Affiliate

NOTE – Entries in column (2) of this section also correspond to items in Part III as follows: item 151 equals item 77, column (1); item 152 equals item 78, column (1); item 153 equals the sum of item 79 and 80, column (1); and item 154 equals item 85, column (1).

	TOTAL Equals sum of columns (2) to (5)	With U.S. Reporter(s) of this affiliate				With other U.S. persons				With persons in this affiliate's country of location				With other foreign persons					
		(1)				(2)				(3)				(4)				(5)	
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.		
• CLOSE FY 1989																			
151. Current liabilities and long term debt – Column (1) equals the sum of items 46 and 47, column (1). 5151	1					2				3				4				5	
152. Current and noncurrent receivables and financial investments – Column (1) equals the sum of items 37 and 38, column (1), and that part of item 44, column (1), that is stocks, bonds, noncurrent receivables, and other equity investment. 5152	1					2				3				4				5	
INCORPORATED AFFILIATES																			
153. Capital stock and additional paid-in capital – Column (1) equals sum of items 50 and 51, column (1). 5153	1					2				3				4				5	
UNINCORPORATED AFFILIATES																			
154. Total owners' equity – Column (1) equals item 55, column (1). 5154	1					2				3				4				5	
155. BEA USE ONLY 5155						2				3				4				5	

Section E – Employment and Employee Compensation

EMPLOYMENT – Employees on the payroll at the end of FY 1989, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1989. See **Instruction Booklet**, Part V.B.1., concerning reporting when employment is subject to unusual variations.

EMPLOYEE COMPENSATION – Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. 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**, Part V.B.3.

		Number of employees			
		Bil.	Mil.	Thous.	Dols.
• EMPLOYMENT					
156. Research and development employees – Employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees 5156	1				
157. All other employees 5157	1				
158. TOTAL EMPLOYMENT – Sum of items 156 and 157* 5158	1				\$
159. Number of employees in item 158 who are U.S. citizens 5159	1				
• EMPLOYEE COMPENSATION					
		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
160. Wages and salaries – Employee's gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees 5160	1				
161. Employee benefit plans – Employer expenditures for employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary 5161	1				
162. TOTAL EMPLOYEE COMPENSATION – Sum of items 160 and 161* 5162	1				\$
Items 163, 164, and 165 are to be completed only if the foreign affiliate being reported has manufacturing activities , i.e., has at least one manufacturing code (ISI codes 201–390) entered in items 29 through 33 above. If more than one manufacturing code is shown in items 29 through 33, include data for production workers in all manufacturing activities combined. See the Instruction Booklet , Part V.B.4. and 5. If the foreign affiliate has no manufacturing activities, as defined, proceed to item 167.					
163. Number of production workers engaged in manufacturing activities 5163	1				
		Thousands of hours			
164. Hours worked by production workers in item 163 5164	1				
		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
165. TOTAL COMPENSATION OF PRODUCTION WORKERS – Wages and salaries and employer expenditures for employee benefit plans for production workers reported in item 163. 5165	1				\$

* Note – If total employment, item 158, or total employee compensation, item 162, is zero – Explain ↗

166. BEA USE ONLY 5166	1	2	3	4	5
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Section F — 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, 124, 138, or 148; 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, 124, 138, or 148, except as noted below regarding investment income included in gross operating revenues. For an explanation of each code, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 29 through 33 (Sales of Foreign Affiliate by Industry), except that companies, such as finance or insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 168, rather than in item 170 as a sale of a "service." See **Instruction Booklet, Part III.K.**, for instructions on determining the location of the transactor for investment income.

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.

167. Sales or gross operating revenues, excluding sales taxes, total —	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries	
					To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
a. Column (1) equals item 56.	Bil.	Mil.	Thous.	Dols.						
b. For each column, equals sum of items 168, 169, and 170. 5167	1	2	3	4	5	6	7			
• By type	1	2	3	4	5	6	7			
168. Investment income 5168	1	2	3	4	5	6	7			
169. Sales of goods 5169	1	2	3	4	5	6	7			
170. Sales of services 5170	1	2	3	4	5	6	7			
• BY COUNTRY OF DESTINATION (Columns 6 and 7 only) →							The sum of items 171 through 179, column (6), equals item 167, column (6); the sum of items 171 through 179, column (7), equals item 167, column (7).			
171. Canada						5171				
172. European Communities (12), excluding the United Kingdom						5172				
173. United Kingdom						5173				
174. Other Europe						5174				
175. Latin America and other Western Hemisphere						5175				
176. Africa, including South Africa						5176				
177. Middle East						5177				
178. Japan						5178				
179. Other Asia and Pacific, including Australia and New Zealand						5179				

Remarks

Section G — U.S. Merchandise Trade of Foreign Affiliate — Goods only, do not include services

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1989. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should not be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must

be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet**, Part V.C. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1989, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were 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 or entered into intercompany accounts when initially consigned. The data should include goods only; they should exclude services. Thus, U.S. merchandise exports and imports of the foreign affiliate to be shown here may not be the same as the foreign affiliate's sales to, or purchases from, U.S. persons because, among other reasons, sales and purchases may include services.

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

- 5180 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.

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 adjustment have not been made to put "charged" basis data essentially on a "shipped" basis, then BEA will require that the data be refilled.

U.S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIATE (valued f.a.s. U.S. port)	TOTAL (1)				Shipped by U.S. Reporter(s) (2)				Shipped by other U.S. persons (3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
181. Total goods shipped in FY 1989 from the United States to this affiliate — Equals:	1				2				3			
a. Sum of items 182 through 193, and												
b. Sum of items 194 through 197.	5181	\$			\$				\$			
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> , which are to be used in classifying U.S. merchandise exports and imports.	1				2				3			
182. Food and live animals	5182											
183. Beverages and tobacco	5183											
184. Crude materials, inedible, except fuels	5184											
185. Petroleum, petroleum products, and related material; natural and manufactured gas	5185											
186. Coal, coke, briquets, and electric current	5186											
187. Chemicals and related products	5187											
188. Machinery, electrical and nonelectrical, except transportation equipment	5188											
189. Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	5189											
190. Other transportation equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	5190											
191. Metal manufactures	5191											
192. Other manufactures — Specify	5192											
193. Animal and vegetable oils, fats, waxes; commodities and transactions n.e.c. — Specify	5193											
BY INTENDED USE	1				2				3			
194. Capital equipment and other goods charged to fixed asset accounts — Item 125 and/or 126 must have an entry.	5194											
195. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others	5195											
196. Goods for resale without further manufacture by affiliate	5196											
197. Other — Specify	5197											

* See footnote on page 14.

Part V DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

Section G — U.S. Merchandise Trade of Foreign Affiliate — Goods only, do not include services — Continued

U.S. MERCHANDISE IMPORTS FROM THIS FOREIGN AFFILIATE (valued f.a.s. foreign port)		TOTAL (1)				Shipped to U.S. Reporter(s) (2)				Shipped to other U.S. persons (3)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
198. Total goods shipped in FY 1989 to the United States by this affiliate — Equals the sum of items 199 through 210	5198	\$				\$				\$			
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports.													
199. Food and live animals	5199												
200. Beverages and tobacco	5200												
201. Crude materials, inedible, except fuels	5201												
202. Petroleum, petroleum products, and related materials; natural and manufactured gas	5202												
203. Coal, coke, briquets, and electric current	5203												
204. Chemicals and related products	5204												
205. Machinery, electrical and nonelectrical, except transportation equipment	5205												
206. Road vehicles (including air-cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification. *	5206												
207. Other transportation equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification. *	5207												
208. Metal manufactures	5208												
209. Other manufactures — Specify	5209												
210. Animal and vegetable oils, fats, and waxes; commodities and transactions n.e.c. — Specify	5210												

*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in 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 (include in items 188 and 205); air conditioners for motor vehicles (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

211.	5211	1	2	3	4	5
BEA USE ONLY	5212	1	2	3	4	5
	5213	1	2	3	4	5

Remarks

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

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LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(LF)

Supplement A – This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1989 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) <i>(Enter percentage to nearest tenth.)</i>
(1)	(2)	(3)	(4)
1 6002	2	3	4 . %
1 6003	2	3	4 . %
1 6004	2	3	4 . %
1 6005	2	3	4 . %
1 6006	2	3	4 . %
1 6007	2	3	4 . %
1 6008	2	3	4 . %
1 6009	2	3	4 . %
1 6010	2	3	4 . %
1 6011	2	3	4 . %
1 6012	2	3	4 . %
1 6013	2	3	4 . %
1 6014	2	3	4 . %

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**LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED
INTO THE REPORTING FOREIGN AFFILIATE**

Supplement A — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

BEA USE ONLY (1)	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF) (2)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2) (3)	Percentage of direct ownership at close FY 1989 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) <i>(Enter percentage to nearest tenth.)</i> (4)
1 6015	2	3	4 . %
1 6016	2	3	4 . %
1 6017	2	3	4 . %
1 6018	2	3	4 . %
1 6019	2	3	4 . %
1 6020	2	3	4 . %
1 6021	2	3	4 . %
1 6022	2	3	4 . %
1 6023	2	3	4 . %
1 6024	2	3	4 . %
1 6025	2	3	4 . %
1 6026	2	3	4 . %
1 6027	2	3	4 . %

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LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF)

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(LF)

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(LF). Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B(LF) or BE-10B(SF), or, if exempt per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.

(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	BEA USE ONLY (2)	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(LF) or BE-10B(SF) of each foreign affiliate listed in column (1) (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to nearest tenth.)	
			Close FY 1989 (4)	Close FY 1988 (5)
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %
			. %	. %

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LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B(LF)

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(LF)

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(LF). Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B(LF) or BE-10B(SF), or, if exempt per instructions, be listed on the BE-10A Supplement of its U.S. Reporter.

Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held (1)	BEA USE ONLY (2)	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(LF) or BE-10B(SF) of each foreign affiliate listed in column (1) (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to nearest tenth.)	
			Close FY 1989 (4)	Close FY 1988 (5)
1 7015	2	3	4 . %	5 . %
1 7016	2	3	4 . %	5 . %
1 7017	2	3	4 . %	5 . %
1 7018	2	3	4 . %	5 . %
1 7019	2	3	4 . %	5 . %
1 7020	2	3	4 . %	5 . %
1 7021	2	3	4 . %	5 . %
1 7022	2	3	4 . %	5 . %
1 7023	2	3	4 . %	5 . %
1 7024	2	3	4 . %	5 . %
1 7025	2	3	4 . %	5 . %
1 7026	2	3	4 . %	5 . %
1 7027	2	3	4 . %	5 . %

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FORM BE-10B(SF) (Report for Foreign Affiliate)
(REV. 11/89)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989 (SHORT FORM)

MAIL REPORTS TO

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

OR

DELIVER REPORTS TO

U.S. Department of Commerce
Bureau of Economic Analysis
BE-50 (DIAB), Room 1018A
1401 K Street, NW
Washington, DC 20005

Important

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. For banks and bank holding companies, see report forms for banks and **Instruction Booklet**, Part I.C., for special instructions.

1. REPORTING REQUIREMENTS — Form BE-10B(SF) must be filed by the U.S. Reporter for each nonbank foreign affiliate that has total assets; sales or gross operating revenues, excluding sales taxes; **OR** net income (loss) after provision for foreign income taxes outside the range of negative \$3 million to positive \$3 million but for which all these items are within the range of negative \$15 million to positive \$15 million. See **Instruction Booklet** for detailed reporting requirements.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(SF), see the reporting requirements for Form BE-10B(LF) and BE-10A SUPPLEMENT to determine if the foreign affiliate must be reported on one of these forms.

2. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS — 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 (FASB 52). See **Instruction Booklet**, Part IV.B.

3. FOREIGN AFFILIATE'S 1989 FISCAL YEAR — The foreign affiliate's financial reporting year that has an ending date in 1989. See **Instruction Booklet**, Part II.A.

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

5. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:

May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

6. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

EXAMPLE — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
		1 335	

B. If an item is between + or - \$500.00, enter "0."

C. Use parentheses () to indicate negative numbers.

D. All questions should be answered in the context of the reporting period given in item 6.

Part I IDENTIFICATION OF FOREIGN AFFILIATE

If a BEA label has been provided for this affiliate, affix it here. Otherwise, complete items 1 and 2.

BEA USE ONLY										
Control number										C

1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-10A or BE-10A BANK

2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11, BE-133B, BE-133C, and BE-577.

3. Form of organization of foreign affiliate — Mark (X) one

- 1005 1 Corporation 4 Other — Specify 2 Branch 3 Partnership

4. Country of incorporation or organization of foreign affiliate — Mark (X) one

- 1006 601 Australia 308 Germany (West) 319 Netherlands
 202 Brazil 314 Italy 325 Switzerland
 100 Canada 614 Japan 327 United Kingdom
 307 France 213 Mexico Other — Specify

5. Country of location — Country in which foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one

- 1007 601 Australia 308 Germany (West) 319 Netherlands
 202 Brazil 314 Italy 325 Switzerland
 100 Canada 614 Japan 327 United Kingdom
 307 France 213 Mexico Other — Specify

6. Enter the ending date of this foreign affiliate's 1989 fiscal year

1008	Month	Day	Year
1			89

7. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1989?

1009 1 Yes

If "Yes," did the U.S. Reporter — Mark (X) one

- 1 Establish the foreign affiliate?
 2 Acquire a voting interest of 10 percent or more in the foreign affiliate?
 3 Sell the foreign affiliate?
 4 Liquidate the foreign affiliate?

Month	Year
3	

Enter date →

2 No

Remarks

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued		Percent of ownership at close of fiscal year				
		1989 (1)	1988 (2)			
DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — 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, held directly by						
8. U.S. Reporter named in item 1	1011	1 . %	2 . %			
9. Foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, items 12 and 13 must be completed.	1012	1 . %	2 . %			
10. Other persons — If entry is made here, see item 14	1036	1 . %	2 . %			
11. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 8, 9, and 10		100 . 0 %	100 . 0 %			
12. Indirect ownership — If there is an entry in item 9, enter U.S. Reporter's percent indirect ownership in this affiliate. See Instruction Booklet , Part I.A.2., for instructions on how to compute indirect ownership percentages.	1018	1 . %	2 . %			
13. Identification of foreign affiliate parent(s) — If there is an entry in item 9, enter below the name(s), ID number(s), and the percent(s) of ownership by the foreign affiliate parent(s).						
Name — Enter from item 2 of parent's Form BE-10B(LF) or (SF).	ID Number — Enter from label of parent's Form BE-10B(LF) or (SF).					
		. %	. %			
		. %	. %			
		. %	. %			
TOTAL — Must equal percentages entered in item 9	1019	1 . %	2 . %			
14. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate's voting rights? Mark (X) one						
1020 <input checked="" type="checkbox"/> 1 <input type="checkbox"/> Yes — Item 10 must have an entry, and either item 15 or 16 must be completed.						
<input checked="" type="checkbox"/> 2 <input type="checkbox"/> No — Skip to item 17						
15. If the answer to item 14 is "Yes," and if the U.S. Reporter named in item 1 is submitting the Parts II, IV, and (if applicable) V data (i.e., the "complete" report) for this foreign affiliate, give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.						
Name		Mailing address				
16. If the answer to item 14 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II, IV, and (if applicable) V data (i.e., is submitting a "partial" report) for this foreign affiliate, give name and mailing address of U.S. Reporter who is submitting the data.						
17. BEA USE ONLY	1021	1	2	3	4	5
	1022	1	2	3	4	5
Remarks						

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

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued

18. Performance requirements — Did any level of government (Federal or subfederal) of the country in which this affiliate is located require by law, regulation, or administrative practice that the foreign affiliate do any of the following during FY 1989 as a condition for entry, for establishment or operation, for expanding operations, for receiving investment incentives (such as subsidies, tax concessions, tariff concessions), or for avoiding penalties?

1023 1 Yes
 2 No

Mark (X) appropriate columns

No (1)	Yes (2)	Applies only to foreign owned companies (3)
-----------	------------	---

19. If the answer to item 18 is "Yes," indicate below which requirements applied.

a. Export a minimum amount (quantity or value). 1241

b. Maintain a specified ratio of exports to imports, or of earnings of foreign exchange to expenditures of foreign exchange. 1242

c. Acquire a minimum of inputs locally or otherwise ensure that the affiliate's products include a minimum amount of local content. 1243

d. Manufacture certain components or final products in the host country. 1244

e. Limit the manufacture of certain components or final products (or not manufacture such goods at all). 1245

f. Sell a certain percentage or value of production to local firms. 1246

g. Transfer technology to the host country — For example, require the affiliate to use advanced technology or to license such technology to other firms in the host country, to perform R&D locally, or provide access to patents. 1247

h. Limit the proportion of equity that the U.S. Reporter may hold in the affiliate. 1248

i. Limit the affiliate's access to foreign exchange. 1249

j. Limit the affiliate's ability to remit profits, dividends, capital, or other funds associated with investments. 1250

20. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, etc. (For example, "Manufacture widgets to sell at wholesale.")

21. BEA USE ONLY 1027

Sales of foreign affiliate by industry — Enter the 3-digit ISI code(s) and the amount of sales 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).

Sales include 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.

Holding companies should show total income (item 42). To be considered a holding company, a 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 its total assets invested in affiliates that it holds. ISI 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.

NOTE — If total sales are not accounted for in items 22 through 26, BEA will, if necessary, contact the U.S. Reporter for additional details.

ISI code (1)	Sales (2)			
	Bil.	Mil.	Thous.	Dols.
1028	2			
1029	2			
1030	2			
1031	2			
1032	2			
1033	2			

22. Enter code with largest amount of sales

23. Enter code with 2nd largest amount of sales

24. Enter code with 3rd largest amount of sales

25. Enter code with 4th largest amount of sales

26. Enter code with 5th largest amount of sales

27. TOTAL AMOUNT OF SALES ACCOUNTED FOR —
Sum of items 22 through 26 →

28. BEA USE ONLY 1034

Remarks

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production — crops
- 020 Agricultural production — livestock and animal specialties
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

- 101 Iron ores
- 102 Copper, lead, zinc, gold, and silver ores
- 107 Other metallic ores
- 108 Metal mining services
- 120 Coal
- 124 Coal mining services
- 133 Crude petroleum extraction (no refining) and natural gas
- 138 Oil and gas field services
- 140 Nonmetallic minerals, except fuels
- 148 Nonmetallic minerals services, except fuels

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco products
- 220 Textile mill products
- 230 Apparel and other textile products
- 240 Lumber and wood products
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 265 Other paper and allied products
- 271 Newspapers
- 272 Miscellaneous publishing
- 275 Commercial printing and services
- 281 Industrial chemicals and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 308 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products
- 331 Primary metal industries, ferrous
- 335 Primary metal industries, nonferrous
- 341 Metal cans, forgings, and stampings
- 342 Cutlery, hardware, and screw products
- 343 Heating equipment, plumbing fixtures, and structural metal products
- 349 Metal services; ordnance; and fabricated metal products, n.e.c.
- 351 Engines and turbines
- 352 Farm and garden machinery
- 353 Construction, mining, and materials handling machinery
- 354 Metalworking machinery
- 355 Special industry machinery
- 356 General industrial machinery
- 357 Computer and office equipment
- 358 Refrigeration and service industry machinery
- 359 Industrial and commercial machinery, n.e.c.
- 363 Household appliances
- 366 Household audio and video, and communications equipment
- 367 Electronic components and accessories
- 369 Electrical machinery, n.e.c.
- 371 Motor vehicles and equipment
- 379 Other transportation equipment
- 381 Measuring, scientific, and optical instruments
- 384 Medical instruments and supplies and ophthalmic goods
- 386 Photographic equipment and supplies
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- 401 Railroads
- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipelines, petroleum and natural gas
- 462 Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- 472 Passenger transportation arrangement
- 477 Transportation, n.e.c., warehousing, terminal facilities, and related services
- 481 Telephone and telegraph communications
- 483 Other communications services
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- 503 Lumber and construction materials
- 504 Professional and commercial equipment and supplies
- 505 Metals and minerals, except petroleum
- 506 Electrical goods
- 507 Hardware, and plumbing and heating equipment and supplies
- 508 Machinery, equipment, and supplies
- 509 Durable goods, n.e.c.
- 511 Paper and paper products
- 512 Drugs, proprietaries, and sundries
- 513 Apparel, piece goods, and notions
- 514 Groceries and related products
- 515 Farm-product raw materials
- 517 Petroleum and petroleum products
- 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 530 General merchandise stores
- 540 Food stores
- 554 Gasoline service stations
- 560 Apparel and accessory stores
- 580 Eating and drinking places
- 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banking
- 603 Savings institutions and credit unions
- 612 Other finance
- 631 Life insurance
- 632 Accident and health insurance
- 639 Other insurance
- 650 Real estate
- 671 Holding companies, except bank holding companies
- 679 Franchising, business — selling or licensing

SERVICES

- 700 Hotels and other lodging places
- 731 Advertising
- 734 Services to buildings
- 735 Equipment rental and leasing, except automobiles and computers
- 736 Personnel supply services
- 741 Computer processing and data preparation services
- 742 Information retrieval services
- 743 Computer related services, n.e.c.
- 749 Other business services
- 751 Automotive rental and leasing, without drivers
- 752 Automotive parking, repair, and other services
- 760 Miscellaneous repair services
- 780 Motion pictures, including television tape and film
- 790 Amusement and recreation services
- 800 Health services
- 810 Legal services
- 820 Educational services
- 871 Engineering, architectural, and surveying services
- 872 Accounting, auditing, and bookkeeping services
- 873 Research, development, and testing services
- 874 Management and public relations services
- 890 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities
- 905 Nonbusiness entities, except government

Part II BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Balance Sheet of Foreign Affiliate

NOTE — All asset and liability items should be disaggregated in the detail shown; in particular, accounts receivable and payable between the U.S. Reporter and its foreign affiliates should be shown in the proper asset and liability accounts of the foreign affiliate rather than being included only as a net amount.

		BALANCES							
		Close FY 1989 (1)				Close FY 1988 (Unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• ASSETS									
29. Current assets — Cash and cash items (do not include overdrafts here as negative cash); current trade accounts receivable, notes receivable, and other current receivables; inventories; and, other current assets, including land held for resale and current marketable securities.	2080	\$				\$			
30. Property, plant and equipment, gross — Land, timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate. <i>Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (For an unincorporated affiliate, 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.)</i>	2041								
31. Accumulated depreciation and depletion	2042)		()	
32. Other noncurrent assets — Include equity investments, whether carried at cost or on the equity basis; other investments; intangible assets, net of amortization; noncurrent marketable securities; trade accounts and trade notes receivable, noncurrent, net of allowance for doubtful items; and other noncurrent assets not shown in item 30. <i>Credit balances in these accounts should be included in item 35. — Specify</i>	2081								
33. TOTAL ASSETS — Equals sum of items 29, 30, and 32 minus item 31	2045	\$				\$			
• LIABILITIES									
34. Current liabilities and long-term debt — Trade accounts and trade notes payable, current; overdrafts; other current liabilities; and, long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity.	2082	\$				\$			
35. 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.) <i>Debit balances in these accounts should be included in item 32. Exclude long-term intercompany debt (include in item 34). — Specify</i>	2048								
36. TOTAL LIABILITIES — Sum of items 34 and 35	2049	\$				\$			
• OWNERS' EQUITY									
INCORPORATED AFFILIATE ONLY, items 37, 38, and 39									
37. Capital stock and additional paid-in capital — Capital stock issued and outstanding, common and preferred, voting and nonvoting, and all invested or contributed capital in addition to or in excess of capital stock.	2083	\$				\$			
38. Retained earnings (deficit) and other reserves — All earnings retained by the corporation, whether legally available for declaration of dividends, voluntarily restricted, or involuntarily (or legally) restricted. Exclude translation adjustment.	2084								
39. Translation adjustment — Cumulative amount (per FASB 52)	2053								
40. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Equals item 33 minus item 36 and, for incorporated affiliate, equals sum of items 37, 38, and 39	2055	\$				\$			

Section B — Income and Expense Data of Foreign Affiliate

• INCOME

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
41. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from					
a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies — See <i>Instruction Booklet, Parts III.L.3.d., V.A.1., and V.A.2.</i>);					
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;					
c. Remeasurement of the foreign affiliate's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken directly to income in accordance with FASB 52;					
d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and	2059	\$			
e. Unusual or infrequently occurring items.					
42. Total income — Include					
a. Gross operating revenues;					
b. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;					
c. Certain realized and unrealized gains (losses) net of income tax effects; and					
d. Other income	2061				
• COSTS AND EXPENSES					
43. Foreign income taxes — Provision for foreign income taxes for FY 1989. <i>Do not include U.S. income taxes. Exclude production royalty payments.</i>	2063				
44. Total costs and expenses	2065				
• NET INCOME					
45. Net income (loss) after provision for foreign income taxes — Item 42 minus item 44	2066	\$			
46. BEA USE ONLY	2074	1	2	3	4
	2075	1	2	3	4

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

Use Part III to report the line of direct voting ownership included in item 8, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate. **For a foreign affiliate in which the U.S. Reporter does not have direct voting ownership**, complete only items 47, 48, and 66 through 70 to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

Section A – Investment Between the U.S. Reporter and Foreign Affiliate

• DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER. <i>Include current and long-term items, and the net book value of property, plant, and equipment under capital leases or under operating leases of more than one year.</i>	According to books of foreign affiliate							
	Close FY 1989 (1)				Close FY 1988 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
47. Owed to U.S. Reporter — Current- and long-term payables (i.e., that portion of item 34 representing amounts owed to U.S. Reporter)	3077	\$			2	\$		
48. Due from U.S. Reporter — Current- and long-term receivables (i.e., that portion of item 33 representing amounts due from U.S. Reporter)	3078				2			
• OWNERS' EQUITY ITEMS INCORPORATED AFFILIATES, items 49 through 52 U.S. Reporter's equity in:								
49. Capital stock common and preferred, voting and nonvoting, and additional paid-in capital	3120				2			
50. Retained earnings (deficit) and other reserves — Exclude translation adjustment	3121				2			
51. Translation adjustment — Cumulative amount	3082				2			
52. TOTAL — Sum of items 49, 50, and 51	3084	\$			2	\$		
• UNINCORPORATED AFFILIATES, items 53 and 54								
53. That portion of balance sheet item 40 representing the U.S. Reporter's share	3085				2			
54. Translation adjustment — Cumulative amount — That portion of item 53 representing the U.S. Reporter's share of the cumulative translation adjustment account	3086				2			
55. BEA USE ONLY	3087	1			2			
	3088	1			2			
	3089	1			2			

Section B – Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate During FY 1989

Note — Report transactions during FY 1989 that changed the U.S. Reporter's equity holdings in the foreign affiliate. Exclude changes caused by carrying net income to the equity account, stock and cash dividends (other than liquidating dividends), and the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. **Report all amounts at transaction value**, i.e., the value of the consideration given (received) by the U.S. Reporter.

	Amount (1)				
		Bil.	Mil.	Thous.	Dols.
• INCREASE IN EQUITY INTEREST					
56. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons	3090	\$			
57. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3091				
58. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons — Give name and address	3092				
• DECREASE IN EQUITY INTEREST					
59. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	3093				
60. Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3094				
61. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons — Give name and address	3095				
62. TOTAL — Equals sum of items 56, 57, and 58, minus sum of items 59, 60, and 61	3096	\$			
63. BEA USE ONLY	3097	1	2	3	4
					5

Remarks

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

Section C — Receipts and Payments of Dividends, Remitted Earnings, Interest, Royalties, and License Fees, and Charges for Other Services Between U.S. Reporter and Foreign Affiliate

Items should be based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in intercompany account (items 47 and 48).

• INCORPORATED AFFILIATES

64. Dividends — On common and preferred stock, excluding stock and liquidating dividends 3098

• UNINCORPORATED AFFILIATES

65. Remitted earnings 3099

• ALL AFFILIATES

66. Interest — Include interest on capital leases. 3100

67. Royalties, license fees, and other fees for the use or sale of intangible property 3101

68. Charges for use of tangible property including film and 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 equivalent to the total lease payment less the return of capital (depreciation) component. Include film and television tape rentals. 3104

69. Allocated expenses and sales of services — Include: 1) allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 43 of Form BE-10A for the U.S. Reporter, or item 42 of this form for the affiliate) and 2) receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, affiliate for services that are separately billed and that would normally be included in sales or gross operating revenues of the seller (item 40 of Form BE-10A for the U.S. Reporter, or item 27, column (2) of this form for the affiliate). 3122

70. TOTAL — Sum of items 64 through 69 3108

Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate			
Net of foreign tax withheld		Foreign tax withheld		Net of U.S. tax withheld		U.S. tax withheld	
(1)		(2)		(3)		(4)	
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2			
3098	\$			\$			
1				2			
3099							
1				2			
3100							
1				2			
3101							
1				2			
3104							
1				2			
3122							
1				2			
3108	\$			\$			

Section D — U.S. Reporter's Equity in Foreign Affiliate's Net Income

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
3109	\$		

71. U.S. Reporter's equity in affiliate's net income — Enter U.S. Reporter's share of net income, item 45. 3109

Part IV SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• EMPLOYMENT AND EMPLOYEE COMPENSATION

EMPLOYMENT — Include all employees on the payroll at the end of FY 1989, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1989. See **Instruction Booklet**, Part V.B.1., concerning reporting when employment is subject to unusual variations.

EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. 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**, Part V.B.3.

72. Total employment — Report the total number of employees for the year. 4113

73. Total employee compensation — Report, for all employees, the sum of

a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees; and

b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary. 4114

Number			
(1)			
Bil.	Mil.	Thous.	Dols.
1			
4113			
Amount (1)			
(1)			
Bil.	Mil.	Thous.	Dols.
1			
4114	\$		

• EXPENDITURES FOR PROPERTY, PLANT, AND EQUIPMENT (PP&E)

Property, plant, and equipment includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate, but excludes other types of intangible assets, and land held for resale.

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 being leased by the affiliate from others should be included.

For affiliates engaged in exploring for or developing natural resources, expenditures for PP&E are to include exploration and development expenditures made during FY 1989 whether they were capitalized or expensed, including expenditures to acquire or lease mineral rights. Adjustments reflecting prior period expenditures charged against income that were subsequently capitalized during FY 1989 should not be included here.

74. Expenditures for property, plant, and equipment

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
4115	\$		

Part IV SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

• U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — Goods only, do not include services

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1989. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must

be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet**, Part V.C. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1989, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were 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 or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise exports and imports of the foreign affiliate to be shown here may not be the same as the foreign affiliate's sales to, or purchase from, U.S. persons because, among other reasons, sales and purchases may include services.

					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
U.S. MERCHANDISE EXPORTS TO AFFILIATE IN FY 1989 (valued f.a.s. U.S. port)								
75.	Goods shipped to affiliate by U.S. Reporter(s)	4116	\$	1				
76.	Goods shipped to affiliate by other U.S. persons	4117						
U.S. MERCHANDISE IMPORTS FROM AFFILIATE IN FY 1989 (valued f.a.s. foreign port)								
77.	Goods shipped by affiliate to U.S. Reporter(s)	4118						
78.	Goods shipped by affiliate to other U.S. persons	4119						
79.	BEA USE ONLY	4120	1	2	3	4	5	

Part V OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.)

• TAXES

80. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax 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;
- 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 or accruals of nontax liabilities (other than production royalty payments).

					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
5135	\$	1						

• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.

NOTE — Item 81 pertains to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others on contract. This is the basis on which National Science Foundation surveys request information on R&D.

81. R&D performed BY the affiliate

					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
5142	\$	1						

• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY

Receipts — Include royalties, license fees, and other amounts from U.S. persons other than the U.S. Reporter and from all foreign persons that were received by or credited to this affiliate for the use or sale of intangible property.

82. Total receipts

					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
5146	\$	1						

Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate to U.S. persons other than the U.S. Reporter and to all foreign persons for the use or purchase of intangible property.

83. Total payments

84.	BEA USE ONLY	5150	1	2	3	4	5	
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• DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

	TOTAL Column (1) equals the sum of columns (2) through (7) (1)	Local sales		Sales to U.S.		Sales to other countries		
		To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	
		(2)	(3)	(4)	(5)	(6)	(7)	
85.	Sales or gross operating revenues, excluding sales taxes, total — Column (1) equals item 27, column (2).	5167	\$	\$	\$	\$	\$	\$
86.	BEA USE ONLY	5214	1	2	3	4	5	
		5215	1	2	3	4	5	
		5216	1	2	3	4	5	

Remarks

BE-10B BANK

OMB No. 0608-0049: Approval Expires 12/31/91

FORM BE-10B BANK (Report for Foreign Affiliate that is a Bank)
(REV. 11/89)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989

MAIL REPORTS TO

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

OR

DELIVER REPORTS TO

U.S. Department of Commerce
Bureau of Economic Analysis
BE-50 (DIAB), Room 1018A
1401 K Street, N.W.
Washington, DC 20005

Important

Form BE-10B BANK is to be used only to report a foreign affiliate that is a bank, i.e., a foreign business enterprise over 50 percent of whose total gross operating revenues are generated by activities classified in International Surveys Industry (ISI) code 600.

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. In particular, see special instructions for banks and bank holding companies, Part I.C.

1. REPORTING REQUIREMENTS — Form BE-10B BANK must be filed by the U.S. Reporter for each foreign bank affiliate that has total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes outside the range of negative \$3 million to positive \$3 million. See **Instruction Booklet** for detailed reporting requirements.

2. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS — 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 (FASB 52). See **Instruction Booklet**, Part IV.B.

3. FOREIGN AFFILIATE'S 1989 FISCAL YEAR — The foreign affiliate's financial reporting year that has an ending date in 1989. See **Instruction Booklet**, Part II.A.

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

5. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:

May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

6. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

EXAMPLE — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
		1335	

B. If an item is between + or - \$500.00, enter "0."

C. Use parentheses () to indicate negative numbers.

D. All questions should be answered in the context of the reporting period given in item 8.

Part I IDENTIFICATION OF FOREIGN AFFILIATE

If a BEA label has been provided for this affiliate, affix it here. Otherwise complete items 1 and 2.

BEA USE ONLY

Control number

E

1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-10A or BE-10A BANK

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

3. Number of foreign affiliates consolidated — If more than one foreign affiliate is consolidated in this report, enter the number of foreign affiliates consolidated. (Hereinafter, they are considered one affiliate.) If this report is for a single foreign affiliate, enter "1" in the box.

1003 Number

NOTE — Do NOT consolidate affiliates except as noted in the **Instruction Booklet**, I.C.2.b.

If the number is greater than one, Supplement A of this Form BE-10B BANK must be completed.

4. Does this foreign affiliate have a direct equity interest in another foreign affiliate, including branches of this affiliate, that are NOT fully consolidated on this BE-10B BANK? — Mark (X) one

1004 1 Yes 2 No

Supplement B of this Form BE-10B BANK MUST be completed.

5. Form of organization of foreign affiliate — Mark (X) one

1005 1 Corporation 2 Branch 3 Other — Specify

6. Country of incorporation or organization of foreign affiliate — Mark (X) one

1006 601 Australia 308 Germany 319 Netherlands
 202 Brazil 314 Italy 325 Switzerland
 100 Canada 614 Japan 327 United Kingdom
 307 France 213 Mexico Other — Specify

7. Country of location — Country in which foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one

1007 601 Australia 308 Germany 319 Netherlands
 202 Brazil 314 Italy 325 Switzerland
 100 Canada 614 Japan 327 United Kingdom
 307 France 213 Mexico Other — Specify

8. Enter the ending date of this foreign affiliate's 1989 fiscal year

Month	Day	Year
1		89

9. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1989?

1009 1 Yes

If "Yes," did the U.S. Reporter — Mark (X) one

2 1 Establish the foreign affiliate?
 2 2 Acquire a voting interest of 10 percent or more in the foreign affiliate?
 2 3 Sell the foreign affiliate?
 2 4 Liquidate the foreign affiliate?

Enter date →

Month	Year
3	

1 2 No

10. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1989 that caused FY 1988 data to be restated?

1010 1 Yes — All close FY 1988 data must be before restatement, unless otherwise specified.

1 2 No

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued		Percent of ownership at close of fiscal year				
		1989 (1)	1988 (2)			
DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — 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, held directly by						
11. U.S. Reporter named in item 1	1011	1 . %	2 . %			
12. Foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, items 18 and 19 must be completed.	1012	1 . %	2 . %			
13. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 20 must be "Yes."	1013	1 . %	2 . %			
14. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 20 must be "Yes."	1014	1 . %	2 . %			
15. Other U.S. persons	1015	1 . %	2 . %			
16. Other foreign persons	1016	1 . %	2 . %			
17. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 11 through 16		1 100 . 0 %	2 100 . 0 %			
18. Indirect ownership — If there is an entry in item 12, enter U.S. Reporter's percent indirect ownership in this affiliate. See Instruction Booklet , Part I.A.2., for instructions on how to compute indirect ownership percentages.	1018	1 . %	2 . %			
19. Identification of foreign affiliate parent(s) — If there is an entry in item 12, enter below the name(s), ID number(s), and the percent(s) of ownership by the foreign affiliate parent(s).						
Name — Enter from item 2 of parent's Form BE-10B(LF), (SF), or BANK	ID Number — Enter from label of parent's Form BE-10B(LF), (SF), or BANK					
		. %	. %			
		. %	. %			
		. %	. %			
TOTAL — Must equal percentages entered in item 12	1019	1 . %	2 . %			
20. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate's voting rights? Mark (X) one						
1020 <input checked="" type="checkbox"/> 1 <input type="checkbox"/> Yes — Item 13 or 14 above must have an entry, and either item 21 or 22 must be completed.						
<input checked="" type="checkbox"/> 2 <input type="checkbox"/> No — Skip to item 23						
21. If the answer to item 20 is "Yes," and if the U.S. Reporter named in item 1 is submitting the Part II data (i.e., the "complete" report) for this foreign affiliate, give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.						
Name		Mailing address				
22. If the answer to item 20 is "Yes," and if the U.S. Reporter named in item 1 who is not submitting the Part II data (i.e., is submitting a "partial" report) for this foreign affiliate, give name and mailing address of the U.S. Reporter who is submitting the data.						
23. BEA USE ONLY	1021	1	2	3	4	5
24. BEA USE ONLY	1022	1	2	3	4	5
	1027	1	2	3	4	5
Remarks						

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.

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued

Gross operating revenues of foreign affiliate by industry — In columns (1) and (2) respectively, enter the 3-digit International Surveys Industry (ISI) code(s) and the amount of gross operating revenues associated with each code. For an explanation of ISI codes, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**. If you use fewer than five codes, you must account for total gross operating revenues. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no operating revenues, show the intended activity(ies).

NOTE — If total gross operating revenues are not accounted for in items 25 through 29, BEA will, if necessary, contact the U.S. Reporter for additional details.

	ISI code (1)	Gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
25. BANKING	1028	1	600		
26. Enter code with 2nd largest amount of gross operating revenues	1029	1			
27. Enter code with 3rd largest amount of gross operating revenues	1030	1			
28. Enter code with 4th largest amount of gross operating revenues	1031	1			
29. Enter code with 5th largest amount of gross operating revenues	1032	1			
30. TOTAL gross operating revenues accounted for — Sum of items 25 through 29, column (2)	1033				
31. BEA USE ONLY	1034	1			
	1035	1			

Remarks

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.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production — crops
- 020 Agricultural production — livestock and animal specialties
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

- 101 Iron ores
- 102 Copper, lead, zinc, gold, and silver ores
- 107 Other metallic ores
- 108 Metal mining services
- 120 Coal
- 124 Coal mining services
- 133 Crude petroleum extraction (no refining) and natural gas
- 138 Oil and gas field services
- 140 Nonmetallic minerals, except fuels
- 148 Nonmetallic minerals services, except fuels

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco products
- 220 Textile mill products
- 230 Apparel and other textile products
- 240 Lumber and wood products
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 265 Other paper and allied products
- 271 Newspapers
- 272 Miscellaneous publishing
- 275 Commercial printing and services
- 281 Industrial chemicals and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 308 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products
- 331 Primary metal industries, ferrous
- 335 Primary metal industries, nonferrous
- 341 Metal cans, forgings, and stampings
- 342 Cutlery, hardware, and screw products
- 343 Heating equipments, plumbing fixtures, and structural metal products
- 349 Metal services; ordnance; and fabricated metal products, n.e.c.
- 351 Engines and turbines
- 352 Farm and garden machinery
- 353 Construction, mining, and materials handling machiners
- 354 Metalworking machinery
- 355 Special industry machinery
- 356 General industrial machinery
- 357 Computer and office equipment
- 358 Refrigeration and service industry machinery
- 359 Industrial and commercial machinery, n.e.c.
- 363 Household appliances
- 366 Household audio and video, and communications equipment
- 367 Electronic components and accessories
- 369 Electrical machinery, n.e.c.
- 371 Motor vehicles and equipment
- 379 Other transportation equipment
- 381 Measuring, scientific, and optical instruments
- 384 Medical instruments and supplies and ophthalmic goods
- 386 Photographic equipment and supplies
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- 401 Railroads
- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipelines, petroleum and natural gas
- 462 Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- 472 Passenger transportation arrangement
- 477 Transportation, n.e.c., warehousing, terminal facilities, and related services
- 481 Telephone and telegraph communications
- 483 Other communications services
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- 503 Lumber and construction materials
- 504 Professional and commercial equipment and supplies
- 505 Metals and minerals, except petroleum
- 506 Electrical goods
- 507 Hardware, and plumbing and heating equipment and supplies
- 508 Machinery, equipment, and supplies
- 509 Durable goods, n.e.c.
- 511 Paper and paper products
- 512 Drugs, proprietaries, and sundries
- 513 Apparel, piece goods, and notions
- 514 Groceries and related products
- 515 Farm-product raw materials
- 517 Petroleum and petroleum products
- 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 530 General merchandise stores
- 540 Food stores
- 554 Gasoline service stations
- 560 Apparel and accessory stores
- 580 Eating and drinking places
- 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banking
- 603 Savings institution and credit unions
- 612 Other finance
- 631 Life insurance
- 632 Accident and health insurance
- 639 Other insurance
- 650 Real estate
- 671 Holding companies, except bank holding companies
- 679 Franchising, business — selling or licensing

SERVICES

- 700 Hotels and other lodging places
- 731 Advertising
- 734 Services to buildings
- 735 Equipment rental and leasing, except automobiles and computers
- 736 Personnel supply services
- 741 Computer processing and data preparation services
- 742 Information retrieval services
- 743 Computer related services, n.e.c.
- 749 Other business services
- 751 Automotive rental and leasing, without drivers
- 752 Automotive parking, repair, and other services
- 760 Miscellaneous repair services
- 780 Motion pictures, including television tape and film
- 790 Amusement and recreation services
- 800 Health services
- 810 Legal services
- 820 Educational services
- 871 Engineering, architectural, and surveying services
- 872 Accounting, auditing, and bookkeeping services
- 873 Research, development, and testing services
- 874 Management and public relations services
- 890 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities
- 905 Nonbusiness entities, except government

Part II BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE						Amount (1)			
						Bil.	Mil.	Thous.	Dol.
• ASSETS						1			
32. Total assets at close of FY 1989						2045	\$		
• INCOME									
33. Certain realized and unrealized gains (losses) included in the determination of net income — Include gains (losses) net of income tax effects resulting from									
a. Sale, disposition, or revaluation of investment securities;									
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;									
c. Remeasurement of the foreign affiliate's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period and transaction gains (losses) taken to income in accordance with FASB 52;						1			
d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and									
e. Unusual or infrequently occurring items.						2059			
34. Total income — Include									
a. Gross operating revenues;									
b. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;						1			
c. Certain realized and unrealized gains (losses) net of income tax effects (see item 33); and									
d. Other income.						2061			
35. Net income (loss) after provision for foreign income taxes						2066			
36. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) that are not included in the determination of net income and, therefore, excluded from item 33, that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on gains (losses). — <i>Exclude translation adjustments.</i>						2071			
• EMPLOYMENT AND EMPLOYEE COMPENSATION									
EMPLOYMENT — Employees on the payroll at the end of FY 1989, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1989. See Instruction Booklet , Part V.B.1., concerning reporting when employment is subject to unusual variations.									
EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. 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 , Part V.B.3.									Number of employees (1)
37. Total employment — Report the total number of employees for the year.						5158			
38. Total employee compensation — Report, for all employees, the sum of									Amount (1)
a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees; and						1			
b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary.						5162	\$		
39. BEA USE ONLY	5200	1	2	3	4	5			
• LOAN LOSSES									
NOTE — If a separate "loan loss reserve" account is NOT maintained on your books — <i>Report only items 42 and 43 below.</i>									
40. Loan loss reserve — Balance at close FY 1988						5300	\$		
41. Provision for loan loss — Amount charged to the loan loss reserve account during FY 1989						5301			
42. Loan losses — Amount of actual loan losses incurred during FY 1989						5302			
43. Recovered losses — Amount of actual loan losses recovered during FY 1989						5303			
44. Loan loss reserve — Balance at close FY 1989 — <i>Sum of items 40 and 41 minus the sum of items 42 and 43</i>						5304	\$		
45. BEA USE ONLY	5305	1	2	3	4	5			
Remarks									

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

Use Part III to report the line of direct voting ownership included in item 11, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate. For a foreign affiliate in which the U.S. Reporter does not have a direct voting ownership, complete only item 47 (or items 48 and 49) and items 69 through 73 to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

If the U.S. Reporter is a BANK (i.e., filed a Form BE-10A BANK), complete items 47 and 50 through 57, as appropriate. Item 47 should reflect only those amounts that the U.S. Reporter considers to be permanent invested debt in the affiliate and any interest receipts entered in item 69 should relate only to this debt. This permanent invested debt and the U.S. Reporter's equity investment in the affiliate (sections A and B) must not be reported on Treasury Foreign Exchange Forms BL-1, 2, BC and BQ-1, 2.

If the U.S. Reporter is NOT a BANK (i.e., filed a Form BE-10A), complete items 48, 49, and 50 through 57, as appropriate. Items 48 and 49 should reflect all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 69 should reflect interest on all debt, whether or not the debt is permanent. These amounts are not reported on Treasury Foreign Exchange Forms.

Section A – Investment Between the U.S. Reporter and Foreign Affiliate

46. Does the U.S. Reporter's percentage of direct voting ownership given in item 11 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate?

3076 1 Yes 2 No – Attach an explanation of the difference

• DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER	According to books of foreign affiliate								According to books of U.S. Reporter							
	Close FY 1989				Close FY 1988				Close FY 1989				Close FY 1988			
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
If the U.S. Reporter IS a Bank:																
47. U.S. Reporter's permanent debt investment in affiliate — Debt owed to the U.S. Reporter that is considered to be permanent investment in the affiliate	3113	\$			\$				\$				\$			
If the U.S. Reporter IS NOT a Bank:																
48. Owed to U.S. Reporter — Current and long-term payables	3077	1			2				3				4			
49. Due from U.S. Reporter — Current and long-term receivables	3078	1			2				3				4			
• OWNERS' EQUITY ITEMS INCORPORATED AFFILIATE, Items 50 through 55																
U.S. Reporter's equity in:																
50. Capital stock, common and preferred, voting and nonvoting	3079	1			2											
51. Additional paid-in capital	3080	1			2											
52. Retained earnings (deficit)	3081	1			2											
53. Translation adjustment — Cumulative amount	3082	1			2											
54. Other — Specify	3083	1			2											
55. TOTAL — Sum of items 50 through 54	3084	1			2				3				4			
UNINCORPORATED AFFILIATE, Items 56 and 57																
56. U.S. Reporter's share of total owners' equity	3085	1			2											
57. Translation adjustment — Cumulative amount — That portion of item 56 representing the U.S. Reporter's share of the cumulative translation adjustment account	3086	1			2											
58. BEA USE ONLY	3087	1			2				3				4			
	3088	1			2				3				4			
	3089	1			2				3				4			

Remarks

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER - Continued

Section B - Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate During FY 1989

Note - Report transactions during FY 1989 that changed the U.S. Reporter's equity holdings in the foreign affiliate. Exclude changes caused by carrying net income to the equity account, stock and cash dividends (other than liquidating dividends), and the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. **Report all amounts at transaction value**, i.e., the value of the consideration given (received) by the U.S. Reporter.

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
• INCREASE IN EQUITY INTEREST					
59.	Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons	3090	\$		
60.	Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate - Specify	3091			
61.	Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons - Give name and address	3092			
• DECREASE IN EQUITY INTEREST					
62.	Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	3093			
63.	Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate - Specify	3094			
64.	Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons - Give name and address	3095			
65.	TOTAL - Equals sum of items 59, 60, and 61, minus sum of items 62, 63, and 64	3096	\$		
66.	BEA USE ONLY	3097	1	2	3
			4		5

Section C - Receipts and Payments of Dividends, Remitted Earnings, Interest, Royalties, and License Fees, and Charges for Other Services Between U.S. Reporter and Foreign Affiliate

Items should be based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in intercompany account.

	Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate												
	Net of foreign tax withheld		Foreign tax withheld		Net of U.S. tax withheld		U.S. tax withheld										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)									
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
• INCORPORATED AFFILIATES																	
67. Dividends - On common and preferred stock, excluding stock and liquidating dividends	3098	\$			2												
• UNINCORPORATED AFFILIATES																	
68. Remitted earnings	3099				2												
• ALL AFFILIATES																	
69. Interest - Include interest on capital leases.	3114				2				3	\$				4	\$		
70. Royalties, license fees, and other fees for the use or sale of intangible property	3101				2				3					4			
71. Charges 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 equivalent to the total lease payment less the return of capital (depreciation) component.	3104				2				3					4			
72. Allocated expenses - Allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service	3106				2				3					4			
73. TOTAL - Sum of items 67 through 72	3108				2				3					4			

Section D - U.S. Reporter's Equity in Foreign Affiliate's Net Income

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
74.	U.S. Reporter's equity in affiliate's net income (loss) - Enter U.S. Reporter's share of net income, item 35.	3109	\$		
	U.S. Reporter's direct equity in foreign affiliate's net realized and unrealized gains (losses)				
75.	U.S. Reporter's share of item 33	3110			
76.	U.S. Reporter's share of item 36	3111			
77.	BEA USE ONLY	3112	1	2	3
			4		5

Grid for BEA USE ONLY

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement A - This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.

Table with 4 columns: BEA USE ONLY (1), Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK (2), Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2) (3), and Percentage of direct ownership at close FY 1989 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (4). Rows are numbered 6002 to 6014.

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.

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement A — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.

<p>BEA USE ONLY</p> <p>(1)</p>	<p>Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK</p> <p>(2)</p>	<p>Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)</p> <p>(3)</p>	<p>Percentage of direct ownership at close FY 1989 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to nearest tenth.)</p> <p>(4)</p>
1 8015	2	3	4 . %
1 8016	2	3	4 . %
1 8017	2	3	4 . %
1 8018	2	3	4 . %
1 8019	2	3	4 . %
1 8020	2	3	4 . %
1 8021	2	3	4 . %
1 8022	2	3	4 . %
1 8023	2	3	4 . %
1 8024	2	3	4 . %
1 8025	2	3	4 . %
1 8026	2	3	4 . %
1 8027	2	3	4 . %

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

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(LF)

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B(SF) or BE-10B BANK, or, if exempt per instructions, be listed on the BE-10A BANK Supplement of its U.S. Reporter.

Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held (1)	BEA USE ONLY			Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to nearest tenth.)	
	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(SF) or BE-10B BANK of each foreign affiliate listed in column (1) (2)	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(SF) or BE-10B BANK of each foreign affiliate listed in column (1) (3)		Close FY 1989 (4)	Close FY 1988 (5)
7002	2	3	4	. %	5
7003	2	3	4	. %	5
7004	2	3	4	. %	5
7005	2	3	4	. %	5
7006	2	3	4	. %	5
7007	2	3	4	. %	5
7008	2	3	4	. %	5
7009	2	3	4	. %	5
7010	2	3	4	. %	5
7011	2	3	4	. %	5
7012	2	3	4	. %	5
7013	2	3	4	. %	5
7014	2	3	4	. %	5

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

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B(SF) or BE-10B BANK, or, if exempt per instructions, be listed on the BE-10A BANK Supplement of its U.S. Reporter.

Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held (1)	BEA USE ONLY		Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the Identification block above (Enter percentage to nearest tenth.)	
	(2)	(3)	Close FY 1989 (4)	Close FY 1988 (5)
7015	2	3	4 . %	5 . %
7016	2	3	4 . %	5 . %
7017	2	3	4 . %	5 . %
7018	2	3	4 . %	5 . %
7019	2	3	4 . %	5 . %
7020	2	3	4 . %	5 . %
7021	2	3	4 . %	5 . %
7022	2	3	4 . %	5 . %
7023	2	3	4 . %	5 . %
7024	2	3	4 . %	5 . %
7025	2	3	4 . %	5 . %
7026	2	3	4 . %	5 . %
7027	2	3	4 . %	5 . %

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.

BE-10A BANK

OMB No. 0608-0049: Approval Expires 12/31/91

FORM BE-10A BANK (Report for a U.S. Reporter that is a Bank)
(REV. 11/89)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989

MAIL REPORTS TO

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

OR

DELIVER REPORTS TO

U.S. Department of Commerce
Bureau of Economic Analysis
BE-50 (DIAB), Room 1018A
1401 K Street, N.W.
Washington, DC 20005

Important

Form BE-10A BANK is to be used only by a U.S. Reporter that is a bank, i.e., a business enterprise over 50 percent of whose total gross operating revenues are generated by activities classified in International Surveys Industry (ISI) code 600. A U.S. Reporter that is not a bank, but that has a bank foreign affiliate, must file a Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. In particular, see special instructions for banks and bank holding companies, Part I.C.

1. REPORTING REQUIREMENTS — Form BE-10A BANK must be filed by each U.S. person that is a bank and that has a foreign affiliate reportable in this survey. Data on Form BE-10A BANK pertain to the fully consolidated U.S. domestic business enterprise. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A BANK.** Data pertaining to the operations of foreign bank affiliates are to be reported on Form BE-10B BANK; data pertaining to the operations of nonbank foreign affiliates of U.S. bank Reporters are to be reported on Form BE-10B(SF). See **Instruction Booklet** for detailed reporting requirements.

2. U.S. REPORTER'S 1989 FISCAL YEAR — The U.S. Reporter's financial reporting year that has an ending date in 1989. See **Instruction Booklet**, Part II.A.

3. ASSISTANCE — Telephone (202) 523-0612 during office hours — 8:00 a.m. to 4:00 p.m., eastern time.

4. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:

May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

5. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

EXAMPLE — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
		1335	

B. If an item is between + or - \$500.00, enter "0."

C. Use parentheses () to indicate negative numbers.

D. All questions should be answered in the context of the reporting period given in item 7.

BEA USE ONLY Control number 0000D

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 156 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

Part I IDENTIFICATION OF U.S. REPORTER

1. Name and address of U.S. Reporter

2. Form of organization of U.S. Reporter — Mark (X) one

1002 1 Corporation
 2 Other — Specify

3. If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003 1 Yes — Complete the "CLAIM FOR NOT FILING A BE-10." On the claim, mark (X) box number B.2. and enter the name and address of the U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of U.S. Reporter. Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, call (202) 523-0612 for further instructions.
 2 No

4. Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004 1 - 2 -

5. If applicable, enter the first 6-digits of the CUSIP (Committee on Uniform Security Identification Procedures) number(s) which identifies the U.S. Reporter when issuing securities (i.e., stocks, bonds, notes, etc.). Show additional numbers on a separate sheet if necessary.

1005 1 2

6. Enter the number of foreign affiliate reports (Form BE-10B(LF), BE-10B(SF), and BE-10B BANK) that you are required to file.

1006 Number 1 If you also have exempt foreign affiliates, list them on the BE-10A BANK SUPPLEMENT and give the requested information for each. (Do not include exempt foreign affiliates in the number given here.)

7. Enter the ending date of this U.S. Reporter's 1989 fiscal year.

Month	Day	Year
1		89

8. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1989 that caused FY 1988 data to be restated?

1008 1 Yes
 2 No

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108, as amended by P.L. 98-573 — hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY — The Act provides that 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 Act also provides that copies retained in your files are immune from legal process.

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.)

CERTIFICATION — The undersigned official certifies that this report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.G. of the **Instruction Booklet**, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature

Print or type name and title

Date

TELEPHONE NUMBER Area code Number Extension

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address

TELEPHONE NUMBER

Area code

Number

Extension

TELEPHONE NUMBER

Part I IDENTIFICATION OF U.S. REPORTER — Continued

9. If the U.S. Reporter is a corporation, are all U.S. domestic entities covered by the definition of U.S. Reporter (see Instruction Booklet, Part I.B.1.) fully consolidated in this BE-10A BANK report?

1009

1	1
1	2

 Yes

No — PERMISSION MUST HAVE BEEN REQUESTED OF, AND GRANTED BY, BEA TO FILE ON AN UNCONSOLIDATED BASIS. You must file a separate Form BE-10A or BE-10A BANK for each unconsolidated U.S. domestic entity. Enter the name under which each separate Form BE-10A or BE-10A BANK is being filed.

Gross operating revenues of the fully consolidated U.S. Reporter, by industry — In columns (1) and (2) respectively, enter the 3-digit ISI code(s) and the amount of gross operating revenues associated with each code. For a list, and explanation, of each code, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**. If you use fewer than five codes, you must account for total gross operating revenues. For an inactive U.S. Reporter, show the industry classification(s) pertinent to the last active period.

NOTE — If total gross operating revenues are not accounted for in items 10 through 14, BEA will, if necessary, contact the U.S. Reporter for additional details.

	ISI code (1)	Gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
10. BANKING	1013	1	2		
		600	\$		
11. Enter code with 2nd largest amount of gross operating revenues	1014	1	2		
12. Enter code with 3rd largest amount of gross operating revenues	1015	1	2		
13. Enter code with 4th largest amount of gross operating revenues	1016	1	2		
14. Enter code with 5th largest amount of gross operating revenues	1017	1	2		
15. Gross operating revenues accounted for — Sum of items 10 through 14, column (2)	1021		2		
			\$		
16. Gross operating revenues not accounted for above	1022		2		
17. TOTAL gross operating revenues — Sum of items 15 and 16, column (2)	1023		2		
			\$		
18. BEA USE ONLY	1024	1	2	3	4
	1025	1	2	3	4
			5		5

Remarks

Part II		FINANCIAL AND OPERATING DATA OF U.S. REPORTER				Amount (1)			
						Bil.	Mil.	Thous.	Dol.
• ASSETS									
19. Total assets at close of FY 1989						2034	\$		
• INCOME									
20. Total income — Include									
a. Gross operating revenues;									
b. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For domestic business enterprises or foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;						2044			
c. Certain realized and unrealized gains (losses) net of income tax effects; and									
d. Other income.									
21. Net income (loss) after provision for U.S. Federal, State, and local income taxes						2049			
• EMPLOYMENT AND EMPLOYEE COMPENSATION									
<p>EMPLOYMENT — Employees on the payroll at the end of FY 1989, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1989. See Instruction Booklet, Part V.B.1., concerning reporting when employment is subject to unusual variations.</p> <p>EMPLOYEE COMPENSATION — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. 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, Part V.B.3.</p>									
22. Total employment — Report the total number of employees for the year.						2078			Number of employees (1)
23. Total employee compensation — Report, for all employees, the sum of									Amount (1)
a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees; and									Bil. Mil. Thous. Dol.
b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those required by statute, such as the employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary.						2081	\$		
24. BEA USE ONLY	2100	1	2	3	4	5			

Remarks

LISTING OF EXEMPT FOREIGN AFFILIATES

Name of U.S. Reporter

Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership ² (3)	Affiliate's			U.S. Reporter's investment in affiliate ³ (7) Bil. Mil. Thous.
					Total assets (4) Bil. Mil. Thous.	Gross operating revenues (5) Bil. Mil. Thous.	Net income after foreign income tax (6) Bil. Mil. Thous.	
6001					\$	\$	\$	\$
6002								
6003								
6004								
6005								
6006								
6007								
6008								
6009								
6010								
6011								
6012								
6013								
6014								
6015								
6016								
6017								
6018								
6019								
6020								
6021								
6022								
6023								
6024								
6025								
6026								
6027								
6028								
6029								
6030								
6999	This line for BEA USE ONLY →				\$	\$	\$	\$

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.

USE ADDITIONAL SHEETS AS NECESSARY

¹ See Form BE-10B BANK or **Guide to Industry and Foreign Trade Classifications for International Surveys**, Part I, for code; enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² Total ownership includes all direct and indirect ownership percentages. See **Instruction Booklet, Part I.A.2.**
³ For each affiliate in which the U.S. Reporter holds a **direct** equity interest, give the U.S. Reporter's share of total owners' equity of the affiliate plus debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less debt and other intercompany account items owed to the affiliate by the U.S. Reporter.

BE-10 Claim for Not Filing
(REV. 11/89)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

**BENCHMARK SURVEY OF U.S. DIRECT
INVESTMENT ABROAD — 1989**

CLAIM FOR NOT FILING

**MAIL
REPORTS
TO**

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

OR

**DELIVER
REPORTS
TO**

**U.S. Department of Commerce
Bureau of Economic Analysis
BE-50 (DIAB), Room 1018A
1401 K Street, N.W.
Washington, DC 20005**

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94—472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108, as amended by P.L. 98—573—hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY — The Act provides that 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 Act also provides that copies retained in your files are immune from legal process.

Name and address of U.S. business enterprise for which this claim is filed

If the enterprise received a label for Form BE-10A but is exempt from filing Form BE-10A, affix the label in the block below. If a label was not received, enter name and address as contained on the letter transmitting the report forms to you, indicating any changes or corrections.

Name of U.S. Reporter

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Number and Street or P.O. Box

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

City and State

ZIP Code

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

BEA Identification Number

NOTE — A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label if such a label has been provided.

A BE-10, *Benchmark Survey of U.S. Direct Investment Abroad* 1989, is required from any U.S. person that had a foreign affiliate that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise at any time during its 1989 fiscal year. (The U.S. person's 1989 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 1989.)

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA.

It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by:

- certifying in writing, within 30 days of being contacted by BEA, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey;
- completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of BE-10 survey report forms; or
- filing the properly completed BE-10 report by May 31, or June 29, 1990, as required.

BASIS OF CLAIM FOR NOT FILING

Mark (X) and complete either A or B

A. This U.S. person did **not** own or control, directly and/or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) at any time during its 1989 fiscal year.

- But did file a 1988 BE-11 Annual Survey of U.S. Direct Investment Abroad report with this Bureau.
- And did not file a 1988 BE-11 Survey report with this Bureau.

B. This U.S. person **did** own or control, directly or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) during its 1989 fiscal year, but (Mark (X) one) →

1 The owners are citizens of a foreign country who (a) are resident in the U.S. as a result of official employment by a foreign government (including the immediate family of such persons), or (b) have been and expect to be resident in the U.S. for less than one year.

2 Is fully consolidated in the BE-10 report of another U.S. person — Give name and address of that person and their BEA Identification Number, if known. →

Name		
Address — Number and street or P.O. Box		
City	State	ZIP Code
BEA Identification Number →		

3 Other — Specify and include reference to section of regulations or instructions on which claim is based.

NOTE: If the U.S. person had foreign affiliates, but no foreign affiliate had total assets, sales or gross operating revenues, or net income outside the range of negative \$3 million to positive \$3 million, a completed Form BE-10B(LF), BE-10B(SF), or BE-10B BANK is not required but the U.S. person must still file Form BE-10A and BE-10A SUPPLEMENT or BE-10A BANK and BE-10A BANK SUPPLEMENT. It should **NOT** file this "BE-10 Claim for Not Filing."

13 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 **Instructions** for this survey.

Name of U.S. person for BEA to consult about this claim
Print or type

Address — Number and street

City	State	ZIP Code	
U.S. telephone number →	Area code	Number	Extension

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

Authorized official's signature

Print or type name and title

Date

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989
INSTRUCTION BOOKLET

INTRODUCTION

The Benchmark Survey of U.S. Direct Investment Abroad — 1989 is being conducted by the Department of Commerce, Bureau of Economic Analysis (BEA), to obtain data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. The last benchmark survey of U.S. direct investment abroad was conducted for 1982.

The data from the survey are needed to measure the size of U.S. direct investment abroad, monitor changes in such investment, assess its impact on the U.S. and foreign economies, and, based upon this assessment, make informed policy decisions regarding U.S. direct investment abroad. They are also required for compiling the balance of payments, international investment position, and national income and product accounts of the United States.

Reports are **mandatory** under Section 5 of the International Investment and Trade in Services Survey Act, Public Law 94-472, 90 Stat. 2059, 22 U.S.C. 3101 through 3108, as amended (hereinafter, "the Act"). As provided by Section 5(c) of the Act, the information reported may be used for analytical and statistical purposes only and will be held confidential. This survey has been approved by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501, et seq).

A report must be filed by each U.S. person that, at any time during its 1989 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise. Reporting requirements and instructions for specific parts of the forms are in this **Instruction Booklet**. Regulations are in the Code of Federal Regulations, Chapter 15, Part 806.

If a person receiving the report forms and instructions is not required to report according to the Act and the reporting requirements contained herein, a "Claim for Not Filing a BE-10" must nevertheless be completed and returned to BEA within 30 days.

The business community and the U.S. Government have a common interest in the availability of timely and reliable statistical information on the activities of U.S. multinational companies. The completion of your report by May 31, 1990, or June 29, 1990, as required, is **essential** for the survey results to be provided in a timely manner.

Your cooperation is appreciated.

Sincerely,



ALLAN H. YOUNG
Director
Bureau of Economic Analysis

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I. REPORTING REQUIREMENTS

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA. It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by: 1. certifying in writing, within 30 days of being contacted by BEA, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; 2. completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of BE-10 survey report forms; or 3. filing the properly completed BE-10 report by May 31, 1990, or June 29, 1990, as required.

Forms comprising a BE-10 report are:

1. **Form BE-10A** — Report for U.S. Reporters that are not banks
2. **Form BE-10A BANK** — Report for U.S. Reporters that are banks
3. **Form BE-10B(LF) (Long Form)** — Report for "large" nonbank foreign affiliates of nonbank parents
4. **Form BE-10B(SF) (Short Form)** — Report for "small" nonbank foreign affiliates of nonbank parents and for all nonbank affiliates of bank parents
5. **Form BE-10B BANK** — Report for foreign affiliates that are banks
6. **BE-10 Claim for Not Filing**

For definitions of terms, see Section II.

A. Who must report

1. **Basic requirement** — A BE-10 report is required of any U.S. person that had a foreign affiliate (that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise) at any time during the U.S. person's 1989 fiscal year.

If the U.S. person had no foreign affiliates during its 1989 fiscal year, a "BE-10 Claim for Not Filing" must be filed within 30 days of receipt of this package; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 1989 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, U.S. Reporters that are not banks should see I.B. and U.S. Reporters that are banks or bank holding companies should see I.C.

2. **Calculation of ownership percentage** — A U.S. Reporter's ownership interest in a foreign business enterprise may be directly or indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in the foreign business enterprise. It is indirectly held if, for example, the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. In determining whether a foreign business enterprise is held to the extent of 10 percent or more, directly or indirectly, by a U.S. Reporter, all direct and indirect lines of ownership interest in the foreign business enterprise must be summed. **Note** — An associated group is deemed to be one U.S. Reporter.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage of the U.S. Reporter in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the corresponding direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise. To illustrate, suppose that the U.S. Reporter owned 50 percent of foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B that, in turn, owned 80 percent of foreign business enterprise C. Then the U.S. Reporter's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered foreign affiliates of the U.S. Reporter.

3. **Reporting when the foreign affiliate is owned only part of the year** — Reports are required even though the foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. person's 1989 fiscal year. See III.G. for how to file for such a foreign business enterprise.

B. Forms for nonbank U.S. Reporters and foreign affiliates

1. **Form BE-10A** — Report for the U.S. Reporter

- a. **Basic requirements** — A BE-10A report must be completed by a U.S. Reporter that is not a bank. When the U.S. Reporter is a corporation, Form BE-10A is required to cover the fully consolidated U.S. domestic business enterprise. See I.B.1.b.

If the nonbank U.S. Reporter had any foreign affiliates at any time during its 1989 fiscal year, whether held directly or indirectly, for which any one of the following three items was outside the range of negative \$3 million to positive \$3 million:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income (loss) after provision for foreign income taxes,

the U.S. Reporter must file a complete Form BE-10A and, as applicable, a BE-10A SUPPLEMENT, listing each, if any, exempt foreign affiliate. It must also file a Form BE-10B(LF), BE-10B(SF), or BE-10B BANK, as appropriate, for each nonexempt foreign affiliate. See I.B.2.

If the nonbank U.S. Reporter had no foreign affiliates for which any of the three items listed above was outside the range of negative \$3 million to positive \$3 million, then only items 1-4 of Form BE-10A and the BE-10A SUPPLEMENT, listing all exempt foreign affiliates, must be completed.

- b. **Definition of "fully consolidated U.S. domestic business enterprise"** — The fully consolidated U.S. domestic business enterprise is defined as: 1. the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and 2. proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. **This consolidation excludes foreign branches and all other foreign affiliates.**

It is recognized that, in rare instances, conditions may exist that would lead a U.S. parent company to exclude a domestic subsidiary from its consolidation. If a U.S. Reporter cannot consolidate all of its domestic subsidiaries in its Form BE-10A, it must request and be granted permission from BEA to file on an unconsolidated basis prior to filing the report. The U.S. parent is responsible for ensuring that the required Forms BE-10A and related Forms BE-10B, for itself and any unconsolidated domestic subsidiaries, are filed with BEA. The filing deadline for an unconsolidated domestic subsidiary is the same as that for its U.S. parent.

c. Other requirements for filing Form BE-10A

- (1) **If the foreign affiliate is owned by only part of the fully consolidated U.S. domestic business enterprise** — The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
- (2) **U.S. Reporter that is an individual, estate, trust, or nonprofit organization** — A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a nonexempt foreign affiliate directly, rather than through a U.S. business enterprise, should complete only items 1, 2, 5, and 11 of Form BE-10A. If all the foreign affiliates are exempt, only items 1 and 2 of Form BE-10A, and the BE-10A SUPPLEMENT listing the exempt affiliates, should be completed.
- (3) **U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization** — If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report should be filed by, and Form BE-10A should be for, the U.S. business enterprise rather than the individual, etc. However, direct financial transactions or positions, if any, by the individual, etc., with the foreign affiliate must be included in the business enterprise's report.
- (4) **U.S. Reporter owned by a foreign person** — A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a BE-15(LF), Annual Survey of Foreign Direct Investment in the United States - 1989 (Long Form), should only complete items 1 through 10, 51 through 56, 58 through 64, 76 through 78, and 82 through 164 of Form BE-10A. If the U.S. Reporter is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), all of Form BE-10A must be completed. See also III.B.
- (5) **Joint ownership of foreign affiliate** — If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A.

I. REPORTING REQUIREMENTS — Continued

2. Form BE-10B(LF) or (SF) — Report for foreign affiliate

a. Basic requirements — A BE-10B(LF) (Long Form) must be filed for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was **outside** the range of negative \$15 million to positive \$15 million at the end of the foreign affiliate's 1989 fiscal year:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income (loss) after provision for foreign income taxes.

A BE-10B(SF) (Short Form) must be filed **1.** for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the three items listed above was **outside** the range of negative \$3 million to positive \$3 million but for which all three items were **within** the range of negative \$15 million to positive \$15 million, and **2.** for each nonbank foreign affiliate of a U.S. bank Reporter for which **any one** of the three items listed above was **outside** the range of negative \$3 million to positive \$3 million at the end of the foreign affiliate's 1989 fiscal year.

Note — Unless otherwise stated, whenever reference is made to the financial or operating data of a foreign affiliate, such as assets, sales, or net income, the data are to represent 100 percent of the foreign affiliate and not just the portion, if less than 100 percent, owned by the U.S. Reporter(s). Also, an affiliate's receivables due from its parent or from other affiliated persons must not be eliminated from total assets when applying the exemption criteria for this report.

b. Other requirements for filing Forms BE-10B(LF) and BE-10B(SF)

(1) **Rules for consolidation of foreign affiliate** — The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign affiliate:

- (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED;
- (b) Foreign business enterprises located in the same country that are integral parts of the same business operation **may** be consolidated into one affiliate (example: German enterprise A manufactures automobile engines and a majority of its sales are to German enterprise B which produces complete automobiles); and
- (c) Foreign business enterprises located in the same country and in the same BEA 3-digit industry, as defined in the **Guide to Industry and Foreign Trade Classifications for International Surveys**, Part I, **may** be consolidated.

Note — A U.S. Reporter who participates in BEA's BE-577 quarterly survey of U.S. direct investment abroad, Direct Transactions of a U.S. Reporter with Foreign Affiliate, should consolidate foreign business enterprises on Form BE-10B(LF) or (SF) in the same manner as on Form BE-577.

(2) **Reporting of foreign affiliates owned by more than one U.S. Reporter** — If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) is required to file a **complete** Form BE-10B(LF) or (SF) on which all Parts, including Part IV and/or Part V as required, have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more is (are) required to file a **partial** Form BE-10B(LF) or (SF) on which only Part I, items 1 — 22 on Form BE-10B(LF) or items 1 — 16 on Form BE-10B(SF), and Part III, if there is direct ownership or direct financial positions or transactions, have been completed. If no one U.S. Reporter owns a greater share than each of the other U.S. Reporters, then the U.S. Reporters must decide among themselves which one of them shall file the complete Form BE-10B(LF) or (SF) and which one(s) shall file a partial Form BE-10B(LF) or (SF).

A U.S. Reporter filing a **complete** BE-10B(LF) for a foreign affiliate owned by more than one U.S. Reporter should note that, in Part V, Sections C, D, F, and G, data must be reported by transactor. For example, in Part V, Section D, Composition of External Financing, one transactor category is "with U.S. Reporter(s) of this affiliate." If the U.S. Reporter filing the complete BE-10B(LF) cannot, or prefers not to, secure from the affiliate and report the data concerning the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to report its

own data by completing these sections in Part V. The U.S. Reporter filing the complete BE-10B(LF) must attach a note to the form stating that it is not reporting the data in Sections C, D, F, and G of Part V for the other U.S. Reporter(s), if it has so elected, and must so inform the other U.S. Reporter(s).

(3) **Reporting when there is more than one foreign affiliate in a chain of ownership** — A Form BE-10B(LF) or (SF) must be filed for a foreign affiliate of the U.S. Reporter that owns another **nonexempt** foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF) or (SF) must be filed for all affiliates upward in a chain of ownership.

(4) **Relationship between Forms BE-10A and BE-10B(LF) or (SF)** — The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF) or (SF), when data on trade and financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.

(5) **Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates** — The specific items required to be reported on Form BE-10B(LF) or (SF) depend on whether the foreign affiliate was majority- or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. More information is required for majority-owned than for minority-owned foreign affiliates. For example, on the BE-10B(LF), Part V, which contains detailed financial and operating data, must be completed for a majority-owned affiliate; for a minority-owned affiliate, in contrast, only Part IV, which contains much more abbreviated financial and operating data, is required. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates in Part III of Form BE-10B(LF) or (SF). Specifically, for an indirectly owned foreign affiliate, only direct transactions and positions between the affiliate and the U.S. Reporter are to be reported in Part III of Form BE-10B(LF) or (SF). Unless otherwise specified in the instructions on Forms BE-10B(LF) or (SF), all other items in each Part should be completed.

C. Forms for U.S. Reporters and foreign affiliates that are banks or bank holding companies

Specialized report forms, Forms BE-10A BANK and BE-10B BANK, have been adopted for banks because much of the information on foreign activities requested on the standard BE-10 report forms is, for banks, already being reported to other agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized forms is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

Definition of bank — For purposes of the BE-10 survey, "bank" means a business entity engaged in deposit banking, an Edge Act corporation engaged in international or foreign banking, a foreign branch or agency of a U.S. bank whether or not it accepts deposits abroad, and a bank holding company, i.e., a holding company for which over 50 percent of its total revenues is from banks which it holds.

If the bank or bank holding company is part of a consolidated business enterprise and the gross operating revenues from nonbanking activities of this consolidated entity are more than 50 percent of its total revenues, then the consolidated entity is deemed **not** to be a bank even if banking revenues make up the largest single source of all revenues. (Activities of subsidiaries of a bank or bank holding company that may not be banks but that provide support to the bank parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the bank parent company, are considered bank activities.)

1. Form BE-10A BANK — Report for a U.S. Reporter that is a bank

a. Basic requirements — A BE-10A BANK report must be completed by a U.S. Reporter that is a bank. **Note** — For purposes of filing Form BE-10A BANK, the U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise, and all required data on this form shall be for the fully consolidated domestic entity. See I.B. 1.b.

If a U.S. bank had **any** foreign affiliates at any time during its 1989 fiscal year, whether a bank or nonbank and whether held directly or indirectly, for which **any one** of the following three items was **outside** the range of negative \$3 million to positive \$3 million:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income (loss) after provision for foreign income taxes,

the U.S. Bank Reporter must file a complete Form BE-10A BANK and, as applicable a BE-10A BANK SUPPLEMENT, listing each, if any, exempt foreign affiliate, whether bank or nonbank. It must also file a Form BE-10B(SF) for each nonexempt nonbank foreign affiliate and a Form BE-10B BANK for each nonexempt foreign bank affiliate.

If the U.S. bank Reporter had no foreign affiliates for which any one of the three items listed above was outside the range of negative \$3 million to positive \$3 million, then only items 1—4 of Form BE-10A BANK and the BE-10A BANK SUPPLEMENT, listing all exempt foreign affiliates, should be completed.

b. Other requirements for filing Form BE-10A BANK

(1) **If the foreign affiliate is owned by only part of the fully consolidated U.S. domestic business enterprise** — The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.

(2) **Joint ownership of foreign affiliate** — If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A BANK.

2. Form BE-10B BANK — Report for a foreign affiliate that is a bank

a. **Basic requirements** — A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was outside the range of negative \$3 million to positive \$3 million at the end of the foreign affiliate's 1989 fiscal year:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income (loss) after provision for foreign income taxes.

See Note in I.B.2.a.

b. Other requirements for filing Form BE-10B BANK

(1) **Rules for consolidation of foreign bank affiliate** — The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign bank affiliate:

(a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.

(b) Foreign bank branches of the U.S. Reporter that are located in the same country must be consolidated on one Form BE-10B BANK, even if it is the U.S. Reporter's practice to report data for these branches separately to the Federal Reserve (on Form FFIEC 030) or to the Comptroller of the Currency. Incorporated foreign bank affiliates of the U.S. Reporter located in the same country may be consolidated.

(c) Bank and nonbank enterprises located in the same country may not be consolidated.

(2) **Reporting of foreign bank affiliates owned by more than one U.S. Reporter** — If the foreign bank affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) is required to file a complete Form BE-10B BANK on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more is (are) required to file a partial Form BE-10B BANK on which Part I, items 1—22, and Part III, if there is direct ownership or direct financial positions or transactions, have been completed. If no one U.S. Reporter owns a greater share than each of the other U.S. Reporters, then the U.S. Reporters must decide among themselves which one of them shall file the complete Form BE-10B BANK and which one(s) shall file a partial Form BE-10B BANK.

(3) **Reporting when there is more than one foreign affiliate in a chain of ownership** — A Form BE-10B BANK must be filed for a foreign bank affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B BANK must be filed for all bank affiliates upward in a chain of ownership. However, a Form BE-10B BANK is not required to be filed for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and that does not own a reportable nonbank foreign affiliate, but the indirectly owned bank affiliate must be listed on a BE-10A SUPPLEMENT or a BE-10A BANK SUPPLEMENT.

(4) **Relationship between Forms BE-10A BANK and BE-10B BANK** — The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B BANK, when data on financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.

(5) **Banks on U.S. military bases abroad** — Banks located on U.S. military bases abroad and servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed for them.

II. DEFINITIONS

- A. **1989 fiscal year** is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1989. Those Reporters or affiliates having a "52/53 week" fiscal year that ends within the first week of January 1990 are considered to have a 1989 fiscal year for purposes of filing this survey, and should report December 31, 1989 as their 1989 fiscal year end. A business enterprise that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 1989, is deemed to have a fiscal year identical to calendar year 1989. (U.S. Reporters and foreign affiliates that changed the ending date of their financial reporting year in 1989 should contact BEA to determine what reporting period should be used.)
- B. **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 percent or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- C. **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, or
 4. a corporation and its domestic subsidiaries.
- D. **Bank** means a business enterprise engaged in deposit banking, an Edge Act corporation engaged in international or foreign banking, a foreign branch or agency of a U.S. bank whether or not it accepts deposits abroad, and a bank holding company, i.e., a holding company for which over 50 percent of its total revenues is from banks which it holds.
- E. **Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- F. **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.
- G. **CUSIP** — is the trademark for a system that identifies specific security issuers — and their issues — stocks, bonds, notes, etc., of corporate, municipal, State and federal issues and selected foreign issues. The CUSIP system was developed by the American Bankers Association's Committee on Uniform Security Identification Procedures. The CUSIP number consists of nine digits, the first six of which uniquely identify the issuer, and two other characters which identify the issue. The ninth digit is the check digit.
- H. **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.
- I. **Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment.
- J. **Foreign affiliate parent** means a U.S. Reporter's foreign affiliate which has an ownership interest in another foreign affiliate of the U.S. Reporter.
- K. **Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. See III.D.
- L. **Fully consolidated U.S. domestic business enterprise means**
1. the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and
 2. proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.

II. DEFINITIONS — Continued

- M. Intercompany** means between a U.S. Reporter and its foreign affiliates.
- N. Intermediary** means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- O. 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 to be owned by the lessor.
 - 2. Operating lease** — Generally, a lease with a term which is less than the useful life of the asset and in which a transfer of ownership is not contemplated.
- P. Majority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of ALL U.S. REPORTERS of the affiliate exceeds 50 per centum.
- Q. Person** means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency).
- R. U.S. direct investment abroad** means the ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise including a branch.
- S. U.S. Reporter** means the U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic business enterprise. See II.L.
- T. U.S. person** means any person resident in the United States or subject to the jurisdiction of the United States. See III.D.
- U. 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.

III. CLARIFICATION OF COVERAGE AND SPECIAL SITUATIONS

- A. Determining existence of a foreign affiliate** — In general, a U.S. person's foreign operation or activity is considered a foreign affiliate if it is legally or functionally separable from the domestic operations or activities of the U.S. person. In most cases, it is clear whether the foreign operation or activity constitutes an affiliate. For example, if the operation or activity is incorporated abroad, as is true in the majority of cases, it is always considered a foreign affiliate. Even if it is unincorporated, the foreign operation or activity is usually legally or functionally separable from the U.S. person's domestic operations or activities. In cases where it is not clearly separable, the determination of whether the operation or activity constitutes a foreign affiliate is made on a case-by-case basis, depending on the weight of the evidence.

Factors that would tend to indicate that the operation or activity is a foreign affiliate are:

1. It pays foreign income taxes.
2. It has a substantial physical presence abroad, as evidenced by plant and equipment, or employees, permanently located abroad.
3. Separate financial records are kept on the foreign operation or activity that would allow preparation of financial statements, including a balance sheet and income statement. (A mere record of disbursements to, or receipts from, the foreign operation or activity would not constitute a "financial statement" for this purpose.)
4. It takes title to the goods it sells and receives revenues therefrom.
5. It receives funds for its own account from customers for services it performs.

Factors that would tend to indicate that it is **not** a foreign affiliate are:

1. It engages only in sales promotion, public relations types of activities, or otherwise conducts business abroad for the U.S. Reporter's account and not for its own account. See III.F. and III.I. on page 9.
2. It has no separate financial statements.
3. It receives funds to cover its expenses only from the U.S. Reporter.
4. It pays no foreign income taxes.
5. It has limited property, plant, and equipment, or no employees, permanently located abroad.

- B. U.S. Reporter owned by a foreign person** — A U.S. business enterprise that is a U.S. Reporter in this BE-10 survey may also be a U.S. affiliate of a foreign person that must report in the BE-15, Annual Survey of Foreign Direct Investment in the United States — 1989. This could be the case if the U.S. business enterprise both owns foreign affiliates and is owned 10 percent or more, directly or indirectly, by a foreign person. In such cases, the U.S. business enterprise should report in this survey with respect to any foreign business enterprise it owns or controls, directly or indirectly, to the extent of 10 percent or more, but should not report other property of its foreign owner. (A foreign business enterprise that is jointly owned by the U.S. Reporter and the foreign owner of the U.S. Reporter should be considered a foreign affiliate of the U.S. Reporter provided the U.S. Reporter has a 10 percent or more ownership interest.) For purposes of the BE-10 survey, the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates of the foreign owner (other than those held through the U.S. Reporter), are to be considered unaffiliated foreign persons.

- C. Partnerships** — Limited partners do not have control in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment and is not reportable in this survey. The existence of direct investment in a partnership is based on the country of residence of the general partner(s) and the percentage control exercised by (which may differ from the financial interest of) the general partner(s).

- D. Determining country of residence or jurisdiction of individuals** — An individual is 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 III.D.3.
3. Notwithstanding III.D.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 families who reside 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.

- E. Foreign affiliate operating completely outside its country of incorporation** — If a foreign affiliate conducts all its operation from, and is located in, a single foreign country that is different from its country of incorporation, it is deemed to be operating totally outside its country of incorporation. A single BE-10B report for the entity in the country of operation must be filed, treating it as an incorporated foreign affiliate; do not file a separate BE-10B report for the entity in the foreign country of incorporation. If, however, the foreign affiliate has any of the following in the country of incorporation:

1. bank account,
2. employees,
3. property, plant, or equipment, or
4. sales,

it is deemed to have operations in its foreign country of incorporation and, therefore, a separate BE-10B report must be filed for the entity in that country.

If a foreign affiliate incorporated abroad conducts its operations from, and has locations in, more than one foreign country, a separate Form BE-10B must be filed for each country in which it has operations, and a separate Form BE-10B must be filed for the entity in the foreign country of incorporation, treating the entity as an incorporated foreign affiliate in that country.

If a foreign affiliate incorporated abroad conducts its operations from, and is located in, the United States, a Form BE-10B must be filed for the entity in the country of incorporation, treating it as an incorporated foreign affiliate in that country.

F. Agencies and representative offices — A foreign representative office (or agent or employee) of a U.S. person is not considered a business enterprise and therefore is not required to be reported as a foreign affiliate. A foreign presence of a U.S. person is considered a foreign representative office, and thus not subject to reporting, if 1. it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person, 2. to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for the U.S. person, 3. it does not produce revenue (other than funds from the U.S. person to cover its expenses), and 4. it is engaged only in representational, public relations type activities, or the gathering of market information. A foreign presence that produces revenues from services it provides to unaffiliated persons is considered a foreign affiliate and is subject to the reporting requirements.

G. Foreign affiliate owned for only part of FY 1989

The table below indicates how Forms BE-10B(LF), (SF) and BANK must be completed for those foreign affiliates that were held by the U.S. Reporter for only part of FY 1989. **Note** — All data for yearend 1988 must be before restatement.

A "0" indicates that the entries should be zero. An "X" indicates that the entries should be the value at the end of FY 1988 or FY 1989, as appropriate.

Data on Forms BE-10B(LF), (SF), or BANK					
During FY 1989, the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate (Part III, Section A of each form)		Balance sheet data		Income statement data
	(a)		(b)		(c)
	Close FY 88	Close FY 89	Close FY 88	Close FY 89	Income statement
1. Established	0	X	0	X	part year ₂
2. Acquired from:					full year ₁
(a) Another U.S. Reporter	0	X	X ¹	X ¹	
(b) Foreign person	0	X	0	X	part year ₂
3. Sold to:					
(a) Another U.S. Reporter	X	0	0 ¹	0	0 ₁
(b) Foreign person	X	0	X	0	part year ₁
4. Liquidated	X	0	X	0	part year ₂

¹A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 1989 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 1989. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover 12 months of FY 1989. The U.S. Reporter selling the foreign affiliate should provide the U.S. Reporter acquiring the affiliate with balance sheet and income statement data for the affiliate for the period from yearend 1988 to the time of the sale. The data should be combined with the data for the period of time from the sale to yearend 1989.

²A foreign affiliate that was established, liquidated, or acquired from (sold to) a foreign person during FY 1989 should be treated as a foreign affiliate for only the part of the year that the U.S. Reporter owned the affiliate. The foreign affiliate's financial and operating data should cover the period from establishment or acquisition to yearend 1989, or the period from yearend 1988 to the time of the liquidation or sale, as appropriate.

Note — If the foreign affiliate was liquidated, or sold to a foreign person, during FY 1989, Part IV, and not Part V, should be completed on Forms BE-10B(LF) and (SF).

H. Real Estate — The ownership of foreign real estate is defined to be a business enterprise and, if foreign real estate is owned by a U.S. person, it is a foreign affiliate of a U.S. Reporter. A Form BE-10B is required unless the enterprise is otherwise exempt.

Residential real estate held exclusively by a U.S. person for personal use and not for profitmaking purposes is not subject to the reporting requirements. A primary residence abroad that is leased to others while the owner is a U.S. resident, but which the owner intends to reoccupy, is considered real estate held for personal use.

Ownership of foreign residential real estate by a business enterprise, the sole purpose of which is to hold the real estate for the personal use of the owner(s) of the business enterprise, is considered to be real estate held for personal use and therefore not subject to the reporting requirements.

If a U.S. 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 U.S. person's share, is a foreign affiliate and must be reported unless otherwise exempt.

I. Airlines and ship operators — U.S. airlines' and ship operators' foreign stations, ticket offices, and terminal and port facilities that provide services **only** to their own operations are not foreign affiliates and are not subject to the reporting requirements. Reports are required when such facilities produce significant revenues from services provided to unaffiliated persons.

J. Estates, trusts, and intermediaries

1. A U.S. estate is a person and, therefore, may have direct investment; the estate, not the beneficiary, is considered to be the U.S. Reporter. Thus, ownership of a foreign affiliate by a U.S. estate shall be reported by the administrator, executor, etc., of the estate and not by the beneficiary.

2. A trust, either U.S. or foreign, 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 in III.J.3. below. For reporting purposes, the beneficiary(ies) of the trust, or the creator(s) of the trust in the situation detailed below 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 has 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 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).

3. Intermediary

a. If a particular U.S. direct investment abroad is held, exercised, administered, or managed by a U.S. intermediary, such intermediary shall be responsible for reporting the required information for, and in the name of, its principal or shall instruct the principal to submit the required information. Upon instructing the principal, the intermediary shall be released from further liability to report provided it has informed BEA of the date such instructions were given and the name and address of the principal, and has supplied the principal with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the principal to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate shall be considered as accounts or transactions of the U.S. principal with the foreign affiliate. To the extent such transactions or accounts are unavailable to the principal, they may be required to be reported by the intermediary.

b. If a U.S. person holds a foreign affiliate through a foreign intermediary, the U.S. person will be considered to own the foreign affiliate directly and all accounts or transaction of the U.S. person with the intermediary will be considered to be with the foreign affiliate.

K. Determining location of transactor (source) for investment income included in sales or gross operating revenues — Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income (item 82 through 85, column (2), on Form BE-10A and item 168, columns (1) through (7), on Form BE-10B(LF) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. (For rental income from real estate, base it on the location of the property.) If the location of the issuer of the financial instrument is unknown, then the nationality of the issuer may be substituted. In those cases where both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) on behalf of the U.S. Reporter or foreign affiliate, the country of location of the intermediary may be used instead.

L. Reporting for U.S. Reporters and foreign affiliates that are insurance companies

1. Where there is a difference, the financial and operating data for insurance companies in the BE-10 survey 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 national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include 1. non-trusted or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Mandatory securities valuation reserves that are appropriations of retained earnings are to be included in the owners' equity section of the balance sheet, **not** in the liability section.
2. Assets of an affiliate's U.S. Reporter that are held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policy holders are not to be included in the data reported for the affiliate on Form BE-10B(LF) or (SF).
3. Instructions for reporting specific items are:
 - a. **Current receivables (items 26 and 27 of Form BE-10A; items 37 and 38 of Form BE-10B(LF); and that part of item 29 of Form BE-10B(SF) that is current receivables)** — 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.
 - b. **Current liabilities and long-term debt (items 35 and 36 of Form BE-10A; items 46 and 47 of Form BE-10B(LF); and item 34 of Form BE-10B(SF))** — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Policy reserves are to be included in "Other noncurrent liabilities," unless they are clearly current liabilities.
 - c. **Sales or gross operating revenues, excluding sales taxes (item 40 of Form BE-10A; item 56 of Form BE-10B(LF); and item 27, column (2) of Form BE-10B(SF))** — Include items such as earned premiums, annuity considerations, net investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises (domestic and foreign, including foreign affiliates of the U.S. Reporter) and certain realized and unrealized gains (losses).
 - d. **Certain realized and unrealized gains (losses) (item 42 of Form BE-10A; items 59 and 71 of Form BE-10B(LF); and item 41 of Form BE-10B(SF))** — Include realized gains (losses) from the sale or maturity of investments in item 42 of Form BE-10A, item 59 of Form BE-10B(LF), and item 41 of Form BE-10B(SF), and unrealized gains (losses) from changes in the valuation of investments in item 39 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 38 of Form BE-10B(SF).
 - e. **Cost of goods sold or services rendered (item 45 of Form BE-10A and item 62 of Form BE-10B(LF))** — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
 - f. **Expenditures for property, plant, and equipment (items 68, 69, and 70 of Form BE-10A; items 124, 125, and 126 of Form BE-10B(LF); and item 74 of Form BE-10B(SF))** — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent asset").
 - g. **Net book value of property, plant, and equipment (items 66 and 74 of Form BE-10A and items 121 and 130 of Form BE-10B(LF))** — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (item 30 minus item 31 of Form BE-10A, and item 41 minus item 42 of Form BE-10B(LF)).
 - h. **Investment income (item 82, column (2) of Form BE-10A and item 168, column (1) of Form BE-10B(LF))** — Report that portion of sales or gross operating revenues that is investment income (other than any gain (loss) on the sale or maturity of investments, which should be reported as "certain realized and unrealized gains (losses)" as detailed above). See III.K. for instructions on determining the location of the transactor of investment income.
 - i. **Sales of services (item 82, column (4) of Form BE-10A and item 170, column (1) of Form BE-10B(LF))** — Include premium income and income from other services, if any.

M. Operating leases of more than one year — An operating lease is an arrangement conveying the right to use property, plant, or equipment

for a specified period of time. If an operating lease for equipment is arranged between the U.S. Reporter and its foreign affiliates for a period of more than one year, include data for such leases in Part III, Investment Between U.S. Reporter and Foreign Affiliate, as follows:

1. For a foreign affiliate that has leased equipment from the U.S. Reporter (i.e., the foreign affiliate is the lessee):

a. Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Owed to the U.S. Reporter

- (1) **Close FY 1989 (item 77, column (1) and column (3) of Form BE-10B(LF); and item 47, column (1) of Form BE-10B(SF))** — Include the FY 1989 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
- (2) **Close FY 1988 (item 77, column (2) and column (4) of Form BE-10B(LF); and item 47, column (2) of Form BE-10B(SF))** — Include the FY 1988 closing net book value (from the books of the U.S. Reporter) of the leased equipment.

b. Charges for the use of tangible property, receipts by the U.S. Reporter from the foreign affiliate, (item 104, column (1) and column (2) of Form BE-10B(LF); and item 68, column (1) and column (2) of Form BE-10B(SF)) — Report the net rent on the operating lease. Net rent is equivalent to the total lease payment for the reporting period less the amount of depreciation expense charged against the leased equipment (from the books of the U.S. Reporter) for that portion of FY 1989 that the lease was in existence.

2. For a foreign affiliate that has leased equipment to the U.S. Reporter (i.e., the foreign affiliate is the lessor):

a. Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Due from the U.S. Reporter

- (1) **Close FY 1989 (item 78, column (1) and column (3) of Form BE-10B(LF); and item 48, column (1) of Form BE-10B(SF))** — Include the FY 1989 closing net book value (from the books of the foreign affiliate) of the leased equipment.
- (2) **Close FY 1988 (item 78, column (2) and column (4) of Form BE-10B(LF); and item 48, column (2) of Form BE-10B(SF))** — Include the FY 1988 closing net book value (from the books of the foreign affiliate) of the leased equipment.

b. Charges for the use of tangible property, payments by the U.S. Reporter to the foreign affiliate, (item 104, column (3) and column (4) of Form BE-10B(LF); and item 68, column (3) and column (4) of Form BE-10B(SF)) — Report the net rent on the operating lease. Net rent is equivalent to the total lease payment for the reporting period less the amount of depreciation expense charged against the leased equipment (from the books of the foreign affiliate) for that portion of FY 1989 that the lease was in existence.

IV. GENERAL INSTRUCTIONS

A. 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. Reports for unincorporated persons must be generated on an equivalent basis.

Reference to Financial Accounting Standards Board statements are referred to as "FASB" statements.

B. Translation of foreign currency financial and operating data into U.S. dollars

1. Financial statements — Foreign affiliate financial statements, i.e., balance sheets and income statements, that are not maintained in U.S. dollars should be translated from the host country currency to U.S. dollars using FASB 52, as would be required in order to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.

2. Other financial and operating data of foreign affiliate — According to FASB 52, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred." Since separate translation of each transaction is usually impractical, the specific results can be achieved by using an average rate for the period. In Forms BE-10B(LF), (SF), and BANK certain revenue and expense transactions which may not be translated separately for the financial statements, such as wages and salaries, exports and imports, and fees and royalties, are required to be reported. These transactions should be translated in a manner that is consistent with that used to translate the financial statements into U.S. dollars.

C. Method of accounting for equity investments

- 1. Form BE-10A or 10A BANK** — The U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all **majority-owned** foreign affiliates, should be reported in its financial statements using the equity method of accounting. Equity investments of less than 20 percent, and immaterial investments, should be reported using the cost method.
- 2. Form BE-10B(LF), (SF), or BANK** — A foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated **majority-owned** foreign affiliates, should be reported in its financial statements using the equity method of accounting. Equity investments of less than 20 percent, and immaterial investments, should be reported using the cost method. *See important note on foreign affiliate consolidation rules under I.B.2.b. for nonbank affiliates, and I.C.2.b. for bank affiliates.*

Note — If it is determined that there is a material difference between the "equity" and the "cost" methods and the data should have been filed using the "equity" method, BEA will require that the data be refiled.

D. Reporting of receipts and payments of dividends, interest, fees, royalties, rentals, etc.

— Amounts for items such as dividends, interest, fees, royalties, and rentals should be entered as of the date they were received, paid, or entered into intercompany accounts between the payor and the payee, **WHICHEVER OCCURRED FIRST**. Include amounts for which payment was made in kind. For an item entered into intercompany accounts in, or prior to, the reporting period, in order to avoid duplication, any subsequent settlement of the account in the reporting period should not be reflected again in such item but should be reflected only as a reduction of intercompany accounts in the balance sheet.

E. Industry and export and import trade classifications

— A list and explanation of the industry classifications and export and import trade classifications used are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**, BE-799, which is included as part of the BE-10 report package.

F. Distribution of sales among goods, services, and investment income

— Certain sections of the BE-10 survey forms request that sales be disaggregated into sales of goods, sales of services, and investment income. Sales of services are those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148 of the list of ISI codes given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**, except that companies, such as finance and insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in "investment income" rather than in "sales of services." The question may arise as to whether sales classified in construction (code 150) or wholesale or retail trade (codes in the 500 series) should be considered sales of goods or sales of services. These industries are sometimes considered service industries on the basis of the activities of the firms classified in them. However, businesses engaged in wholesale and retail trade are selling goods, and the output of businesses engaged in the construction industry is largely tangible. Therefore, for the purpose of classifying sales between goods and services, sales in construction and in wholesale and retail trade are considered sales of goods even though these businesses may sometimes be considered to be in a service industry.

G. Estimates

— If actual data are not available, or only partial data are 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.

Certain sections of Forms BE-10A and BE-10B require data that may not normally be maintained in a company's customary accounting records. Provision of precise data in these areas may present the respondent with a substantial burden beyond what is intended by BEA. This may be especially true for:

- **BE-10A, Part I, items 13 through 22** — Number of employees in each industry of sales;
- **BE-10A, Part II, Section G, items 82 through 85** — Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part II, Section H** — Exports and imports of the U.S. Reporter on a shipped basis, by product and by country;
- **BE-10B(LF), Part V, Section D** — Composition of external financing by transactor;
- **BE-10B(LF), Part V, Section F** — Distribution of sales or gross operating revenues, by transactor, by country of location, and by whether the sales were goods, services, or investment income; and
- **BE-10B(LF), Part V, Section G** — Exports and imports of the foreign affiliate on a shipped basis, by product.

Data provided in these areas may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. The procedures used should be consistently applied from one BEA survey to the next.

H. 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.

I. Space on form insufficient

— When space on the 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.

V. Instructions for Specific Parts of the Report Forms

A. Certain realized and unrealized gains (losses) for securities dealers, finance companies, and real estate companies

- 1. Securities dealers** DO NOT include realized gains (losses) due to sale or maturity of investments in item 42 of Form BE-10A, item 59 of Form BE-10B(LF), or item 41 of Form BE-10B(SF), rather, include in gross operating revenues. Unrealized gains (losses) due to changes in the valuation of investments that are recognized during the reporting period SHOULD be included in item 39 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 38 of Form BE-10B(SF).
- 2. Finance companies** SHOULD include realized gains (losses) from the sale or maturity of investments in item 42 of Form BE-10A, item 59 of Form BE-10B(LF) and item 41 of Form BE-10B(SF), and unrealized gains (losses) due to changes in the valuation of investments in item 39 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 38 of Form BE-10B(SF).
- 3. Real estate companies** DO NOT include realized gains (losses) from the sale of real estate in the ordinary course of trade or business in item 42 of Form BE-10A, item 59 of Form BE-10B(LF) or item 41 of Form BE-10B(SF), rather, include in gross operating revenues. A gain (loss) that is recognized during the reporting period due to revaluation of assets without a sale SHOULD be included in item 39 or 42, as appropriate, of Form BE-10A, items 52 and 71, or item 59 of Form BE-10B(LF), and item 38 or 41 of Form BE-10B(SF).

B. Employment and employee compensation

- 1. Employment** — Employment is the number of full-time and part-time employees on the payroll at the end of FY 1989, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1989 may be used provided it is a reasonable proxy for the end of FY 1989 number. If employment at the end of FY 1989, or the count taken at some other time during FY 1989, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations should be given. If the business enterprise's activity involves large seasonal variations, the average number of employees for FY 1989 should be given. If given, the average should be the average for FY 1989 of the number of persons on the payroll at the end of each payroll period, month, or quarter. If precise figures are not available, give your best estimate.
- 2. Research and development (R&D) employees** — Include scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four year college course with a major in one of these fields (i.e., training may be either formal or by experience).

R&D includes basic and applied research in science and in engineering, as well as design and development of prototypes and processes, if the purpose of such activity is to:

- a. Pursue a planned search for new knowledge whether or not the search has reference to a specific commercial application;
- b. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
- c. Apply existing knowledge to the employment of a present product or process.

R&D includes the activities described above whether assigned to separate R&D organizational units of the company or carried on by company laboratories and technical groups that are not part of a separate R&D organization.

V. Instructions for Specific Parts of the Report Forms — Continued

3. Employee compensation — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

- a. Wages and salaries** — 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, profit sharing 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 expenditures 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 mandated or 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. Expenditures for retirement plans should include the employer's gross pension expense, i.e., before any amortization taken in accordance with FASB 87 (Employers' Accounting for Pensions) representing the difference between the fair value of the assets of the retirement plan and the employer's actuarially determined benefit obligation under the plan. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.

4. Production workers engaged in manufacturing activities —

Production workers are those employees most directly connected with carrying out the manufacturing activities of the business being reported, up to and including working foremen, but excluding other supervisory employees. They are those 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). If foreign affiliates maintained employment and payroll records according to national (host country) definitions of wage workers or manual workers that do not differ significantly from the above production worker concept, data may be submitted according to the national concepts.

5. Hours worked by production workers —

Hours worked include standby or reporting time but exclude hours paid for time not worked, such as holidays, vacations, sick leave, or other paid leave. Although data on hours worked should ordinarily be obtained from payroll records, reasonable estimates are acceptable if utilizing payroll records would be unduly burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. It is important, however, that such estimates be for **hours worked**, and that hours paid for time not worked be excluded. Data on hours worked, together with the data on wages and salaries and employee benefit plans, will be used to derive hourly compensation rates for production workers. As a check on your estimates, you can compute the implied hourly compensation rate (i.e., divide the sum of wages and salaries and employee benefit plans for production workers by hours worked) to see if it appears reasonable.

- C. U.S. merchandise trade** — The data on U.S. merchandise trade between U.S. Reporters and their foreign affiliates are to be reported on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. However, it is recognized that U.S. Reporters and their foreign affiliates keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were billed or charged. Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them 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 U.S. trade. However, when the U.S. Reporter records the transactions on its books, it would show a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared

on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this should be a U.S. export to an unaffiliated foreigner, not to the foreign affiliate, and the destination should be the country of the unaffiliated foreigner not that of the foreign affiliate.

For many U.S. Reporters, these and other differences between the "charged" and "shipped" bases may not arise. If there is no material difference between the two bases, the "charged" basis may be used. However, if a material difference does exist, then trade must be reported on the "shipped" basis. For this purpose, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis. In item 86 of Form BE-10A and item 180 of Form BE-10B(LF), the U.S. Reporter must indicate that the data are in fact being reported essentially on the "shipped" basis. BEA will require the U.S. Reporter to refile the data if it determines that there is a material difference between the "charged" and "shipped" bases, and that the data are not on, or adjusted to, the "shipped" basis.

- 1. Definition of U.S. merchandise trade** — The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise 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 in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States, transporting people or merchandise.

- 2. Timing** — Only goods actually shipped between the United States and a foreign country during FY 1989 should be included, regardless of when the goods were charged or consigned. For example, goods shipped by the U.S. Reporter to an affiliate in FY 1989 that were charged or consigned in FY 1990, should be included, but goods shipped to an affiliate in FY 1988 that were charged or consigned to the affiliate in FY 1989 should be excluded.

- 3. Trade of the U.S. Reporter** — Goods shipped by, or to, the U.S. Reporter, whether or not they were actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.

- 4. Trade of a foreign affiliate** — Goods shipped by, or to, a foreign affiliate, whether or not they were actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.

- 5. Country of ultimate destination or origin** — On Form BE-10A of this report, 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 should be 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.

- 6. Trade by product** — In disaggregating U.S. merchandise exports and imports by product, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**, Part II, for a detailed description of the product categories used.

- 7. By (or to) whom goods were shipped** — Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a foreign affiliate in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. Reporter to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. Reporter's Form BE-10A. Or if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports by the U.S. Reporter only on the Form BE-10B(LF) or (SF) of the Italian affiliate, not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered an export by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10B(LF) or (SF).

Note — Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

8. Valuation of exports — U.S. merchandise exports should be valued f.a.s. (free alongside ship) at the U.S. port of exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. port of exportation, including the selling price at the interior point of shipment (or costs if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.

9. Valuation of imports — U.S. imports should be valued at the actual contract price agreed upon between buyer and seller, 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 at the foreign port of exportation, 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, U.S. import duties, and freight and insurance from the foreign port of exportation to the U.S. port of entry.

VI. Filing the BE-10

A. Due date — A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT or BE-10A BANK SUPPLEMENT (as required), and Form(s) BE-10B(LF), (SF), or BANK (as required), is due to be filed with BEA not later than May 31, 1990 for those U.S. Reporters filing less than fifty, and June 29, 1990 for those U.S. Reporters filing fifty or more, Forms BE-10B(LF), (SF), or BANK.

B. Extensions — BEA hopes that by providing an additional month for large U.S. Reporters to file, requests for further extensions of time will not be necessary. Delays in filing necessarily affect BEA's already tight processing schedule for the benchmark survey. Nevertheless, a limited number of requests for extension in hardship cases will be considered. They must be in writing and received by BEA at least 15 days before the due date of the report, and include substantive reasons for the extension. BEA will provide a written response to such requests.

C. Assistance — For assistance, telephone (202) 523-0612 between 8:00 a.m. and 4:00 p.m., eastern time.

D. Number of copies — A single original copy of each form or supplement shall be filed with BEA. For Form BE-10A and 10A BANK, this should be the copy with the address label if such a label has been provided (make necessary corrections to the address on the label); for Forms BE-10B(LF), (SF), and BANK, attach the appropriate

identification label for each foreign affiliate report if such a label has been provided. In addition, each U.S. Reporter must retain a copy of each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in VI.G. and on each form.)

E. Additional copies of forms — Requests for more than two copies of the forms and instructions will be filled upon demonstration of need (e.g., law and accounting firms must furnish names and addresses of U.S. Reporters for whom they will be filing reports).

F. Where to send the report — Reports filed by mail through the U.S. Postal Service should be sent to:

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

Reports filed by direct private delivery should be directed to:

U.S. Department of Commerce
Bureau of Economic Analysis
BE-50 (DIAB), Room 1018A
1401 K Street, N.W.
Washington, DC 20005

G. 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).

H. Annual stockholders' report and Form 10K — Business enterprises issuing annual reports to stockholders and Form 10K are to furnish copies of these reports for FY 1989 when filing the BE-10 report.

NOTES

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.

1989 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or telephone (202) 523-0890.

Enter the quantity of each item you require:

Item	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	
Form BE-10A BANK		Guide to Industry and Foreign Trade Classifications for International Surveys	
Form BE-10B(LF)		Claim for Not Filing	
Form BE-10B(SF)		Instructions for Determination of Income Statement and Balance Sheet Items	
Form BE-10B BANK			

PLEASE COMPLETE BELOW

Name of U.S. Reporter

Attention:

Street Address

City, State, ZIP Code

RETURN TO

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

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