### ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1991

### INSTRUCTIONS

The Annual Survey of U.S. Direct Investment Abroad is conducted to secure current economic data on the operations of U.S. parent companies and their foreign affiliates. Reports filed in this survey should be consistent with those filed in the 1990 BE-11 annual survey as concerns concepts and definitions, accounting methods, affiliate and reporter consolidation, etc. However, filing this report is not contingent upon having filed a 1990 BE-11.

### I. REPORTING REQUIREMENTS

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-11 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-11 survey; 2. completing and returning the "BE-11 Claim for Not Filing" within 30 days of receipt of the BE-11 survey report forms; or 3. filing the properly completed BE-11 report by May 29, 1992.

#### A. Who must report:

- Basic requirement A BE-11 report, consisting of Forms BE-11A, B, and C, is required from every nonbank U.S. person having a nonbank foreign affiliate that is not exempt as detailed in I.C. below. The reporting status of a foreign affiliate is primarily based on
  - a. the amount of its -
    - (1) total assets at the end of the fiscal year,
    - (2) annual sales or gross operating revenues, excluding sales taxes, for the fiscal year, and
    - (3) annual net income (loss), after provision for foreign income taxes, for the fiscal year,

hereafter, the 'exemption level items;" and

- b. percent ownership, direct and/or indirect, by the U.S. person in the affiliate at the end of the fiscal year.
- 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 (i.e., the "fully consolidated U.S. domestic business enterprise" as defined in I.D.1. below) 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 "a U.S. Reporter's ownership interest," 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 enterprises's direct ownership percentage in the given foreign business enterprise.

# B. Forms required and the criteria for reporting on each are as follows:

- A Form BE-11A (Report for U.S. Reporter) must be filed by each nonbank U.S. person that has a foreign affiliate reportable on Form BE-11B or BE-11C. Form BE-11A is required to cover the fully consolidated U.S. domestic business enterprise. See I.D.1.
- 2. A Form BE-11B (Report for Majority-Owned Foreign Affiliate) must be filed by the U.S. Reporter for each majority-owned nonbank foreign affiliate for which any one of the three exemption level items is outside the range of negative \$15 million to positive \$15 million at year end.

- 3. A Form BE-11C (Report for Minority-Owned Foreign Affiliate) must be filed for each minority-owned nonbank foreign affiliate that is owned at least 20 percent, but not more than 50 percent, directly and/or indirectly, by all U.S. Reporters of the affiliate combined, and for which any one of the three exemption level items is outside the range of negative \$15 million to positive \$15 million at year end.
- A Claim for Not Filing a BE-11 should be filed if you were contacted by BEA and all of your foreign affiliates are exempt.

**NOTES** — An affiliate is majority-owned by virtue of being owned more than 50 percent by all U.S. Reporters of the affiliate combined. Such affiliates that meet the reporting requirements in *I.B.2*. above must be reported on Form BE-11B.

An affiliate holding an equity interest in another affiliate that must be reported on Form BE-11B or C, must also be reported on Form BE-11B (if majority owned) or C (if minority owned), regardless of the value of its assets, sales, or net income (loss). That is, all affiliates upward in a chain of ownership must be reported.

- C. Exempt affiliates Based on the preceding, an affiliate is exempt from being reported if it meets any one of the following criteria:
  - 1. None of its exemption level items exceeds \$15 million (positive or negative).
  - 2. It is less than 20 percent owned, directly and/or indirectly, by all U.S. Reporters of the affiliate combined. Note that a minority-owned affiliate that is owned 20 percent or more by all U.S. Reporters of the affiliate combined, and that otherwise meets the reporting requirements, must be reported on Form BE-11C even if no one U.S. Reporter owns 20 percent or more.
  - 3. Its U.S. parent (U.S. Reporter) is a bank.
  - 4. It is a bank.

An affiliate's receivables due from its parent or from other affiliated persons may not be eliminated from total assets when applying the exemption criteria for preparing this report.

If you filed a BE-11B or BE-11C for an affiliate in 1990 that is exempt in 1991, and for which you received a label, affix the affiliate label to either the BE-11B or C report, as appropriate, and enter the amounts for total assets (in item 24 on the BE-11B or in item 9 on the BE-11C), annual sales or gross operating revenues (in item 30 on the BE-11B or in item 10 on the BE-11C), and annual net income (loss) (in item 39 on the BE-11B or in item 12 on the BE-11C). If all of your affiliates are exempt in 1991, see I.B.4.

# D. Other requirements for filing Form BE-11A — Report for the U.S. Reporter:

1. 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-11A, 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 Form BE-11A and related Forms BE-11B and BE-11C, 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.

2. 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.

#### I. REPORTING REQUIREMENTS - Continued

- D. Other requirements for filing Form BE-11A Report for the U.S. Reporter — Continued
  - 3. 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 item 1 of Form BE-11A and attach an explanatory note attesting to its status. Required Forms BE-11B and BE-11C must be filed as appropriate.
  - 4. 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-11 report should be filed by, and Form BE-11A 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.
  - 5. 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, Annual Survey of Foreign Direct Investment in the United States 1991, should only complete items 1 through 4. See also III.B.
  - 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-11A. See I.E.2.
- E. Other requirements for filing Forms BE-11B and BE-11C Report for foreign affiliate:
  - 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-11B and BE-11C in the same manner as on Form BE-577.
  - 2. Reporting of foreign affiliates owned by more than one U.S. Reporter If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate that is required to be reported on Form BE-11B, each U.S. Reporter must submit a Form BE-11B for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file a form in which all items have been completed. The other U.S. Reporter(s) must file a form in which only Part I, items 1, 2, 6, 7, 8, and 9, has been completed. If the ownership percentages are the same, the U.S. Reporters must decide among themselves which one will submit the complete report.

Note, however, that in Part II, Sections C, D, and E, of Form BE-11B, data must be reported by transactor. For example, in Part II, Section C, Composition of External Finances, one transactor category is "with U.S. Reporter(s) of this affiliate." If the U.S. Reporter filing the complete Form BE-11B 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 in those sections of Part II. The U.S. Reporter filing the complete Form BE-11B must attach a note to the form stating that it is not reporting the data in Sections C, D, and E of Part II for the other U.S. Reporter(s) and must so inform the other U.S. Reporter(s).

If two or more U.S. Reporters jointly own a foreign affiliate that is required to be reported on Form BE-11C, only the U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file the form.

- 3. Reporting when there is more than one foreign affiliate in a chain of ownership A Form BE-11B or BE-11C 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-11B or BE-11C must be filed for all affiliates upward in a chain of ownership.
- 4. Relationship between Forms BE-11A, BE-11B, and BE-11C The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Forms BE-11B and BE-11C, 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.

### II. DEFINITIONS

- A. 1991 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1991. Those U.S. Reporters or affiliates having a "52/53 week" fiscal year that ends within the first week of January 1992, are considered to have a 1991 fiscal year for purposes of filing this survey, and should report December 31, 1991 as their 1991 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 1991 is deemed to have a fiscal year identical to calendar year 1991. (U.S. Reporters and foreign affiliates that changed the ending date of their financial reporting year in 1991 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 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, 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 their voting privileges in a concerted manner to influence the management of a business enterprise. Each of the following are deemed to be an associated group —
  - 1. Members of the same family,
  - 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. Branch means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- E. 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.
- F. 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.
- G. Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.
- H. Foreign affiliate parent means a U.S. Reporter's foreign affiliate which has an equity interest in another foreign affiliate of the U.S. Reporter.
- Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- J. 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.
- K. Intermediary means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- L. 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.

#### II. DEFINITIONS - Continued

- M. Minority-owned foreign affiliate means a foreign affiliate in which the combined direct and indirect ownership interest of at least one U.S. Reporter is 10 per centum or more, but the combined direct and indirect ownership interests of all U.S. Reporters of the affiliate is 50 per centum or less.
- N. 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).
- O. 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.
- P. U.S. person means any person resident in the United States or subject to the jurisdiction of the United States.
- Q. 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 enterprise. See II.J.
- R. 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.
- 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.)
- It takes title to the goods it sells and receives revenues therefrom.
- 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:

- 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.E.
- 2. It has no separate financial statements.
- It receives funds to cover its expenses only from the U.S. Reporter.
- 4. It pays no foreign income taxes.
- 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-11 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 1991. 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-11 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.

For a U.S. person that files both Form BE-11A and Form BE-15, only items 1—4 and the certification on Form BE-11A should be completed. The remainder of Form BE-11A will be completed by BEA using data from that person's Form BE-15.

- C. Foreign affiliate operating completely outside its country of incorporation If a foreign affiliate conducts all its operations 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-11B or BE-11C 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-11B or BE-11C 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-11B or BE-11C 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-11B or BE-11C must be filed for each country in which it has operations, and a separate Form BE-11B or BE-11C 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-11B or BE-11C must be filed for the entity in the country of incorporation, treating it as an incorporated foreign affiliate in that country.

D. 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-11B or BE-11C is required unless the enterprise is otherwise exempt.

Real estate that is normally included in the property, plant, and equipment account of a foreign affiliate is not to be reported as a separate affiliate.

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.

- E. 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.
- F. 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 amount of such investment income in item 21 on Form BE-11A and the amount and source of such investment income in item 52, columns (1) through (7), on Form BE-11B 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.

# III. CLARIFICATION OF COVERAGE AND SPECIAL SITUATIONS — Continued

# G. 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-11 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-trusteed 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.
- 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-11B or BE-11C.
- 3. Instructions for reporting specific items are:
  - a. Include in total assets (item 17 on Form BE-11A, item 24 on Form BE-11B, and item 9 on Form BE-11C) and in "other current assets" (item 20 on Form BE-11B) such items 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. Include in total liabilities (item 18 on Form BE-11A and item 28 on Form BE-11B) and in current liabilities (item 25 or 26 on Form BE-11B) such items as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Include policy reserves in total liabilities and in "other noncurrent liabilities" (item 27 on Form BE-11B).
  - c. Include in sales or gross operating revenues, excluding sales taxes (item 20 on Form BE-11A, item 30 on Form BE-11B, and item 10 on Form BE-11C), such items as earned premiums, annuity considerations, gross investment income, and items of a similar nature. (Income from foreign affiliates should be reported in item 31, not item 33, on Form BE-11B.)
  - d. Include realized gains (losses) from the sale of maturity of investments in item 32 of Form BE-11B and unrealized gains (losses) from changes in the valuation of investments in item 41 of Form BE-11B.
  - e. Include in cost of services rendered (item 35 on Form BE-11B) costs relating to sales or gross operating revenues, excluding sales taxes (item 30 on Form BE-11B), such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, other underwriting expenses, and investment expenses.
  - f. Include in investment income (item 21 of Form BE-11A and item 52, column (1) of Form BE-11B) 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.F. for instructions on determining the location of the transactor of investment income.
  - g. Include in sales of services (items 23, 24, and 25 of Form BE-11A and item 54, column (1) of Form BE-11B premium income and income from other services, if any.

### 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 instructions indicate a variance. Reports for unincorporated persons must be generated on an equivalent basis.

References 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

- Financial statements Foreign affiliate financial statements, such as the balance sheet and income statement, should be translated into U.S. dollars using FASB 52.
- 2. Selected 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 result can be achieved by using an average rate for the period.

In Forms BE-11B and BE-11C, certain revenue and expense transactions which may not be translated separately for the financial statements, such as employee compensation and exports and imports, are required to be reported. These transactions should be translated in a manner that is consistent with that used to translate the financial statements to U.S. dollars.

- C. Industry classification A list and explanation of the industry 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-11 report package.
- D. Distribution of sales among goods, services, and investment income - Certain sections of the BE-11 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.
- E. 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-11A and BE-11B 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-11A, Part II, Section B Distribution of sales or gross operating revenues by whether the sales were goods, services, or investment income;
- BE-11A, Part II, Section D Exports and imports of the U.S. Reporter on a shipped basis;
- BE-11B, Part II, Section C Composition of external finances by transactor;
- BE-11B, Part II, Section D Distribution of sales or gross operating revenues, by transactor, by country of destination, and by whether the sales were goods, services, or investment income; and
- BE-11B, Part II, Section E U.S. exports and imports of the foreign affiliate on a shipped basis.
- F. Space on form insufficient When space on a form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form.

## 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 32 of Form BE-11B, 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 41 of Form BE-11B.
  - 2. Finance companies SHOULD include realized gains (losses) from the sale or maturity of investments in item 32 of Form BE-11B, and unrealized gains (losses) due to changes in the valuation of investments in item 41 of Form BE-11B.
- B. 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. 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 33 of Form BE-11A and item 55 of Form BE-11B, 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" bases.
  - 1. Definition of U.S. merchandise trade U.S. merchandise trade refers 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 1991 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 1991 that were charged or consigned in FY 1992, should be included, but goods shipped to an affiliate in FY 1990 that were charged or consigned to the affiliate in FY 1991 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. 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-11A. 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-11B or BE-11C 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-11B or BE-11C.

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

- 6. 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 cost, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.
- 7. Valuation of imports U.S. merchandise 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-11

- A. Due date A fully completed and certified BE-11 report comprising Form BE-11A and Forms BE-11B and/or C is due to be filed with BEA not later than May 29, 1992.
- B. Extension Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered provided it is received at least 15 days prior to the due date of the report and enumerates substantive reasons necessitating the extension. BEA will provide a written response to such requests.
- Assistance For assistance, telephone (202) 523-0612 between 8:00 a.m. and 4:00 p.m., eastern time.
- D. Reporting on magnetic tape In order to reduce the reporting burden, companies are given the option of filing on tape. Anyone wishing to file on tape should contact BEA.
- E. Number of copies A single original copy of the report shall be filed with BEA. Each U.S. Reporter must retain a copy of its report to facilitate resolution of any problems which may arise covering the data reported.
- F. Where to send the report Reports filed by mail through the U.S. Postal Service should be sent to:

U.S. Department 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 1991 when filing the BE-11 report.

### 1991 BE-11 ORDER FORM

To obtain additional copies of BE-11 Forms and Instructions, complete this order form or telephone (202) 523–0890. Enter the quantity of each item you require:

ltem	Quantity	ltem.	Quantity
Form BE-11A		Instructions 05 at es	<i>b</i> 0.
Form BE-11B	ey fo	Guide to Industry and Foreign Trade Classifications for International Surveys	
Form BE-11C	, surveya	Claim for Not Filing	
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15 115	PLEASE COM	PLETE BELOW	
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City, State, ZIP Code			
U.S. Departm Bureau of Eco Washington,	nent of Commerce onomic Analysis, BE-50( DC 20230	DIAB)	

Page 7

FORM BE-11B (Report for Majority- (REV. 12/91) Owned Foreign Affiliate)	Part I	IDENTIF	ICAT	ION OF MAJO	RITY-C	WNED	FORE	IGN AF	FILIAT	E	
U.S. DEPARTMENT OF COMMERCE	AFFIX it	below with	neces	vided for this affiliat sary corrections an	d Co	ontrol	BE	A USE O	NLY		B
BUREAU OF ECONOMIC ANALYSIS		d 2. Otherw				ımber		DE 444			B
MANDATORY	11.Nan	ne or U.S.	Kepor	ter of affiliate —	Same a	is item 1,	, Form	BE-11A			
ANNUAL SURVEY						4	dic				
OF U.S. DIRECT	2. Nan	ne of foreig	n affil	iate being reporte	d — Use	e the sam	e name	on all rep	orts		
INVESTMENT	Forn	ns BE-577, E	BE-133	his affiliate with the B, and BE-133C.		LOT ECON	omic Ar	nalysis, e.	g.,	45	•
1991				15 NO	25	only		~	ge,		
	L			n 15 '00'	56-	at	.09	bo,			J
REPORTING REQUIREMENTS — For filed by the U.S. Reporter for each major foreign affiliate that has total assets; sale revenues, excluding sales taxes; or net is provision for foreign income taxes outsine negative \$15 million to positive \$15 millio	ity-owned les or gros ncome (le de the ran ion. Bead particular ay 29, 19, 19, 19, 19, 19, 19, 19, 19, 19, 1	d nonbank as operating as after ge of a see Part I ge.  Uning office NANCIAL The lid be sing U.S. 2). See  affiliate's p	tic ve	1 3 3   1 3 2 5   Sv	unts shouse week of tween - tween - tween - tween - tween - transport was a second with the tween - tween - tween - tween - twee - tween - twe	(omitting portions po	9 000). s of eac 500.00 negativ	Do not e h line. ), enter '' re numbe	onter 0.''	fy 🖟	
1100 La Callada 11314 La Italy		[1319] [	etneri	ands							_
4. Enter the ending date of this foreign	affiliate's	1991 fisc	al yea	r				Month	Day	Y	ear
							1008	1			
5. Did the foreign business enterprise b	ecome a	foreign aff	iliate	of the U.S. Repo	rter du	ring FY 1	9917	1		ξ.	)1
1009 1 1 Yes  If "Yes," did the U.S. Re  Mark (X) one  2 1 Establish the foreign 2 2 Acquire a voting into percent or more in a foreign company?	n affiliate prest of 1	O Em	ter dat		Year						
Ownership Interest in This Foreign Affil Enter the U.S. Reporter's direct or indirect of foreign affiliate, or an equivalent interest if tenth of one percent.	wnership	interest ba	sed or	voting stock if ar	n incorp o the ne	orated earest		Percent close of	of owner fiscal year		
6. Direct ownership interest							1011	1			%
7. Indirect ownership interest held throu Instructions, Part I.A.2., on how to cal					s — Se	9	1018	1		Г	7%
								1			7
Total ownership interest of U.S. Report     Give name and address of other U.S. per     10 percent or more in this foreign affiliation.	erson(s) ha	SOUTH TO SOUTH THE SOUTH THE			ship int	erest of	1050			.	%
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Part I IDENTIFICATION OF A MAJORITY-OWNED FOREIGN AFFILIATE — Continue	d				
11. Major activity of foreign affiliate  A list, and an explanation of, the International Surveys 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," indicate the intended activity.  Mark (X) one:	,				
Production — The foreign affiliate is primarily engaged in manufacturing, fabricating, assem processing, growing, or mining or extracting (including exploring for or developing) a product activities are coded in the 000, 100, 200, or 300 series, except 070, 108, 124, 138, and 140 of ISI codes.	.Thes	e			
Sales — The foreign affiliate is primarily engaged in selling (at wholesale or retail products we produce. These activities are coded in the 500 series of the list of ISI codes.  Services — The foreign affiliate is primarily engaged in providing a service such as public utilises.	ties,			dent	5.
transportation, lodging, consulting, accounting, engineering, holding companies, etc. These coded in the 400, 600, 700, or 800 series, or in 070, 108, 124, 138, or 148, of the list of ISI	code	ties a	9//		
Sales of foreign affiliate by industry  Enter the 3-digit ISI code(s) and the amount of sales (as reported in item 30) associated with each code. If yo five codes, you must account for total sales. For inactive affiliates, show the industry classification(s) pertine active period; for "start-ups" with no sales, show the intended activityties).  Holding companies should show total income (item 34). To be considered a holding company, a company's e income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a subject of its total income and its period.	ent to	the la	e net		
ISI code 671, "holding company," is an invalid classification when the			5	Sales (2)	
than 50% of total income from other activities. (1)		Bil.	Mil.	Thous.	Dols.
than 50% of total income from other activities.  112. Enter code with largest amount of sales  113. Enter code with largest amount of sales  114. Enter code with largest amount of sales		2			
13. Enter code with 2nd largest amount of sales		2			
14. Enter code with 3rd largest amount of sales 1030		2			
15. Enter code with 4th largest amount of sales		2			
1		2			
16. Enter code with 5th argest amount of sales 1032  17. TOTAL AMOUNT OF SALES ACCOUNTED FOR —		2			
Sum of items 12 through 16	_	5			i
Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFF	1110	TE			
Insurance affiliates, see Instructions, Part III.G.  Section A — Balance Sheet of Foreign Affiliate  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.				ce at clo scal yea (1)	
<ul> <li>ASSETS</li> <li>19. Inventories — Land development companies should exclude land held for resale (include in item 20); finance and insurance companies should exclude inventories of marketable securities (include in item 20 or 23 as appropriate).</li> </ul>	2039	Bil.	Mil.	Thous.	Dols.
20. Other current assets — Cash and cash items; current trade accounts and trade notes receivable, and other current receivables, net of allowances for doubtful items; land held for resale; current marketable securities; and other current assets not included in item 19.	2100	1			
21. 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.)	2041	1			 
22. Accumulated depreciation and depletion	2042	1 (			)
23. Other noncurrent assets — Include equity investments (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.); other investments; intangible assets, net of amortization; noncurrent marketable securities; noncurrent trade accounts and trade notes receivable, net of allowance for doubtful items; and other noncurrent assets. — Specify		1			
	2081	1			1
24. TOTAL ASSETS — Sum of items 19 through 23 —	2045	1			
25. Trade accounts and trade notes payable, current	2046				-
26. Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 25, 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.	2047	1			
27. Other noncurrent liabilities — Noncurrent items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownership interest in this foreign affiliate is not to be separated from the normal equity accounts.) Debit balances in these accounts should be included in item 23. Exclude long-term intercompany debt (include in item 26).	2048	1			
28. TOTAL LIABILITIES — Sum of items 25 through 27	2049	1			
OWNERS' EQUITY  29. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Must equal item 24 minus item 28	2055	1			

## **SUMMARY OF INDUSTRY CLASSIFICATIONS**

204 Agricultural production — crops and animal specialties and anima	AGR	<b>ICULTURE, FORESTRY, AND FISHING</b>		MANUFACTURING - Continued		WHOLESALE TRADE — Continued
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349 Metal services; ordenance; and fabricated materials metal products. n.e.c.  349 Metal services; ordenance; and fabricated materials metal products. n.e.c.  351 Engines and turbines  352 Engines and turbines  353 Farm and garden machinery  354 Metal mining services  355 Special industry machinery  356 Special industry machinery  357 Computer and office equipment discussive particular machinery and natural gas and estruction (no refining) and natural gas and gas field envices  358 Computer and office equipment discussive particular machinery and natural gas and natural gas and services, except fulls and particular gas and gas field envices  358 Nonmetallic minerals services, except gas						
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Pishing, hunting, and trapping   MINING   MINING   351 Engines and turbines   352 Construction, mining, and materials   353 Construction, mining, and materials   354 Metalworking machinery   355 Construction, mining, and materials   354 Metalworking machinery   356 Construction, mining, and materials   357 Construction, mining, and materials   358 Metalworking machinery   358 Metalworking machinery   359 Construction   356 Metalworking machinery   357 Computer and office equipment   357 Computer and office equipment   358 Metalworking places   359 Metal services   359						
MINING   352 Farm and garden machinery   353 General marchinery   353 General marchinery   354 General marchinery   355 General machinery   356 General marchinery   356 General marchinery   356 General marchinery   356 General machinery   357 General machinery   357 General machinery   358 G			351		0.0	
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REMARKS

Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFF	ILIZ	ATE	- Continued	
Section B — Income Statement of Foreign Affiliate — Include in proper income or expense category non-operating income and extraordinary items. For affiliates classified in ISI code 612, report interest income as sales or gross operating revenues (item 30) and interest expense as cost of goods sold or services rendered (item 35). Insurance companies classified in ISI code 631, 632, or 639, report gross investment income as sales or gross operating revenues (item 30).			Amount	
			Bil. Mil. Thous	s. Dols
• INCOME 30. Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers.	13	2056	1	
31. Income from equity investments — Income from equity investment included in item 23. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report on the equity basis to include earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income (include in item 30 or 33, as appropriate).	3	2057	ponden	
Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting:	ting	(6)		1
<ul> <li>Sale, disposition, or revaluation of investment securities dealers in securities, other finance companies, and insurance companies — See Instructions, Part (I.G.);</li> </ul>	7			1 1 1
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;				1
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) (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			1	
e. Unusual or infrequently occurring items.		2059	1	1
a uselP				
33. Other income — Non-operating and other income not included above.		2060	1	i
23.9				1
OSTS AND EXPENSES     OSTS AND EXPENSES		2061		-
35. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 30) 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. Do not include tax or percentage depletion charges.		2035	1	
36. Foreign income taxes — Provision for foreign income taxes for FY 1991. Do not include U.S. income taxes. Exclude production royalty payments.		2036	1	
37. 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.		2037	1	
			1	
TOTAL COSTS AND EXPENSES — Sum of items 35 through 37      NET INCOME	-	2038	1	-
Net income (loss) after provision for foreign income taxes — Item 34 minus item 38.      ADDENDA — SELECTED DATA FOR CURRENT PERIOD (DO NOT)		2066		
REPORT CUMULATIVE AMOUNTS.)  40. Current period foreign currency translation adjustment — Include the increase (decrease) during the			1	
current year in the balance sheet's cumulative foreign currency translation adjustment account (FASB 52). Report debit amounts in parentheses ( ).		2040		İ
41. 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 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). Do not include translation			1	
adjustments.		2071	1	
42. Dividends or net income remitted to owners — Incorporated affiliate, enter amount of dividends declared out of current- and prior-period income on common and preferred stock, excluding stock and liquidating dividends. Unincorporated affiliate, enter amount of current- and prior-period net income remitted to owners.		2069		
43. Current-period depreciation and depletion — Current-period charges against property, plant, and equipment included in item 21.		2043	1	
44. Research and development (R&D) expenditures, calculated in accordance with FASB 2 — All R&I costs incurred, including depreciation, amortization, wages and salaries, taxes, cost of materials and supplies, allocated overhead, indirect R&D costs, and the costs of R&D conducted by others on behalf of the foreign affiliate. Exclude costs incurred in R&D activities conducted for others under a contractual arrangement.		2044	1	
45. BEA 2077 1 2 3 4			5	
USE ONLY				

### Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE - Continued Section C -Composition of **External Finances** TOTAL With persons in With U.S. rical survey form burpose at responsion forms are vey respons to the survey of the sur With other U.S. this affiliate's With other Equals sum of Reporter(s) of columns (2) persons country of foreign persons CLOSE FY 1991 (5) Dols. 46. Current liabilities Bil. Mil. Thous. Bil. Mil. Thous. and long-term debt Column (1) equals the sum of items 25 and 26. \$ 5151 47. Current and noncurrent receivables and financial investments Column (1) equals those accounts included in items 20 and 23 that are trade accounts and trade notes receivable and other receivables, net of allowances for doubtful items, marketable securities, stocks, bonds, and other investments (excluding equity investments in other foreign affiliates of the U.S. Reporter) INCORPORATED AFFILIATES 48. Capital stock and additional paid-in capital — Column (1) equals that part of item 29 that is capital stock and additional paid-in capital UNINCORPORATED **AFFILIATES** 49. Total owners' equity - Column (1) equals item 29 5154 3 50. BEA USE ONLY 5155

## Section D — Distribution of Sales or Gross Operating Revenues

For purposes of distributing sales or gross operating revenues between sales of "goods," and sales of "services," and "investment income," 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 12

through 16 (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 52, rather than in item 54, as a sale of a "service." See **Instructions**, Part III.F., for 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.

51. Sales or gros operating revenues,			T	OTAL		Loca	l sales	Sales	to U.S.	Sales to ot	her countries
a. Column (1 equals item b. For each	_ )		umn ( m of	(1) equal columns ough (7)	(2)	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
column, equals		Bil.	Mil.	Thous.	Dols.	(2)	(3)	(4)	(5)	(6)	(7)
sum of items 52 through		1				2	3	4	5	6	7
54	5167	\$				\$	\$	\$	\$	\$	\$
By type     Investment income	5168	1				2	3	4	5	6	7
53. Sales of goods	5169	1				2	3	4	5	6	7
54. Sales of services	5170	1				2	3	4	5	6	7

### Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued Section E — U.S. Merchandise Trade of Foreign Affiliate — Goods Only, Do NOT Include Services **IMPORTANT NOTES** 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 Instructions, Part V.B. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1991, 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 of 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. This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1991. 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. avant should not be recorded here if the 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 may include services 55. On what basis were the trade data in this section prepared? — Mark XI one NOTE — If it is determined that there is a material difference between the "charged" 1 "Shipped" basis and 'shipped' bases and the data have not been filed on the 'shipped' basis, or the necessary adjustments have not been made to "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases. 2 put "charged" basis data essentially on a "shipped" basis, then BEA will require that the "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases. 3 data be refiled. plinforma Amount (1) Value f.a.s. U.S. port • EXPORTS FROM THE U.S. Thous. 56. Merchandise shipped TO this foreign affiliate in FY 1991, total From the U.S. Reporter(s) of this affiliate 57 5215 From other U.S. persons 58 5216 Value f.a.s. foreign port · IMPORTS INTO THE U.S. -Bil. Mil. Thous. Dols. 59. Merchandise shipped BY this foreign affiliate in FY 1991, total 5198 60. To the U.S. Reporter(s) of this affiliate To other U.S. persons Section F — Other Financial and Operating Data of Foreign Affiliate Amount (1) Bil. Mil. Thous. Dols 62. Production royalty payments for natural resources — Include only amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments-in-kind at market value. 63. 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 and accruals of nontax liabilities (other than production royalty payments). 5135 Employment — Employment is the number of full-time and part-time employees on the payroll at the end of FY 1991, excluding home workers and independent sales personnel who are not 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 employees. A count taken during, rather than at the end of, FY1991 employees are assonable proxy for the end of FY 1991 number. If employment at the end of FY 1991, or the count taken at some other time during FY 1991, 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 1991 should be given. 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 Number 64. Total employment — Report the total number of employees for the year. 65. Total employee compensation — Report, for all employees, the sum of Amount 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. Dols. 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 66. BEA USE 2201 2 3 4 ONLY 2202 2203 2 3 4 2206 3 5 2207 2 4 FORM BE-11B (REV. 12/91) Page 5

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FORM BE-11A (Report for U.S. Reporter) (REV. 12/91)	BEA USE ONLY	Control number>		(	0	0 0	A
U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS  MANDATORY  ANNUAL SURVEY OF U.S.	and/or BE-11C) is est hours per response. The sources, gathering and information. Send corn Analysis (BE-1), U.S. I Management and Bud	n for this BE-11 report (comprising imated to vary from 4 to 3,000 hours burden includes time for reviewing mentaining the data needed, and ments regarding this burden estimates the compression of Commerce, Washing the partment of Commerce, Washing the Compression of Commerce, Washing the Compression of Commerce, Washing the Commerce of Commerce, Washing the Commerce of Comme	rs per res ng instruction completinate to Direction, DC 2 608-005	sponse, ctions, s ng and r ector, B 20230; 3 Was	with an searching reviewing Bureau o and to the bington	n average ng existin ng the col of Econom the Office	of 71 g data lection of nic of
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OR	~ fo	2 bours are	ey"				
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	surve hati	ON PULP OF SULVEY OF FOR SULVEY ON FOR SULVE					
FORTING REQUIREMENTS  Form BE-11A must be filed by each ponbank of foreign affiliate reportable in this survey. Data pertain to the fully consolidated U.S. domest DO NOT FULLY CONSOLIDATE YOUR FOOPERATIONS. Data pertaining to the operation are to be reported on Forms BE-11B and BE-1 for detailed reporting requirements.  If the U.S. Reporter in item 1 above is a corporation is owned more than 50% by another U.S. busined data should be included in the report filed by another complete the Claim for Not Filing a BE-11. Do not remainder of this report.  DUE DATE — BE-11 reports are due May 29.  ASSISTANCE — Telephone (202) 523-061 8:00 a.m. to 4:00 p.m., eastern time.	U.S. person that has a conform BE-11A for business enterprise.  REIGN ions of foreign affiliates 1C. See Instructions on and its voting stock assenterprise, your ther U.S. Reporter, it complete the	GENERAL NOTES  1. Currency amounts should be to thousands (omitting 000 shaded portions of each line  EXAMPLE — If amount is \$1,3 report as  Bil. Mil. Thous.  / 3 3 5  2. If an item is between + or —  3. Use parentheses ( ) to indice	e reporte ). <b>Do not</b> e.  334,891.0  Dols.	ed in U.S t enter 00,	3. dollar amount	s rounde	
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4. Number of foreign affiliate reports which you	must file			1006 Ni	umber		
a. Enter number of foreign affiliate BE-11B rep	ports submitted. ———		>	Nt 2	umber		
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<ol> <li>Reporting period — Data on this report are to of financial reporting year that has an ending da 1991 fiscal year ends on —</li> </ol>	cover the U.S. Reporter's te in calendar year 199	s 1991 fiscal year, i.e., its D1. This U.S. Reporter's	<b>.</b>	1007 1			91
MANDATORY — This survey is bein (P.L. 94-472, 90 Stat. 2059, 22 U.S. Act''), and the filing of reports is many	C. 3101 to 3108, as am	ended by P.L. 98-573 and P.L. 101	-533 - h	ervices ereinaf	Survey ter "the	Act	
confidentiality — The Act provor statistical purposes and CANNOT be copies retained in your files are immunities.	e used for purposes of t						
PENALTIES — Whoever fails to repo and to injunctive relief commanding so than \$10,000 and, if an individual, ma agent of any corporation who knowin- imprisonment or both. (See Section 6	uch person to comply, or by be imprisoned for not gly participates in such v	both. Whoever willfully fails to rep more than one year, or both. Any of riolations, upon conviction, may be	ort shall b	oe fined ector, e	not mo	re	
PERSON TO CONSULT CONCERNING QUESTIO REPORT — Enter name and address	ONS ABOUT THIS	CERTIFICATION — The unders (consisting of Form BE-11A an has been prepared in accordance complete, and is substantially acceptant IV.E. of the Instructions, estata are not available from custor data could not be obtained without the could not be obtained.	d Form(s with the curate exit timates h	s) BE-1 applical cept that have be ounting	1B, and ble instr at, in ac- en provi records	d/or BE-1 uctions, i cordance ded when	I1C) is with re
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TELEPHONE NUMBER Area code Number	Extension	Print or type name and title				Date	

A list, and explanation of, the International Surveys Industry (ISI) codes used below are given in the Guide to Industry and Poreign Trade Classifications for International Surveys.  1011			I.S. REPORTER — the fully consolidated		ss enterprise) –	- Mark (X) one		
1011 1   1   Production — The U.S. Reporter is primarily engaged in menufacturing, fibricating, 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 toos not produce. These activities are coded in the 500 series of the list of ISI codes.  Services — The U.S. Reporter is primarily engaged in selling (at wholesale or retail) products which it toos not produce. These activities are coded in the 500 series of the list of ISI codes.  Services — The U.S. Reporter is primarily engaged in moving a service such as public anifties, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in the 400-600, 700, or 800 series, or in 700, 70, 108, 124, 138, or 148, of the list of ISI codes.  Sales of U.S. Reporter by Industry  Enter the 3-tigit ISI codes lad and the amount of sales (as reported in item 20) associated with each code. If you use the ever than eight codes, you must account for total sales. The U.S. Reporter must determine its industry code based on the activities of the fully consolidated domestic business enterprise. Holding companies, etc. These activities are coded in the 400-600, 700, or 800 series, or 100, 100, 100, 100, 100, 100, 100, 100	A list, and expl	lanation of, the Internation	onal Surveys Industry (IS				d	
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	Part II DOM Insur	ESTIC FINANCIA rance companies,	L AND OPERATING See Instructions, I	IG DATA OF	U.S. REPOR	TER	CONTRACTOR OF THE PROPERTY OF	
	➤ Section A — I	Balance Sheet Items					(1	
NOTE — Do not fully consolidate your foreign operations. Include investment in foreign affiliates, including branches, on either a cost or equity basis.  Bil. Mil. Thous. Dols.				e investment in fo	reign affiliates, ir	ncluding	THE RESERVE OF THE PARTY OF THE	hous. Dols.
17. Total assets	17. Total assets					203		<u> </u>
18. Total liabilities	18. Total liabilities	s				203		
19. Total owners' equity	19. Total owners'	equity				203		
Section B — Distribution of Sales or Gross Operating Revenues  For purposes of distributing sales or gross operating revenues that companies, such as finance or insurance companies, that include					ompanies, such a	as finance or insurance o	companies, that	include
between sales of "goods" and sales of "services," consider as sales investment income (e.g., interest and dividends) in gross operating of goods those sales that are associated with industries coded in the revenues should include such income in item 21 rather than in item 23,	between sales of goods those s	of "goods" and sales of sales that are associated	'services," consider as s with industries coded in	ales invest the reven	ment income (e. ues should includ	g., interest and dividend le such income in item 2	<li>s) in gross opera</li>	ating
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. When a sale consists of both goods and services and cannot be	148: consider as	s sales of services those	sales that are associated	with 070. When	a sale consists of	of both goods and service	es and cannot b	ð
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 <b>Guide to Industry and Foreign Trade</b> 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	income included	in gross operating rever	nues. For an explanation	of as a g	ood or service ba	ised on whichever accou	separately bille ints for a majori	d), classify ty of the
Classifications for International Surveys. available, give best estimates.	Classifications	for International Surv	reys.					
consistent with the disaggregation used in items 7 through 14, except  (1)	consistent with	the disaggregation used	in items 7 through 14, e				(	1)
20. Sales or gross operating revenues — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied on manufacturers, wholesalers, and retailers. — Equals	or gross opera	ating revenues, both exc	lusive of sales or consum	nption taxes levied	directly on		The second second second second	hous. Dols
sum of items 21 through 25.	sum of items	3 21 through 25.	Un mandracturers, whole	saucra, and retune		208		1
21. Investment income	21. Investment i	income				227		
22. Sales of goods	22. Sales of goo	ods				227	1	
Sales of services to —       1         23. U.S. persons       2272						227		
24. Foreign affiliates of this U.S. Reporter 2273	24. Foreign affi	iliates of this U.S. Repor	ter			227	100	
25. Other foreign persons						227	De	
26. BEA 2026 1 2 3 4 5 USE ONLY	Zu. Other foreig	gii porodiio				AZI	0000 E	1

PartII SELECTED FINANCIAL AND OP Section C — Other Financial and Operating D		S. REPORTER — Continu	ed	Amount	
27. Net income (loss) — After provision for U.S. incomstock. Include non-operating income, and extraordir losses from the sale or liquidation of foreign affiliate that, in accordance with FASB 52, were included in	ne taxes, but before dividends nary items (as defined by GAA) as; these, in turn, should includ-	P). Also include gains and e the accumulated amounts	2049	Bil. Mil. Thous.	Dols.
28. Expenditures for property, plant, and equipment land, timber, mineral and like rights owned, structur depreciable property; construction in progress; and costs, but excludes other types of intangible assets.	res, machinery, equipment, spe tangible and intangible explora	ecial tools, and other	lid		1 1 1
Items, including land, being leased from others purs U.S. Reporter; items which the U.S. Reporter has so by the U.S. Reporter. The capitalized value of timber from others is to be included.	old on a capital lease basis are r	not to be considered as owned	•	iont	<b>5.</b>
Expenditures cover all acquisitions by, or transfers t from expenditures all changes in property, plant, and mergers, acquisitions, divestitures, etc.) or to a characteristic for U.S. Reporters engaged in exploring for or d	d equipment due to a change in nge in accounting principles d	the entity (i.e., due to uring FY 1991	.00	pondent	1
include capitalized and expensed exploration and de expenditures to acquire or lease mineral rights. Adju income that were subsequently capitalized during F Employment and Employee Compensation	evelopment expenditures made ustments reflecting prior period	during FY 1991, including expenditures charged against	2275		]     
Employment — Employment is the number of full-tof FY 1991, excluding home workers and independent taken during, rather than at the end of, FY 1991 may of FY 1991 number. If employment at the end of FY 1991, was unusually high or low because of tempor	ent sales personnel who are no y be used provided it is a reaso 1991, or the count taken at so	t employees. A count nable proxy for the end ome other time during FY			
that reflects normal operations should be given. If the variations, the average number of employees for FY  Employee Compensation — Expenditures made by workers, including cash payments, payments-in-king.	he business enterprise's activity 1991 should be given. By an employer in connection w	vinvolves large seasonal ith the employment of			
plans. Compensation data should be based on payro reporting period regardless of whether such activitie statement, charged to inventories, or capitalized. Do period, such as those capitalized or charged to inver	es were charged as an expense O NOT include data related to a	on the income		Number of emplo	yees
29. Total employment — Report the total number of en			2078		
Total employee compensation — Report, for all e     Wages and salaries, i.e. employees' gross earnir payments by the employer to employees; and     Employee benefit plans, i.e., employer exepnditurequired by statute, such as the employer's Soci	ngs (before payroll deductions) ures for all employee benefit pl ial Security taxes, those result	ans, including those		Amount (1) Bil. Mil. Thous.	Dols.
bargaining contracts, and those that are volunta	ary.		2081	Amount (1)	
		vith FASB 2 — All R&D costs		Bil. Mil. Thous.	Dols.
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incurred, including depreciation, amortization, wage allocated overhead, indirect R&D costs, and the cost Reporter. Exclude costs incurred in R&D activities of USE ONLY  2	es and salaries, taxes, cost of rests of R&D conducted by others conducted for others under a co	s on behalf of the U.S. ontractual arrangement.	2276	5	
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FORM BE-11C (Report for Minority- (REV. 12/91) Owned Foreign Affiliate)	Part I	IDENT	FICATION	ON OF MINO	W. 15			out the Later of the				
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1991				te being reports s affiliate with the	oses	at	muz (	spo		linkske insul		
REPORTING REQUIREMENTS — Form by the U.S. Reporter for each minority-own affiliate owned at least 20 percent, but not percent, directly or indirectly, by all U.S. R affiliate combined, and with total assets; s operating revenues, excluding sales taxes; after provision for foreign income taxes ou negative \$15 million to positive \$15 million instructions before completing form; in particular of the provision of the combined ownership in Reporters exceeds 50 percent, the affiliate otherwise exempt, be reported on Form BE owned affiliate) and not on Form BE-11C.  DUE DATE — BE-11 reports are due May.  ASSISTANCE — Telephone (202) 523—Chours — 8:00 a.m. to 4:00 p.m., eastern to the translation of Foreign Current AND OPERATING DATA INTO U.S. DO affiliate's financial and operating data should be activity is carried out — Mark (X) one  1007 1601 1 Australia 1307 France 1308 German 1309 Canada 1314 Italy  4. Enter the ending date of this foreign affiliate.	ned nonbait more than teporters of sales or ground and the read articular, sterest of all a must, uple-11B (as a 29, 1992.  ICY FINAL DILLARS — uld be transforeign affilmny	nk foreign n 50 c f the ss ome (loss) ange of see Part I. II U.S. less omajority g office  NCIAL - The foreig slated iliate's phy  1 614	3. gn 4. vsical asser	Data for items operations of the Reporter's share Currency amout thousands (omit portions of each EXAMPLE — I Bil. Mil.  133  If an item is bet Use parenthese ts are located or	s g, 10, and the foreigner.  y, 10, and the foreigner.  y, 10, and the foreigner.  It is shown that in good the line.  If amount thous.  Thous.  Thous.  Thous.  where if the witzerland the series of	nd 12 thr gn affiliate uld be rep 00). <b>Do n</b> nt is \$1,3 Dols. or — \$5 indicate n	ough 16 e and Noorted in ot ente	enter "Consumber	reflecthe U.S. billars retts in the port as	t all th S. rounde the sha	ne ed to aded	
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8. International Survey Industry (ISI) code group" that accounts for the largest amout codes are given in the Guide to Industry a Surveys. A summary list of industry codes	nt of the at and Foreig s is include	ffiliate's sa gn Trade C ed on Form	les. A list, Classifica BE-11B.	, and an explanat tions for Intern	tion of.	the ISI	1034	2				
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Total assets — Balance at close of fisca     Annual sales or gross operating revenu		ding ealee	tovoc	Gross salas minu	ue retur	10	2045	5				
allowances, and discounts, or gross opera taxes levied directly on the consumer, net manufacturers, wholesalers, and retailers. income; for affiliates classified in ISI code	ting reveni value-adde For affilia	ues, both e ed taxes, a tes classifi	exclusive on and excise ed in ISI co	of sales or consu- taxes levied on ode 612_include	imption		2056	1				
11.BEA 2072 USE ONLY		) t	3		4			5				1

common ar		income from equity investm		ncome taxes, but before dividends on d certain realized and unrealized gains			j	
a. The sale	; disposition; or revaluat	ion of investment securitie	s, land,	other property,				
	d equipment, or other as urement of the foreign a	sets; ffiliate's foreign currency-c	denomir	nated assets and				
liabilities	s due to changes in foreign	gn exchange rates during the accordance with FASB 52	he perio	d and transaction	16:		Amoun	+
translati	ion adjustments that, in a	accordance with FASB 52,	are tak	en directly to a			(1)	
c. Extraord	dinary items (except thos	se resulting from the early r damage to fixed assets); a		nt or forgiveness of debt,		Bil. N	fil. Thou	is. Dols
	or infrequently occurring		ilu	1003 214.	2066		0	(b.
• U.S. Merc	handise Trade of Foreig	n Affiliate — Goods Only,	Do NO	Include Services		-0	ge.	
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are not em of, FY 199 end of FY or the cou unusually strike), the	ployees. A count taken of the provided and the provided 1991 number. If employent taken at some other tindigh or low because of the number of employees the provided in the pr	hat reflects normal operation	nd the ,	including cash payments, payments-in expenditures for employee benefit pla should be based on payroll records. The activities during the reporting period reactivities were charged as an expense charged to inventories, or capitalized. related to activities of a prior period, s	ns. Con ney sho egardle on the DO NO uch as	mpensa ould rela iss of w income OT inclu	ation data ate to hether s e statema ade data	uch ent,
large seas	onal variations, the avera	terprise's activity involves age number of employees f	or	charged to inventories in prior periods	•			
FY 1991 s	hould be given.					1	Numbe	r
		otal number of employees			5158			
		Report, for all employees,					Amoun (1)	it
		ees' gross earnings (before he employer to employees		i deductions), and all		Bil. M	fil. Thou	ıs. Dols
b. Employe	ee benefit plans, i.e., em	ployer expenditures for all	employ	ee benefit plans, including ag contracts, and those that		1		
are volu	intary.			g contracts, and those that	5162			
17. BEA 2204 USE	1	2	3	4		5		
ONLY 2205	1	2	3	4		5		
2206	1	2	3	4		5		
2207	1	2	3	4		5		
Remarks								-

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

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