

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD – 1994

The Benchmark Survey of U.S. Direct Investment Abroad – 1994 is being conducted by the Department of Commerce to obtain comprehensive data on the overall operations of U.S. parent companies and their foreign affiliates, and on positions and transactions between them. The survey is mandated by Congress to provide a factual framework for addressing the concerns of policymakers and the general public about the effects of direct investment abroad on the U.S. and foreign economies.

The benchmark survey is a census intended to cover the universe of U.S. direct investment abroad. The last survey covered 1989. The data from the survey will provide benchmarks for deriving current universe estimates of direct investment from sample data collected in other BEA surveys in nonbenchmark years. The data are needed to record the size of U.S. direct investment abroad, measure changes in such investment, and assess its impact on the U.S. and foreign economies. They are also required for compiling the balance of payments, international investment position, and national income and product accounts of the United States.

The filing of reports for this survey is mandatory under Section 5 of the International Investment and Trade in Services Survey Act, 22 U.S.C. 3101 through 3108, as amended. 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, or on behalf of, each U.S. business enterprise that, at any time during its 1994 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise. Reporting requirements and instructions relating to specific parts of the forms are given in this **Instruction Booklet**. Regulations may be found in 15 CFR, Part 806. If a person receiving the survey is not required to report, a "Claim for Not Filing a BE-10" must nevertheless be completed and returned to the Bureau of Economic Analysis within 30 days.

Certain sections of the BE-10 forms require data that may not normally be maintained in customary accounting records. In accordance with IV.F. in this Instruction Booklet, estimates may be provided where precise data cannot be obtained.

The Department is aware of the reporting burden that surveys such as this impose on respondents, and it has endeavored to keep this burden to the minimum consistent with achieving the objectives of the survey. 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, 1995 or June 30, 1995, as required, is **essential** for the survey results to be provided in a timely manner.

Your cooperation is much appreciated.

Sincerely,



CAROL S. CARSON
Director
Bureau of Economic Analysis

CONTENTS

PAGE

I. REPORTING REQUIREMENTS	
A. Who must report	5
1. Basic requirement	5
2. Calculation of ownership percentage	5
3. Reporting when the foreign affiliate is owned only part of the year	5
B. Forms for nonbank U.S. Reporters and foreign affiliates	5
1. Form BE-10A – Report for the U.S. Reporter	5
a. Basic requirements	5
b. Definition of "fully consolidated U.S. domestic business enterprise"	5
c. Other requirements for filing Form BE-10A	5
2. Form BE-10B(LF) or (SF) – Report for foreign affiliate	6
a. Basic requirements	6
b. Other requirements for filing Forms BE-10B(LF) and BE-10B(SF)	6
C. Forms for U.S. Reporters and foreign affiliates that are banks or bank holding companies	7
1. Form BE-10A BANK – Report for a U.S. Reporter that is a bank	7
a. Basic requirements	7
b. Other requirements for filing Form BE-10A BANK	7
2. Form BE-10B BANK – Report for a foreign affiliate that is a bank	7
a. Basic requirements	7
b. Other requirements for filing Form BE-10B BANK	7
II. DEFINITIONS	8
III. CLARIFICATION OF COVERAGE	
A. Determining existence of a foreign affiliate	9
B. U.S. Reporter owned by a foreign person	9
C. Partnerships	9
D. Determining country of residence or jurisdiction of individuals	9
E. Foreign affiliate operating completely outside its country of incorporation	10
F. Agencies and representative offices	10
G. Foreign affiliate owned for only part of FY 1994	10
H. Real estate	10
I. Airlines and ship operators	11
J. Estates, trusts, and intermediaries	11
IV. GENERAL INSTRUCTIONS	
A. Accounting methods and records	11
B. Translation of foreign currency financial and operating data into U.S. dollars	11
C. Method of accounting for equity investments	11
D. Reporting of receipts and payments of dividends, interest, fees, royalties, rentals, etc	11
E. Industry and export and import trade classifications	12
F. Estimates	12
G. Specify	12
H. Space on form insufficient	12
V. SPECIAL INSTRUCTIONS	
A. Determining location of transactor (source) for investment income included in sales or gross operating revenues	12
B. Reporting for U.S. Reporters and foreign affiliates that are insurance companies	12
C. Operating leases of more than one year	13
VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS	
A. Certain realized and unrealized gains (losses) for securities dealers, finance companies, and real estate companies	13
B. Allocated expenses and sales of services by type	14
C. Employment and employee compensation	14
D. Research and development	15
E. U.S. merchandise trade	15
VII. FILING THE BE-10	
A. Due date	16
B. Extensions	16
C. Assistance	16
D. Number of copies	16
E. Additional copies of forms	16
F. Where to send the report	16
G. Confidentiality	16
H. Annual stockholders' report and Form 10K	16
BE-10 Order Form	17

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, 1995, or June 30, 1995, 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 1994 fiscal year.

If the U.S. person had no foreign affiliates during its 1994 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 1994 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. See II.C.

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 1994 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. If 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, whether held directly or indirectly, for which any one of the following three items was greater than \$3 million (positive or negative) at any time during the affiliate's 1994 fiscal year:

- (1) total assets,
 - (2) sales or gross operating revenues excluding sales taxes, or
 - (3) net income 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 greater than \$3 million (positive or negative) at any time during the affiliate's 1994 fiscal year, 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) **Foreign affiliate 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

- (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, 6, 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 – 1994 (Long Form), should only complete items 1 through 11, 25 through 46, 57 through 67, 78 through 83, 85 through 91, 94 through 96, and 100 through 187 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.

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 greater than \$50 million (positive or negative) at any time during the affiliate's 1994 fiscal year:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income 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 greater than \$3 million, but for which **no one** of these items was greater than \$50 million (positive or negative) at any time during the affiliate's 1994 fiscal year, and 2. for each nonbank foreign affiliate of a U.S. bank Reporter for which **any one** of the three items listed above was greater than \$3 million (positive or negative) at any time during the affiliate's 1994 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 1-19 on Forms 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).

I. REPORTING REQUIREMENTS – Continued

- (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), (SF), or BANK 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

Banks are defined as business enterprises classified in International Surveys Industry (ISI) codes 600 and 603.

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.

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 1994 fiscal year, whether a bank or nonbank and whether held directly or indirectly, for which **any one** of the following three items was greater than \$3 million (positive or negative):
- (1) total assets,
 - (2) sales or gross operating revenues excluding sales taxes, or
 - (3) net income 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 greater than \$3 million (positive or negative), 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) **Foreign affiliate 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 greater than \$3 million (positive or negative) at any time during the foreign affiliate's 1994 fiscal year:
- (1) total assets,
 - (2) sales or gross operating revenues excluding sales taxes, or
 - (3) net income 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.

I. REPORTING REQUIREMENTS – Continued

- (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** – 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(LF), (SF), or BANK must be filed for all 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 the 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. 1994 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1994. Those Reporters or affiliates having a "52/53 week" fiscal year that ends within the first week of January 1995 are considered to have a 1994 fiscal year for purposes of filing this survey, and should report December 31, 1994 as their 1994 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 1994, is deemed to have a fiscal year identical to calendar year 1994. (U.S. Reporters and foreign affiliates that changed the ending date of their financial reporting year in 1994 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. Banking** covers business enterprises engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks that they hold.
- 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, developed by the American Bankers Association's Committee on Uniform Security Identification Procedures, that identifies specific security issuers and their issues - stocks, bonds, notes, etc., of corporate, municipal, State, and Federal issuers and selected foreign issues. 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.
- M. Intercompany** means between a U.S. Reporter and its foreign affiliates.

II. DEFINITIONS – Continued

- 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

- 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.*
2. It has no separate financial statements.
3. It receives funds to cover its expenses only from the U.S. person.
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 - 1994. 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.

III. CLARIFICATION OF COVERAGE - Continued

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 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-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 - Foreign representative offices, agents and employees of a U.S. person are not considered to be foreign affiliates and, therefore they should not be reported on Form BE-10B(LF) and BE-10B(SF). However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices are required to be reported on Form BE-22, Annual Survey of Selected Services Transactions With Unaffiliated Foreign Persons. Copies of Form BE-22 are available by writing to BEA at: U.S. Department of Commerce, Bureau of Economic Analysis, BE-50(SSB), Washington, D.C. 20230 or by telephoning (202) 606-5588.

A foreign presence of a U.S. person is considered a foreign sales promotion or representative office 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 sales promotion, representational, public relations type activities, or the gathering of market information, on behalf of the U.S. person. A foreign presence that produces revenues for its own account (instead of, or in

addition to, producing revenue for the account of its U.S. parent) from goods or 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 1994

The table below indicates how certain portions of 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 1994. **All** remaining items of the report forms including the remainder of Part III which are not addressed in the table below are to be completed as applicable. **Note** - All data for year-end 1993 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 1993 or FY 1994, as appropriate.

Data on Forms BE-10B(LF), (SF) or BANK					
During FY 1994, 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 93	Close FY 94	Close FY 93	Close FY 94	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

¹ A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 1994 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 1994. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover 12 months of FY 1994. 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 year end 1993 to the time of the sale. The data should be combined with the data for the period of time from the sale to year-end 1994.

² A foreign affiliate that was established, liquidated, or acquired from (sold to) a foreign person during FY 1994 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 year-end 1994, or the period from year-end 1993 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 1994, Part IV, and not Part V, should be completed on Form BE-10B(LF) or (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.

III. CLARIFICATION OF COVERAGE – Continued

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 transactions of the U.S. person with the intermediary will be considered to be with the foreign affiliate.

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 impracticable, 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.

IV. GENERAL INSTRUCTIONS – Continued

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. 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 14 through 23** – Number of employees in each industry of sales;
- **BE-10A, Part II, Section C** – Composition of Selected Asset and Liability Positions of U.S. Reporter;
- **BE-10A, Part II, Section H, items 100 through 103** – 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 I** – 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.

G. 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.

H. 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. SPECIAL INSTRUCTIONS

A. 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 (items 100 through 103, 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.

B. 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 policyholders 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 27 and 28 of Form BE-10A; items 36 and 37 of Form BE-10B(LF); and that part of item 32 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 39 through 43 of Form BE-10A and items 47 and 48 of Form BE-10B(LF); and item 37 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 47 of Form BE-10A; item 56 of Form BE-10B(LF); and item 31, 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 49 of Form BE-10A; items 59 and 71 of Form BE-10B(LF); and item 45 of Form BE-10B(SF))** – Include, realized gains (losses) from the sale or maturity of investments in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF), and unrealized gains (losses) from changes in the valuation of investments in item 46 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 41 of Form BE-10B(SF).

V. SPECIAL INSTRUCTIONS – Continued

- e. Cost of goods sold or services rendered (item 52 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 70, 71, and 72 of Form BE-10A; items 124, 125, and 126 of Form BE-10B(LF); and item 82 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 assets").
- g. Net book value of property, plant, and equipment (items 68 and 76 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 31 minus item 32 of Form BE-10A and item 40 plus item 41 minus item 42 of Form BE-10B(LF)).
- h. Investment income (item 100, 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 V.A. for instructions on determining the location of the transactor of investment income.
- i. Sales of services (item 100, 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.
- C. 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 of Form BE-10B(LF) or (SF), as follows:
- For a foreign affiliate that has leased equipment from the U.S. Reporter (i.e., the foreign affiliate is the lessee):
 - Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Owed to U.S. Reporter by the affiliate**
 - Close FY 1994 (item 77, column (1) and column (3) of Form BE-10B(LF); and item 52, column (1) of Form BE-10B(SF)) – Include the FY 1994 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
 - Close FY 1993 (item 77, column (2) and column (4) of Form BE-10B(LF); and item 52, column (2) of Form BE-10B(SF)) – Include the FY 1993 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
 - Charges for use of tangible property, receipts by U.S. Reporter from foreign affiliate, (item 104, column (1) and column (2) of Form BE-10B(LF); and item 76, column (1) 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 1994 that the lease was in existence.

- For a foreign affiliate that has leased equipment to the U.S. Reporter (i.e., the foreign affiliate is the lessor):
 - Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Owed to affiliate by the U.S. Reporter**
 - Close FY 1994 (item 78, column (1) and column (3) of Form BE-10B(LF); and item 53, column (1) of Form BE-10B(SF)) – Include the FY 1994 closing net book value (from the books of the foreign affiliate) of the leased equipment.
 - Close FY 1993 (item 78, column (2) and column (4) of Form BE-10B(LF); and item 53, column (2) of Form BE-10B(SF)) – Include the FY 1993 closing net book value (from the books of the foreign affiliate) of the leased equipment.
 - Charges for use of tangible property, payments by U.S. Reporter to the foreign affiliate, (item 104, column (3) and column (4) of Form BE-10B(LF); and item 76, 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 foreign affiliate) for that portion of FY 1994 that the lease was in existence.

VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS

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

- Gains or losses from the sale, disposition, or revaluation of investment securities.

Securities dealers do not include realized gains or losses due to profit or loss on the sale or maturity of investments in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF). However, unrealized gains or losses due to changes in the valuation of investments that are recognized during the period should be included in item 46 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 41 of Form BE-10B(SF).

Finance companies (other than dealers in securities) and insurance companies should include realized gains or losses due to profit or loss on the sale or maturity of investments in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF) and should include unrealized gains or losses due to changes in the valuation of investments in item 46 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 41 of Form BE-10B(SF).
- Gains or losses from the sale, disposition, or revaluation of land, other property, plant, and equipment, or other assets.

Real estate companies should not include in item 49 of Form BE-10A, item 59 of Form BE-10B(LF), and item 45 of Form BE-10B(SF) gains or losses from the sale of real estate in the ordinary course of trade or business. However, a gain or loss that is recognized due to revaluation of assets without a sale should be included in item 46 or 49 of Form BE-10A, items 52 and 71 or item 59 of Form BE-10B(LF), and item 41 or 45 of Form BE-10B(SF).

VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS – Continued

B. Allocated expenses and sales of services by type (items 106.a.-106.f. on Form BE-10B(LF))

1. **Insurance services** – Report in item 106.a., column (3), payments by the U.S. Reporter of premiums for primary insurance sold to it by the foreign affiliate. Report in item 106.a., column (1), losses paid by the foreign affiliate to the U.S. Reporter on such insurance.
2. **Financial services** – Report in item 106.b., columns (1) and (3), fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter's (or foreign affiliate's) own account, or for the account of its customers, and include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.
3. **Transportation** – Report in item 106.c., column (1), the U.S. Reporter's receipts from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations, and report in item 106.c., column (3), the U.S. Reporter's payments to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.
4. **Computer and information services** – Report in item 106.d., columns (1) and (3), receipts and payments for:
 1. computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering, and custom programming; and other computer services, including timesharing, maintenance, and repair, and
 2. database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.
5. **Communication services** – Report in item 106.e., columns (1) and (3), receipts and payments for use of company-owned or leased communications channels and for value-added telecommunications services, such as electronic or voice mail and management and operation of data networks.
6. **Other services** – Include in item 106.f., columns (1) and (3), both services separately billed and included in the seller's sales or gross operating revenues (item 47 of Form BE-10A for the U.S. Reporter or item 56 of Form BE-10B(LF) for the affiliate) and allocated expenses or reimbursements, such as R&D assessments, included in "other income" in the income statement of the provider (item 50 of Form BE-10A for the U.S. Reporter, or item 60 of Form BE-10B(LF) for the foreign affiliate).

C. 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 1994, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1994 may be used provided it is a reasonable proxy for the end of FY 1994 number. If employment at the end of FY 1994, or the count taken at some other time during FY 1994, 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 1994 should be given. If given, the average should be the average for FY 1994 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. **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.

3. **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 the plant's own use (e.g., power plant). If foreign affiliates maintain 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.

4. **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.

VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS – Continued

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

1. Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
3. 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 a part of a separate R&D organization.

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work in connection with patents.

Research and development employees are 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).

E. 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 104 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 1994 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 1994 that were charged or consigned in FY 1995, should be included, but goods shipped to an affiliate in FY 1993 that were charged or consigned to the affiliate in FY 1994 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.

VI. INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS – Continued

- 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 cost 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.

VII. 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-10 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, 1995 for those U.S. Reporters filing less than fifty, and June 30, 1995 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 extensions and 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) 606-5566 between 8:00 a.m. and 4:30 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 VII.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-69(A)
Washington, DC 20230

Reports filed by direct private delivery should be directed to:

U.S. Department of Commerce
Bureau of Economic Analysis, BE-69(A)
Shipping & Receiving Section M-100
1441 L 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 completing Securities and Exchange Commission's Form 10K should furnish copies of these reports for FY 1994 when filing the BE-10 report.

1994 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or telephone 202-606-5566 or FAX 202-606-5318.

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 Classification for International Surveys	
Form BE-10B(LF)		Claim for Not filing	
Form BE-10B(SF)			
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-69(A)
Washington, DC 20230

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.

Cut along this line.

FORM BE-10B(SF) (Report for Foreign Affiliate) (REV. 10/94)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1994 (Short Form)

RETURN REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230

DELIVER REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving Section M-100 1441 L 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(SF) must be filed by the U.S. Reporter for each nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes was greater than \$3 million (positive or negative), but for which no one of these items was greater than \$50 million (positive or negative) at any time during the affiliate's 1994 fiscal year. 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 1994 FISCAL YEAR - The foreign affiliate's financial reporting year that has an ending date in calendar year 1994. See Instruction Booklet, Part II.A.

4. ASSISTANCE - Telephone (202) 606-5566 during office hours - 8:00 a.m. to 4:30 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, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 30, 1995 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

Table with columns: Bil., Mil., Thous., Dols. and values: 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.

BEA USE ONLY

Reporter ID Number

Affiliate ID Number

C

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.

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 and BE-577.

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

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

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

- 1006 1 601 Australia 1 308 Germany 1 319 Netherlands
1 202 Brazil 1 314 Italy 1 325 Switzerland
1 100 Canada 1 614 Japan 1 327 United Kingdom
1 307 France 1 213 Mexico 1 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 1 601 Australia 1 308 Germany 1 319 Netherlands
1 202 Brazil 1 314 Italy 1 325 Switzerland
1 100 Canada 1 614 Japan 1 327 United Kingdom
1 307 France 1 213 Mexico 1 Other - Specify

6. Enter the ending date of this foreign affiliate's 1994 fiscal year

Table with columns: Month, Day, Year and values: 1, 94

7. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1994?

1009 1 1 Yes, and this is its initial report - Affiliate was not previously reported

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 an existing foreign company from a foreign person?
2 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? - Give name and address

Table with columns: Month, Year and values: 3

1 2 Yes, and this is its final report -

If "Yes," was the affiliate - Mark (X) one

- 2 4 Merged or reorganized?
2 5 Sold: to a U.S. person? - Give name and address
2 6 to a foreign person?
2 7 Liquidated?
2 8 Seized?

Table with columns: Month, Year and values: 3

1 3 No

Remarks

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued		Percent of ownership at close of fiscal year			
		1994 (1)		1993 (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. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, items 15 and 16 must be completed.	1012	1	%	2	%
10. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 17 must be "Yes."	1013	1	%	2	%
11. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 17 must be "Yes."	1014	1	%	2	%
12. Other U.S. persons	1015	1	%	2	%
13. Other foreign persons	1016	1	%	2	%
14. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 8 through 13		100	0 %	100	0 %
15. 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	%
16. Identification of foreign affiliate parent(s) — If there is an entry in item 9, column (1) or column (2) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.					
Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)	
Name and ID Number Enter name from item 2 and ID number from label of foreign affiliate's parent Form BE-10B(LF), (SF), or BANK.		BEA USE ONLY	Percent direct ownership in this foreign affiliate		(d)
(a)			Close FY 1994 (b)	Close FY 1993 (c)	
a.	1191 1		2	3	
b.	1192 1		2	3	
c.	1193 1		2	3	
d.	1194 1		2	3	
e. TOTAL — Must equal percentages entered in Item 9	1019		2	3	
17. 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 or 11 above must have an entry, and either item 18 or 19 must be completed.	
			<input type="checkbox"/> 2	<input type="checkbox"/> No — Skip to item 22	
18. If the answer to item 17 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		
19. If the answer to item 17 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.					
20. BEA USE ONLY	1021	1	2	3	4
21. BEA USE ONLY	1022	1	2	3	4

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued

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

A list, and 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," show the intended activity.

- 1025 ¹ **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.
- ¹ **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.
- ¹ **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.

23. 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, transported etc. (For example, "Manufacture widgets to sell at wholesale.")

24. 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 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 46). 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.

	ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
25. Enter code with largest sales	1028	\$			
26. Enter code with 2nd largest sales	1029				
27. Enter code with 3rd largest sales	1030				
28. Enter code with 4th largest sales	1031				
29. Enter code with 5th largest sales	1032				
30. Sales not accounted for above	1033				
31. TOTAL SALES — Sum of items 25 through 30 →	1034	\$			

Remarks

BEA USE ONLY	1035	1	2	3	4	5
	1036	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

MANUFACTURING – Continued

- 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

WHOLESALE TRADE – Continued

- 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 Banks
- 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

Remarks

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

Section B — Income Statement of Foreign Affiliate — Continued

• COSTS AND EXPENSES

47. Foreign income taxes — Provision for foreign income taxes for FY 1994. Do not include U.S. income taxes. Exclude production royalty payments.

Amount
(1)
Bil. Mil. Thous. Dols.

48. Total costs and expenses

• NET INCOME

49. Net income (loss) after provision for foreign income taxes — Item 46 minus item 48

50. BEA USE ONLY

51. BEA USE ONLY

2063 \$

2065

1

2066 \$

5

5

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 a direct voting ownership, complete only items 52, 53, and 74 through 78 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 — 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.

52. Owed to U.S. Reporter by the affiliate — That portion of item 37 representing amounts owed to U.S. Reporter

53. Owed to affiliate by the U.S. Reporter — That portion of item 36 representing amounts due from U.S. Reporter

• OWNERS' EQUITY ITEMS

INCORPORATED AFFILIATE, items 54 through 58

U.S. Reporter's equity in:

54. Capital stock and additional paid-in capital — Common and preferred, voting and nonvoting capital stock and additional paid-in capital

55. Retained earnings (deficit)

56. Translation adjustment — Cumulative amount

57. Other — Specify

58. TOTAL — Sum of items 54 through 57

UNINCORPORATED AFFILIATE, items 59 and 60

59. That portion of balance sheet item 44 representing the U.S. Reporter's share

60. Translation adjustment — Cumulative amount — That portion of item 59 representing the U.S. Reporter's share of the cumulative translation adjustment account

61. BEA USE ONLY

62. BEA USE ONLY

63. BEA USE ONLY

According to books of foreign affiliate

Close FY 1994
(1)
Close FY 1993
(unrestated)
(2)

Bil. Mil. Thous. Dols. Bil. Mil. Thous. Dols.

1 2

\$ \$

1 2

3077

3078

1 2

3079

1 2

3080

1 2

3081

1 2

3082

1 2

3083 \$ \$

1 2

3084 \$ \$

1 2

3085 \$ \$

3086 1 2

3087 1 2

3088 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 1994

NOTE — Report transactions during FY 1994 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.

• INCREASE IN EQUITY INTEREST

64. 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

65. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify

66. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons

Amount
(1)
Bil. Mil. Thous. Dols.

1

3090 \$

1

3091

1

3092

Part III INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued					Amount (1)			
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 1994 — Continued					Bil.	Mil.	Thous.	Dols.
• DECREASE IN EQUITY INTEREST								
67.				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	\$		
68.				Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3094			
69.				Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons	3095			
70.	TOTAL — Equals sum of items 64, 65, and 66, minus sum of items 67, 68, and 69				3096	\$		
71.	3099	1	2	3	4	5		
BEA USE ONLY								

Section C — Receipts and Payments of Dividends, Distributed Earnings, Interest, Royalties and License Fees, and Charges for Other Services Between U.S. Reporter and Foreign Affiliate					Receipts by U.S. Reporter from foreign affiliate — net of foreign tax withheld (1)				Payments by U.S. Reporter to foreign affiliate — net of U.S. tax withheld (2)			
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 52 and 53).					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• INCORPORATED AFFILIATES												
72.				Dividends — On common and preferred stock, excluding stock and liquidating dividends	3100	\$						
• UNINCORPORATED AFFILIATES												
73.				Distributed earnings	3101							
• ALL AFFILIATES												
74.				Interest — Include interest on capital leases.	3102				3			
75.				Royalties, license fees, and other fees for the use or sale of intangible property	3103				3			
76.				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.	3104				3			
77.				Allocated expenses and sales of services — Include (1) allocated expenses (such as R&D assessments) and reimbursements between U.S. Reporter and affiliate for services that are normally included in "other income" of the provider of the service and (2) receipts by U.S. Reporter from, or payments by U.S. Reporter to, affiliate for services that are normally included in sales or gross operating revenues of the seller of the service.	3106				3			
78.	TOTAL — Sum of items 72 through 77				3107	\$			\$			

Section D — U.S. Reporter's Equity in Foreign Affiliate's Net Income					Amount (1)			
					Bil.	Mil.	Thous.	Dols.
79.				U.S. Reporter's equity in affiliate's net income — Enter U.S. Reporter's share of net income, item 49.	3109	\$		

Part IV SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE									
• EMPLOYMENT AND EMPLOYEE COMPENSATION									
EMPLOYMENT — Employees on the payroll at the end of FY 1994, 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 1994. See <i>Instruction Booklet, Part VI.C.1., concerning reporting when employment is subject to unusual variations.</i>									
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 <i>Instruction Booklet, Part VI.C.2.</i>									
80.				Total employment — Report the total number of employees for the year	4113				Number 1
81.				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									
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. Include deferred postemployment and postretirement expenses in accordance with FASB 106. DO NOT include the cumulative effect of the net transition obligation (include in item 45).									
81.					4114	\$			Bil. Mil. Thous. Dols. 1
• EXPENDITURES FOR PROPERTY, PLANT, AND EQUIPMENT (PP&E)									
PP&E 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 are to include exploration and development expenditures made during FY 1994 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 1994 should not be included here.									
82.				Expenditures for PP&E	4115	\$			Amount (1) Bil. Mil. Thous. Dols. 1

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

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1994. 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 VI.E. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1994, 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.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

						Amount (1)			
						Bil.	Mil.	Thous.	Dols.
U.S. MERCHANDISE EXPORTS TO AFFILIATE IN FY 1994 (valued f.a.s. U.S. port)						1			
83.	Goods shipped to affiliate by U.S. Reporter(s)	4116	\$						
84.	Goods shipped to affiliate by other U.S. persons	4117							
U.S. MERCHANDISE IMPORTS FROM AFFILIATE IN FY 1994 (valued f.a.s. foreign port)						1			
85.	Goods shipped by affiliate to U.S. Reporter(s)	4118							
86.	Goods shipped by affiliate to other U.S. persons	4119							
87. 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.)

88. 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.
1			
5135	\$		

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 89 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.

89. R&D performed BY the affiliate

1			
5138	\$		

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

90. Total 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.

1			
5142	\$		

91. Total 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.

1			
5146	\$		

92. BEA USE ONLY	5150	1	2	3	4	5		
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93. Sales or gross operating revenues, excluding sales taxes, total — Column (1) equals item 31, column (2).	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries	
	(1)				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
	Bil.	Mil.	Thous.	Dols.	(2)	(3)	(4)	(5)	(6)	(7)
5167	\$			\$	\$	\$	\$	\$	\$	\$
94. BEA USE ONLY	5214	1	2	3	4					
5215	1	2	3	4						
5216	1	2	3	4						

BEA USE ONLY

Reporter ID Number

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement A

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(SF)

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

Supplement A — 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(SF). Continue listing onto as

many copied pages as needed. **NOTE** — Foreign affiliates listed on this Supplement A 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)	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) (2)	BEA USE ONLY (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 the nearest tenth.)	
			Close FY 1994 (4)	Close FY 1993 (5)
6002	1		. %	. %
6003	1		. %	. %
6004	1		. %	. %
6005	1		. %	. %
6006	1		. %	. %
6007	1		. %	. %
6008	1		. %	. %
6009	1		. %	. %
6010	1		. %	. %
6011	1		. %	. %
6012	1		. %	. %
6013	1		. %	. %
6014	1		. %	. %
6015	1		. %	. %

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

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

Supplement B — 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(SF).

BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)	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 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)	(3)	(4)	
7002	1	2	3	4 . %
7003	1	2	3	4 . %
7004	1	2	3	4 . %
7005	1	2	3	4 . %
7006	1	2	3	4 . %
7007	1	2	3	4 . %
7008	1	2	3	4 . %
7009	1	2	3	4 . %
7010	1	2	3	4 . %
7011	1	2	3	4 . %
7012	1	2	3	4 . %
7013	1	2	3	4 . %
7014	1	2	3	4 . %
7015	1	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

FORM BE-10B(LF) (Report for Foreign Affiliate)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1994 (Long Form)

RETURN REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230

OR

DELIVER REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving Section M-100 1441 L 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 for which total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes was greater than \$50 million (positive or negative) at any time during the affiliate's 1994 fiscal year. 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 1994 FISCAL YEAR - The foreign affiliate's financial reporting year that has an ending date in calendar year 1994. See Instruction Booklet, Part II.A.

4. ASSISTANCE - Telephone (202) 606-5566 during office hours - 8:00 a.m. to 4:30 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, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 30, 1995 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

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

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.

BEA USE ONLY

Reporter ID Number

Affiliate ID Number

B

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.

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 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 B 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 1 2

Yes - Items 43 or 44 and 57 MUST have entries and Supplement A of this Form BE-10B(LF) MUST be completed. No

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

1005 1 1 2 3

4 Other - Specify

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

1006 1 601 202 100 307 308 314 614 213 319 325 327 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 1 601 202 100 307 308 314 614 213 319 325 327 Other - Specify

8. Enter the ending date of this foreign affiliate's 1994 fiscal year

Month Day Year 1008 1 | | 94

9. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1994?

1009 1 1 Yes, and this is its initial report - Affiliate was not previously reported

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 an existing foreign company from a foreign person?
2 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? - Give name and address

Month Year 3 | | Enter date

1 2 Yes, and this is its final report -

If "Yes," was the affiliate - Mark (X) one

- 2 4 Merged or reorganized?
2 5 Sold: to a U.S. person? - Give name and address

Month Year 3 | | Enter date

2 6 to a foreign person?

- 2 7 Liquidated?
2 8 Seized?

1 3 No

10. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1994 that caused FY 1993 data to be restated?

1010 1 1 Yes - All close FY 1993 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		1994			1993
		(1)	2	3	(2)
11. U.S. Reporter named in item 1	1011	1	2	3	4
12. Other 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	3	4
13. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 20 must be "Yes."	1013	1	2	3	4
14. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 20 must be "Yes."	1014	1	2	3	4
15. Other U.S. persons	1015	1	2	3	4
16. Other foreign persons	1016	1	2	3	4
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	1	2	3	4
19. Identification of foreign affiliate parent(s) — If there is an entry in item 12, column (1) or column (2) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.					
Foreign affiliate holding direct ownership interest in this foreign affiliate					Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number <i>Enter name from item 2 and ID number from label of foreign affiliate parent's Form BE-10B(LF), (SF), or BANK.</i>	BEA USE ONLY	Percent direct ownership in this foreign affiliate		(a)	
(a)		Close FY 1994 (b)	Close FY 1993 (c)		(d)
a.	1191	1	2	3	
b.	1192	1	2	3	
c.	1193	1	2	3	
d.	1194	1	2	3	
e. TOTAL — Must equal percentages entered in Item 12	1019		2	3	
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 25					
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
24. BEA USE ONLY	1022	1	2	3	4

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued

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

A list, and 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," show the intended activity.

- 1025 ¹ 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.
- ¹ 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.
- ¹ 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.

26. 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, transported, etc. (For example, "Manufacture widgets to sell at wholesale.")*

27. 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.

	ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
28. Enter code with largest sales	1028	2			
29. Enter code with 2nd largest sales	1029	2			
30. Enter code with 3rd largest sales	1030	2			
31. Enter code with 4th largest sales	1031	2			
32. Enter code with 5th largest sales	1032	2			
33. Sales not accounted for above	1033	2			
34. TOTAL SALES — Sum of items 28 through 33 (Must equal item 56.) →	1034	2			

Remarks

BEA USE ONLY	1035	1	2	3	4	5
	1036	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

MANUFACTURING – Continued

- 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

WHOLESALE TRADE – Continued

- 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 Banks
- 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

Remarks

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**

35. Cash items — Deposits in financial institutions and other cash items. *Do NOT include overdrafts here as negative cash.* 2035

36. Trade accounts and trade notes receivable, current — Net of allowance for doubtful items 2036

37. Other current receivables — Net of allowance for doubtful items 2037

38. Inventories — Land development companies should exclude land held for resale (include in item 39); finance and insurance companies should exclude inventories of marketable securities (include in item 39 or item 45, as appropriate). 2038

39. Other current assets, including land held for resale and current marketable securities 2039

40. Land and other property, plant, and equipment, gross
Land — Land refers to any part of the earth's surface. Report gross book value of all land owned including land on capital leases from others, per FASB 13. *Exclude land held for resale.* 2040

41. Other property, plant, and equipment — Gross book value of 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. (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 of records.)* 2041

42. Accumulated depreciation and depletion 2042

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 A must be completed and item 4 must be "Yes.")

43. That portion of investment in other foreign affiliates that is reported using the equity method 2043

44. That portion of investment in other foreign affiliates that is reported using cost method 2044

45. 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 items 43 or 44. *Credit balances in these accounts should be included in item 49. — Specify* 2045

46. TOTAL ASSETS — *Sum of items 35 through 41 and 43 through 45 minus item 42* → 2046

• **LIABILITIES**

47. Trade accounts and trade notes payable, current 2047

48. Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 47, 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. 2048

49. 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 45. Exclude long-term intercompany debt (include in item 48). — Specify* 2049

50. TOTAL LIABILITIES — *Sum of items 47, 48, and 49* → 2050

• **OWNERS' EQUITY**

INCORPORATED AFFILIATE ONLY, items 51 through 54

51. Capital stock and additional paid-in capital — Common and preferred, voting and nonvoting capital stock and additional paid-in capital 2051

52. Retained earnings (deficit) — Earnings retained by the corporation and legally available for declaration of dividends. *Include those that have been voluntarily restricted.* 2052

53. Translation adjustment — Cumulative amount (per FASB 52) 2053

54. Other — *Include involuntarily (or legally) restricted earnings. — Specify* 2054

55. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — *Equals item 46 minus item 50 and, for incorporated affiliate, equals sum of items 51 through 54.* → 2055

		BALANCES							
		Close FY 1994 (1)				Close FY 1993 (unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
	1					2			
	2035	\$				\$			
	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							Amount (1)			
							Bil.	Mil.	Thous.	Dols.
• INCOME										
56. Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied on manufacturers, wholesalers, and retailers.	2056	\$								
57. Income from equity investments in foreign affiliates — Income from equity investments included in item 43 or 44. 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. Do not include interest income (include in item 56 or 60, as appropriate).	2057									
58. Income from other equity investments — Income from equity investments included in item 45. 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. Do not include interest income (include in item 56 or 60 as appropriate).	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 — See <i>Instruction Booklet, Parts V.B.3.d. and VI.A.1.</i>);										
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets (real estate companies — See <i>Instruction Booklet, Part VI.A.2.</i>)										
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);										
e. Cumulative effect of any net transition obligation per FASB 106, Employers' Accounting for Postemployment and Postretirement Benefits Other Than Pension; and										
f. 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 — Sum of items 56 through 60	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. Do not include tax or percentage depletion charges.	2062	\$								
63. Foreign income taxes — Provision for foreign income taxes for FY 1994. Do not include U.S. income taxes. Exclude production royalty payments.	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 — Sum of items 62, 63, and 64	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)			
67. Balance, close FY 1993 Incorporated affiliate — Enter amount from item 52, column (2). Unincorporated affiliate — Enter amount from item 55, column (2).							Bil.	Mil.	Thous.	Dols.
	2067	\$								
68. Net income — Enter amount from item 66.	2068									
69. Dividends or net income remitted to owners Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock, excluding stock dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners.	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 1994 — 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).	2073	\$								
74. BEA USE ONLY	2074									
75. BEA USE ONLY	2075									

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 items 77, 78, and 102 through 106 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 1994				Close FY 1993 (unrestated)				Close FY 1994				Close FY 1993 (unrestated)			
	(1)				(2)				(3)				(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 by the affiliate — That portion of items 47 and 48 representing amounts owed to U.S. Reporter 3077	\$				\$				\$				\$			
78. Owed to affiliate by the U.S. Reporter — That portion of items 36, 37, and 45 representing amounts due from U.S. Reporter 3078																
OWNERS' EQUITY ITEMS																
INCORPORATED AFFILIATE, items 79 through 83																
U.S. Reporter's equity in:																
79. Capital stock and additional paid-in capital — Common and preferred, voting and nonvoting capital stock and additional paid-in capital 3079	1				2											
80. Retained earnings (deficit) 3080	1				2											
81. Translation adjustment — Cumulative amount 3081	1				2											
82. Other — Specify 3082	1				2											
83. TOTAL — Sum of items 79 through 82 → 3083	1				2				3				4			
UNINCORPORATED AFFILIATE, items 84 and 85																
84. That portion of balance sheet item 55 representing the U.S. Reporter's share 3084	1				2											
85. Translation adjustment — Cumulative amount — That portion of item 84 representing the U.S. Reporter's share of the cumulative translation adjustment account 3085	1				2											
86. BEA USE ONLY 3086	1				2				3				4			
87. BEA USE ONLY 3087	1				2				3				4			
88. BEA USE ONLY 3088	1				2				3				4			
89. BEA USE ONLY 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 1994

NOTE — Report transactions during FY 1994 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.

• INCREASE IN EQUITY INTEREST

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
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	1			
91. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3091	1			
92. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons	3092	1			
• 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	1			
94. Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3094	1			
95. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons	3095	1			
96. TOTAL — Equals sum of items 90, 91, and 92, minus sum of items 93, 94, and 95	3096	1			

		For acquisition (1)				For liquidation or sale (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
97. exceeds the value carried on the books of the affiliate	3097	1				2			
98. is less than the value carried on the books of the affiliate	3098	1				2			
99. BEA USE ONLY	3099	1	2	3	4	5			

Section C — Receipts and Payments of Dividends, Distributed 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).

• INCORPORATED AFFILIATES

		Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate			
		Net of foreign tax withheld (1)		Foreign tax withheld (2)		Net of U.S. tax withheld (3)		U.S. tax withheld (4)	
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
100. Dividends — On common and preferred stock, excluding stock and liquidating dividends	3100	1				2			

• UNINCORPORATED AFFILIATES

101. Distributed earnings	3101	1				2			
----------------------------------	------	---	--	--	--	---	--	--	--

• ALL AFFILIATES

102. Interest — Include interest on capital leases.	3102	1				2			3				
--	------	---	--	--	--	---	--	--	---	--	--	--	--

103. Royalties, license fees, and other fees for the use or sale of intangible property	3103	1				2			3			4	
--	------	---	--	--	--	---	--	--	---	--	--	---	--

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	1				2			3			4	
--	------	---	--	--	--	---	--	--	---	--	--	---	--

105. Film and television tape rentals	3105	1				2			3			4	
--	------	---	--	--	--	---	--	--	---	--	--	---	--

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 — Continued

• ALL AFFILIATES — Continued

106. Allocated expenses and sales of services —

Include (1) allocated expenses (such as R&D assessments) and reimbursements between U.S. Reporter and affiliate for services that are normally included in "other income" of the provider of the service and (2) receipts by U.S. Reporter from, or payments by U.S. Reporter to, affiliate for services that are normally included in sales or gross operating revenues of the seller of the service.

	Receipts by U.S. Reporter from foreign affiliate								Payments by U.S. Reporter to foreign affiliate							
	Net of foreign tax withheld (1)				Foreign tax withheld (2)				Net of U.S. tax withheld (3)				U.S. tax withheld (4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
3106	\$				\$				\$				\$			
By type — See Instruction Booklet, Part VI.B., for an explanation of how to report each type of service.																
a. Insurance services																
3161	1				2				3				4			
b. Financial services																
3162	1				2				3				4			
c. Transportation																
3163	1				2				3				4			
d. Computer and information services																
3164	1				2				3				4			
e. Communication services																
3165	1				2				3				4			
f. Other services — Report receipts and payments for other services performed by or for the U.S. Reporter, such as management, professional, technical, or other services. — Specify primary type(s) of service(s) performed.																
3166	1				2				3				4			
3107	1				2				3				4			
107. BEA USE ONLY																
3108	1				2				3				4			
108. BEA USE ONLY																

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

	Amount (1)			
	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	1			
U.S. Reporter's direct equity in affiliate's net realized and unrealized gains (losses)				
110. U.S. Reporter's share of item 59				
3110	1			
111. U.S. Reporter's share of item 71				
3111	1			
112. BEA USE ONLY				
3112	1	2	3	4
5				

Remarks



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.P.**

- If the foreign affiliate is **not** majority-owned — Complete **Part IV only.**
- If the foreign affiliate is majority-owned — Complete **Part V only.**

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	1							
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	Amount (1)			
						Bil.	Mil.	Thous.	Dols.				
• 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	1							
• U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE													
U.S. merchandise exports to affiliate in FY 1994 (Valued f.a.s. U.S. port) — As defined in Part V, Section G						1							
116. Goods shipped to affiliate by U.S. Reporter(s)					4116	1							
117. Goods shipped to affiliate by other U.S. persons					4117	1							
U.S. merchandise imports from affiliate in FY 1994 (Valued f.a.s. foreign port) — As defined in Part V, Section G						1							
118. Goods shipped by affiliate to U.S. Reporter(s)					4118	1							
119. Goods shipped by affiliate to other U.S. persons					4119	1							
120.	4120	1	2	3	4	5							
BEA USE ONLY													

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

Section A — Property, Plant, and Equipment (PP&E)

PP&E 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 1994 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 1994 should be included in item 129.

					Amount (1)				
					Bil.	Mil.	Thous.	Dols.	
Balance, close FY 1993						1			
121. Net book value of PP&E at close FY 1993 — Equals the sum of items 40 and 41, column (2), minus item 42, column (2)					5121	1			
Changes during FY 1994									
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	1			
123. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of U.S. Reporter					5123	1			
Expenditures by the foreign affiliate for									
124. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral rights and timber rights, but exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.					5124	1			
125.	PP&E other than land, mineral, and timber rights (Changes due to mergers and acquisitions should be included in item 122.)				125. New	5125	1		
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	1		
127. Depreciation — Do not include depletion which is separately reported in item 128.					5127	1			
128. Depletion					5128	1			
129. Net book value of sales, retirements, or transfers, and other increases (decreases)					5129	1			
Balance, close FY 1994									
130. Net book value of PP&E at close FY 1994 — Equals sum of items 121 through 126, and 129, minus items 127 and 128; and must also equal the sum of items 40 and 41, column (1), minus item 42, column (1).					5130	1			
• 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	1			

Part V DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) — Continued					Amount (1)			
Section B — Interest, Taxes and Subsidies					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	1		
133.	Interest paid — Interest (including capitalized interest) paid, or credited, to all payees by affiliate, gross of tax withheld. Do not net against interest received, item 132.				5133	1		
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	1		
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 —				5135	1		
	a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;							
	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).							
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	1		
137.	5137	1	2	3	4	5		
Section C — 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.					Amount (1)			
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.					Bil.	Mil.	Thous.	Dols.
138.	R&D performed BY the affiliate, total — Sum of items 139 and 140				5138	1		
139.	For the affiliate's own account				5139	1		
140.	For others (including the U.S. parent) under contract				5140	1		
141.	R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis				5141	1		
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	1		
143.	Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate				5143	1		
144.	Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate				5144	1		
145.	Received from or credited by other foreign persons				5145	1		
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	1		
147.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate				5147	1		
148.	Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate				5148	1		
149.	Paid or credited to other foreign persons				5149	1		
150.	5150	1	2	3	4	5		
Remarks								

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

Section F — Distribution of Sales or Gross Operating Revenues

This section requires that the foreign affiliate's gross operating revenues be distributed among three categories — investment income, sales of goods, and sales of services. For purposes of this distribution, "goods" are economic outputs that are tangible, and "services" are outputs that are intangible. As a general rule, sales of goods may be identified as those sales associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148, and sales of services may be identified as those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148. Thus, except as noted below, the disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 28 through 33 (Sales of foreign affiliate by industry).

One exception to this rule is where goods may be among the products of services industries or services may be among the products of goods industries. For example, sales of mass-produced prepackaged computer software are sales of goods, and should be reported as such, whether they are by a software producer (coded in a services industry, 743, "computer related services, n.e.c.") or by a retail trade concern (coded in a goods industry, 530, "general merchandise stores"). Also, sales of structures are sales of goods, whether they are by a real estate firm (coded in a services industry, 650) or by a firm in the construction industry (coded in a goods industry, 150). For an explanation of each code — See the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

Another exception is 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 item 168 (investment income) rather than in item 170 (sales of services). See the *Instruction Booklet, Part V.A., 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.

167. Sales or gross operating revenues, excluding sales taxes, total —	TOTAL		Local sales		Sales to U.S.		Sales to other countries		
	Column (1) equals the sum of columns (2) through (7)		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)
a. Column (1) equals item 56.	Bil.	Mil. Thous.	Dols.						
b. For each column, equals sum of items 168, 169, and 170.	1		2	3	4	5	6	7	
5167	\$		\$	\$	\$	\$	\$	\$	
• BY TYPE	1		2	3	4	5	6	7	
168. Investment income	5168								
169. Sales of goods	5169								
170. Sales of services	5170								
• 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 Union, excluding the United Kingdom						5172			
173. United Kingdom						5173			
174. Other Europe						5174			
175. Latin America and Other Western Hemisphere						5175			
176. Africa						5176			
177. Middle East						5177			
178. Japan						5178			
179. Other Asia and Pacific						5179			

Remarks

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

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 1994. 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 VI.E. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1994, 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.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

180. On what basis were the trade data in the 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 adjustments have not been made to put "charged" basis data essentially on a "shipped" basis, then BEA will require that the data be refiled.

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 1994 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 Guide to Industry and Foreign Trade Classifications for International Surveys, 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 transport 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											

*See footnote on page 15.

PLEASE CONTINUE WITH ITEM 194 ON NEXT PAGE.

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

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

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.
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	1				2				3			
196. Goods for resale without further processing, assembly, or manufacture by affiliate 5196	1				2				3			
197. Other — Specify 5197	1				2				3			
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 1994 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.	1				2				3			
199. Food and live animals 5199	1				2				3			
200. Beverages and tobacco 5200	1				2				3			
201. Crude materials, inedible, except fuels 5201	1				2				3			
202. Petroleum, petroleum products, and related material; natural and manufactured gas 5202	1				2				3			
203. Coal, coke, briquets, and electric current 5203	1				2				3			
204. Chemicals and related products 5204	1				2				3			
205. Machinery, electrical and nonelectrical, except transportation equipment 5205	1				2				3			
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	1				2				3			
207. Other transport equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.* 5207	1				2				3			
208. Metal manufactures 5208	1				2				3			
209. Other manufactures — Specify 5209	1				2				3			
210. Animal and vegetable oils, fats, waxes; commodities and transactions n.e.c. — Specify 5210	1				2				3			

*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. BEA USE ONLY	5211	1			2				3				4			5
	5212	1			2				3				4			5
	5213	1			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(LF)

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

Supplement A — 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 paged as needed. **NOTE** — Foreign affiliates listed on this Supplement A 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	(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) 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 the nearest tenth.)	
			Close FY 1994 (4)	Close FY 1993 (5)
6002		1	2 . %	3 . %
6003		1	2 . %	3 . %
6004		1	2 . %	3 . %
6005		1	2 . %	3 . %
6006		1	2 . %	3 . %
6007		1	2 . %	3 . %
6008		1	2 . %	3 . %
6009		1	2 . %	3 . %
6010		1	2 . %	3 . %
6011		1	2 . %	3 . %
6012		1	2 . %	3 . %
6013		1	2 . %	3 . %
6014		1	2 . %	3 . %
6015		1	2 . %	3 . %

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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) — Continued

Page No. ____ of ____ pages
of this Supplement A

FORM BE-10B(LF) SUPPLEMENT A (10/94)

Page 18

(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	(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) 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 the nearest tenth.)	
				Close FY 1994 (4)	Close FY 1993 (5)
6016		1		2	3
6017		1		2	3
6018		1		2	3
6019		1		2	3
6020		1		2	3
6021		1		2	3
6022		1		2	3
6023		1		2	3
6024		1		2	3
6025		1		2	3
6026		1		2	3
6027		1		2	3
6028		1		2	3
6029		1		2	3
6030		1		2	3
6031		1		2	3
6032		1		2	3

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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 — Continued

BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-108(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 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)			
7016	1	2	3	4
7017	1	2	3	4 . %
7018	1	2	3	4 . %
7019	1	2	3	4 . %
7020	1	2	3	4 . %
7021	1	2	3	4 . %
7022	1	2	3	4 . %
7023	1	2	3	4 . %
7024	1	2	3	4 . %
7025	1	2	3	4 . %
7026	1	2	3	4 . %
7027	1	2	3	4 . %
7028	1	2	3	4 . %
7029	1	2	3	4 . %
7030	1	2	3	4 . %
7031	1	2	3	4 . %
7032	1	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.

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. Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent? (See Instruction Booklet, Part III.F. to determine whether these offices should be reported in this survey.)

1010 1 Yes
 2 No

11. 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 — 1994 (Long Form)?

1011 1 Yes — On the remainder of this Form BE-10A, complete items 25 through 46, 57 through 67, 78 through 83, 85 through 91, 94 through 96, and 100 through 187.
 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.

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

A list, and 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 U.S. Reporter, indicate the activity pertinent to the last active period.

1012 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.

13. 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 47) 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 51). 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 1994, 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 1994. See **Instruction Booklet, Part VI.C.1.**, concerning reporting when employment is subject to unusual variations.

NOTES: 1. If total sales are not accounted for in items 14 through 21, 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)				Number of employees engaged in activities encompassed in each industry code in column (1) (3) Number
		Bil.	Mil.	Thous.	Dols.	
14. Enter code with largest sales	1014	2				3
15. Enter code with 2nd largest sales	1015	2				3
16. Enter code with 3rd largest sales	1016	2				3
17. Enter code with 4th largest sales	1017	2				3
18. Enter code with 5th largest sales	1018	2				3
19. Enter code with 6th largest sales	1019	2				3
20. Enter code with 7th largest sales	1020	2				3
21. Enter code with 8th largest sales	1021	2				3
22. Sales and employees accounted for — Sum of items 14 through 21	1022	2				3
23. Sales and employees not accounted for above — Include employees in central administrative offices and headquarters that cannot be associated with just one ISI code.	1023	2				3
24. TOTAL SALES AND EMPLOYEES — Sum of items 22 and 23, columns (2) and (3) (Total sales must equal item 47.)	1024	2				3

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1025	1	2	3	4	5
1026	1	2	3	4	5

Part II FINANCIAL AND OPERATING DATA OF U.S. REPORTER		Balance at close of FY 1994			
Section A — Balance Sheet of U.S. Reporter — Insurance companies, see INSTRUCTION BOOKLET		(1)			
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.		Bil.	Mil.	Thous.	Dols.
ASSETS					
Cash					
25.	Deposits — Include demand and time deposits, and negotiable and nonnegotiable CD's; exclude call and overnight deposits (include in item 26).	2025	\$		
26.	Other — Include currency, coin, checks in the process of collection, call and overnight deposits, and other cash items not included in item 25. Do NOT include overdrafts as negative cash.	2026			
27.	Trade accounts and trade notes receivable, current — Net of allowances for doubtful items.	2027			
28.	Other current receivables, including commercial paper held — Net of allowances for doubtful items.	2028			
29.	Inventories — Land development companies should exclude land held for resale (include in item 30); finance and insurance companies should exclude inventories of marketable securities (include in item 30 or item 36, as appropriate). The primary basis of inventory valuation is (Mark (X) one) 2230 <input type="checkbox"/> 1 <input type="checkbox"/> LIFO <input type="checkbox"/> 3 <input type="checkbox"/> Other — Specify _____ <input type="checkbox"/> 2 <input type="checkbox"/> FIFO	2029			
30.	Other current assets, including land held for resale and current marketable securities	2030			
31.	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.	2031			
32.	Accumulated depreciation and depletion	2032			
33.	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.	2033			
34.	Trade accounts and trade notes receivable, noncurrent — Net of allowances for doubtful items.	2034			
35.	Other noncurrent receivables — Net of allowances for doubtful items.	2035			
36.	Long term debt and equity securities — Include debt securities, such as bonds or notes, and equity securities held; exclude equity in foreign affiliates, which should be reported in item 33.	2036			
37.	Other noncurrent assets — Intangible assets, net of amortization, and other noncurrent assets not included in items 31 and 33–36.	2037			
38.	TOTAL ASSETS — Sum of items 25 through 31 and 33 through 37 minus item 32 —————>	2038	\$		
LIABILITIES					
39.	Trade accounts and trade notes payable, current	2039			
40.	Other current liabilities — Include overdrafts, commercial paper issued, and other current liabilities not included in item 39.	2040			
41.	Trade accounts and trade notes payable, noncurrent	2041			
42.	Long-term debt securities owed, such as bonds or notes	2042			
43.	Other long-term debt — Include lease obligations that are capitalized in accordance with FASB-13 with an original maturity of more than one year or no stated maturity, and all long-term intercompany debt not included in items 41 and 42.	2043			
44.	Other noncurrent liabilities — Noncurrent items other than those included in items 41–43, such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.	2044			
45.	TOTAL LIABILITIES — Sum of items 39 through 44 —————>	2045	\$		
OWNERS' EQUITY					
46.	TOTAL OWNERS' EQUITY — Must equal item 38 minus item 45 —————>	2046	\$		
Section B — Income Statement of U.S. Reporter					
INCOME					
47.	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.	2047	\$		
48.	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. Do not include any interest income.	2048			
49.	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 V.B.3.d and VI.A.1</i>); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets (real estate companies, see <i>Instruction Booklet, Part VI.A.2</i>); 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); e. Cumulative effect of any net transition obligation per FASB 106, Employers' Accounting for Postemployment and Postretirement Benefits Other Than Pension; and f. Unusual or infrequently occurring items.	2049			
50.	Other income — Non-operating income and other income not included above. — <i>Specify</i>	2050			
51.	TOTAL INCOME — Sum of items 47 through 50 —————>	2051	\$		

Part II FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued		Amount (1)							
Section B — Income Statement of U.S. Reporter — Continued									
• COSTS AND EXPENSES									
52. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 47) 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. Do not include tax or percentage depletion charges.					2052	\$	1		
53. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.					2053		1		
54. 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. — Specify					2054		1		
55. TOTAL COSTS AND EXPENSES — Sum of items 52 through 54					2055	\$	1		
• NET INCOME									
56. Net income (loss) after provision for U.S. income taxes — Item 51 minus item 55					2056	\$	1		
BEA USE ONLY	2024	1	2	3	4	5			

Remarks

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

Section C — Composition of Selected Asset and Liability Positions of U.S. Reporter

There may be entries in column (4) only if the U.S. Reporter is 10 percent or more owned by a foreign person.

• CLOSE FY 1994	TOTAL Equals sum of columns (2)—(5)		With U.S. Persons		With foreign persons												
					With foreign affiliates of this U.S. Reporter				With foreign parent(s) and foreign affiliates of foreign parent(s) of this U.S. Reporter				With unaffiliated foreign persons				
	(1)	(2)	(3)	(4)	(5)	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
SELECTED ASSETS	1	2	3	4	5												
57. Deposits — Column (1) equals item 25 2057	\$	\$	\$	\$	\$												
58. Trade accounts and trade notes receivable, current — Column (1) equals item 27 2058																	
59. Other current receivables, including commercial paper held — Column (1) equals item 28 2059																	
60. Trade accounts and trade notes receivable, noncurrent — Column (1) equals item 34 2060																	
61. Other noncurrent receivables — Column (1) equals item 35 2061																	
62. Long-term debt and equity securities — Column (1) equals item 36. For the U.S. Reporter's holdings of long-term securities of unaffiliated persons, use the country of residence of the security's issuer, NOT the country in which the security was issued or the currency in which it is denominated, to determine whether it is a U.S. security to be reported in column (2), or a foreign security to be reported in column (5). 2062	1	2	3	4	5												
SELECTED LIABILITIES	1	2	3	4	5												
63. Trade accounts and trade notes payable, current — Column (1) equals item 39. 2063																	
64. Other current liabili- ties — Column (1) equals item 40. 2064																	
65. Trade accounts and trade notes payable, noncurrent — Column (1) equals item 41. 2065																	
66. Long-term debt securities owed, such as bonds or notes — Column (1) equals item 42. If holders of the debt cannot be identified from the U.S. Reporter's customary accounting records, report debt securities issued in the United States in column (2) as held by U.S. persons and debt securities issued abroad (i.e., Eurobonds and other foreign securities) in column (5) as held by unaffiliated foreign persons. 2066	1	2	3	4	5												
67. Other long-term debt — Column (1) equals item 43. 2067																	
Remarks																	
BEA USE ONLY 2231	1	2	3	4	5												

Section G — Employment and Employee Compensation

EMPLOYMENT — Employees on the payroll at the end of FY 1994, 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 1994. See *Instruction Booklet, Part VI.C.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 VI.C.2.*

• EMPLOYMENT

		Number of employees (1)			
94.	Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees	2094	1		
95.	All other employees	2095	1		
96.	TOTAL EMPLOYMENT — Sum of items 94 and 95	2096			

• EMPLOYEE COMPENSATION

		Amount (1)			
		Bil. Mil. Thous. Dols.			
97.	Wages and salaries — Employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	2097	1		
98.	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. Include deferred postemployment and postretirement expenses in accordance with FASB 106; DO NOT include the cumulative effect of the net transition obligation (include in item 49).	2098	1		
99.	TOTAL EMPLOYEE COMPENSATION — Sum of items 97 and 98	2099	1		

Section H — Distribution of Sales or Gross Operating Revenues

This section requires that the U.S. Reporter's gross operating revenues be distributed among three categories — investment income, sales of goods, and sales of services. For purposes of this distribution, "goods" are economic outputs that are tangible, and "services" are outputs that are intangible. As a general rule, sales of goods may be identified as those sales associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148, and sales of services may be identified as those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148. Thus, except as noted below, the disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 14 through 21 (Sales of U.S. Reporter by industry).

One exception to this rule is where goods may be among the products of services industries or services may be among the products of goods industries. For example, sales of mass-produced prepackaged computer software are sales of goods, and should be reported as such, whether they are by a software producer (coded in a services industry, 743, "computer related services, n.e.c.") or by a retail trade concern (coded in a goods industry, 530, "general merchandise stores"). Also, sales of structures are sales of goods, whether they are by a real estate firm (coded in a service industry, 650) or by a firm in the construction industry (coded in a goods industry, 150). For an explanation of each code — See the *Guide to Industry and Foreign Trade Classifications for International Surveys.*

Another exception is 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 column (2) (investment income) rather than in column (4) (sales of services). See the *Instruction Booklet, Part V.A., 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 100, column (1), should equal item 47. Entries in item 100 for columns (1) through (4) should equal the sum of entries in items 101, 102, and 103 for the same column.	Total — Column (1) equals the sum of columns (2), (3), and (4)				Investment income				Sales of goods				Sales of services			
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
100. Sales or gross operating revenues, excluding sales taxes, total	2100	\$			\$				\$				\$			
101. Sales to U.S. persons	2101															
102. Sales to foreign affiliates of this U.S. Reporter	2102															
103. Sales to other foreign persons	2103															

Section I — 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 1994. 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 VI.E.* Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1994, 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.

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

- 2104 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 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 I — 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.
105. MERCHANDISE TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN FY 1994	2105	2				3			
106. MERCHANDISE TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN FY 1994	2106	2				3			
a. For columns (2) and (3), equals sum of items 107 through 118, and									
b. For column (2) equals sum of item 187 and all countries with entries									
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.									
107. Food and live animals	2107	2				3			
108. Beverages and tobacco	2108	2				3			
109. Crude materials, inedible, except fuels	2109	2				3			
110. Petroleum, petroleum products, and related materials; natural and manufactured gas	2110	2				3			
111. Coal, coke, briquets, and electric current	2111	2				3			
112. Chemicals and related products	2112	2				3			
113. Machinery, electrical and nonelectrical, except transportation equipment	2113	2				3			
114. 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.*	2114	2				3			
115. Other transport equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	2115	2				3			
116. Metal manufactures	2116	2				3			
117. Other manufactures — Specify	2117	2				3			
118. Animal and vegetable oils, fats, and waxes; commodities and transactions, n.e.c. — Specify	2118	2				3			

* Some parts that are shipped separately are included in items 114 and 115; 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 113); air conditioners for motor vehicles (item 113); lamps, batteries, and electrical parts for engines (item 113); and tires and tubes (item 117). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — Sum of all countries with entries and item 187 must equal item 106, column (2). Enter amounts for all individual countries to which exports were \$500,000.00 or more.		BEA USE ONLY (1)	Exports from the U.S. (2)			
			Bil.	Mil.	Thous.	Dols.
119. Australia	2119	601	2			
120. Belgium	2120	302	2			
121. Brazil	2121	202	2			
122. Canada	2122	100	2			
123. China	2123	650	2			
124. Egypt	2124	410	2			
125. France	2125	307	2			
126. Germany	2126	308	2			
127. Hong Kong	2127	611	2			
128. India	2128	612	2			
129. Indonesia	2129	613	2			
130. Israel	2130	504	2			
131. Italy	2131	314	2			
132. Japan	2132	614	2			

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

Section I — 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 — Sum of all countries with entries and item 187 must equal item 106, column (2). Enter amounts for all individual countries to which exports were \$500,000.00 or more.	BEA USE ONLY (1)	Exports from the U.S. (2)			
		Bil.	Mil.	Thous.	Dols.
133. Korea (South) 2133	626	\$			
134. Mexico 2134	213				
135. Netherlands 2135	319				
136. Saudi Arabia 2136	511				
137. Singapore 2137	625				
138. Spain 2138	323				
139. Sweden 2139	324				
140. Switzerland 2140	325				
141. Taiwan 2141	628				
142. United Kingdom 2142	327				
143. Venezuela 2143	219				
Other individual countries to which exports were \$500,000.00 or more — Specify country. Use supplemental sheets, if necessary, to account for all such countries.					
144. 2144					
145. 2145					
146. 2146					
147. 2147					
148. 2148					
149. 2149					
150. 2150					
151. 2151					
152. 2152					
153. 2153					
154. 2154					
155. 2155					
156. 2156					
157. 2157					
158. 2158					
159. 2159					
160. 2160					
161. 2161					
162. 2162					
163. 2163					
164. 2164					
165. 2165					
166. 2166					

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

Section I — 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 — Sum of all countries with entries and item 187 must equal item 106, column (2). Enter amounts for all individual countries to which exports were \$500,000.00 or more.		BEA USE ONLY (1)	Exports from the U.S. (2)			
			Bil.	Mil.	Thous.	Dols.
167.	2167	1	2			
168.	2168	1	2			
169.	2169	1	2			
170.	2170	1	2			
171.	2171	1	2			
172.	2172	1	2			
173.	2173	1	2			
174.	2174	1	2			
175.	2175	1	2			
176.	2176	1	2			
177.	2177	1	2			
178.	2178	1	2			
179.	2179	1	2			
180.	2180	1	2			
181.	2181	1	2			
182.	2182	1	2			
183.	2183	1	2			
184.	2184	1	2			
185.	2185	1	2			
186.	2186	1	2			
187. Exports to all countries for which exports were less than \$500,000.00 — The sum of this item and all countries with entries must equal item 106, column (2).	2187	1	2			
			709	\$		

188. BEA USE ONLY

2288	1	2	3	4	5
2289	1	2	3	4	5
2290	1	2	3	4	5

Remarks

LISTING OF EXEMPT FOREIGN AFFILIATES — Continued

BEA USE ONLY (1)	Name (2)	Country of location (3)	BEA USE ONLY (4)	Primary industry code ¹ (5)	U.S. Reporter's percent of ownership ² (6)	Affiliate's									U.S. Reporter's investment in affiliate ³		
						Total assets (7)			Gross operating revenues (8)			Net income after foreign income tax (9)			(10)		
						Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
5019					%	\$			\$			\$			\$		
5020					%												
5021					%												
5022					%												
5023					%												
5024					%												
5025					%												
5026					%												
5027					%												
5028					%												
5029					%												
5030					%												
5999	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 permanent invested debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less permanent invested debt and other intercompany account items owed to the affiliate by the U.S. Reporter.

BEA USE ONLY

Reporter ID Number

Page No. _____ of _____ pages
of this Supplement A

LISTING OF EXEMPT FOREIGN AFFILIATES

Name of U.S. Reporter

BEA USE ONLY (1)	Name (2)	Country of location (3)	BEA USE ONLY (4)	Primary industry code ¹ (5)	U.S. Reporter's percent of ownership ² (6)	Affiliate's									U.S. Reporter's investment in affiliate ³ (10)			
						Total assets (7)			Gross operating revenues (8)			Net income after foreign income tax (9)			Bil.	Mil.	Thous.	
						Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.				
5002					%	\$			\$			\$				\$		
5003					%													
5004					%													
5005					%													
5006					%													
5007					%													
5008					%													
5009					%													
5010					%													
5011					%													
5012					%													
5013					%													
5014					%													
5015					%													
5016					%													
5017					%													
5018					%													

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 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 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.

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.

	ISI code (1)	Gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
10. BANKING industry — Consists of banks (ISI code 600) and savings institutions and credit unions (ISI code 603)	1017 600	2			
	1018 603	2			
11. Enter code of industry with 2nd largest gross operating revenues	1019	2			
12. Enter code of industry with 3rd largest gross operating revenues	1020	2			
13. Enter code of industry with 4th largest gross operating revenues	1021	2			
14. Enter code of industry with 5th largest gross operating revenues	1022	2			
15. Gross operating revenues not accounted for above	1023	2			
16. TOTAL gross operating revenues — Sum of items 10 through 15, column (2) →	1024	2			
17. BEA USE ONLY	1025	1	2	3	4
18. BEA USE ONLY	1026	1	2	3	4

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

	Amount (1)
ASSETS	
19. Total assets at close of FY 1994	2038 \$
INCOME	
20. Total income — Include	1
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;	
c. Certain realized and unrealized gains (losses) net of income tax effects; and	
d. Other income.	2051
21. Net income (loss) after provision for U.S. Federal, State, and local income taxes	2056
EMPLOYMENT AND EMPLOYEE COMPENSATION	
EMPLOYMENT — Employees on the payroll at the end of FY 1994, 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 1994. See <i>Instruction Booklet, Part VI.C.1., concerning reporting when employment is subject to unusual variations.</i>	
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 <i>Instruction Booklet, Part VI.C.2.</i>	Number of employees (1)
22. Total employment — Report the total number of employees for the year.	2096
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. Dols.
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. Include deferred postemployment and postretirement expenses in accordance with FASB 106. DO NOT include the cumulative effect of the net transition obligation.	1
	2099 \$
24. BEA USE ONLY	2100
	1 2 3 4 5

Remarks

FORM BE-10A BANK (Report for a U.S. Reporter that is a Bank) (REV. 10/94)

BEA USE ONLY

Reporter ID Number

D

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1994

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...

MAIL REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230

OR

DELIVER REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving Section M-100 1441 L Street, NW 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 and/or (ISI) code 603.

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...

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 BANK must be filed by each U.S. person that is a bank and 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 BANK.

2. U.S. REPORTER'S 1994 FISCAL YEAR — The U.S. Reporter's financial reporting year that has an ending date in calendar year 1994. See Instruction Booklet, Part II.A.

3. ASSISTANCE — Telephone (202) 606-5566 during office hours — 8:00 a.m. to 4:30 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, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 30, 1995 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 values: 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.

Part I IDENTIFICATION OF U.S. REPORTER

1. Name and address of U.S. Reporter — If a BEA label has been provided for this U.S. Reporter, affix it here. Otherwise, complete item 1; skip a single block between words.

Name of U.S. Reporter

Street or PO Box

City and State

ZIP Code

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 U.S. business enterprise with whose data your data will be consolidated... 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-10(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 1994 fiscal year.

1007 1 | | | 94

8. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1994 that caused FY 1993 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. 3101-3108, as amended — 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 shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, 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

Name Address TELEPHONE NUMBER Area code Number Extension

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.F. 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

FORM BE-10B BANK (Report for Foreign Affiliate that is a Bank)
 (REV. 10/94)

U.S. DEPARTMENT OF COMMERCE
 BUREAU OF ECONOMIC ANALYSIS

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1994

RETURN REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Washington, DC 20230

OR

DELIVER REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis, BE-69(A) Shipping and Receiving Section M-100 1441 L Street, NW Washington, DC 20005

BEA USE ONLY

Reporter ID Number					Affiliate ID Number					E

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.

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., Form 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**, Part I.C.2.b.
 If the number is greater than one, Supplement B of this Form BE-10B BANK 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 BANK? — Mark (X) one.

1004 1 Yes — Supplement A of this Form BE-10B BANK MUST be completed.
 2 No

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

1005 1 Corporation 3 Other — Specify _____
 2 Branch

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 1994 fiscal year

1008 94

9. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1994?

1009 1 Yes, and this is its initial report — Affiliate was not previously reported
 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 an existing foreign company from a foreign person?
 2 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address _____

Enter date

Month	Year
<input type="text" value=""/>	<input type="text" value=""/>

1 2 Yes, and this is its final report —
 If "Yes," was the affiliate — Mark (X) one

2 4 Merged or reorganized?
 Sold:
 2 5 to a U.S. person? — Give name and address _____
 2 6 to a foreign person?
 2 7 Liquidated?
 2 8 Seized?
 1 3 No

Enter date

Month	Year
<input type="text" value=""/>	<input type="text" value=""/>

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 and ISI code 603.

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 bank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes was greater than \$3 million (positive or negative) at any time during the affiliate's 1994 fiscal year. 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 1994 FISCAL YEAR** — The foreign affiliate's financial reporting year that has an ending date in calendar year 1994. See **Instruction Booklet**, Part II.A.

4. **ASSISTANCE** — Telephone (202) 606-5566 during office hours — 8:00 a.m. to 4:30 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, 1995 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK
 June 30, 1995 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.

10. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1994 that caused FY 1993 data to be restated?

1010 1 Yes — All close FY 1993 data must be before restatement, unless otherwise specified.
 2 No

Part I IDENTIFICATION OF FOREIGN AFFILIATE — Continued		Percent of ownership at close of fiscal year				
		1994 (1)	1993 (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. Other 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		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	1 . %	2 . %			
19. Identification of foreign affiliate parent(s) — If there is an entry in item 12, column (1) or column (2) — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.						
Foreign affiliate holding direct ownership interest in this foreign affiliate			Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a) (d)			
Name and ID Number Enter name from item 2 and ID number from label of foreign affiliate parent's Form BE-10B(LF), (SF), or BANK. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate Close FY 1994 (b) Close FY 1993 (c)				
a.	1191 1	2 . % 3 . %				
b.	1192 1	2 . % 3 . %				
c.	1193 1	2 . % 3 . %				
d.	1194 1	2 . % 3 . %				
e. TOTAL — Must equal percentages entered in Item 12	1019	2 . % 3 . %				
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 25				
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 is not submitting the Part II 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
24. BEA USE ONLY	1022	1	2	3	4	5
	1027	1	2	3	4	5

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).

	ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
	1028 1 600	2			
25. Banking industry — Consists of banks (ISI code 600) and savings institutions and credit unions (ISI code 603)	1029 1 603	\$			
26. Enter code of industry with 2nd largest gross operating revenues	1030 1	2			
27. Enter code of industry with 3rd largest gross operating revenues	1031 1	2			
28. Enter code of industry with 4th largest gross operating revenues	1032 1	2			
29. Gross operating revenues not accounted for above	1033 1	2			
30. TOTAL gross operating revenues — Sum of items 25 through 29 →	1034	\$			

Remarks

31. BEA USE ONLY	1035	1	2	3	4	5
	1036	1	2	3	4	5

SUMMARY OF INDUSTRY CLASSIFICATIONS

<p>AGRICULTURE, FORESTRY, AND FISHING</p> <p>010 Agricultural production – crops 020 Agricultural production – livestock and animal specialties 070 Agricultural services 080 Forestry 090 Fishing, hunting, and trapping</p> <p align="center">MINING</p> <p>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</p> <p align="center">CONSTRUCTION</p> <p>150 Construction</p> <p align="center">MANUFACTURING</p> <p>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</p>	<p align="center">MANUFACTURING – Continued</p> <p>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</p> <p align="center">TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES</p> <p>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</p> <p align="center">WHOLESALE TRADE</p> <p>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</p>	<p align="center">WHOLESALE TRADE – Continued</p> <p>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.</p> <p align="center">RETAIL TRADE</p> <p>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.</p> <p align="center">FINANCE, INSURANCE, AND REAL ESTATE</p> <p>600 Banks 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</p> <p align="center">SERVICES</p> <p>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</p> <p align="center">NONBUSINESS ENTITIES</p> <p>900 Government entities 905 Nonbusiness entities, except government</p>
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Remarks

Part II BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
• ASSETS		1			
32. Total assets at close of FY 1994		2046	\$		
• INCOME AND RELATED ITEMS		1			
33. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from		1			
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 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);					
e. Cumulative effect of any net transition obligation per FASB 106, Employers' Accounting for Postemployment and Postretirement Benefits Other Than Pension; and					
f. Unusual or infrequently occurring items.		2059			
34. Total income — Include		1			
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 (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). — Exclude translation adjustments.		2071			
37. Provision for loan loss — Amount charged to the loan loss reserve account during FY 1994		5301			
• EMPLOYMENT AND EMPLOYEE COMPENSATION					
EMPLOYMENT — Employees on the payroll at the end of FY 1994, 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 1994. See <i>Instruction Booklet, Part VI.C.1., concerning reporting when employment is subject to unusual variations.</i>					
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 <i>Instruction Booklet, Part VI.C.2.</i>					
38. Total employment — Report the total number of employees for the year		4113			
39. 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. Include deferred postemployment and postretirement expenses in accordance with FASB 106; DO NOT include the cumulative effect of the net transition obligation (include in item 33).		4114	\$		
40. BEA USE ONLY	5200	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 42 (or items 43 and 44) and items 66 through 70 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 42 and 45 through 51, as appropriate. Item 42 should reflect only those amounts that the U.S. Reporter considers to be permanent investment in the affiliate and any interest receipts entered in item 66 should relate only to this debt. This permanent debt investment and the U.S. Reporter's equity investment in the affiliate (sections A and B) must **not** be reported on Treasury International Capital 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 43, 44, and 45 through 51, as appropriate. Items 43 and 44 should reflect all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 66 should reflect interest on all debt, whether or not the debt is permanent. These amounts are not reported on Treasury International Capital Forms.

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

41. 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 1994 (1)				Close FY 1993 (unrestated) (2)				Close FY 1994 (3)				Close FY 1993 (unrestated) (4)			
<i>If the U.S. Reporter IS a Bank:</i>	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
42. U.S. Reporter's permanent debt investment in affiliate Report loans from the U.S. Reporter that do not arise from the Reporter's or affiliate's normal banking business, including "permanent" debt investment 3113	1				2				3				4			
<i>If the U.S. Reporter IS NOT a Bank:</i>	1				2				3				4			
43. Owed to U.S. Reporter by the affiliate 3077	1				2				3				4			
44. Owed to affiliate by the U.S. Reporter 3078	1				2				3				4			
• OWNERS' EQUITY ITEMS INCORPORATED AFFILIATE, items 45 through 49																
U.S. Reporter's equity in:																
45. Capital stock and additional paid-in capital — Common and preferred, voting and nonvoting capital stock and additional paid-in capital 3079	1				2											
46. Retained earnings (deficit) 3080	1				2											
47. Translation adjustment — Cumulative amount 3081	1				2											
48. Other — Specify 3082	1				2											
49. TOTAL — Sum of items 45 through 48 → 3083	1				2				3				4			
UNINCORPORATED AFFILIATE, items 50 and 51																
50. U.S. Reporter's share of total owners' equity 3084	1				2											
51. Translation adjustment — Cumulative amount 3085	1				2											
52. BEA USE ONLY 3086	1				2				3				4			
53. BEA USE ONLY 3087	1				2				3				4			
54. BEA USE ONLY 3088	1				2				3				4			
55. BEA USE ONLY 3089	1				2				3				4			

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 1994

NOTE — Report transactions during FY 1994 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	1			
57. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3091	1			
58. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons	3092	1			
• 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	1			
60. Return of capital contributions and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3094	1			
61. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons	3095	1			
62. TOTAL — Equals sum of items 56, 57, and 58, minus sum of items 59, 60, and 61	3096	1			
63. BEA USE ONLY	3099	1	2	3	4
					5

Section C — Receipts and Payments of Dividends, Distributed 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.

	Receipts by U.S. Reporter from foreign affiliate								Payments by U.S. Reporter to foreign affiliate							
	Net of foreign tax withheld (1)				Foreign tax withheld (2)				Net of U.S. tax withheld (3)				U.S. tax withheld (4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• INCORPORATED AFFILIATES																
64. Dividends — On common and preferred stock, excluding stock and liquidating dividends	3100	1			2											
• UNINCORPORATED AFFILIATES																
65. Distributed earnings	3101	1			2											
• ALL AFFILIATES																
66. Interest — Include interest on capital leases.	3102	1			2				3				4			
67. Royalties, license fees, and other fees for the use or sale of intangible property	3103	1			2				3				4			
68. 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	1			2				3				4			
69. Allocated expenses and sales of services — Include (1) allocated expenses and reimbursements between U.S. Reporter and affiliate for services that are normally included in "other income" of the provider of the service and (2) receipts by U.S. Reporter from, or payments by U.S. Reporter to, affiliate for services that are normally included in sales or gross operating revenues of the seller of the service.	3106	1			2				3				4			
70. TOTAL — Sum of items 64 through 69	3107	1			2				3				4			

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

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

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
1			
1			
1			
1			

71. 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)

72. U.S. Reporter's share of item 33 3110

73. U.S. Reporter's share of item 36 3111

74. BEA USE ONLY

3112	1	2	3	4	5
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Remarks

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BEA USE ONLY

Reporter ID Number

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement A

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 A — 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 A 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)	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)	BEA USE ONLY (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 the nearest tenth.)	
			Close FY 1994 (4)	Close FY 1993 (5)
6002	1		2	3
6003	1		2	3
6004	1		2	3
6005	1		2	3
6006	1		2	3
6007	1		2	3
6008	1		2	3
6009	1		2	3
6010	1		2	3
6011	1		2	3
6012	1		2	3
6013	1		2	3
6014	1		2	3
6015	1		2	3

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BEA USE ONLY

Reporter ID Number

Affiliate ID Number

Page No. ____ of ____ pages
of this Supplement B

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

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

Supplement B — 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.

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)	Percentage of direct ownership at close FY 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.) (4)
1	2	3	4
7002			. %
1	2	3	4
7003			. %
1	2	3	4
7004			. %
1	2	3	4
7005			. %
1	2	3	4
7006			. %
1	2	3	4
7007			. %
1	2	3	4
7008			. %
1	2	3	4
7009			. %
1	2	3	4
7010			. %
1	2	3	4
7011			. %
1	2	3	4
7012			. %
1	2	3	4
7013			. %
1	2	3	4
7014			. %
1	2	3	4
7015			. %

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

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)	Percentage of direct ownership at close FY 1994 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.) (4)
1 7016	2	3	4 . %
1 7017	2	3	4 . %
1 7018	2	3	4 . %
1 7019	2	3	4 . %
1 7020	2	3	4 . %
1 7021	2	3	4 . %
1 7022	2	3	4 . %
1 7023	2	3	4 . %
1 7024	2	3	4 . %
1 7025	2	3	4 . %
1 7026	2	3	4 . %
1 7027	2	3	4 . %
1 7028	2	3	4 . %
1 7029	2	3	4 . %
1 7030	2	3	4 . %
1 7031	2	3	4 . %
1 7032	2	3	4 . %

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