



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10A (Report for Nonbank U.S. Reporter)** (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

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	BEA USE ONLY	Reporter ID Number	A
	1. Name and address of U.S. Reporter		

IMPORTANT

Please read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks, including bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

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

Note: A U.S. Reporter that is **not** a bank but that owns a majority interest in a U.S. bank — **DO NOT** consolidate banking activities on this form. Instead file the bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. (However, if the bank, including its domestic subsidiaries, does not have a foreign affiliate, it is not required to report.) Banking activities owned by a nonbank must also be included on the nonbank's Form BE-10A using the equity method of accounting.

• **U.S. Reporter's 2004 fiscal year** — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.

• **Currency amounts** — Report 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	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

• **Additional copies** — For additional copies of BE-10 forms, instructions and the Guide to Industry Classifications for International Surveys, 2002, visit the BEA Web site www.bea.gov.

• **Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.gov.

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), BE-10B Mini, and/or BE-10B BANK) is estimated to average 110 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

MANDATORY	▶ This survey is being conducted under 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 under Section 5(b)(2) of the Act (22 U.S.C. 3104).
CONFIDENTIALITY	▶ The Act provides that your report to this Bureau is confidential and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report cannot be presented in a manner that allows it to be individually identified. Your report cannot be used for purposes of taxation, investigation, or regulation. 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. (22 U.S.C. 3105) Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address				CERTIFICATION — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E of the Instruction Booklet , estimates may have been provided.	
Name		Address		Authorized official's signature	
Date		Telephone NUMBER		Date	
Area code	Number	Extension	Print or type name and title		
Area code	Number	Telephone number		FAX number	

May we use e-mail to correspond with you to discuss questions relating to this survey, including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but e-mail is not necessarily secure against interception by a third party.)

1000 1 Yes — If yes, please provide your e-mail address. →

2 No

E-mail address

1001

Part I – IDENTIFICATION OF U.S. REPORTER — Continued

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

Select the one activity below that best describes the major activity of the U.S. Reporter. For an inactive U.S. Reporter, select the activity based on its last active period; for "start-ups," select the intended activity.

- 1013 ¹ 1 Producer of goods ¹ 5 Other – Specify
- ¹ 2 Seller of goods the U.S. Reporter does not produce
- ¹ 3 Producer or distributor of information
- ¹ 4 Provider of services

14. 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.")

1014

Industry classification of fully consolidated domestic U.S. Reporter (based on sales or gross operating revenues) — Enter in columns (1) and (2) respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code. For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2002**. For an inactive U.S. Reporter, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 41. Enter in column (3), the number of employees on the payroll at the end of FY 2004, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2004. If employment is subject to unusual variations, see instructions for "NUMBER OF EMPLOYEES" under Section C, page 7. For most companies the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment in column (3) in proportion to sales in column (2). See **Additional Instructions for Part I, page 15, at the back of this form.**

	ISI code (1)	Sales or gross operating revenues (2)				Number of employees engaged in activities for the ISI codes in column (1) (3)
		Bil.	Mil.	Thous.	Dols.	Number
15. Largest sales or gross operating revenues 1015		2				3
16. 2nd largest sales or gross operating revenues 1016		2				3
17. 3rd largest sales or gross operating revenues 1017		2				3
18. 4th largest sales or gross operating revenues 1018		2				3
19. 5th largest sales or gross operating revenues 1019		2				3
20. 6th largest sales or gross operating revenues 1020		2				3
21. 7th largest sales or gross operating revenues 1021		2				3
22. 8th largest sales or gross operating revenues 1022		2				3
23. 9th largest sales or gross operating revenues 1023		2				3
24. 10th largest sales or gross operating revenues 1024		2				3
25. Number of employees of administrative offices and other auxiliary units — Include employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services. Support services include accounting, data processing, legal, research and development and testing, and warehousing. Also include employees located at an operating unit that provide administration and management or support services to more than one operating unit. Exclude employees located at an operating unit that provide administration and management or support services for only that unit. Instead, report such employees in column (3) of items 15 through 24 in the industry(ies) of the operating unit(s). 1025						3
26. Sales or gross operating revenues and employees not accounted for above 1026		2				3
27. TOTAL SALES OR GROSS OPERATING REVENUES AND EMPLOYEES — Sum of items 15 through 26 (Column (2) must equal item 37 and also item 49 column (1). Column (3) must equal item 53.) 1027		2				3
28. BEA USE ONLY 1028	1	2				5
BEA USE ONLY 1128	1	2				5
29. BEA USE ONLY 1029	1	2				5
BEA USE ONLY 1129	1	2				5

Remarks

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

30. Are (1) total assets, (2) sales or gross operating revenues, excluding sales taxes and (3) net income (loss), all less than \$150 million at the end of, or for, the U.S. Reporter's 2004 fiscal year?

- 2030

1	1
1	2

 Yes — Complete Part II, Part IV, **and** the BE-10A Supplement A on the remainder of this Form BE-10A.
 No — Complete Part III, Part IV, **and** the BE-10A Supplement A on the remainder of this Form BE-10A.

					Amount			
					Bil.	Mil.	Thous.	Dols.
31.	Net income (loss)							
				2031	\$			
32.	Total assets							
				2032				
33.	Total liabilities							
				2033				
34.-36.	2036	1	2	3	4	5		
BEA USE ONLY								

IMPORTANT ► If you completed Part II, SKIP Part III and continue with Part IV of this form.

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

BE-10A

Reporter ID Number

A

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER
Complete **ONLY** if the answer to item 30 is "No."

Section A — Income Statement of U.S. Reporter — See Additional Instructions for Part III, Section A, on page 15 at the back of this form.	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
• INCOME				
37. Sales or gross operating revenues, excluding sales taxes — Must equal item 27 column (2) and also item 49 column (1). (<i>Dealers in financial instruments see Special Instructions, A.1., page 16; insurance companies see Special Instructions, B.2.a., page 16.</i>)	3037			\$
38. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For those 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 or distributed earnings for unincorporated affiliates. <i>Do not include interest income.</i>	3038			
39. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross before income tax effect. Include income tax effect in item 43. Report gains (losses) resulting from: a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions , A.1., page 16; b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions , A.2., page 16; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. <u>Include</u> actual payments and charges to establish reserves for future expected payments, in item 42 (cost of goods sold or services rendered and selling, general, and administrative expenses); e. Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 27, 37, and 49; f. Re-measurement of U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments. <u>Include</u> legal judgments in item 42; h. The cumulative effect of a change in accounting principle.	3039			
40. Other income — <i>Specify</i> 	3040			
41. TOTAL INCOME — <i>Sum of items 37 through 40</i> →	3041			\$
• COSTS AND EXPENSES				
42. Cost of goods sold or services rendered and selling, general, and administrative expenses — <i>Insurance companies see Special Instructions, B.2.c., page 16.</i>	3042			
43. U.S. income taxes — Provision for U.S. Federal, state, and local income taxes. <u>Exclude</u> production royalty payments.	3043			
44. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — <i>Specify</i> 	3044			
45. TOTAL COSTS AND EXPENSES — <i>Sum of items 42, 43, and 44</i> →	3045			\$
• NET INCOME				
46. NET INCOME (LOSS) — <i>Item 41 minus item 45</i> →	3046			\$

Remarks

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

• ADDENDUM

47. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (life insurance carriers).

a. Of the total sales and gross operating revenues reported in item 27, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?

3047 1 Yes — Answer items b and c
 2 No — Skip to item 48

NOTE: Complete items b and c ONLY if item a is answered "Yes."

b. **Premiums earned** — Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

c. **Losses incurred** — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
1				
3048	\$			
1				
3049	\$			

48. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the *Guide to Industry Classifications for International Surveys, 2002* for a detailed description of each of the wholesale and retail trade industry codes listed above.

a. Of the total sales and gross operating revenues reported in item 27, column 2, were any of the sales or revenues generated by wholesale or retail trade activities?

3050 1 Yes — Answer items b and c
 2 No — Skip to item 49

NOTE: Complete items b and c ONLY if item a is answered "Yes."

b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2004

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
1				
3051	\$			

c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.

BALANCES							
Close FY 2004 (1)				Close FY 2003 (Unrestated) (2)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2			
3052	\$				\$		

Section B — Distribution of Sales or Gross Operating Revenues — See **Additional Instructions** for Part III, Section B, on page 15 at the back of this form.

Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. Insurance companies also see **Special Instructions, B.2.d. and e., page 16.**

49. Sales or gross operating revenues, excluding sales taxes Column (1) must equal item 27, column (2) and also item 37.	TOTAL Column (1) equals the sum of columns (2) through (4)															
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1				2				3				4				
3147	\$			\$				\$				\$				
• BY TYPE																
50. Sales of goods																
3148																
51. Sales of services																
3149																
52. Investment income																
3150																

Remarks

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

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* for Part III, Section C, on page 15 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004, including part-time employees, but excluding temporary and contract employees 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 estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

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 including those mandated by government statute, such as the employer's share of Social Security taxes. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.

• **NUMBER OF EMPLOYEES****53. TOTAL NUMBER OF EMPLOYEES** — Sum of items 54 and 55

3253

Number of employees

1

By Standard Occupation Classification (SOC) — See *Additional Instructions*, page 15 for a list of the major SOC groups.

54. Managerial, professional and technical employees (SOC 11-29)

3254

1

55. All other employees (SOC 31-55)

3255

1

56. Number of employees in item 53 who are research and development employees — Employees engaged in R&D, including managers, scientists, and other professional and technical employees

3256

1

• **EMPLOYEE COMPENSATION**

Amount

Bil.	Mil.	Thous.	Dols.
1			
\$			

57. TOTAL EMPLOYEE COMPENSATION — Equals the sum of items 58 and 59 and the sum of items 60 and 61.

3257

1

By component**58. Wages and salaries** — Employee's gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees

3258

1

59. Employee benefit plans — Employer expenditures for all employee benefit plans

3259

1

By Standard Occupation Classification (SOC)**60. Managerial, professional and technical employees (SOC 11-29)**

3260

1

61. All other employees (SOC 31-55)

3261

1

Remarks

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

Section D — Balance Sheet of U.S. Reporter — See *Additional Instructions* for Part III, Section D, on page 16 at the back of this form.

NOTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S. Reporter. Do not report them as a net amount.

		Balance at close of FY 2004			
		Bil.	Mil.	Thous.	Dols.
• ASSETS					
62. Cash items	3362	\$			
63. Current receivables — Net of allowances for doubtful items. (<i>Insurance companies see Special Instructions, B.2.f., page 16.</i>)	3363				
64. Inventories — Land development companies exclude land held for resale (include in item 65); finance and insurance companies exclude inventories of marketable securities (include in item 65 or 70 as appropriate). The primary basis of inventory valuation is: 3459 <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	3364				
65. Other current assets, including land held for resale and current marketable securities	3365				
66. Property, plant, and equipment, net	3366				
67. Equity investments in unconsolidated U.S. domestic business enterprises — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent.	3367				
68. Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.	3368				
69. Noncurrent receivables — Net of allowances for doubtful items.	3369				
70. Other noncurrent assets	3370				
71. TOTAL ASSETS — Sum of items 62 through 70	3371	\$			
• LIABILITIES (<i>Insurance companies see Special instructions, B.2.g., page 16.</i>)					
72. Trade accounts and trade notes payable, current	3372				
73. Other current liabilities and long-term debt	3373				
74. Other noncurrent liabilities	3374				
75. TOTAL LIABILITIES — Sum of items 72, 73, and 74	3375	\$			
• OWNERS' EQUITY					
76. TOTAL OWNERS' EQUITY — Item 71 minus item 75	3376	\$			
Section E — Property, Plant and Equipment (PP&E) — See <i>Additional Instructions</i> for Part III, Section E, on page 16 at the back of this form.					
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, but excludes other types of intangible assets, and land held for resale.		Amount			
		Bil.	Mil.	Thous.	Dols.
• BALANCE, CLOSE FY 2003 (<i>Insurance companies see Special Instructions, B.2.h., page 16.</i>)					
77. Net book value of PP&E at close FY 2003 — The closing FY 2003 value, before restatement due to a change in the entity or accounting methods or principles.	3477	\$			
• CHANGES DURING FY 2004					
78. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 7 was "Yes," give amount by which the net book value of item 77 would be restated. If a decrease, put amount in parentheses. Include gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from revaluation of assets (whether or not realized) in items 39 and/or 76.	3478				
Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of (<i>Insurance companies see Special Instruction B.2.i., on page 16.</i>)					
79. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3479				
80. PP&E other than land, mineral, and timber rights. (<i>Report changes due to mergers and acquisitions in item 78.</i>)	3480				
81. Depreciation	3481	()	
82. Depletion	3482	()	
83. Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 75. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 39.	3483				
• BALANCE, CLOSE FY 2004 (<i>Insurance companies see Special Instructions, B.2.h., page 16.</i>)					
84. Net book value of PP&E at close FY 2004 — Equals sum of items 77 through 83; must also equal item 66.	3484				
• ADDENDUM					
85. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.	3485				
86. BEA USE ONLY	3486				

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

Section F — Interest, production royalty payments, taxes, fees and royalties	Amount		
	Bil.	Mil. Thous.	Dols.
87. Interest income — Interest received or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 37 and 40. <i>Do not net against interest expensed, item 88.</i>	3587	\$	1
88. Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. <i>Do not net against interest income, item 87.</i>	3588		1
89. Production royalty payments to Federal, state, and local governments for natural resources, total — Include amounts paid or accrued for the year. Include payments in-kind at market value.	3589		1
90. Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for — a. Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold; b. Property and other taxes on the value of assets and capital; c. Any remaining taxes (other than income and payroll taxes); and d. Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources).	3590		1
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY			1
91. Receipts from foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts received by the U.S. Reporter from, or credited to the U.S. Reporter by foreign persons other than U.S. Reporter's foreign affiliates for the use or sale of intangible property. Exclude receipts from the granting to others the right to exploit natural resources you own or control.	3591		1
92. Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, by the U.S. Reporter to foreign persons other than U.S. Reporter's foreign affiliate for use or purchase of intangible property. Exclude payments to others for the right to exploit natural resources they own or control.	3592		1
93. BEA USE ONLY	3593		1
Section G — Technology			
• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs. R&D includes the following: <ol style="list-style-type: none"> 1. The planned, systematic pursuit of new knowledge or understanding toward general application (basic research); 2. The acquisition of knowledge or understanding to meet a specific, recognized need (applied research); and 3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (development). Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest. Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods. Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems. R&D includes the activities described above, whether assigned to separate organizational units of the company or conducted by company laboratories and technical groups that are not a part of a separate R&D organization. Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes. Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.			
NOTE — Items 94 through 98 pertain to R&D performed by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 95 and 99.			
94. R&D performed BY the U.S. Reporter, total — <i>Sum of items 95 through 98.</i>	3694	\$	1
95. For U.S. Reporter's own account	3695		1
96. For Federal Government (i.e., federally financed R&D)	3696		1
97. For foreign affiliates under contract	3697		1
98. For others under contract	3698		1
99. R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis	3699		1
100. BEA USE ONLY	3700		1

Part IV — EXPORTS AND IMPORTS BY THE U.S. REPORTER —
Goods only valued f.a.s. at the port of exportation; do not include services — See Instruction Booklet, Part V.

IMPORTANT NOTES

Report exports and imports of goods by the U.S. Reporter in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit goods are goods 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).

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, the "shipped" basis must be used or adjustments made to data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should **exclude** services.

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. Do not include as an export or import natural gas that you do not produce or sell at wholesale. The transmission of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

Electricity and Water — Report the value of electricity and water as exports and imports if the product value can be separated out from the service value. Report **ONLY** the product value (electricity and water). DO NOT report the service value (transmission and distribution).

In-transit goods — Exclude from exports and imports the value of 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 that

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

- 4101 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.

• EXPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. U.S. port)	TOTAL (1)			Shipped to its foreign affiliates (2)			Shipped to other foreigners (3)		
	Bil.	Mil.	Thous. Dols.	Bil.	Mil.	Thous. Dols.	Bil.	Mil.	Thous. Dols.
102. Total goods shipped in FY 2004 by this U.S. Reporter to foreigners 4102	1			2			3		
	\$			\$			\$		
• IMPORTS OF GOODS BY THIS U.S. REPORTER (Value f.a.s. foreign port)	TOTAL (1)			Shipped by its foreign affiliates (2)			Shipped by other foreigners (3)		
	Bil.	Mil.	Thous. Dols.	Bil.	Mil.	Thous. Dols.	Bil.	Mil.	Thous. Dols.
103. Total goods shipped in FY 2004 to this U.S. Reporter by foreigners 4103	1			2			3		
	\$			\$			\$		
104. BEA USE ONLY 4108 1									
	4105 1								

Remarks

FORM BE-10A Supplement A (REV. 12/2004)		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS										BEA USE ONLY		Reporter ID Number		A	
LISTING OF FOREIGN AFFILIATES With Assets, Sales or Gross Operating Revenues, AND Net Income (loss) of \$10 Million or Less																	
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)		Debt and intercompany balances between U.S. Reporter and foreign affiliate				
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Dols.
1		3	\$		\$			\$			8		9		10		
5002	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5003	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5004	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5005	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5006	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5007	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5008	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5009	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		
1		3		5		6			Direct (11)		8		9		10		
5010	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²							Direct (11)		11		Indirect (12)		12		

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

¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

LISTING OF FOREIGN AFFILIATES — Continued

										BEA USE ONLY		Reporter ID Number		A					
										Name of U.S. Reporter									
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)		Debt and intercompany balances between U.S. Reporter and foreign affiliate		Owed to foreign affiliate by U.S. Reporter (9)		Owed to foreign affiliate by U.S. Reporter (10)		
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.
1		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
5011	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5012	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5013	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5014	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5015	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5016	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5017	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5018	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	
5019	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²																	



¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² To calculate indirect ownership percentages — See **Instruction Booklet, Part I.A.2.**

LISTING OF FOREIGN AFFILIATES — Continued

										BEA USE ONLY		Reporter ID Number		A	
										Name of U.S. Reporter					
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)		Debt and intercompany balances between U.S. Reporter and foreign affiliate		
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.
1		3	4	\$	5	\$	6	\$	7	\$	8		9	10	
5020	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5021	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5022	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5023	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5024	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5025	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5026	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5027	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	
1		3	4		5		6		7		8		9	10	
5028	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11		Indirect (12)	12	

This historical survey form is no longer valid and is for information purposes only. Current information for survey respondents.

¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² To calculate indirect ownership percentages — See **Instruction Booklet, Part I.A.2.**

LISTING OF FOREIGN AFFILIATES — Continued

Name of U.S. Reporter											Reporter ID Number		A						
Name of U.S. Reporter																			
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate							
			Mil.	Thous.	Mil.	Thous.	Mil.	Thous.	Mil.	Thous.		Mil.	Thous.	Mil.	Thous.	Dols.	Dols.		
1		3	4	6	5	6	7	8	9	10		9	10						
5029		3	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$						
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5030		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5031		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5032		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5033		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5034		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5035		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5036		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						
5037		3																	
2	BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	6	5	6	7	8	9	10		9	10						

¹ See Form BE-10B(LF), pages 23 and 24 or Guide to Industry Classifications for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² To calculate indirect ownership percentages — See **Instruction Booklet, Part I.A.2.**
 Use additional sheets, if necessary, to account for all affiliates.

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004
FORM BE-10A
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — IDENTIFICATION OF U.S. REPORTER

15.—27.

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 16. Also see **Additional Instructions** for Part III, Section A, item 37.)

If fewer than ten ISI codes are used, account for total sales or gross operating revenues in items 15 through 24.

Holding companies — Holding companies (ISI code 5512) must show total income (item 41). A conglomerate must determine its 4-digit ISI code(s) based on the activities of the fully consolidated U.S. domestic business enterprise. The "holding company" classification is often an invalid classification for a conglomerate. Please call BEA for further assistance before using code 5512.

25. Employees of administrative offices and auxiliary units —

Auxiliary units and administrative offices are primarily engaged in performing management and support services for the fully consolidated U.S. domestic business enterprise. These services can include accounting, data processing, legal services, research and development, testing, warehousing, etc. Administrative offices and auxiliary units are typically located separately from the operating units of the company.

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER

• Section A — Income Statement of U.S. Reporter

37. Sales or gross operating revenues, excluding sales taxes —

Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 16.

40. Other income — Report non-operating and other income not included in item 37.

42. Costs of goods sold or services rendered and selling, general, and administrative expenses —

Report operating expenses that relate to sales or gross operating revenues (item 37) 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. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

• Section B — Distribution of Sales or Gross Operating Revenues

49.—52.

Disaggregate the total sales or gross operating revenues into sales of goods, investment income, and sales of services.

50. Sales of goods — Goods are normally economic outputs that are tangible. Report as sales of goods:

- Mass produced media, including exposed film, video tapes, DVD's, audio tapes, and CD's
- Books — NOTE: Book publishers to the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods — NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 51.
- Magazines and periodicals sold in retail stores — NOTE: Report subscription sales as sales of services in item 51.
- Packaged general use computer software
- Structures sold by businesses in real estate
- Revenues earned from building structures by businesses in construction
- Electricity, natural gas, and water — NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 51.

51. Sales of services — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue
- Commissions and fees earned by companies engaged in finance and real estate activities
- Premiums earned by companies engaged in insurance activities — NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods — NOTE: Agents or brokers do not take title to the goods being sold.

- Magazines and periodicals sold through subscriptions. — NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 50.

- Newspapers

- Pipeline transportation

- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.

- Computer systems design and related services

- Negotiated licensing fees for software to be used on networks

- Electricity transmission and distribution, natural gas distribution, and water distribution

Report the source of real estate rental income in columns 2 through 4 based on the location of the property.

52. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 51.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (4) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer of the financial instrument is unknown, then substitute the nationality of the issuer. If 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), use the country of location of the intermediary.

• Section C — Number of Employees and Employee Compensation

54. and 55.; 60. and 61.

Managerial, professional and technical employees — Covers employees in Standard Occupation Classification System (SOC) groups 11—29 listed below:

- 11 - Management Occupations
- 13 - Business and Financial Operations Occupations
- 15 - Computer and Mathematical Occupations
- 17 - Architecture and Engineering Occupations
- 19 - Life, Physical, and Social Science Occupations
- 21 - Community and Social Services Occupations
- 23 - Legal Occupations
- 25 - Education, Training, and Library Occupations
- 27 - Arts, Design, Entertainment, Sports, and Media Occupations
- 29 - Healthcare Practitioners and Technical Occupations

All other employees — Covers employees in SOC groups 31—55 listed below:

- 31 - Healthcare Support Occupations
- 33 - Protective Service Occupations
- 35 - Food Preparation and Serving Related Occupations
- 37 - Building and Grounds Cleaning and Maintenance Occupations
- 39 - Personal Care and Service Occupations
- 41 - Sales and Related Occupations
- 43 - Office and Administrative Support Occupations
- 45 - Farming, Fishing, and Forestry Occupations
- 47 - Construction and Extraction Occupations
- 49 - Installation, Maintenance, and Repair Occupations
- 51 - Production Occupations
- 53 - Transportation and Material Moving Occupations
- 55 - Military Specific Occupations

The **SOC User Guide** can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

56. Research and development employees — 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. Training may be either formal or by experience.

58. Wages and salaries — Report 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.

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. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 59 below.)

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

59. Employee benefit plan — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts, and those that are voluntary. 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. Also, include deferred postemployment and postretirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section D — Balance Sheet of U.S. Reporter**

62. Cash items — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 73 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons. Instead, report CDs in item 63 (current receivables) or item 69 (noncurrent receivables) as appropriate.

63. Current receivables — Include the current portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

66. Property, plant, and equipment, net — Report net of accumulated depreciation and depletion. Include land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, 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 FAS 13. Exclude all other types of intangible assets, and land held for resale.

69. Noncurrent receivables — Include the noncurrent portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

73. Other current liabilities and long-term debt — Include overdrafts, commercial paper issued and other current liabilities not included in item 72. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FAS 13, and all other long-term intercompany debt.

74. Other noncurrent liabilities — Include noncurrent items not reported on line 73 such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.

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

77.— 84.

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral, and similar rights leased by the U.S. Reporter from others. Exclude items the U.S. Reporter has sold under a capital lease.

Exclude from expenditures (items 79 and 80) all changes in PP&E, resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2004. Account for such changes in item 78.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 79 and 80 exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2004 in item 83.

81. Depreciation — Exclude depletion. Report depletion separately in item 82.

SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL INSTRUMENTS, FINANCE COMPANIES, INSURANCE COMPANIES AND REAL ESTATE COMPANIES

A. Certain realized and unrealized gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 39

- impairment losses as defined by FAS 115,
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS 142

EXCLUDE from item 39, unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to owners' equity.

EXCLUDE from item 39, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 15 through 26.

2. Real estate companies — Include in item 39:

- impairment losses, as defined by FAS 144, and
- goodwill impairment as defined by FAS 142

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 27 column 2, 37, and 49 and as sales of goods in item 50. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 42. Do not net the expenses against the revenues.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department such as:
 1. non-trusted or free account assets and
 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

a. Sales or gross operating revenues, excluding sales taxes (item 37) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 38 and exclude certain realized and unrealized gains or losses that are to be reported in item 39.

b. Certain realized and unrealized gains (losses) (item 39)
See Special Instruction A.1.

c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 42) — 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.

d. Sales of services (item 51, column 1) — Include premium income and income from other services, if any. See Part III.B.51. on Page 15.

e. Investment income (item 52 column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments in accordance with Special Instruction A.1. See instructions for Part III, Section B item 52 on page 15 to determine the location of the transactor of investment income.

f. Current receivables (item 63) — 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.

g. Current liabilities and long-term debt (items 72 and 73) — 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. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.

h. Net book value of property, plant, and equipment (items 77 and 84) — 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 counterpart (item 66).

i. Expenditures for property, plant, and equipment (items 79 and 80) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets").



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10B(LF) (Long Form) (Report for Nonbank Foreign Affiliate)** (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

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	BEA USE ONLY	Affiliate ID Number	B
	1. Name of U.S. Reporter of foreign 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.			

IMPORTANT

Please read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks, including bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

- Who must report** — The U.S. Reporter must file Form BE-10B(LF) for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$150 million (positive or negative) at any time during the affiliate's 2004 fiscal year.
- NOTE** — If the foreign affiliate is exempt from being reported on Form BE-10B(LF) and is not a bank, see the reporting requirements for Form BE-10B(SF), BE-10B Mini and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.
- Foreign affiliate's 2004 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
- Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles (FAS 52). See **Instruction Booklet**, Part IV.B.
- Currency amounts — Report 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	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.
- Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions** for Part I on page 19 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the **Instruction Booklet**, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 17)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003 Number

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

1004 1 Yes — Item 42 and items 86 and/or 87 must have entries and Supplement A of this Form BE-10B(LF) must be completed.
 2 No

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

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

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

1006 1601 Australia 1307 France 1614 Japan 1327 United Kingdom
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — Specify _____
 1100 Canada 1611 Hong Kong 1319 Netherlands
 1650 China 1314 Italy 1325 Switzerland

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

1007 1601 Australia 1307 France 1614 Japan 1327 United Kingdom
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — Specify _____
 1100 Canada 1611 Hong Kong 1319 Netherlands
 1650 China 1314 Italy 1325 Switzerland

8. This foreign affiliate's financial books and records are kept in — Mark (X) one.

1008 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. The ending date of this foreign affiliate's 2004 fiscal year.	Month	Day	Year
	1009 1		2004

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2004?

1010 1 Yes, and this is its initial report — Affiliate was not previously owned by the U.S. Reporter

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

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

Month	Year
3	

Enter date

2 Yes, and this is its final report —

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

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

Month	Year
3	

Enter date

- 6 to a foreign person?
- 7 Liquidated?
- 8 Seized?

3 No

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? Mark (X) one.

1011 1 Yes — Report all close FY 2003 data before restatement, unless otherwise specified.

2 No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2004 (1)	2003 (2)	2004 (3)	2003 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1	2	3	4
1012 . % . % . % . %				
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 20 and 21.			3	4
1013 . % . % . % . %				
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 22 must be "Yes."			3	4
1014 . % . % . % . %				
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes."			3	4
1015 . % . % . % . %				
16. Other U.S. persons			3	4
1016 . % . % . % . %				
17. Foreign persons in this affiliate's country of location (not reported above)			3	4
1017 . % . % . % . %				
18. All other foreign persons (not reported above)			3	4
1018 . % . % . % . %				
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 18			3	4
1019 100.0 % 100.0 %				
20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to calculate indirect ownership percentages.			3	4
1020 . % . % . % . %				

21. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — 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 and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2004 (b)	Close FY 2003 (c)	
a.	1191	2	3	
b.	1192	2	3	
c.	1193	2	3	
d. TOTAL — Must equal percentages entered in Item 13	1021	2	3	

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

22. 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.

- 1022 ¹ 1 Yes — *Item 14 or 15 on page 2 must have an entry, and either item 23 or 24 must be completed. See Instruction Booklet, Part I.B.2.d.(2).*
- ¹ 2 No — *Skip to item 28*

23. If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV 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

24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV 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.

25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

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

Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

- 1028 ¹ 1 Producer of goods
- ¹ 2 Seller of goods the foreign affiliate does not produce
- ¹ 3 Producer or distributor of information
- ¹ 4 Provider of services
- ¹ 5 Other — *Specify*

29. 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.")

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the Guide to Industry Classifications for International Surveys, 2002 . For an inactive affiliate, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 46. Holding companies see Additional Instructions on page 19 for Part I, items 30-38.	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
30. Largest sales or gross operating revenues	1030	2			
31. 2nd largest sales or gross operating revenues	1031	2			
32. 3rd largest sales or gross operating revenues	1032	2			
33. 4th largest sales or gross operating revenues	1033	2			
34. 5th largest sales or gross operating revenues	1034	2			
35. 6th largest sales or gross operating revenues	1035	2			
36. 7th largest sales or gross operating revenues	1036	2			
37. Sales or gross operating revenues not accounted for above	1037	2			
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 54, column (1).)	1038	2			

39. BEA USE ONLY	1039	1	2	3	4	5
	1040	1	2	3	4	5

Remarks

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

40. Official identification number(s) issued to this affiliate by the host-country government or by the local chamber of commerce.

1041 1

2

If the ID number has fewer than 10 digits, add leading zeros.

Enter the number(s), if readily available, for affiliates whose country of operation is one of the countries listed below. BEA will use these numbers to facilitate linking to publicly available information, which may reduce the number of follow-up questions to respondents.

- Belgium 10-digit number issued by the value added tax administration of Belgium
- France 9-digit number (SIREN) issued by the French National Statistical Agency (INSEE)
- Italy 9-character alphanumeric identifier issued by the regional chamber of commerce
- Ireland 6-digit number issued by the Irish Companies House
- Netherlands 8-digit number issued by the Commercial Register (Handelsregister) of the Netherlands Chamber of Commerce
- United Kingdom 8-digit number issued by the United Kingdom Companies House

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income Statement — See Additional Instructions for Part II, Section A, on page 19 at the back of this form.

	Amount				
		Bil.	Mil.	Thous.	Dols.
• INCOME					
41. Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2) and also item 54, column (1). (Dealers in financial instruments see Special Instructions , A.1., page 22; insurance companies see Special Instructions , B.3.a., page 22.)	2041	\$			
42. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Do not include interest income.	2042				
43. Income from other equity investments	2043				
44. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Include income tax effect in item 48. Report gains (losses) resulting from: <ul style="list-style-type: none"> a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 22; b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions, A.2., page 22; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. <u>Include</u> actual payments, and charges to established reserves for future expected payments, in item 47 (cost of goods sold or services rendered and selling, general, and administrative expenses); e. Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 38 and 41; f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments. Include legal judgments in item 47; h. The cumulative effect of a change in accounting principle. 	2044				
45. Other income — <i>Specify</i>	2045				
46. TOTAL INCOME — <i>Sum of items 41 through 45</i> →	2046	\$			
• COSTS AND EXPENSES					
47. Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions , B.3.c., page 22.)	2047				
48. Foreign income taxes — Provision for foreign income taxes for FY 2004	2048				
49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — <i>Specify</i>	2049				
50. TOTAL COSTS AND EXPENSES — <i>Sum of items 47 through 49</i> →	2050	\$			
• NET INCOME					
51. NET INCOME (LOSS) — <i>Item 46 minus item 50</i> →	2051	\$			

Remarks

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

• ADDENDUM

52. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?

2180 1 Yes – Answer b and c
 2 No – Skip to 53

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

c. Losses incurred — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

	Amount			
	Bil.	Mil.	Thous.	Dols.
2181	\$			
2182	\$			

53. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the *Guide to Industry Classifications for International Surveys, 2002* for a detailed description of each of the wholesale and retail trade industry codes listed above.

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by wholesale or retail trade activities?

2183 1 Yes – Answer b and c
 2 No – Skip to item 54

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2004.

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
2184	\$			

c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.

	BALANCES							
	Close FY 2004 (1)				Close FY 2003 (Unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
2185	\$				\$			

Remarks

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

Section B — Distribution of Sales or Gross Operating Revenues — See Additional Instructions for Part II, Section B, on page 19 at the back of this form.

Distribute sales or gross operating revenues among three categories – sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. Insurance companies also see **Special Instructions, B.3.d. and e., page 22.**

54. Sales or gross operating revenues, excluding sales taxes a. Column (1) equals item 38 column (2) and also item 41. b. Each column of line 54 equals the sum of items 55, 56 and 57. 2054	TOTAL Column (1) equals the sum of columns (2) through (7) (1)				Local sales		Sales to U.S.		Sales to other countries			
					To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers (3)	To U.S. Reporter(s) (4)	To unaffiliated customers (5)	To other foreign affiliates of the U.S. Reporter(s) (6)	To unaffiliated customers (7)		
	Bil.	Mil.	Thous.	Dols.								
\$				\$		\$		\$		\$		
2055												
2056												
2057												
• BY DESTINATION The sum of items 58 through 63, column (1) and (2) equals item 54, columns (6) and (7), respectively.					Sales to other countries							
					To other foreign affiliates of the U.S. Reporter(s) (1)			To unaffiliated customers (2)				
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
58. Canada					1				2			
59. Europe					1				2			
60. Latin America and other Western Hemisphere					1				2			
61. Africa					1				2			
62. Middle East					1				2			
63. Asia and Pacific					1				2			
64. BEA USE ONLY					1				2			

Remarks

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

Section C — Number of Employees and Employee Compensation — See *Additional Instructions* for Part II, Section C, on pages 19 and 20 at the back of this form.

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees 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 estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.

• NUMBER OF EMPLOYEES		Number of employees	
65. TOTAL NUMBER OF EMPLOYEES — Sum of items 66 and 67	2065	1	
By Standard Occupation Classification (SOC) — See <i>Additional Instructions</i> page 19, for a list of the major SOC groups			
66. Managerial, professional and technical employees (SOC 11-29)	2066	1	
67. All other employees (SOC 31-55)	2067	1	
68. Number of employees in item 65 who are research and development employees — Employees engaged in R&D, including managers, scientists, and other professional and technical employees		Number of employees	
		1	
69. Number of employees in item 65 who are U.S. citizens		2069	
• EMPLOYEE COMPENSATION		Amount	
		Bil.	Mil. Thous. Dols
70. TOTAL EMPLOYEE COMPENSATION — Equals the sum of items 71 and 72 and the sum of items 73 and 74.	2070	1	
By component			
71. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees	2071	1	
72. Employee benefit plans — Employer expenditures for all employee benefits plans	2072	1	
By Standard Occupation Classification (SOC)			
73. Managerial, professional and technical employees (SOC 11-29)	2073	1	
74. All other employees (SOC 31-55)	2074	1	
75. If total employee compensation, item 70, is zero, is the compensation on the payroll of another foreign affiliate?			
2075	<input type="checkbox"/> 1	<input type="checkbox"/> Yes	
	<input type="checkbox"/> 2	<input type="checkbox"/> No — Explain why compensation is zero.	
76. BEA USE ONLY	1	2	3
2076			

Remarks

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

Section D — Balance Sheet — See *Additional Instructions* for Part II, Section D on page 20 at the back of this form.

Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliate in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.

	BALANCES								
	Close FY 2004 (1)				Close FY 2003 (unrestated) (2)				
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
• ASSETS (Insurance companies see Special Instructions , B.2. and B.3.f., page 22)	1				2				
77. Cash items	2077	\$			\$				
78. Trade accounts and trade notes receivable, current — Report at gross amount before allowance for doubtful accounts. Report allowance for doubtful accounts in item 80.	2078								
79. Other current receivables — Report at gross before allowance for doubtful accounts. Report allowance for doubtful accounts in item 80.	2079								
80. Allowance for doubtful accounts	2080	()	()		
81. Inventories	2081								
82. Other current assets, including land held for resale and current marketable securities	2082								
83. Land and other property, plant, and equipment									
83. Land	2083								
84. Other property, plant, and equipment — Gross	2084								
85. Accumulated depreciation and depletion	2085	()	()		
86. Equity investments in other foreign affiliates of which this affiliate is a parent — Report on an equity basis foreign affiliates owned 20 percent or more (including majority-owned affiliates). Report at cost those owned less than 20 percent.									
That portion reported using the equity method	2086								
That portion reported using the cost method	2087								
88. Other equity investments and noncurrent marketable securities, receivables and other investments	2088								
89. Other noncurrent assets — Other noncurrent assets not reported elsewhere	2089								
90. TOTAL ASSETS — Sum of items 77 through 89	2090	\$			\$				
• LIABILITIES (Insurance companies see Special instructions , B.3.g., page 22)	1				2				
91. Trade accounts and trade notes payable, current	2091								
92. Other current liabilities and long-term debt	2092								
93. Other noncurrent liabilities	2093								
94. TOTAL LIABILITIES — Sum of items 91 through 93	2094	\$			\$				
• OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 95 through 101	1				2				
95. Capital stock and additional paid-in capital	2095								
96. Retained earnings (deficit)	2096								
Accumulated other comprehensive income (loss)		Close FY 2004 (1)			Close FY 2003 (Unrestated) (2)				
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
97. Translation adjustment component	2097	\$				\$			
98. All other components	2098	\$				\$			
99. Total accumulated other comprehensive income (loss) — Equals sum of items 97 and 98.	2099								
100. Other — Include treasury stock and involuntarily (or legally) restricted earnings — Specify	2100								
101. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 90 minus item 94 and, equals the sum of items 95, 96, 99, and 100.	2101	\$			\$				
• OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 102 and 103	1				2				
102. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 90 minus item 94.	2102	\$			\$				
103. Translation adjustment — Cumulative amount at year end (per FAS 52) — That portion of item 102 representing the affiliate's cumulative translation adjustment account.	2103								

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

Section E — Composition of External Finances of Foreign Affiliate — Entries in column (2) must equal certain items in Part III as follows: item 104 column (2) must equal item 154 column (1); item 105 column (2) must equal item 153 column (1).

• CLOSE FY 2004	TOTAL Equals sum of columns (2) through (5) (1)				With U.S. Reporter(s) of this affiliate (2)			With other U.S. persons (3)			With persons in this affiliate's country of location (4)			With other foreign persons (5)		
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
	1				2			3			4			5		
104. Current and noncurrent receivables and financial investments — Column (1) equals the sum of items 78, 79, 80, 88, and that part of item 82, column (1), that is marketable securities. 2104	\$															
105. Current liabilities and long-term debt — Column (1) equals the sum of items 91 and 92, column (1). 2105	\$															

Section F — Property, Plant and Equipment (PP&E) — See *Additional Instructions for Part II, Section F* on page 20 at the back of this form.

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, but excludes other types of intangible assets, and land held for resale.

	Amount			
	Bil.	Mil.	Thous.	Dols.
• BALANCE, CLOSE FY 2003 (Insurance companies see Special Instructions , B.3.i., page 22.)				
106. Net book value of PP&E at close FY 2003 — The close FY 2003 value, before restatement due to a change in the entity or a change in accounting methods or principles. Equals the sum of items 83, 84, and 85, column (2). 2106	\$			
• CHANGES DURING FY 2004				
107. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles — If the answer to item 11 was "Yes," give amount by which the net book value of item 106 would be restated. If a decrease, put amount in parentheses. Report gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized) in item 44. 2107				
108. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of U.S. Reporter 2108				
109. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. 2109				
110. PP&E other than land, mineral and timber rights. (Report changes due to mergers and acquisitions in item 107.) 2110				
111. Depreciation 2111	()	
112. Depletion 2112	()	
113. Other increases (decreases) — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Include divestitures of subsidiaries in item 107. Include any gains (losses) from the sale or disposition of property, plant, and equipment in item 44. 2113				
• BALANCE, CLOSE FY 2004				
114. Net book value of PP&E at close FY 2004 — Equals sum of items 106 through 113; must also equal the sum of items 83, 84 and 85 column (1). 2114				
• ADDENDUM				
115. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expended. 2115				
116. BEA USE ONLY 2116	1	2	3	4
5				

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

	Amount			
	Bil.	Mil.	Thous.	Dols.
117. Balance, close FY 2003 before restatement due to a change in the entity or a change in accounting methods or principles, if any — Incorporated affiliate — Enter amount from item 96, column (2). Unincorporated affiliate — Enter amount from item 102, column (2). 2117	\$			
• CHANGES DURING FY 2004				
118. Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles. — Specify reasons for change 2118				
119. Net income (loss) — Enter amount from item 51. 2119				
120. 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. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 2004. 2120				
121. Stock dividends 2121				
122. 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) — Specify 2122				
123. Balance, close FY 2004 — Sum of items 117, 118, 119, and 122, minus 120 and 121. Also, for an incorporated affiliate, this item equals item 96, column (1). For an unincorporated affiliate, this item equals item 102, column (1). 2123	\$			

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

Section H — Interest, production royalty payments, taxes, subsidies, and fees and royalties					Amount			
					Bil.	Mil.	Thous.	Dols.
124. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest expensed, item 125.					2124	\$		
125. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 124.					2125			
126. Production royalty payments to foreign governments for natural resources, total — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in-kind at market value.					2126			
127. 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 —					2127			
a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;								
b. Property and other taxes on the value of assets and capital;								
c. Any remaining taxes (other than income and 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 for natural resources).								
128. Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governments that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investments in, or to cover losses of, property, plant, and equipment.					2128			
129. BEA USE ONLY					2129			
ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY					Amount			
Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.								
130. Total Receipts — Sum of items 131, 132, and 133					2130	\$		
131. Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate					2131			
132. Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate					2132			
133. Received from or credited by other foreign persons					2133			
Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.								
134. Total Payments — Sum of items 135, 136, and 137					2134	\$		
135. Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate					2135			
136. Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate					2136			
137. Paid or credited to other foreign persons					2137			
Section I — Technology — See <i>Additional Instructions</i> for Part II, Section I, on page 20 at the back of this form.								
RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.								
NOTE — Items 138 through 141 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FAS 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 139 and 142.								
138. R&D performed BY the affiliate, total — Sum of items 139, 140, and 141					2138	\$		
139. For the foreign affiliate's own account					2139			
140. For affiliated persons (including U.S. parents) under contract					2140			
141. For others under contract					2141			
142. R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis					2142			
143. BEA USE ONLY					2143			
	1	2	3	4	5			

Remarks

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

144. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2004 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3144 1 Yes —
If "Yes" were the equity securities of this affiliate listed or publicly traded on a securities exchange at the end of FY 2004?

2 1 Yes — Enter the number of shares the U.S. Reporter directly held and the market price per share at the end of FY 2004. Continue with item 145.

2 2 No — Continue with item 145.

1 2 No — Complete only items 153, 154 and 166 through 170 of Part III and then continue with item 172 of Part IV.

Close FY 2004			
Number of shares (1)	Price per share (2)		
	Dollars	Cents	
3	4		
	\$		

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 21 at the back of this form.

Enter the amounts that represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

	Amount				
		Bil.	Mil.	Thous.	Dols.
145. Net income (loss) after provision for foreign income taxes — U.S. Reporter's share of net income (loss), item 51.	3145	\$			
146. Certain realized and unrealized gains (losses) included in net income — U.S. Reporter's share of item 44	3146				
147. Foreign income taxes on certain realized and unrealized gains (losses) included in net income — Enter the portion of item 48 that is taxes on item 146	3147				
148. Change during fiscal year 2004 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 98 (all other components) of the balance sheet.	3148				
149. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount	3149				
150. Tax withheld on dividends or distributed earnings in item 149	3150				
151. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 149 minus item 150)	3151				
152. BEA USE ONLY	3152				

Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate — See Additional Instructions for Part III, Section B, on page 21 at the back of this form.

Include current and long-term items and indebtedness resulting from a capital lease.

	According to books of foreign affiliate				According to books of U.S. Reporter				
	Close FY 2004 (1)		Close FY 2003 (unrestated) (2)		Close FY 2004 (3)		Close FY 2003 (unrestated) (4)		
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	
153. Liabilities owed to the U.S. Reporter by the foreign affiliate — That portion of items 91 and 92 representing amounts owed to U.S. Reporter	3153								
154. Receivables due to the foreign affiliate from the U.S. Reporter — That portion of items 78, 79, 80, and 88 representing amounts due from U.S. Reporter	3154								
155. BEA USE ONLY	3155								

Remarks

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

Section C — 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 — See Additional Instructions for Part III, Section C, on page 21 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, 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			
		Bil.	Mil.	Thous.	Dols.
• INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
156. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons	3156	\$			
157. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3157				
158. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons	3158				
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
159. 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	3159				
160. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3160				
161. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons	3161				
162. TOTAL — Equals sum of items 156, 157, and 158, minus sum of items 159, 160 and 161	3162	\$			
• For items 156 through 161, enter the amounts by which the transaction value —		For acquisition (1)		For liquidation or sale (2)	
		Bil.	Mil.	Thous.	Dols.
163. Exceeds the value carried on the books of the affiliate	3163	\$			
164. Is less than the value carried on the books of the affiliate	3164				
165. BEA USE ONLY	3165				

Remarks

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

Section D — Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See <i>Additional Instructions</i> for Part III, Section D, on page 21 at the back of this form. Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.	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.			
166. Interest on amounts reported in items 153 and 154, including interest on capital leases 3166	1			2			3		4	
167. Royalties, license fees, and other fees for the use or sale of intangible property 3167	1			2			3		4	
168. Charges for use of tangible property — Report film and television tape rentals in item 169. 3168	1			2			3		4	
169. Film and television tape rentals 3169	1			2			3		4	
170. Allocated expenses and sales of services — Sum of items a through h below 3170	1			2			3		4	
By type — See <i>Additional Instructions</i> , pages 21 and 22, at the back of this form for an explanation of how to report each type of service	1			2			3		4	
a. Accounting, auditing, and bookkeeping services 3171	1			2			3		4	
b. Computer and information services 3172	1			2			3		4	
c. Financial services 3173	1			2			3		4	
d. Insurance services — To avoid duplication with other BEA surveys, report only the following: In column (1) report receipts by the U.S. reporter from the foreign insurance affiliate for losses covered by insurance reported in column (3). In column (3) report payments by the U.S. Reporter of premiums for the purchase of primary insurance from the foreign affiliate. 3174	1			2			3		4	
e. Management, consulting, and public relations services — Include in column (1), expenses allocated by the U.S. Reporter to the foreign affiliate for management, consulting, and public relations services performed by the U.S. Reporter or someone other than the U.S. Reporter and charged to the U.S. Reporter. Exclude the following types of services from this category: Computer consulting services – (include in b.) Management of health care facilities – (include in h.) Consulting engineering services related to actual or proposed construction projects – (include in h.) Public relations services that are an integral part of an advertising campaign (include in h.) 3175	1			2			3		4	
f. Research, development, and testing services 3176	1			2			3		4	
g. Transportation 3177	1			2			3		4	
h. Other services — Specify primary type(s) of service(s) performed. 3178	1			2			3		4	
171. BEA USE ONLY 3179	1			2			3		4	

Remarks

**Part IV — U.S. EXPORTS TO AND U.S. IMPORTS FROM FOREIGN AFFILIATE —
Goods only valued f.a.s. at port of exportation; do not include services — See Instruction Booklet, Part V.**

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should exclude services.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of 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 that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit goods are goods 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).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. Do not include as an export or import natural gas that you do not produce or sell at wholesale. The transmission of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

Electricity and water — Report the value of electricity and water as exports and imports if the product value can be separated out from the service value. Report **ONLY** the product value (electricity and water). **DO NOT** report the service value (transmission and distribution).

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

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

Section A — U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL		Shipped by U.S. Reporter(s)		Shipped by other U.S. persons	
	(1)		(2)		(3)	
	Bil.	Mil. Thous.	Dols.	Bil.	Mil. Thous.	Dols.
173. Total goods shipped in FY 2004 from the U.S. to this affiliate 4173	1			2		
	\$			\$		
BY INTENDED USE — Sum of items 174 through 177 must equal item 173	1			2		
174. Capital equipment and other goods charged to fixed asset accounts — Item 110 must have an entry. 4174						
175. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others 4175						
176. Goods for resale without further processing, assembly, or manufacture by affiliate 4176						
177. Other — Specify 4177						
Section B — U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL		Shipped to U.S. Reporter(s)		Shipped to other U.S. persons	
	(1)		(2)		(3)	
	Bil.	Mil. Thous.	Dols.	Bil.	Mil. Thous.	Dols.
178. Total goods shipped in FY 2004 to the U.S. by this affiliate 4178	1			2		
	\$			\$		
179. BEA USE ONLY 4179						

Remarks

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 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 item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(LF). Continue listing onto as

many copied pages as needed. **NOTE** — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or, 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), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B(LF), BE-10B(SF), or BE-10B Mini, if provided, 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.)	
				(4) Close FY 2004	(5) Close FY 2003
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

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

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

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B(LF), BE-10B(SF), or BE-10B Mini, if provided, 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 2004 (4)	Close FY 2003 (5)
5016				. %	. %
5017				. %	. %
5018				. %	. %
5019				. %	. %
5020				. %	. %
5021				. %	. %
5022				. %	. %
5023				. %	. %
5024				. %	. %
5025				. %	. %
5026				. %	. %
5027				. %	. %
5028				. %	. %
5029				. %	. %
5030				. %	. %
5031				. %	. %
5032				. %	. %

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

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

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 item 2, of Form BE-10B(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

NOTE — Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.

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

<p>BEA USE ONLY</p> <p>(1)</p>	<p>Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)</p> <p>(2)</p>	<p>Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)</p> <p>(3)</p>	<p>Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)</p> <p>(4)</p>
6002			. %
6003			. %
6004			. %
6005			. %
6006			. %
6007			. %
6008			. %
6009			. %
6010			. %
6011			. %
6012			. %
6013			. %
6014			. %
6015			. %

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 — Continued

Page No. _____ of _____ pages of this Supplement B

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.

(1) BEA USE ONLY	(2) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	(3) Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	(4) Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
6016			
6017			. %
6018			. %
6019			. %
6020			. %
6021			. %
6022			. %
6023			. %
6024			. %
6025			. %
6026			. %
6027			. %
6028			. %
6029			. %
6030			. %
6031			. %
6032			. %

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004
FORM BE-10B(LF)
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

7. Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

30.—38.

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See **Additional Instructions** for Part II, Section A, item 41 below.

Holding companies (ISI code 5512) must show total income as reported in item 46. To be considered a holding company, income from equity investments (items 42 and 43) must be more than 50 percent of total income (item 46). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• Section A — Income Statement

41. Sales or gross operating revenues, excluding sales taxes —

Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22.

42. Income from equity investments in foreign affiliates —

Report income from equity investments shown in items 86 and 87 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest in item 41 or 45 as appropriate.

43. Income from other equity investments —

Report income from equity investments included in item 88. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest in item 41 or 45 as appropriate.

45. Other income — Report non-operating and other income not included in items 41—44.

47. Cost of goods sold or services rendered and selling, general, and administrative expenses —

Report operating expenses that relate to sales or gross operating revenues (item 41) 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. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

48. Foreign income taxes — Exclude production royalty payments and U.S. income taxes.

49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Report the net effect of any minority interest in the income and expense items as a lump sum in this item.

• Section B — Distribution of Sales or Gross Operating Revenues

54.—57.

Disaggregate the total sales or gross operating revenues into sales of goods, investment income, and sales of services.

55. Sales of goods — Goods are normally economic outputs that are tangible. Report as sales of goods:

- Mass produced media, including exposed film, video tapes, DVD's, audio tapes, and CD's.
- Books, NOTE: Book publishers — To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale

of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in item 56.

- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in item 56.
- Packaged general use computer software
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction
- Electricity, Natural gas, and Water NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in item 56.

56. Sales of services — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Premiums earned by companies engaged in insurance activities. NOTE: Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. EXCLUDE all annuity premiums. Also EXCLUDE premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in item 55.
- Newspapers.
- Pipeline transportation.
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services.
- Negotiated licensing fees for software to be used on networks.
- Electricity transmission and distribution, natural gas distribution, and water distribution.

Report the source of real estate rental income in columns 2 through 7 based on the location of the property.

57. Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in item 56.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If 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) use the country of location of the intermediary.

• Section C — Number of Employees and Employee Compensation

66, 67, 73, and 74

Managerial, professional and technical employees — Covers employees in Standard Occupation Classification System (SOC) groups 11—29 listed below:

- 11-Management Occupations
- 13-Business and Financial Operations Occupations
- 15-Computer and Mathematical Occupations
- 17-Architecture and Engineering Occupations
- 19-Life, Physical, and Social Science Occupations
- 21-Community and Social Services Occupations
- 23-Legal Occupations
- 25-Education, Training, and Library Occupations
- 27-Arts, Design, Entertainment, Sports, and Media Occupations
- 29-Healthcare Practitioners and Technical Occupations

All other employees — Covers employees in SOC groups 31—55 listed below:

- 31-Healthcare Support Occupations
- 33-Protective Service Occupations
- 35-Food Preparation and Serving Related Occupations
- 37-Building and Grounds Cleaning and Maintenance Occupations
- 39-Personal Care and Service Occupations
- 41-Sales and Related Occupations
- 43-Office and Administrative Support Occupations
- 45-Farming, Fishing, and Forestry Occupations
- 47-Construction and Extraction Occupations
- 49-Installation, Maintenance, and Repair Occupations
- 51-Production Occupations
- 53-Transportation and Material Moving Occupations
- 55-Military Specific Occupations

The **SOC User Guide** can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

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

• **Section C — Number of Employees and Employee Compensation — Continued**

68. Research and development employees — 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).

71. Wages and salaries — Report 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.

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. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 72 below.)

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

72. Employee benefit plans — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. 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. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section D — Balance Sheet**

77. Cash items — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 92 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate representing cash on deposit with others. Instead, report CDs in item 79 (other current receivables) or 88 (other equity investments and noncurrent marketable securities, receivables and other investments) as appropriate.

79. Other current receivables — Include the current portion of CDs representing cash on deposit with others.

81. Inventories — Land development companies should exclude land held for resale (include in item 82). Finance and insurance companies should exclude inventories of marketable securities (include in item 82 or 88, as appropriate).

83. 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 FAS 13. Exclude land held for resale.

84. Other property, plant, and equipment — Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see **Special Instructions B.2**, page 22.)

86.— 87.

Equity investments in other foreign affiliates of which this affiliate is a parent — Report this affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. (If one of these lines has an entry, item 4 of this report must be answered "yes," the BE-10B(LF) Supplement A must be completed, and item 42 should contain data.)

88. Other equity investments and noncurrent marketable securities, receivables and other investments — Include the noncurrent portion of CDs representing cash on deposit with others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other noncurrent investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items.

89. Other noncurrent assets — Include intangible assets net of amortization, and any other noncurrent assets not reported elsewhere.

92. Other current liabilities and long-term debt — Include overdrafts, other current liabilities not included in item 91, and long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.

93. Other noncurrent liabilities — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries.

95. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

96. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends; and earnings voluntarily restricted.

98. All other components — Include the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

• **Section F — Property, Plant and Equipment (PP&E)**

106.—114.

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Exclude items the affiliate has sold under a capital lease.

Exclude from expenditures (items 109 and 110) all changes in PP&E, resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2004. Account for such changes in item 113.

For foreign affiliates engaged in exploring for or developing natural resources, include in items 109 and 110 exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 113 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2004.

111. Depreciation — Exclude depletion. Report depletion separately in item 112.

• **Section I — Technology**

138.—142.

Research and development expenditures — R&D includes the following:

1. The planned, systematic pursuit of new knowledge or understanding toward general application (**basic research**);
2. The acquisition of knowledge or understanding to meet a specific, recognized need (**applied research**); and
3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (**development**).

Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

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

Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.

Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

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

• **Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings**

149. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection in item 153 as a reduction to the intercompany account.

• **Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate**

153.—154.

Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 153 and 154. Report the interest component under capital leases in item 166. Report the net rent for operating leases in item 168.

153. If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment from the books of the U.S. Reporter.

154. If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment from the books of the foreign affiliate.

• **Section C — 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.**

156.—158.

Increase in U.S. Reporter's Equity Interest in This Affiliate —

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 156 or 158 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

159.—161.

Decrease in U.S. Reporter's Equity Interest in This Affiliate —

For an affiliate that is sold, report the sale price in item 159 or 161 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of items 153 and 154) as zero. (If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.)

For investments written off, enter zero in items 159-161. Report the amount written off in item 163 or 164 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 157 as a capital contribution and include in the computation of item 163 or 164 as appropriate.

163.— 164.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate —

If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 163 or 164 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 163. Report the amount gross of U.S. income taxes, if any.

• **Section D — Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate**

Include amounts for which payment was made in-kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 153 and 154).

166. Interest — Report interest receipts and interest payments at gross. Do not net the receipts against the payments.

168. Charges for use of tangible property — Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year that have not been capitalized. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 2004 that the lease was in existence.)

170. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (item 45 of this form and item 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (item 41 of this form and item 37 of Form BE-10A). "Telecommunications carriers should **not** include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-25 (Quarterly Survey of Transactions between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets)."

a. Accounting, auditing, and bookkeeping services — Include in columns 1 and 3 receipts and payments for services related to recording of commercial transactions for businesses and others; preparation of financial statements, budgets, tax returns, billing, payroll, and other financial records; auditing and examination of accounting records and financial statements. Exclude data processing and tabulating services; instead, include them in computer and information services.

b. Computer and information services — Include in columns 1 and 3 receipts and payments for:

1. Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).
2. Business and economic data base services, including business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

Exclude operational leasing of computer and data equipment; rights to use, distribute, or reproduce general use software; and prepackaged computer software physically shipped to or from the United States and reported on import or export declarations.

c. Financial services — Include in columns 1 and 3 receipts and payments for the following types of financial services:

- Brokerage including foreign exchange brokerage,
- Private placement of securities,
- Underwriting of securities,
- Financial management,
- Credit-related services,
- Financial advisory and custody services,
- Securities lending,
- Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,

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

Financial services — continued

- Asset pricing,
- Security exchange listing fees,
- Demand deposit fees,
- Securities rating services,
- Electronic funds transfer,
- Check processing fees,
- Mutual fund exit fees, load charges, and "12b-1" service fees,
- Securities redemption or transfer,
- ATM network services,
- Securities or futures clearing and settling services.

DO NOT report as financial services:

- Fees for commodity or merchandise brokerage services,
- Earnings from buying and selling (i.e., trading) commercial paper or other securities for your own account,
- Gains or losses due to selling or revaluing securities,
- Funding for sales promotion and representative offices (report in "other" services),
- Interest under repurchase or reverse repurchase agreements,
- Earnings from dealer markups on buy and sell transactions (i.e., bid/ask price spreads),
- Real estate brokerage fees,
- Business brokerage fees,
- Annuity purchases and payments to annuitants,

- Pension fund contributions and benefits,
- Earnings of principals from buying and selling of financial instruments,
- Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
- Insurance premiums and losses, and commissions on insurance,
- Interest and dividend receipts and payments

d. Insurance services — Include in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Include in column 3 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

Also include receipts and payments for services auxiliary to insurance, such as agent's commissions, actuarial services, brokering and agency services and salvage administration services.

f. Research, development, and testing services — Report in columns 1 and 3 receipts and payments between the U.S. Reporter and the foreign affiliate for commercial and noncommercial research, product development services, and testing services.

g. Transportation — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying goods from the United States to foreign destinations and between foreign destinations. Report in column 3 amounts paid by the U.S. Reporter to the foreign affiliate for carrying goods from foreign countries to U.S. destinations or between foreign destinations.

SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL INSTRUMENTS, FINANCE COMPANIES, INSURANCE COMPANIES AND REAL ESTATE COMPANIES

A. Certain realized and unrealized gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 44

- impairment losses as defined by FAS 115,
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS 142.

EXCLUDE from item 44, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 98 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from item 44, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 30 through 37.

2. Real estate companies — Include in item 44:

- impairment losses, as defined by FAS 144,
- goodwill impairment as defined by FAS 142, and

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 38 column 2, 41, and 54 and as sales of goods in item 55. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 47. Do not net the expenses against the revenues.

B. Special Instructions for insurance companies

- When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusted or free account assets and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
- Do not include assets of the U.S. Reporter held in the country of location of the affiliate that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

a. Sales or gross operating revenues, excluding sales taxes (item 41) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 44.

b. Certain realized and unrealized gains (losses) (item 44) — See **Special Instructions, A.1.**

c. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47) — 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.

d. Sales of services (item 56, column 1) — Include premium income and income from other services, if any. See Part II, B., 56. on page 19.

e. Investment income (item 57, column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments, in accordance with Special Instructions, A.1. See Additional Instructions for Part II, Section B item 57, on page 19 to determine the location of the transactor of investment income.

f. Current receivables (items 78 and 79) — Include current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (gross of allowances for doubtful items) arising from the ordinary course of business.

g. Current liabilities and long-term debt (items 91 and 92) — 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. Include policy reserves in "Other noncurrent liabilities," item 93, unless they are clearly current liabilities.

h. Expenditures for property, plant, and equipment (items 109 and 110) — 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").

i. Net book value of property, plant, and equipment (items 106 and 114) — 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 (items 83, 84 and 85).

SUMMARY OF INDUSTRY CLASSIFICATIONS

**AGRICULTURE, FORESTRY,
FISHING, AND HUNTING**

- 1110 Crop production
- 1120 Animal production
- 1130 Forestry and logging
- 1140 Fishing, hunting, and trapping
- 1150 Support activities for agriculture and forestry

MINING

- 2111 Oil and gas extraction
- 2121 Coal
- 2123 Nonmetallic minerals
- 2124 Iron ores
- 2125 Gold and silver ores
- 2126 Copper, nickel, lead, and zinc ores
- 2127 Other metal ores
- 2132 Support activities for oil and gas operations
- 2133 Support activities for mining, except for oil and gas operations

UTILITIES

- 2211 Electric power generation, transmission, and distribution
- 2212 Natural gas distribution
- 2213 Water, sewage, and other systems

CONSTRUCTION

- 2360 Construction of buildings
- 2370 Heavy and civil engineering construction
- 2380 Specialty trade contractors

MANUFACTURING

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakeries and tortillas
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals
- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills and ferroalloys
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping

- 3322 Cutlery and handtools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shops; turned products; and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

WHOLESALE TRADE**MERCHANT WHOLESALERS, DURABLE GOODS**

- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
- 4232 Furniture and home furnishing merchant wholesalers
- 4233 Lumber and other construction materials merchant wholesalers
- 4234 Professional and commercial equipment and supplies merchant wholesalers
- 4235 Metal and mineral (except petroleum) merchant wholesalers
- 4236 Electrical and electronic goods merchant wholesalers
- 4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
- 4238 Machinery, equipment, and supplies merchant wholesalers
- 4239 Miscellaneous durable goods merchant wholesalers

**MERCHANT WHOLESALERS
NONDURABLE GOODS**

- 4241 Paper and paper product merchant wholesalers
- 4242 Drugs and druggists' sundries merchant wholesalers
- 4243 Apparel, piece goods, and notions merchant wholesalers
- 4244 Grocery and related product merchant wholesalers
- 4245 Farm product raw material merchant wholesalers
- 4246 Chemical and allied products merchant wholesalers
- 4247 Petroleum and petroleum products merchant wholesalers
- 4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
- 4249 Miscellaneous nondurable goods merchant wholesalers

**ELECTRONIC MARKETS AND AGENTS
AND BROKERS**

- 4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

**TRANSPORTATION AND
WAREHOUSING**

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

- 5111 Newspaper, periodical, book, and directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5161 Internet publishing and broadcasting
- 5171 Wired telecommunications carriers
- 5172 Wireless telecommunications carriers (except satellite)
- 5173 Telecommunications resellers
- 5174 Satellite telecommunications
- 5175 Cable and other program distribution
- 5179 Other telecommunications
- 5181 Internet service providers and web search portals
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Nondepository credit intermediation
- 5229 Nondepository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5242 Agencies, brokerages, and other insurance related activities
- 5243 Insurance carriers, except life insurance carriers
- 5249 Life insurance carriers
- 5252 Funds, trusts, and other financial vehicles

SUMMARY OF INDUSTRY CLASSIFICATIONS**REAL ESTATE AND RENTAL AND LEASING**

- 5310 Real estate
- 5321 Automotive equipment rental and leasing
- 5329 Other rental and leasing services
- 5331 Lessors of nonfinancial intangible assets (except copyrighted works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

- 5411 Legal services
- 5412 Accounting, tax preparation, bookkeeping, and payroll services
- 5413 Architectural, engineering, and related services
- 5414 Specialized design services
- 5415 Computer systems design and related services
- 5416 Management, scientific, and technical consulting services
- 5417 Scientific research and development services
- 5418 Advertising and related services
- 5419 Other professional, scientific, and technical services

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5512 Holding companies, except bank holding companies
- 5513 Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

- 5611 Office administrative services
- 5612 Facilities support services
- 5613 Employment services
- 5614 Business support services
- 5615 Travel arrangement and reservation services
- 5616 Investigation and security services
- 5617 Services to buildings and dwellings
- 5619 Other support services
- 5620 Waste management and remediation services

EDUCATIONAL SERVICES

- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

- 6210 Ambulatory health care services
- 6220 Hospitals
- 6230 Nursing and residential care facilities
- 6240 Social assistance

ARTS, ENTERTAINMENT, AND RECREATION

- 7110 Performing arts, spectator sports, and related industries
- 7121 Museums, historical sites, and similar institutions
- 7130 Amusement, gambling, and recreation industries

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

- 8110 Repair and maintenance
- 8120 Personal and laundry services
- 8130 Religious, grantmaking, civic, professional, and similar organizations

PUBLIC ADMINISTRATION

- 9200 Public administration



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD**
MANDATORY — CONFIDENTIAL

FORM **BE-10B(SF) (Short Form) (Report for Nonbank Foreign Affiliate)** (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

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	BEA USE ONLY	Affiliate ID Number	C
	1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A or BE-10A BANK</i>		
2. Name of foreign affiliate being reported — <i>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.</i>			

IMPORTANT

Please read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks, including bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

- Who must report** — The U.S. Reporter must file Form BE-10B(SF) for:
 - each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative), but for which no one of these items was greater than \$150 million (positive or negative) at any time during the affiliate's 2004 fiscal year;
 - each minority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2004 fiscal year; and
 - each nonbank foreign affiliate of a U.S. **bank** Reporter for which total assets, sales or gross operating revenues excluding sales taxes, **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2004 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(SF) and is not a bank, see the reporting requirements for form BE-10B(LF), BE-10B Mini, and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.

- Foreign affiliate's 2004 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
- Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles (FAS 52). See **Instruction Booklet**, Part IV.B.

- Currency amounts — Report 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	

If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

- Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions for Part I** on page 12 at the back of this form.

- 3. Number of foreign affiliates consolidated in this report** — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the **Instruction Booklet**, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete **Supplement B** (page 11) of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003

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

1004 1 Yes — *Item 42 and 57 must have entries and Supplement A of this Form BE-10B(SF) must be completed.*
 2 No

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

1005 1 Corporation 2 Branch 3 Partnership 4 Other — *Specify* _____

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

1006 1601 Australia 1307 France 1614 Japan 1327 United Kingdom _____
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — *Specify* _____
 1100 Canada 1611 Hong Kong 1319 Netherlands _____
 1650 China 1314 Italy 1325 Switzerland _____

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

1007 1601 Australia 1307 France 1614 Japan 1327 United Kingdom _____
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — *Specify* _____
 1100 Canada 1611 Hong Kong 1319 Netherlands _____
 1650 China 1314 Italy 1325 Switzerland _____

- 8. This foreign affiliate's financial books and records are kept in** — Mark (X) one.

1008 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. The ending date of this foreign affiliate's 2004 fiscal year.

	Month	Day	Year
1009	1		2004

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2004?

1010 ¹ 1 **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter
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 of U.S. person.

Enter date

Month	Year
³	

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 of U.S. person.

Enter date

Month	Year
³	

- ² 6 to a foreign person?
- ² 7 Liquidated?
- ² 8 Seized?

¹ 3 **No**

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? Mark (X) one.

1011 ¹ 1 Yes — Report all close FY 2003 data before restatement, unless otherwise specified.
 ¹ 2 No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	2004 (1)	2003 (2)	2004 (3)	2003 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1	2	3	4
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 20 and 21.			3	4
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 22 must be "Yes."			3	4
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes."			3	4
16. Other U.S. persons			3	4
17. Foreign persons in this affiliate's country of location (not reported above)			3	4
18. All other foreign persons (not reported above)			3	4
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 18			3	4
20. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to calculate indirect ownership percentages.			3	4

21. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — 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 and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2004 (b)	Close FY 2003 (c)	
a.	1191	2	3	
b.	1192	2	3	
c.	1193	2	3	
d. TOTAL — Must equal percentages entered in Item 13		2	3	

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

22. 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.

- 1022 1 Yes — Item 14 or 15 on page 2 must have an entry, and either item 23 or 24 must be completed. See **Instruction Booklet**, Part I.B.2.d.(2).
 2 No — Skip to item 28

23. If the answer to item 22 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV 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

24. If the answer to item 22 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV 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.

25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

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

Select the one activity below that best describes the major activity of the foreign affiliate. For an inactive affiliate, select the activity based on its last active period; for "start-ups," select the intended activity.

- 1028 1 Producer of goods 4 Provider of services
 2 Seller of goods the foreign affiliate does not produce 5 Other — Specify
 3 Producer or distributor of information

29. 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.")

1029

Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues associated with each code. For a full explanation of each code, see the Guide to Industry Classifications for International Surveys, 2002 . For an inactive affiliate, enter an ISI code based on its last active period. Holding companies (ISI code 5512) must show total income as reported in item 45. Holding companies see Additional Instructions on page 12 for Part I, items 30-38.	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
30. Largest sales or gross operating revenues	1030	\$			
31. 2nd largest sales or gross operating revenues	1031				
32. 3rd largest sales or gross operating revenues	1032				
33. 4th largest sales or gross operating revenues	1033				
34. 5th largest sales or gross operating revenues	1034				
35. 6th largest sales or gross operating revenues	1035				
36. 7th largest sales or gross operating revenues	1036				
37. Sales or gross operating revenues not accounted for above	1037				
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 100, column (1).) —>	1038	\$			

39. BEA USE ONLY	1039	1	2	3	4	5
40. BEA USE ONLY	1040	1	2	3	4	5

Remarks

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income Statement — See Additional Instructions for Part II, Section A, on page 12 at the back of this form.		Amount			
		Bil.	Mil.	Thous.	Dols.
• INCOME					
41. Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2) and also item 100, column (1). (Dealers in financial instruments see Special Instructions , A.1., page 14; insurance companies see Special Instructions , B.3.a., page 15.)	2041	\$			
42. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. Report income from other equity investments and interest income in item 44.	2042				
43. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Include income tax effect in item 47. Report gains (losses) resulting from: a. Sales or dispositions of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions , A.1., page 14; b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business. Real estate companies, see Special Instructions , A.2., page 14; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Include actual payments, and charges to established reserves for future expected payments, in item 46 (cost of goods sold or services rendered and selling, general, and administrative expenses); e. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 38 and 41; f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments. Include legal judgments in item 46; h. The cumulative effect of a change in accounting principle.	2044				
44. Other income — Specify	2045				
45. TOTAL INCOME — Sum of items 41 through 44	2046	\$			
• COSTS AND EXPENSES					
46. Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions , B.3.c., page 15.)	2047				
47. Foreign income taxes — Provision for foreign income taxes for FY 2004	2048				
48. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify	2049				
49. TOTAL COSTS AND EXPENSES — Sum of items 46 through 48	2050	\$			
• NET INCOME					
50. NET INCOME (LOSS) — Item 45 minus item 49	2051	\$			
Section B — Number of Employees and Employee Compensation — See Additional Instructions Part II, Section B, on page 12 at the back of this form.					
NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees 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 estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.					
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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.					
51. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year	2065				Number of employees
52. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and b. Employee benefit plan — Employer expenditures for all employee benefit plans		2070	\$		
53. If total employee compensation, item 52, is zero, is the compensation on the payroll of another foreign affiliate?		2075			
<input type="checkbox"/> 1 Yes <input type="checkbox"/> 2 No — Explain why compensation is zero.					
BEA USE ONLY		2176			

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

Section C — Balance Sheet of Foreign Affiliate — See Additional Instructions for Part II, Section C on page 12 at the back of this form. Disaggregate all asset and liability items in the detail shown. Report accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.	BALANCES							
	Close of FY 2004 (1)				Close of FY 2003 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• ASSETS (Insurance companies see Special Instructions , B.2 and 3.d., page 15)	1				2			
54. Current assets 2149	\$				\$			
55. Property, plant, and equipment, gross 2150								
56. Accumulated depreciation and depletion 2085)		()	
57. Equity investments in other foreign affiliates of which this affiliate is a parent — Report on an equity basis foreign affiliates owned 20 percent and more (including majority-owned affiliates). Report at cost those owned less than 20 percent. Report other equity investments on line 58. 2151	1				2			
58. Other noncurrent assets — Specify 2152	1				2			
59. TOTAL ASSETS — Sum of items 54 through 58 → 2090	\$				\$			
• LIABILITIES (Insurance companies see Special Instructions , B.3.e, page 15)	1				2			
60. Current liabilities and long-term debt 2154								
61. Other noncurrent liabilities — Specify 2093	1				2			
62. TOTAL LIABILITIES — Sum of items 60 and 61 2094	\$				\$			
• OWNERS EQUITY — INCORPORATED AFFILIATE ONLY, complete items 63 through 69	1				2			
63. Capital stock and additional paid-in capital → 2095	\$				\$			
64. Retained earnings (deficit) 2096								
Accumulated other comprehensive income (loss)	Close FY 2004 (1)				Close FY 2003 (Unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
65. Translation adjustment component 2097	1				2			
	\$				\$			
66. All other components 2098	1				2			
	\$				\$			
67. Total accumulated other comprehensive income (loss) — Equals sum of items 65 and 66 → 2099	1				2			
68. Other — Include treasury stock and involuntarily (or legally) restricted earnings — Specify 2100	1				2			
69. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 59 minus item 62 and, equals the sum of items 63, 64, 67 and 68 → 2101	\$				\$			
• OWNERS EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 70 and 71	1				2			
70. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals Item 59 minus item 62 → 2102	\$				\$			
71. Translation adjustment — Cumulative amount at year end (per FAS 52) — That portion of item 70 representing the affiliate's cumulative translation adjustment account 2103	1				2			
Section D — Property, Plant and Equipment (PP&E) See Additional Instructions for Part II, Section D on page 12 at the back of this form. (Insurance companies also see Special Instructions , B.3.f., page 15)	Amount							
72. 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, but excludes other types of intangible assets, and land held for resale. 2164	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
	1				2			
73.-74. BEA USE ONLY 2165	1				2			

Remarks

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

75. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2004 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3144 ¹ 1 **Yes** —
If "Yes" were the equity securities of this affiliate listed or publicly traded on a securities exchange at the end of FY 2004?

² 1 **Yes** — Enter the number of shares the U.S. Reporter directly held and the market price per share at the end of FY 2004. Continue with item 76.

² 2 **No** — Continue with item 76.

¹ 2 **No** — Complete only items 79, 80 and 90 through 95 of Part III and then continue with item 97 of Part IV.

Close FY 2004			
Number of shares (1)	Price per share (2)		
	Dollars	Cents	
3	4	\$.

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings — See *Additional Instructions* for Part III, Section A, on page 12 at the back of this form.

Enter the amounts that represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.

76. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income, item 50. 3145 \$

77. Dividends on common and preferred stock of incorporated foreign affiliate (Exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — net of foreign tax withheld. 3149 1

78. BEA USE ONLY 3152 1

Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate — See *Additional Instructions* for Part III, Section B, on page 13 at the back of this form.

Include current and long-term items and indebtedness resulting from a capital lease.

	According to books of foreign affiliate							
	Close FY 2004 (1)				Close FY 2003 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
79. Liabilities owed to the U.S. Reporter by the foreign affiliate — That portion of item 60 representing amounts owed to U.S. Reporter 3153	1				2			
80. Receivables due to the foreign affiliate from the U.S. Reporter — That portion of items 54 and 58 representing amounts due from U.S. Reporter 3154	1				2			
81. BEA USE ONLY 3155	1				2			

Section C — 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 — See *Additional Instructions* for Part III, Section C, on page 13 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, 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			
	Bil.	Mil.	Thous.	Dols.
• INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE				
82. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons 3156	1			
83. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify 3157	1			
84. Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons 3158	1			
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE				
85. 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 3159	1			
86. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify 3160	1			
87. Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons 3161	1			
88. TOTAL — Equals sum of items 82, 83, and 84, minus sum of items 85, 86, and 87 3162	1			

89. BEA USE ONLY 3165

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

Section D — Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — See <i>Additional Instructions for Part III, Section D, on page 13 at the back of this form.</i>	Receipt 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)																					
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.																		
Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.																										
90. Interest on amounts reported in items 79 and 80, including interest on capital leases																										
3166	\$				\$																					
91. Royalties, license fees, and other fees for the use or sale of intangible property																										
3167																										
92. Charges for use of tangible property including film and television tape rentals																										
3168																										
93. Allocated expenses and sales of services																										
3170																										
94. TOTAL — Sum of items 90 through 93																										
3180	\$																									
NOTE: Complete item 95 ONLY if item 93, column 1 or 2, has an entry	Service number																									
95. Allocated expenses and sales of services by type — Enter the service number, from the chart below, which represents the predominant type of service reported in item 93. <i>Additional instructions are found on page 13 at the back of this form.</i>																										
3181																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Service number</th> <th>Type of service</th> </tr> </thead> <tbody> <tr><td style="text-align: center;">1</td><td>Accounting, auditing, and bookkeeping</td></tr> <tr><td style="text-align: center;">2</td><td>Computer and information</td></tr> <tr><td style="text-align: center;">3</td><td>Financial</td></tr> <tr><td style="text-align: center;">4</td><td>Insurance</td></tr> <tr><td style="text-align: center;">5</td><td>Management, consulting and public relations</td></tr> <tr><td style="text-align: center;">6</td><td>Research, development, and testing</td></tr> <tr><td style="text-align: center;">7</td><td>Transportation</td></tr> <tr><td style="text-align: center;">8</td><td>All other</td></tr> </tbody> </table>	Service number	Type of service	1	Accounting, auditing, and bookkeeping	2	Computer and information	3	Financial	4	Insurance	5	Management, consulting and public relations	6	Research, development, and testing	7	Transportation	8	All other								
Service number	Type of service																									
1	Accounting, auditing, and bookkeeping																									
2	Computer and information																									
3	Financial																									
4	Insurance																									
5	Management, consulting and public relations																									
6	Research, development, and testing																									
7	Transportation																									
8	All other																									
96. BEA USE ONLY																										
3179																										

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

Part IV — U.S. EXPORTS TO AND IMPORTS FROM FOREIGN AFFILIATE — Goods only valued f.a.s. at port of exportation; do not include services — See Instruction Booklet, Part V.

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should exclude services.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of 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 that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit goods are goods 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).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. Do not include as an export or import natural gas that you do not produce or sell at wholesale. The transmission of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

Electricity and water — Report the value of electricity and water as exports and imports if the product value can be separated out from the service value. Report **ONLY** the product value (electricity and water). DO NOT report the service value (transmission and distribution).

U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL				Shipped by U.S. Reporter(s)				Shipped by other U.S. persons			
	(1)				(2)				(3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
97. Total goods shipped in FY 2004 from the U.S. to this affiliate												
4173	\$				\$				\$			
U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL				Shipped to U.S. Reporter(s)				Shipped to other U.S. persons			
	(1)				(2)				(3)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
98. Total goods shipped in FY 2004 to the U.S. by this affiliate												
4178	\$				\$				\$			

Remarks

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE —
See **Additional Instructions** for Part V on page 14 at the back of this form

99. Is this a majority owned affiliate?

2018 1 Yes — Continue with item 100
 2 No — Skip items 100 through 114 and continue with the Supplement A on page 10.

DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

100. Sales or gross operating revenues, excluding sales taxes	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)	(4)	(5)	(6)	(7)
a. Column (1) equals item 38 column (2).	Bil.	Mil.	Thous.	Dols.						
	1				2	3	4	5	6	7
2054	\$				\$	\$	\$	\$	\$	\$

INTEREST, DEPRECIATION AND DEPLETION, AND TAXES

	Amount			
	Bil.	Mil.	Thous.	Dols.
101. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in items 41 and 44. Do not net against interest expensed, item 102.	1			
2124	\$			
102. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 101.	1			
2125				
103. Current-period depreciation and depletion — Current-period charges against property, plant, equipment included in item 55.	1			
2020				
104. 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 —	1			
a. Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;				
b. Property and other taxes on the value of assets and capital;				
c. Any remaining taxes (other than income and 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 for natural resources).				
2127				

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

NOTE — Item 105 pertains to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract and excluding R&D performed for the affiliate by others. This is the basis on which National Science Foundation surveys request information on R&D.

105. R&D performed by the affiliate	1			
2138	\$			

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

106. 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			
2130	\$			

107. 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			
2134	\$			

EMPLOYMENT BY STANDARD OCCUPATION CLASSIFICATION (SOC) — See **Additional Instructions**, page 14, for a list of the major SOC groups.

NUMBER OF EMPLOYEES — Sum of items 108 and 109 equals item 51

108. Managerial, professional and technical employees (SOC 11-29)	1			
2066				

109. All other employees (SOC 31-55)	1			
2067				

EMPLOYEE COMPENSATION — Sum of items 110 and 111 equals item 52

	Amount			
	Bil.	Mil.	Thous.	Dols.
110. Managerial, professional and technical employees (SOC 11-29)	1			
2073	\$			

111. All other employees (SOC 31-55)	1			
2074	\$			

112. BEA USE ONLY	1	2	3	4	5
2076					

Remarks

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

To be completed only if foreign affiliate is majority-owned

113. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred

Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?

2180 1 Yes – Answer b and c

2 No – Skip to 114

NOTE: Complete b and c ONLY if a is answered "Yes."

b. **Premiums earned** – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

c. **Losses incurred** — Report losses incurred for the insurance products covered by b above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.

For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

	Amount			
	Bil.	Mil.	Thous.	Dols.
1				
2181	\$			
1				
2182	\$			

114. WHOLESALE AND RETAIL TRADE INDUSTRY ACTIVITIES — Goods purchased for resale without further processing

Wholesale trade industry activities include the wholesale trade of durable goods and nondurable goods. The wholesale trade of durable goods is covered by industry codes 4231 through 4239. The wholesale trade of nondurable goods is covered by industry codes 4241 through 4249.

Retail trade industry activities are covered by industry codes 4410, 4420, 4431, 4440, 4450, 4461, 4471, 4480, 4510, 4520, 4530, and 4540.

See the *Guide to Industry Classifications for International Surveys, 2002* for a detailed description of each of the wholesale and retail trade industry codes listed above.

a. Of the total sales and gross operating revenues reported in item 38, column 2, were any of the sales or revenues generated by wholesale or retail trade activities?

2183 1 Yes – Answer b and c

2 No – Skip to Supplement A

NOTE: Complete b and c ONLY if a is answered "Yes."

b. Enter the cost of goods purchased for resale without further processing during the fiscal year that ended in calendar year 2004.

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
1				
2184	\$			

c. Enter the closing balances at the end of fiscal years 2003 and 2004 of the inventory of goods purchased for resale without further processing.

	BALANCES							
	Close FY 2004 (1)				Close FY 2003 (Unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1					2			
2185	\$				\$			

Remarks

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

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)

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(SF). Continue listing onto as many

Supplement A — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or, per instructions, be listed on the BE-10A Supplement A of its U.S. Reporter.

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF), BE-10B(SF), or BE-10B Mini for that affiliate, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B(LF), BE-10B(SF), or BE-10B Mini, if provided, 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 2004 (4)	Close FY 2003 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

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

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

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 item 2, of Form BE-10B(SF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(SF). Continue listing onto as many copied pages as needed.

NOTE — Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation.

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

<p>BEA USE ONLY</p> <p>(1)</p>	<p>Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)</p> <p>(2)</p>	<p>Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)</p> <p>(3)</p>	<p>Percentage of direct ownership at close FY 2004 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)</p> <p>(4)</p>
6002			. %
6003			. %
6004			. %
6005			. %
6006			. %
6007			. %
6008			. %
6009			. %
6010			. %
6011			. %
6012			. %
6013			. %
6014			. %
6015			. %

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.

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004
FORM BE-10B(SF)
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

7. Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

30.—38.

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See **Additional Instructions** for Part II, Section A, item 41 below.

Holding companies (ISI code 5512) must show total income as reported in item 45. To be considered a holding company, income from equity investments (Items 42) must be more than 50 percent of total income (item 45). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• Section A — Income Statement

41. Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item. Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.

42. Income from equity investments in foreign affiliates — Report income from equity investments shown in item 57 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest in item 41 or 44 as appropriate.

44. Other income — Report income from other equity investments shown on line 58, non-operating income, and other income not included in items 41–43.

46. Cost of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (item 41) 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. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

47. Foreign income taxes — Exclude production royalty payments and U.S. income taxes.

48. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Report the net effect of any minority interest in the income and expense items as a lump sum in this item.

Section B — Number of Employees and Employee Compensation

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

a. Wages and salaries — Report 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. 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. (Include employer contributions to benefit funds in "employee benefit plans" as discussed below.)

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

b. Employee benefit plans — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. 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. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• Section C — Balance Sheet of Foreign Affiliate

54. Current assets — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 60 (current liabilities and long-term debt). Include current trade accounts receivable, notes receivable, and other current receivables. Include certificates of deposits (CDs) representing cash on deposit with others and coming due within 12 months of the balance sheet date. Report CDs coming due more than 12 months from the balance sheet date in item 58 (other noncurrent assets). Include inventories and other current assets, including land held for resale and current marketable securities.

55. Property, plant, and equipment, gross — Report gross book value of land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. Insurance companies see **Special Instructions**, B.2., page 15.)

58. Other noncurrent assets — Include the noncurrent portion of CDs representing cash on deposit with others and coming due more than 12 months from the balance sheet date; other equity investments, whether carried at cost or on the equity basis; other noncurrent investments; intangible assets net of amortization; noncurrent marketable securities; noncurrent accounts and trade notes receivable net of allowance for doubtful items; and any other noncurrent assets not reported elsewhere. Report credit balances in these accounts in item 61 (other noncurrent liabilities).

60. Current liabilities and long-term debt — Include current trade accounts and trade notes payable; overdrafts, other current liabilities and long-term debt. Include intercompany debt and debt with unaffiliated parties. Also include lease obligations capitalized per FAS 13 with an original maturity of more than one year or with no stated maturity.

61. Other noncurrent liabilities — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries. Report debit balances in these accounts in item 58 (other noncurrent assets). Exclude long-term intercompany debt (include in item 60).

63. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

64. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends and earnings voluntarily restricted.

66. All other components — Include the cumulative balance of unrealized gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

• Section D Property, Plant and Equipment (PP&E)

72. Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Exclude items the affiliate has sold under a capital lease.

For affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2004.

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

• Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings

77. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 79.

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

• Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate

79.— 80.

Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 79 and 80. Report the interest component under capital leases in item 90. Report the net rent for operating leases in item 92.

- 79.** If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 2004 closing net book value of the leased equipment in column 1, and;

Include the FY 2003 closing net book value of the leased equipment in column 2.

Obtain the closing net book value of leased equipment from the books of the U.S. Reporter.

- 80.** If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 2004 closing net book value of the leased equipment in column 1, and;

Include the FY 2003 closing net book value of the leased equipment in column 2.

Obtain the closing net book value of leased equipment from the books of the foreign affiliate.

• Section C — 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

82.—84.

Increase in U.S. Reporter's Equity Interest in This Affiliate —

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 82 or 84 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

85.—87.

Decrease in U.S. Reporter's Equity Interest in This Affiliate —

For an affiliate that is sold, report the sale price in item 85 or 87 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 79 and 80) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 85-87. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 83 as a capital contribution.

• Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate

Include amounts for which payment was made in-kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 79 and 80).

- 90. Interest** — Report interest receipts and interest payments at gross. Do not net the receipts against the payments.

- 92. Charges for use of tangible property** — Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for the part of FY 2004 that the lease was in existence.)

- 93. Allocated expenses and sales of services** — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (item 44 of this form and item 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (item 41 of this form and item 37 of Form BE-10A). Telecommunications carriers should **not** include receipts and payments for message telephone services. Report data for these services on Form BE-20 (Benchmark) or BE-25 (Quarterly Survey of Transactions between U.S. and Unaffiliated Foreign Persons in Selected Services and in Intangible Assets).

95. Allocated expenses and sales of services by type —

a. Accounting, auditing, and bookkeeping services —

Receipts and payments for services related to recording of commercial transactions for businesses and others; preparation of financial statements, budgets, tax returns, billing, payroll, and other financial records; auditing and examination of accounting records and financial statements. Exclude data processing and tabulating services; instead, include them in computer and information services.

b. Computer and information services — Receipts and payments for:

1. Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web site design); integrated hardware/software systems; and other computer services (e.g., timesharing, maintenance, web site management, and repair).

2. Business and economic data base services, including business news, stock quotation, and financial information services; medical legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, include booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

Exclude operational leasing of computer and data equipment; rights to use, distribute, or reproduce general use software; and prepackaged computer software physically shipped to or from the United States and reported on import or export declarations.

c. Financial services — Receipts and payments for the following types of financial services:

- Brokerage including foreign exchange brokerage,
- Private placement of securities,
- Underwriting of securities,
- Financial management,
- Credit-related services,
- Financial advisory and custody services,
- Securities lending,
- Origination fees in connection with over-the-counter derivative financial instruments, but only if the fees are separately identified in transaction documentation issued by the dealers in the instruments to the customers, and are not considered undifferentiated components of overall trading or market making gains,
- Asset pricing,
- Security exchange listing fees,
- Demand deposit fees,
- Securities rating services,
- Electronic funds transfer,
- Check processing fees,
- Mutual fund exit fees, load charges, and "12b-1" service fees,
- Securities redemption or transfer,
- ATM network services,
- Securities or futures clearing and settling services.

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

DO NOT report as financial services:

- Fees for commodity or merchandise brokerage services,
- Earnings from buying and selling (i.e., trading) commercial paper or other securities for your own account,
- Gains or losses due to selling or revaluing securities,
- Funding for sales promotion and representative offices (report in "other" services),
- Interest under repurchase or reverse repurchase agreements,
- Earnings from dealer markups on buy and sell transactions (i.e., bid/ask price spreads),
- Real estate brokerage fees,
- Business brokerage fees,
- Annuity purchases and payments to annuitants,
- Pension fund contributions and benefits,
- Earnings of principals from buying and selling of financial instruments,
- Bid/ask price spreads and trading profits on dealing in foreign currencies, securities, and other financial instruments,
- Insurance premiums and losses, and commissions on insurance,
- Interest and dividend receipts and payments

d. Insurance services — Column 1 includes amounts received by the U.S. Reporter from the foreign insurance affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Column 2 includes premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

Also includes receipts and payments for services auxiliary to insurance, such as agent's commissions, actuarial services, brokering and agency services and salvage administration services.

e. Management, consulting, and public relations services — Includes expenses allocated by the U.S. Reporter to the foreign affiliate for management, consulting, and public relations services performed by the U.S. Reporter or someone other than the U.S. Reporter and charged to the U.S. Reporter.

EXCLUDES the following types of services:

- Computer consulting services — (include in other.)
- Management of health care facilities — (include in other.)
- Consulting engineering services related to actual or proposed construction projects — (include in other.)
- Public relations services that are an integral part of an advertising campaign (include in other.)

f. Research, development, and testing services — Receipts and payments between the U.S. Reporter and the foreign affiliate for commercial and noncommercial research, product development services, and testing services.

g. Transportation — Column 1 includes amounts received by the U.S. Reporter from the foreign affiliate for carrying goods from the United States to foreign destinations and between foreign destinations. Column 2 includes amounts paid by the U.S. Reporter to the foreign affiliate for carrying goods from foreign countries to U.S. destinations or between foreign destinations.

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE

100. Distribution of sales or gross operating revenues — Report the source of real estate rental income in columns 2 through 7 based on the location of the property. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If 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) use the country of location of the intermediary.

105. Research and development expenditures — R&D includes the following:

1. The planned, systematic pursuit of new knowledge or understanding toward general application (**basic research**);
2. The acquisition of knowledge or understanding to meet a specific, recognized need (**applied research**); and
3. The application of knowledge or understanding toward the production or improvement of a product, service, process, or method (**development**).

Basic research is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

Applied research applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge

that has specific commercial objectives with respect to new products, services, processes, or methods.

Development is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

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

Exclude expenditures for quality control; routine product testing; market research; sales promotion, sales service, and other nontechnological activities; routine technical services; research in the social sciences or psychology; geological and geophysical exploration activities, and advertising programs to promote or demonstrate new products or processes.

Include all costs incurred to support R&D. Include wages, salaries, and related costs; materials and supplies consumed; R&D depreciation, cost of computer software used in R&D activities; utilities, such as telephone, telex, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. Exclude capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

108.—111.

Employment by Standard Occupation Classification (SOC)

Managerial, professional and technical employees — Covers employees in SOC groups 11–29 listed below:

- 11 - Management Occupations
- 13 - Business and Financial Operations Occupations
- 15 - Computer and Mathematical Occupations
- 17 - Architecture and Engineering Occupations
- 19 - Life, Physical, and Social Science Occupations
- 21 - Community and Social Services Occupations
- 23 - Legal Occupations
- 25 - Education, Training, and Library Occupations
- 27 - Arts, Design, Entertainment, Sports, and Media Occupations
- 29 - Healthcare Practitioners and Technical Occupations

All other employees — Covers employees in SOC groups 31–55 listed below:

- 31 - Healthcare Support Occupations
- 33 - Protective Service Occupations
- 35 - Food Preparation and Serving Related Occupations
- 37 - Building and Grounds Cleaning and Maintenance Occupations
- 39 - Personal Care and Service Occupations
- 41 - Sales and Related Occupations
- 43 - Office and Administrative Support Occupations
- 45 - Farming, Fishing, and Forestry Occupations
- 47 - Construction and Extraction Occupations
- 49 - Installation, Maintenance, and Repair Occupations
- 51 - Production Occupations
- 53 - Transportation and Material Moving Occupations
- 55 - Military Specific Occupations

The **SOC User Guide** can be found at the Bureau of Labor Statistics web site www.bls.gov. Select Standard Occupational Classification (SOC).

SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL INSTRUMENTS, FINANCE COMPANIES, INSURANCE COMPANIES AND REAL ESTATE COMPANIES

A. Certain realized and unrealized gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 43:

- impairment losses as defined by FAS 115,;
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FAS 142.

EXCLUDE from item 43, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in item 67 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from item 43, income from explicit fees and commissions. Include income from these fees and commissions as part of your income from operations in items 30 through 37.

2. Real estate companies — Include in item 43:

- impairment losses, as defined by FAS 144,
- goodwill impairment as defined by FAS 142, and

EXCLUDE the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in items 38 column 2, 41, and 100. Such expenses, including the net book value of the real estate sold, should be reported as costs of goods sold in item 46. Do not net the expenses against the revenues.

**Part V — OTHER DETAILED FINANCIAL AND OPERATING
DATA OF MAJORITY- OWNED FOREIGN
AFFILIATE — Continued**

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as:
 1. non-trusted or free account assets and
 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.
2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.
3. **Instructions for reporting specific items**
 - a. **Sales or gross operating revenues, excluding sales taxes (item 41)** — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments

in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 43.

- b. **Certain realized and unrealized gains (losses) (item 43)** — See *Special Instructions, A.1.*
- c. **Cost of goods sold or services rendered and selling, general, and administrative expenses (item 46)** — 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.
- d. **Current assets (item 54)** — Include current items such as agent's 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.
- e. **Current liabilities and long-term debt (item 60)** — 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. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.
- f. **Expenditures for property, plant, and equipment (item 73)** — 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").

SUMMARY OF INDUSTRY CLASSIFICATIONS

**AGRICULTURE, FORESTRY,
FISHING, AND HUNTING**

- 1110 Crop production
1120 Animal production
1130 Forestry and logging
1140 Fishing, hunting, and trapping
1150 Support activities for agriculture and forestry

MINING

- 2111 Oil and gas extraction
2121 Coal
2123 Nonmetallic minerals
2124 Iron ores
2125 Gold and silver ores
2126 Copper, nickel, lead, and zinc ores
2127 Other metal ores
2132 Support activities for oil and gas operations
2133 Support activities for mining, except for oil and gas operations

UTILITIES

- 2211 Electric power generation, transmission, and distribution
2212 Natural gas distribution
2213 Water, sewage, and other systems

CONSTRUCTION

- 2360 Construction of buildings
2370 Heavy and civil engineering construction
2380 Specialty trade contractors

MANUFACTURING

- 3111 Animal foods
3112 Grain and oilseed milling
3113 Sugar and confectionery products
3114 Fruit and vegetable preserving and specialty foods
3115 Dairy products
3116 Meat products
3117 Seafood product preparation and packaging
3118 Bakeries and tortillas
3119 Other food products
3121 Beverages
3122 Tobacco
3130 Textile mills
3140 Textile product mills
3150 Apparel
3160 Leather and allied products
3210 Wood products
3221 Pulp, paper, and paperboard mills
3222 Converted paper products
3231 Printing and related support activities
3242 Integrated petroleum refining and extraction
3243 Petroleum refining without extraction
3244 Asphalt and other petroleum and coal products
3251 Basic chemicals

- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
3253 Pesticides, fertilizers, and other agricultural chemicals
3254 Pharmaceuticals and medicines
3255 Paints, coatings, and adhesives
3256 Soap, cleaning compounds, and toilet preparations
3259 Other chemical products and preparations
3261 Plastics products
3262 Rubber products
3271 Clay products and refractories
3272 Glass and glass products
3273 Cement and concrete products
3274 Lime and gypsum products
3279 Other nonmetallic mineral products
3311 Iron and steel mills and ferroalloys
3312 Steel products from purchased steel
3313 Alumina and aluminum production and processing
3314 Nonferrous metal (except aluminum) production and processing
3315 Foundries
3321 Forging and stamping
3322 Cutlery and handtools
3323 Architectural and structural metals
3324 Boilers, tanks, and shipping containers
3325 Hardware
3326 Spring and wire products
3327 Machine shops; turned products; and screws, nuts, and bolts
3328 Coating, engraving, heat treating, and allied activities
3329 Other fabricated metal products
3331 Agriculture, construction, and mining machinery
3332 Industrial machinery
3333 Commercial and service industry machinery
3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
3335 Metalworking machinery
3336 Engines, turbines, and power transmission equipment
3339 Other general purpose machinery
3341 Computer and peripheral equipment
3342 Communications equipment
3343 Audio and video equipment
3344 Semiconductors and other electronic components
3345 Navigational, measuring, electromedical, and control instruments
3346 Manufacturing and reproducing magnetic and optical media
3351 Electric lighting equipment
3352 Household appliances
3353 Electrical equipment
3359 Other electrical equipment and components

- 3361 Motor vehicles
3362 Motor vehicle bodies and trailers
3363 Motor vehicle parts
3364 Aerospace products and parts
3365 Railroad rolling stock
3366 Ship and boat building
3369 Other transportation equipment
3370 Furniture and related products
3391 Medical equipment and supplies
3399 Other miscellaneous manufacturing

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
4232 Furniture and home furnishing merchant wholesalers
4233 Lumber and other construction materials merchant wholesalers
4234 Professional and commercial equipment and supplies merchant wholesalers
4235 Metal and mineral (except petroleum) merchant wholesalers
4236 Electrical and electronic goods merchant wholesalers
4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
4238 Machinery, equipment, and supplies merchant wholesalers
4239 Miscellaneous durable goods merchant wholesalers

**MERCHANT WHOLESALERS
NONDURABLE GOODS**

- 4241 Paper and paper product merchant wholesalers
4242 Drugs and druggists' sundries merchant wholesalers
4243 Apparel, piece goods, and notions merchant wholesalers
4244 Grocery and related product merchant wholesalers
4245 Farm product raw material merchant wholesalers
4246 Chemical and allied products merchant wholesalers
4247 Petroleum and petroleum products merchant wholesalers
4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
4249 Miscellaneous nondurable goods merchant wholesalers

**ELECTRONIC MARKETS AND AGENTS
AND BROKERS**

- 4251 Wholesale electronic markets and agents and brokers

SUMMARY OF INDUSTRY CLASSIFICATIONS**RETAIL TRADE**

- 4410 Motor vehicle and parts dealers
- 4420 Furniture and home furnishings stores
- 4431 Electronics and appliance stores
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage stores
- 4461 Health and personal care stores
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories stores
- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

- 5111 Newspaper, periodical, book, and directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5161 Internet publishing and broadcasting
- 5171 Wired telecommunications carriers
- 5172 Wireless telecommunications carriers (except satellite)
- 5173 Telecommunications resellers
- 5174 Satellite telecommunications
- 5175 Cable and other program distribution
- 5179 Other telecommunications
- 5181 Internet service providers and web search portals
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Nondepository credit intermediation
- 5229 Nondepository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5242 Agencies, brokerages, and other insurance related activities
- 5243 Insurance carriers, except life insurance carriers
- 5249 Life insurance carriers
- 5252 Funds, trusts, and other financial vehicles

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- 5321 Automotive equipment rental and leasing
- 5329 Other rental and leasing services
- 5331 Lessors of nonfinancial intangible assets (except copyrighted works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

- 5411 Legal services
- 5412 Accounting, tax preparation, bookkeeping, and payroll services
- 5413 Architectural, engineering, and related services
- 5414 Specialized design services
- 5415 Computer systems design and related services
- 5416 Management, scientific, and technical consulting services
- 5417 Scientific research and development services
- 5418 Advertising and related services
- 5419 Other professional, scientific, and technical services

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5512 Holding companies, except bank holding companies
- 5513 Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

- 5611 Office administrative services
- 5612 Facilities support services
- 5613 Employment services
- 5614 Business support services
- 5615 Travel arrangement and reservation services
- 5616 Investigation and security services
- 5617 Services to buildings and dwellings
- 5619 Other support services
- 5620 Waste management and remediation services

EDUCATIONAL SERVICES

- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

- 6210 Ambulatory health care services
- 6220 Hospitals
- 6230 Nursing and residential care facilities
- 6240 Social assistance

ARTS, ENTERTAINMENT, AND RECREATION

- 7110 Performing arts, spectator sports, and related industries
- 7121 Museums, historical sites, and similar institutions
- 7130 Amusement, gambling, and recreation industries

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

- 8110 Repair and maintenance
- 8120 Personal and laundry services
- 8130 Religious, grantmaking, civic, professional, and similar organizations

PUBLIC ADMINISTRATION

- 9200 Public administration



U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10B Mini (Report for Nonbank Foreign Affiliate)** (REV. 11/2004)

DUE DATE – A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

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	BEA USE ONLY	Affiliate ID Number	M
	1. Name of U.S. Reporter of foreign affiliate — Same as item 1, Form BE-10A or BE-10A BANK		
2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.			

IMPORTANT

Please read the **Instruction Booklet**, which contains definitions and detailed reporting requirements, before completing this form. **"Additional" Instructions** specific to line items are provided at the back of this form. For banks including bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

- Who must report** — The U.S. Reporter must file Form BE-10B Mini for:
 - each nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$10 million (positive or negative), but for which no one of these items was greater than \$25 million (positive or negative) at any time during the affiliate's 2004 fiscal year;

NOTE — If the foreign affiliate does not meet the criteria for being reported on Form BE-10B Mini and is not a bank, see the reporting requirements for form BE-10B(LF), BE-10B(SF) and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.

- Foreign affiliate's 2004 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
- Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. generally accepted accounting principles (FAS 52). See **Instruction Booklet**, Part IV.B.

Bil.	Mil.	Thous.	Dols.
	1	335	

- Currency amounts** — Report 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
 If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

- Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions** for Part I on page 4 of this form.

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

1007	<input type="checkbox"/> 1601 Australia	<input type="checkbox"/> 1307 France	<input type="checkbox"/> 1614 Japan	<input type="checkbox"/> 1327 United Kingdom
	<input type="checkbox"/> 1202 Brazil	<input type="checkbox"/> 1308 Germany	<input type="checkbox"/> 1213 Mexico	<input type="checkbox"/> Other — Specify _____
	<input type="checkbox"/> 1100 Canada	<input type="checkbox"/> 1611 Hong Kong	<input type="checkbox"/> 1319 Netherlands	
	<input type="checkbox"/> 1650 China	<input type="checkbox"/> 1314 Italy	<input type="checkbox"/> 1325 Switzerland	

	Month	Day	Year
1009	1		2004

4. The ending date of this foreign affiliate's 2004 fiscal year.

5. Did the foreign business enterprise become a foreign affiliate of the U.S. Reporter during the fiscal year?

1010 1 Yes

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

<input type="checkbox"/> 2 1 Establish the foreign affiliate?	} Enter date →	<table border="1"> <tr> <td>Month</td> <td>Year</td> </tr> <tr> <td>3</td> <td></td> </tr> </table>	Month	Year	3	
Month			Year			
3						
<input type="checkbox"/> 2 2 Acquire a voting interest of 10 percent or more in an existing foreign company?						

1 3 No

Ownership interest in this Foreign Affiliate by U.S. Reporter named in item 1
 Percent of voting stock or equity interest for an incorporated affiliate, or an equivalent interest for an unincorporated affiliate.

	Percent of ownership at close of fiscal year 2004	
	Equity interest (1)	Voting interest (2)
6. Direct ownership interest held by U.S. Reporter named in item 1	1012	
7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates — See Instruction Booklet, Part I.A.2., on how to calculate indirect ownership interest. (If entry is made here, complete item 9.)	1020	
8. Total ownership interests of U.S. Reporter — Sum of items 6 and 7	1050	

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

9. Identification of foreign affiliate parent(s) — If there is an entry in item 7, — 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 (c) 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) (c)
Name and ID Number <i>Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate Close FY 2004 (b)	
a. 1191	1	2 %	
b. 1192	1	2 %	
c. TOTAL	1021	%	

10. What is the major product produced or sold, or the major service performed, by this foreign affiliate? 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.")
1029

11. Industry classification of foreign affiliate (based on sales or gross operating revenues) — Enter the 4-digit International Surveys Industry (ISI) code(s) for the industry group that accounts for the largest amount of the affiliate's sales. A list, and an explanation of, the ISI codes are given in the **Guide to Industry Classifications for International Surveys, 2002**. A summary list of ISI codes is included on Forms BE-10B(LF) and (SF).
1039

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE —

See *Additional Instructions for Part II on page 4 of this form.*

Section A — Income Statement Items	Amount			
	Bil.	Mil.	Thous.	Dols.
12. Sales or gross operating revenues, excluding sales taxes	2041	\$		
13. Certain realized and unrealized gains (losses)	2044	\$		
14. Foreign income taxes — Provision for foreign income taxes for FY 2004.	2048	\$		
15. Net income (loss)	2051	\$		
Section B — Number of Employees and Employee Compensation	Number of employees			
16. Total number of employees	2065			
17. Total employee compensation	Amount			
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; AND				
b. Employee benefit plans — Employer expenditures for all employee benefit plans	2070	\$		
Section C — Balance Sheet Items				
18. Property, plant, and equipment, net	2153	\$		
19. Total assets	2090	\$		
20. Total liabilities	2094	\$		
Section D — Selected Data for Current Period (Do not report cumulative amount)				
21. Expenditures for new and used 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 and expensed tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.	2164	\$		

Part III — DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE

Include current and long-term items and indebtedness resulting from a capital lease. See <i>Additional Instructions Part III, B. on page 20 of the BE-10B(LF) long form or page 13 of the BE-10B(SF) short form.</i>				According to books of foreign affiliate			
				Bil.	Mil.	Thous.	Dols.
22. Liabilities owed to the U.S. Reporter by the foreign affiliate — Close FY 2004	3153	\$					
23. Receivables due to the foreign affiliate from the U.S. Reporter — Close FY 2004	3154	\$					
24. BEA USE ONLY	1	2	3	4			
3155							

**Part IV — U.S. EXPORTS TO AND U.S. IMPORTS FROM FOREIGN AFFILIATE —
Goods only valued f.a.s. at port of exportation; do not include services — See Instruction Booklet Part V.**

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2004. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should **exclude** services.

Capital goods — Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or goods.

Consigned goods — Include consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

In-transit goods — Exclude from exports and imports the value of 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 that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit goods are goods en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and 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).

Packaged general use computer software — Include exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. Do not include exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also do not include negotiated leasing fees for software that is to be used on networks.

Natural gas distribution — Include the value of natural gas that is exported or imported as trade in goods. Do not include as an export or import natural gas that you do not produce or sell at wholesale. The transmission of natural gas for others via a pipeline without producing or wholesaling the natural gas is considered a service and should not be reported as trade in goods.

Electricity and water — Report the value of electricity and water as exports and imports if the product value can be separated out from the service value. Report **ONLY** the product value (electricity and water). DO NOT report the service value (transmission and distribution).

	Amount			
	Bil.	Mil.	Thous.	Dols.
U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)				
25. Total goods shipped in FY 2004 from the U.S. to this affiliate	4173			
U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)				
26. Total goods shipped in FY 2004 to the U.S. by this affiliate	4178			

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — To be completed only if foreign affiliate is majority-owned — See Additional Instructions for Part V on page 4 of this form.

27. Is this a majority owned affiliate?

2018 1 Yes — Continue with item 28
 2 No — Do not complete items 28, 29, and 30.

• DISTRIBUTION OF SALES OR GROSS REVENUES

28. Sales or gross operating revenues, excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2), (3) and (4)</i>				Local sales	Sales to U.S.	Sales to other countries			
	(1)							(2)	(3)	(4)
	Bil.	Mil.	Thous.	Dols.						
a. Column (1) equals item 12.	1				3	5	7			
2054	\$				\$	\$	\$			

	Amount			
	Bil.	Mil.	Thous.	Dols.
29. Current-period depreciation and depletion — Current-period charges against property, plant, and equipment				
	2020			

30. 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 collected by the affiliate on goods and services that the affiliate sold;	
b. Property and other taxes on the value of assets and capital;	
c. Any remaining taxes (other than income and 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 for natural resources).	2127

31. BEA USE ONLY	1040	1	2	3	4
32. BEA USE ONLY	1025	1	2	3	4
33. BEA USE ONLY	1026	1	2	3	4
34. BEA USE ONLY	1027	1	2	3	4

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004
FORM BE-10B Mini
ADDITIONAL INSTRUCTIONS BY ITEM

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

- 3. Country of location** — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.
- 6. Ownership interest held by U.S. Reporter named in item 1.**

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• **Section A — Income Statement Items**

- 12. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224 5231, 5238, 5252, and 5331 report interest income on this line. Insurance companies with codes 5243 and 5249 should include gross investment income on this line.

Holding companies (ISI code 5512) must show total income. To be considered a holding company, a company's equity in net income of affiliates that it holds must constitute a majority of its total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512 (holding company) is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Dealers in financial instruments see Special Instruction A.1, on page 22 of the BE-10B(LF) long form or page 14 of the BE-10B(SF) short form; insurance companies see Special Instructions B.3.a. on page 22 of the BE-10B(LF) long form or on page 15 of the BE-10B(SF) short form.

- 13. Certain realized and unrealized gains (losses)** — See item 44 on form BE-10B(LF) long form or item 43 on form BE-10B(SF) short form.
- 14. Foreign income taxes** — Exclude production royalty payments and U.S. income taxes.
- 15. Net income (loss)** — Net income for the year, after provision for foreign income taxes, but before provision for common and preferred dividends. Include income from equity investments and realized and unrealized gains (losses) (net of income tax effects) included in the determination of net income.

• **Section B — Number of Employees and Employee Compensation**

- 16. Number of Employees** — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees 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 estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.
- 17. 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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.

Employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

- a. Wages and salaries** — Report 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.

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. (Include employer contributions to benefit funds in "employee benefit plans" as discussed below.)

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

- b. Employee benefit plans** — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. 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. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section C — Balance Sheet Items**

- 18. Property, plant, and equipment, net** — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also include net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FAS 13. **Exclude** all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see Special Instructions B.3.i. on page 22 of the BE-10B(LF) long form.

• **Section D — Selected Data for Current Period**

- 21. Expenditures for new and used property, plant, and equipment (PP&E)** — Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

Exclude from expenditures all changes in PP&E, resulting from a change in the entity (e.g., mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2004.

For foreign affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 2004 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures charged against income in prior years but subsequently capitalized during the FY 2004.

Insurance companies see Special Instructions B.3.h. on page 22 of the BE-10B(LF) long form or B.3.f. on page 15 of the BE-10B(SF) short form.

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

- 28. Distribution of sales or gross operating revenues**

Report the source of real estate rental income in columns 2 through 4 based on the location of the property. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 4 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If 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) use the country of location of the intermediary.



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10 (Claim for Not Filing)** (REV. 12/2004)

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	BEA USE ONLY	Reporter ID Number
	1. Name and address of U.S. Reporter	

A BE-10, Benchmark Survey of U.S. Direct Investment Abroad — 2004, is required from any U.S. person that had a foreign affiliate — that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise — at **any** time during its 2004 fiscal year. (The U.S. person's 2004 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 2004.)

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 persons, or their agents, who are 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:

- filing the properly completed BE-10 report by May 31, or June 30, 2005, as required.
- completing and returning the "BE-10 Claim for Not Filing" by May 31, 2005.
- certifying in writing, by May 31, 2005, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey;

For copies of BE-10 forms and instructions and the Guide to Industry Classifications for International Surveys, 2002, visit the BEA Web site www.bea.gov. Contact us for help by telephone at 202-606-5566 or by e-mail be10/11@bea.gov.

BASIS OF CLAIM FOR NOT FILING — Mark (X) and complete either A or B

A. This U.S. person did **not** own or control, directly and/or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) at any time during its 2004 fiscal year.

But *did* file a 2003 BE-11 Annual Survey of U.S. Direct Investment Abroad report with this Bureau.

And *did not* file a 2003 BE-11 Annual Survey of U.S. Direct Investment Abroad report with this Bureau.

B. This U.S. person **did** own or control, directly or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) during its 2004 fiscal year, but *(Mark (X) one)* ↗

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

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

Name		
Address — Number and street or PO Box		
City	State	ZIP Code
BEA Identification Number →		

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

MANDATORY — This survey is being conducted under 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 under Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY — The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. 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. (22 U.S.C. 3105)

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address				CERTIFICATION — The undersigned official certifies that the information contained in this claim is correct and complete to the best of his/her knowledge.	
Name ¹		Address			
				Authorized official's signature	Date
TELEPHONE NUMBER	Area code	Number	Extension	Print or type name and title	
FAX NUMBER	Area code	Number		Telephone number	FAX number
May we use e-mail to correspond with you to discuss questions relating to this survey, including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but e-mail is not necessarily secure against interception by a third party.)				E-mail address ¹	
1000 ¹ <input type="checkbox"/> Yes — <i>If yes, please provide your e-mail address.</i> → ¹ <input type="checkbox"/> No				1001	



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10A BANK (Report for a U.S. Reporter that is a Bank)** (REV. 12/2004)

DUE DATE — A completed BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

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	BEA USE ONLY	Reporter ID Number	D
	1. Name and address of U.S. Reporter		

IMPORTANT

IMPORTANT

Please read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. The **Instruction Booklet**, Part I.C., has information for U.S. Reporters and foreign affiliates that are banks. "**Additional**" **Instructions** specific to line items are provided at the back of this form.

For purposes of the BE-10 survey, a "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

- **Who must report** — Form BE-10A BANK must be filed by each U.S. person that is a bank and has one or more foreign affiliates reportable in this survey (including any affiliates that may be reportable on Form BE-10A BANK Supplement A). Report all domestic operations (banking and nonbanking) on a fully consolidated basis. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A BANK.** Report data pertaining to the operations of foreign affiliates on Forms BE-10B(SF), BE-10B Mini or BE-10B BANK. See **Instruction Booklet**, Part I, for detailed reporting requirements.

Note: A U.S. Reporter that is **not** a bank but owns a majority interest in a U.S. bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. (However, if the bank, including its domestic subsidiaries, does not have a foreign affiliate, it is not required to report.)

- **U.S. Reporter's 2004 fiscal year** — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.

- **Currency amounts** — Report 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
 If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

Bil.	Mil.	Thous.	Dols.
	1	335	

- **Additional copies** — For additional copies of BE-10 forms and instructions and the Guide to Industry Classifications for International Surveys, 2002, visit the BEA Web site www.bea.gov.

- **Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.gov.

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), BE-10B Mini, and/or BE-10B BANK) is estimated to an average 110 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

MANDATORY	This survey is being conducted under 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 under Section 5(b)(2) of the Act (22 U.S.C. 3104).
CONFIDENTIALITY	The Act provides that your report to this Bureau is confidential and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report cannot be presented in a manner that allows it to be individually identified. Your report cannot be used for purposes of taxation, investigation, or regulation. 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. (22 U.S.C. 3105) Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address				CERTIFICATION — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E of the Instruction Booklet , estimates may have been provided.	
Name					
Address				Authorized official's signature	Date
TELEPHONE NUMBER	Area code	Number	Extension	Print or type name and title	
FAX NUMBER	Area code	Number		Telephone number	FAX number

May we use e-mail to correspond with you to discuss questions relating to this survey, including questions that may contain information about your company that you may consider confidential? (Note that electronic mail is not inherently confidential; we will treat information we receive as confidential, but e-mail is not necessarily secure against interception by a third party.)	1000 1 <input type="checkbox"/> Yes — If yes, please provide your e-mail address. → 2 <input type="checkbox"/> No	E-mail address 1 _____ 1001
--	--	-----------------------------------

Part I - IDENTIFICATION OF U.S. REPORTER
See **Additional Instructions** for Part I on page 7 at the back of this form.

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

1002 ¹ 1 Corporation
 ¹ 3 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 that is a bank?

1003 ¹ 1 Yes — Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2. and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See **Instruction Booklet**, Part I.B.1.b.) Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.
 ¹ 2 No — Complete the remainder of this form.

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. The number of foreign affiliate reports (BE-10B(SF), BE-10B Mini, and BE-10B (BANK)) that you are required to file.

1005 Number If you also have exempt foreign affiliates, list them on the BE-10A BANK SUPPLEMENT A and give the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.)

6. The ending date of this U.S. Reporter's 2004 fiscal year.

1006

Month	Day	Year
<input type="text" value="1"/>	<input type="text" value=""/>	<input type="text" value="2004"/>

7. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated?

1007 ¹ 1 Yes
 ¹ 2 No

8. If the U.S. Reporter is a corporation, are all U.S. domestic entities covered by the definition of fully consolidated U.S. Reporter? See **Instruction Booklet, Part I.B.1.b.**

1009 ¹ 1 Yes
 ¹ 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.

Industry classification of fully consolidated domestic U.S. Reporter, (based on sales or gross operating revenues.) Enter in columns (1) and (2) respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code. For an inactive U.S. Reporter, enter a 4-digit ISI code based on its last active period. See the **Guide to Industry Classifications for International Surveys, 2002**, for a full explanation of each code. See **Additional Instructions** for Part I, page 7, at the back of this form.

	ISI code (1)	Sales or gross operating revenues (2)		
		Bil.	Mil.	Thous. Dols.
9. BANKING (depository institutions — ISI code 5221) 1015	5221	\$		
10. 2nd largest sales or gross operating revenues 1016				
11. 3rd largest sales or gross operating revenues 1017				
12. 4th largest sales or gross operating revenues 1018				
13. 5th largest sales or gross operating revenues 1019				
14. Sales or gross operating revenues not accounted for above. 1026				
15. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 9 through 14 1027		\$		
16. BEA USE ONLY				
<input type="checkbox"/> 1028	1	2	3	4
<input type="checkbox"/> 1128	1	2	3	4

Part II - SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER
 See **Additional Instructions** for Part II on page 7 at the back of this form.

Section A — Income and Assets		Amount			
		Bil.	Mil.	Thous.	Dols.
• INCOME					
17. Total income	3041	1			
18. Net income (loss) after provision for U.S. Federal, state, and local income taxes		3046	1		
• ASSETS					
19. Total assets at close of FY 2004	3371	1			

Section A — ADDENDUM		Amount				
		Bil.	Mil.	Thous.	Dols.	
20. INSURANCE INDUSTRY ACTIVITIES — Premiums earned and losses incurred						
Report premiums earned and losses incurred for insurance related activities covered by industry codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (life insurance carriers).						
a. Of the total sales and gross operating revenues reported in item 15, column 2, were any of the sales or revenues generated by insurance related activities covered by industry codes 5243 or 5249?						
3047	<input checked="" type="checkbox"/> 1	<input type="checkbox"/> Yes – Answer items b and c				
	<input type="checkbox"/> 2	<input type="checkbox"/> No – Skip to item 21				
NOTE: Complete items b and c ONLY if item a is answered "Yes."						
b. Premiums earned – Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. Exclude all annuity premiums. Also exclude premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.		3048	1			
c. Losses incurred — Report losses incurred for the insurance products covered by b. above. Exclude loss adjustment expenses and losses that relate to annuities. Also exclude losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.		3049	1			
For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, include losses on reinsurance assumed from other companies and exclude losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.						
For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.						

Section B — Distribution of Sales or Gross Operating Revenues		TOTAL Column (1) equals the sum of columns (2) and (3) (1)				Sales to U.S. persons (2)				Sales to foreign persons (3)					
														Bil.	Mil.
21. Sales or gross operating revenues, excluding sales taxes															
Column (1) must equal item 15, column (2).		3147	1				2					4			
		\$					\$					\$			

Section C — Number of Employees and Employee Compensation		Number of employees				
						Bil.
22. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year.		3253	1			
23. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of		Amount				
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and		3257	1			
b. Employee benefit plan — Employer expenditures for all employee benefit plans		\$				
Section D — Interest		Amount				
						Bil.
24. Interest income — Interest received or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in item 17. Do not net against interest expensed, item 25.		3587	1			
25. Interest expensed or capitalized — Interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 24.		3588	1			

26. BEA USE ONLY	1	2	3	4
1029				

Remarks

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

FORM BE-10A BANK Supplement A		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS				BEA USE ONLY		Reporter ID Number		D			
LISTING OF FOREIGN AFFILIATES With Assets, Sales or Gross Operating Revenues, AND Net Income (loss) of \$10 Million or Less													
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate ³	
			Mil.	Dols.	Mil.	Dols.	Mil.	Dols.	Mil.	Dols.		Mil.	Dols.
1		3	4	\$	5	\$	6	\$	7	\$	8	9	10
5002	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5003	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5004	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5005	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5006	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5007	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5008	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5009	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	
1		3	4		5		6		7		8	9	10
5010	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4		5		6		Direct (11)		11	Indirect (12)	

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.

¹See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
²To calculate indirect ownership percentages — See **Instruction Booklet, Part I.A.2.**
³For bank affiliate, report U.S. Reporter's permanent debt investment in col. 9 and leave col. 10 blank. See BE-10B BANK, Part III, Section B.

FORM BE-10A BANK Supplement A (REV. 12/2004)		U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS				BEA USE ONLY		Reporter ID Number		D			
LISTING OF FOREIGN AFFILIATES With Assets, Sales or Gross Operating Revenues, AND Net Income (loss) of \$10 Million or Less													
Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)		Sales or gross operating revenues (6)		Net income (loss) after foreign income tax (7)		Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate ³	
			Mil. Thous. Dols.	Dols.	Mil. Thous. Dols.	Dols.	Mil. Thous. Dols.	Dols.	Mil. Thous. Dols.	Dols.		Owed to U.S. Reporter by foreign affiliate (9)	Owed to foreign affiliate by U.S. Reporter (10)
1		3	4	5	6	7	8	9	10				
5011	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5012	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5013	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5014	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5015	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5016	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5017	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5018	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				
5019	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ²	4	5	6	7	8	9	10	11		12	
1		3	4	5	6	7	8	9	10				

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.

¹ See Form BE-10B BANK pages 11 and 12 or Guide to Industry Classification for International Surveys, 2002, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.
² To calculate indirect ownership percentages — See **Instruction Booklet, Part I.A.2.**
³ For bank affiliate, report U.S. Reporter's permanent debt investment in col. 9 and leave col. 10 blank. — See BE-10B BANK, Part III, Section B. Use additional sheets, if necessary, to account for all affiliates.

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004
FORM BE-10A BANK
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — IDENTIFICATION OF U.S. REPORTER

9.—15.

Sales or gross operating revenues of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues.

If fewer than five ISI codes are used, account for total sales or gross operating revenues in items 9 through 13. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them as part of item 17 (Total income).

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

17. Total income — include:

- a. Sales or gross operating revenues.
- b. Income from equity investments in affiliates (domestic and foreign). For 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). Report **gross before** income tax effect. Include:
 1. Sales or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies;
 2. Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. Exclude gains or losses from the sale of inventory assets in the ordinary course of trade or business;
 3. Goodwill impairment as defined by FAS 142;
 4. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. Exclude actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
 5. Disposals of discontinued operations. Exclude income from the operations of a discontinued segment. Report such income as part of your income from operations in items 9 through 14;

6. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;

7. Extraordinary, unusual, or infrequently occurring items that are material. Include losses from accidental damage or disasters, after estimated insurance reimbursement. Include other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. Exclude legal judgments;

8. The cumulative effect of a change in accounting principle.

Do not include unrealized holding gains and losses due to changes in the value of available-for-sale securities as defined by FAS 115.

d. Other income

23. Total employee compensation

Wages and salaries — Report 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.

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.

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

Employee benefit plans — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts, and those that are voluntary. 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. Also, include deferred postemployment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.



U.S. DEPARTMENT OF COMMERCE
Economic and Statistics Administration
BUREAU OF ECONOMIC ANALYSIS

**2004 BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL**

FORM **BE-10B BANK (Report for Foreign Affiliate that is a Bank)** (REV. 12/2004)

DUE DATE — A complete BE-10 report is due on the following dates:
May 31, 2005 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK
June 30, 2005 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), BE-10B Mini, and/or BE-10B BANK

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	BEA USE ONLY	Affiliate ID Number	E
	1. Name of U.S. Reporter of foreign 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.			

IMPORTANT

Please read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **The Instruction Booklet**, Part I.C., has information for U.S. Reporters and foreign affiliates that are banks including bank holding companies. **"Additional Instructions"** specific to line items are provided at the back of this form.

For purposes of the BE-10 survey, a "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

- **Who must report** — The U.S. Reporter must file Form BE-10B BANK for each bank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$10 million (positive or negative) at any time during the affiliate's 2004 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.
- **Foreign affiliate's 2004 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2004. See **Instruction Booklet**, Part II.A.
- **Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. generally accepted accounting principles (FAS 52). See **Instruction Booklet**, Part IV.B.

Bil.	Mil.	Thous.	Dols.
	1	335	

- **Currency amounts** — Report 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
 If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.

- **Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions** for Part I on page 10 at the back of this form.

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the **Instruction Booklet**, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 9)** of this report.

1003 **Number**

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

1004 1 Yes — Complete Supplement A (page 8) of this Form BE-10B BANK.
 2 No

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

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

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

1006 1601 Australia 1307 France 1614 Japan 1327 United Kingdom
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — Specify _____
 1100 Canada 1611 Hong Kong 1319 Netherlands
 1650 China 1314 Italy 1325 Switzerland

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

1007 1601 Australia 1307 France 1614 Japan 1327 United Kingdom
 1202 Brazil 1308 Germany 1213 Mexico 1 Other — Specify _____
 1100 Canada 1611 Hong Kong 1319 Netherlands
 1650 China 1314 Italy 1325 Switzerland

8. This foreign affiliate's financial books and records are kept in — Mark (X) one.

1008 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. Enter the ending date of this foreign affiliate's 2004 fiscal year.

1009	Month	Day	Year
	1		2004

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2004?

1010 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 of U.S. person.

Enter date

Month	Year
3	

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 of U.S. person.

Enter date

Month	Year
3	

- 2 6 to a foreign person?
- 2 7 Liquidated?
- 2 8 Seized?

1 3 **No**

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2004 that caused FY 2003 data to be restated? Mark (X) one.

1011 1 Yes — Report all close FY 2003 data before restatement, unless otherwise specified.

1 2 No

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

Percent of ownership at close of fiscal year

Equity interest Voting interest

2004 (1)	2003 (2)	2004 (3)	2003 (4)
-------------	-------------	-------------	-------------

	1012	Percent of ownership at close of fiscal year			
		Equity interest		Voting interest	
		2004 (1)	2003 (2)	2004 (3)	2003 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.		1 . %	2 . %	3 . %	4 . %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 20 and 21.	1013			3 . %	4 . %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 22 must be "Yes."	1014			3 . %	4 . %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 22 must be "Yes."	1015			3 . %	4 . %
16. Other U.S. persons	1016			3 . %	4 . %
17. Foreign persons in this affiliate's country of location (not reported above)	1017			3 . %	4 . %
18. All other foreign persons (not reported above)	1018			3 . %	4 . %
19. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 18	1019			3 100.0 %	4 100.0 %
20. Indirect ownership — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to calculate indirect ownership percentages.	1020			3 . %	4 . %

21. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — 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 and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 2004 (b)	Close FY 2003 (c)	
a. 1191	1	2 . %	3 . %	(d)
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — Must equal percentages entered in Item 13	1021	2 . %	3 . %	

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income and Related Items — See <i>Additional Instructions</i> for Part II, Section A, on page 10 at the back of this form.	Amount			
	Close of FY 2004			
	Bil.	Mil.	Thous.	Dols.
37. Certain realized and unrealized gains (losses) — Read the following instructions carefully as they are based on economic accounting concepts and in some cases may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. Report gains (losses) resulting from: <ul style="list-style-type: none"> a. Sales or disposition of investment securities, and FAS 115 impairment losses. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies; b. Sales or disposition of land, other property, plant and equipment, or other assets, and FAS 144 impairment losses. <u>Exclude</u> gains or losses from the sale of inventory assets in the ordinary course of trade or business; c. Goodwill impairment as defined by FAS 142; d. Restructuring. Include restructuring costs that reflect write-downs or write-offs of assets or liabilities. <u>Exclude</u> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors; e. Disposals of discontinued operations. <u>Exclude</u> income from the operations of a discontinued segment. Report such income as part of your income from operations in items 34 and 41; f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period; g. Extraordinary, unusual, or infrequently occurring items that are material. <u>Include</u> losses from accidental damage or disasters, after estimated insurance reimbursement. <u>Include</u> other material items, including write-ups, write-downs, write-offs, of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <u>Exclude</u> legal judgments; h. The cumulative effect of a change in accounting principle. 	2044	\$		
38. TOTAL INCOME →	2046	\$		
39. NET INCOME (LOSS) after provision for foreign income taxes →	2051	\$		
40. Provision for loan loss — Amount charged to the loan loss reserve account during FY 2004	2052	\$		

Distribution of Sales or Gross Operating Revenues																
41. Sales or gross operating revenues, excluding sales taxes	TOTAL				Local sales				Sales to U.S. persons				Sales to other countries			
	Column (1) equals the sum of columns (2), (3), and (4)															
	(1)				(2)				(3)				(4)			
Column (1) equals item 34 column (2).	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
2054	\$				\$				\$				\$			

Section B — Number of Employees and Employee Compensation — See <i>Additional Instructions</i> Part II, Section B, on page 10 at the back of this form.	
NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 2004 including part-time employees, but excluding temporary and contract employees 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 estimate of employees on the payroll at the end of FY 2004. If the number of employees at the end of FY 2004 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2004. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.	
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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.	
42. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year	2065
43. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of	
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and	1
b. Employee benefit plans — Employer expenditures for all employee benefit plans	2070

Section C — Interest	
44. Interest income — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. Include all interest receipts included in item 38. Do not net against interest expensed, item 45.	2124
45. Interest expensed or capitalized — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, item 44.	2125
46. BEA USE ONLY	2076

Remarks

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

Section D — Balance Sheet — See <i>Additional Instructions</i> for Part II, Section D on page 10 at the back of this form.					BALANCES									
					Close FY 2004 (1)				Close FY 2003 (unrestated) (2)					
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.		
47. TOTAL ASSETS					2090	\$								
48. TOTAL LIABILITIES					2094									
• OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 49 through 54.														
49. Capital stock and additional paid-in capital					2095									
50. Retained earnings (deficit)					2096									
Accumulated other comprehensive income (loss)														
51. Translation adjustment component					2097	\$								
52. All other components					2098	\$								
53. Total accumulated other comprehensive income (loss) — <i>Equals sum of 51 and 52.</i>					2099									
54. Other — Include involuntarily (or legally) restricted earnings — <i>Specify</i>					2100									
55. TOTALS OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — <i>Equals item 47 minus item 48 and, equals the sum of items 49, 50, 53, and 54.</i>					2101	\$								
• OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 56 and 57.														
56. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — <i>Equals item 47 minus item 48.</i>					2102	\$								
57. Translation adjustment — Cumulative amount at year end (per FAS 52) — That portion of item 56 representing the affiliate's cumulative translation adjustment account.					2103									
58. BEA USE ONLY					2165									

Remarks

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

59. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2004 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3144 **1** **Yes** —
If "Yes" were the equity securities of this affiliate listed or publicly traded on a securities exchange at the end of FY 2004?

Close FY 2004			
Number of shares (1)	Price per share (2)		
	Dollars	Cents	
3	4	\$.

2 1 **Yes** — Enter the number of shares the U.S. Reporter directly held and the market price per share at the end of FY 2004. Continue with item 60.

2 2 **No** — Continue with item 60.

1 2 **No** — Complete only items 68 through 70 and 82 through 86 of Part III and then continue with the Supplement A (page 8).

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 10 at the back of this form. Enter the amounts which represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent <u>only</u> the directly held equity interest.	Amount			
	Bil.	Mil.	Thous.	Dols.
60. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 39. 3145	\$			
61. Certain realized and unrealized gains (losses) included in net income — U.S. Reporter's share of item 37. 3146				
62. Foreign income taxes on certain realized and unrealized gains (losses) included in net income — Enter the portion of foreign income taxes that is taxes on item 61. 3147				
63. Change during fiscal year 2004 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component) reported on line 53 (all other components) of the balance sheet. 3148				
64. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount 3149				
65. Tax withheld on dividends or distributed earnings in item 64. 3150				
66. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 64 minus item 65) 3151				
67. BEA USE ONLY 3152				

Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate —
See Additional Instructions for Part III, Section B, on page 10 at the back of this form.

If the U.S. Reporter is a bank (i.e., filed a Form BE-10A BANK), complete item 68. Include in item 68 only amounts the U.S. Reporter considers to be permanent debt investment in the affiliate. Interest receipts reported in item 82 should relate only to this permanent debt investment. Note: If the U.S. Reporter is a bank, do not report permanent debt investment or the U.S. Reporter's equity investment in the affiliate (sections B and C) on the 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 69 and 70. Report in items 69 and 70 all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 82 should reflect interest on **all** debt, whether or not the debt is permanent. These amounts are not reported on Treasury International Capital Forms.

If the U.S. Reporter IS a BANK: 68. 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. Report only the U.S. Reporter's "permanent" debt investment. 3113	According to books of foreign affiliate				According to books of U.S. Reporter			
	Close FY 2004 (1)		Close FY 2003 (unrestated) (2)		Close FY 2004 (3)		Close FY 2003 (unrestated) (4)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
	1		2			3		4
	\$		\$			\$		\$
69. Liabilities owed to the U.S. Reporter by the foreign affiliate 3153	1		2			3		4
70. Receivables due to the foreign affiliate from the U.S. Reporter 3154	1		2			3		4
71. BEA USE ONLY 3155	1		2			3		4

Remarks

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

Section C — 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 — See Additional Instructions for Part III, Section C, on page 10 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, 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			
	Bil.	Mil.	Thous.	Dols.
• INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE				
72. 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 3156	1			
73. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	1			
74. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons 3158	1			
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE				
75. 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 3159	1			
76. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	1			
77. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons 3161	1			
78. TOTAL — Equals sum of items 72, 73, and 74, minus sum of items 75, 76 and 77 3162	1			\$

	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• For items 72 through 77, enter the amounts by which the transaction value —								
79. Exceeds the value carried on the books of the affiliate 3163	1				2			
80. Is less than the value carried on the books of the affiliate 3164	1				2			
81. BEA USE ONLY 3165	1				2			

	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.
82. Interest, include interest on capital leases 3166	1				2				3				4			
83. Royalties, license fees, and other fees for the use or sale of intangible property 3167	1				2				3				4			
84. Charges for use of tangible property 3168	1				2				3				4			
85. Allocated expenses and sales of services 3170	1				2				3				4			
86. TOTAL — Sum of items 82 through 85 3114	1				2				3				4			
87. BEA USE ONLY 3179	1				2				3				4			

Remarks

FORM **BE-10B BANK Supplement A**
 (12/2004)

U.S. DEPARTMENT OF COMMERCE
 BUREAU OF ECONOMIC ANALYSIS

BE USE ONLY  Affiliate ID Number _____

Page No. _____ of _____ pages
 of this Supplement A

E

Identification — Name of foreign affiliate as shown in 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 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 be filed on a complete Form BE-10B(SF), BE-10B Mini, or BE-10B BANK, or, 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(SF), BE-10B Mini, or BE-10B BANK for that affiliate, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B(SF), BE-10B Mini, or BE-10B BANK, if provided, of each foreign affiliate listed in column (1)	(3) BE 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 2004 (4)	Close FY 2003 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

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

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

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

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 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.

NOTE — Consolidate affiliates only if they are located in the same country and are in the same 4-digit industry.

BEA USE ONLY (1)	(2)	(3)	(4)
6002			%
6003			%
6004			%
6005			%
6006			%
6007			%
6008			%
6009			%
6010			%
6011			%
6012			%
6013			%
6014			%
6015			%

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

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 2004
FORM BE-10B BANK
ADDITIONAL INSTRUCTIONS BY ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

7. Country of location — If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting Interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

29.—34.

Gross operating revenues of foreign affiliate, by industry

If fewer than five ISI codes are used, account for total sales or gross operating revenues. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them in item 37 (certain realized and unrealized gains (losses)).

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• Section A — Income and Related Items

38. Total income — Include the following items: —

- Sales or gross operating revenues.
- Income from equity investments in foreign affiliates — For affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.
- Income from other equity investments.
- Certain realized and unrealized gains (losses) net of income tax effects.
- Other income.

• Section B — Number of Employees and Employee Compensation

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

Wages and salaries — Report 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.

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.

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 expenditures for plant facilities, employee training programs, and reimbursement of business expenses.

Employee benefit plans — Report employer expenditures for all employee benefit plans including those mandated by government statute, those resulting from collective bargaining contracts and those that are voluntary. 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. Also, include deferred post employment and post retirement expenses per FAS 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• Section D — Balance Sheet

49. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

50. Retained earnings (deficit) — Include earnings retained by the corporation and legally available for dividends and earnings voluntarily restricted.

52. All other components — Include the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FAS 115 and any other comprehensive income items required to be displayed separately from retained earnings as per FAS 130.

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

• Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss) and Dividends or Distributed Earnings

64. Dividends and distributed earnings — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in-kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection in item 69 as a reduction to the intercompany account.

• Section B — Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate

68.—70.

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. Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 69 and 70. Report the interest component under capital leases in item 82. Report the net rent for operating leases in item 84.

68.—69.

If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment from the books of the U.S. Reporter.

70. If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 2004 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 2003 closing net book value of the leased equipment in columns 2 and 4.

Obtain the closing net book value of leased equipment from the books of the foreign affiliate.

• Section C — 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.

Increase in U.S. Reporter's Equity Interest in This Affiliate

72.—74.

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 72 or 74 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

Decrease in U.S. Reporter's Equity Interest in This Affiliate

75.—77.

For an affiliate that is sold, report the sale price in item 75 or 77 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of item 68 or in columns 1 and 3 of items 69 and 70) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 75—77. Report the amount written off in item 79 or 80 column 2 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 73 as a capital contribution.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate

79.—80.

If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 79 or 80 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 79. Report the amount gross of U.S. income taxes, if any.

• **Section D — Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate**

82.—86.

Include amounts for which payment was made in-kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 69 and 70).

82. Interest — If the U.S. Reporter is a bank, interest receipts entered in this item should relate only to the permanent debt investment reported on line 68.

Report interest receipts and interest payments at gross. Do not net the receipts against the payments.

84. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one

year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 2004 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 2004 that the lease was in existence.)

85. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING

1110 Crop production
1120 Animal production
1130 Forestry and logging
1140 Fishing, hunting, and trapping
1150 Support activities for agriculture and forestry

MINING

2111 Oil and gas extraction
2121 Coal
2123 Nonmetallic minerals
2124 Iron ores
2125 Gold and silver ores
2126 Copper, nickel, lead, and zinc ores
2127 Other metal ores
2132 Support activities for oil and gas operations
2133 Support activities for mining, except for oil and gas operations

UTILITIES

2211 Electric power generation, transmission, and distribution
2212 Natural gas distribution
2213 Water, sewage, and other systems

CONSTRUCTION

2360 Construction of buildings
2370 Heavy and civil engineering construction
2380 Specialty trade contractors

MANUFACTURING

3111 Animal foods
3112 Grain and oilseed milling
3113 Sugar and confectionery products
3114 Fruit and vegetable preserving and specialty foods
3115 Dairy products
3116 Meat products
3117 Seafood product preparation and packaging
3118 Bakeries and tortillas
3119 Other food products
3121 Beverages
3122 Tobacco
3130 Textile mills
3140 Textile product mills
3150 Apparel
3160 Leather and allied products
3210 Wood products
3221 Pulp, paper, and paperboard mills
3222 Converted paper products
3231 Printing and related support activities
3242 Integrated petroleum refining and extraction
3243 Petroleum refining without extraction
3244 Asphalt and other petroleum and coal products
3251 Basic chemicals
3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
3253 Pesticides, fertilizers, and other agricultural chemicals

3254 Pharmaceuticals and medicines
3255 Paints, coatings, and adhesives
3256 Soap, cleaning compounds, and toilet preparations
3259 Other chemical products and preparations
3261 Plastics products
3262 Rubber products
3271 Clay products and refractories
3272 Glass and glass products
3273 Cement and concrete products
3274 Lime and gypsum products
3279 Other nonmetallic mineral products
3311 Iron and steel mills and ferroalloys
3312 Steel products from purchased steel
3313 Alumina and aluminum production and processing
3314 Nonferrous metal (except aluminum) production and processing
3315 Foundries
3321 Forging and stamping
3322 Cutlery and handtools
3323 Architectural and structural metals
3324 Boilers, tanks, and shipping containers
3325 Hardware
3326 Spring and wire products
3327 Machine shops; turned products; and screws, nuts, and bolts
3328 Coating, engraving, heat treating, and allied activities
3329 Other fabricated metal products
3331 Agriculture, construction, and mining machinery
3332 Industrial machinery
3333 Commercial and service industry machinery
3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
3335 Metalworking machinery
3336 Engines, turbines, and power transmission equipment
3339 Other general purpose machinery
3341 Computer and peripheral equipment
3342 Communications equipment
3343 Audio and video equipment
3344 Semiconductors and other electronic components
3345 Navigational, measuring, electromedical, and control instruments
3346 Manufacturing and reproducing magnetic and optical media
3351 Electric lighting equipment
3352 Household appliances
3353 Electrical equipment
3359 Other electrical equipment and components
3361 Motor vehicles
3362 Motor vehicle bodies and trailers
3363 Motor vehicle parts
3364 Aerospace products and parts
3365 Railroad rolling stock
3366 Ship and boat building
3369 Other transportation equipment
3370 Furniture and related products

3391 Medical equipment and supplies
3399 Other miscellaneous manufacturing

WHOLESALE TRADE

MERCHANT WHOLESALERS, DURABLE GOODS

4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
4232 Furniture and home furnishing merchant wholesalers
4233 Lumber and other construction materials merchant wholesalers
4234 Professional and commercial equipment and supplies merchant wholesalers
4235 Metal and mineral (except petroleum) merchant wholesalers
4236 Electrical and electronic goods merchant wholesalers
4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
4238 Machinery, equipment, and supplies merchant wholesalers
4239 Miscellaneous durable goods merchant wholesalers

MERCHANT WHOLESALERS NONDURABLE GOODS

4241 Paper and paper product merchant wholesalers
4242 Drugs and druggists' sundries merchant wholesalers
4243 Apparel, piece goods, and notions merchant wholesalers
4244 Grocery and related product merchant wholesalers
4245 Farm product raw material merchant wholesalers
4246 Chemical and allied products merchant wholesalers
4247 Petroleum and petroleum products merchant wholesalers
4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
4249 Miscellaneous nondurable goods merchant wholesalers

ELECTRONIC MARKETS AND AGENTS AND BROKERS

4251 Wholesale electronic markets and agents and brokers

RETAIL TRADE

4410 Motor vehicle and parts dealers
4420 Furniture and home furnishings stores
4431 Electronics and appliance stores
4440 Building material and garden equipment and supplies dealers
4450 Food and beverage stores
4461 Health and personal care stores
4471 Gasoline stations
4480 Clothing and clothing accessories stores

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued**RETAIL TRADE — Continued**

- 4510 Sporting goods, hobby, book, and music stores
- 4520 General merchandise stores
- 4530 Miscellaneous store retailers
- 4540 Nonstore retailers

TRANSPORTATION AND WAREHOUSING

- 4810 Air transportation
- 4821 Rail transportation
- 4833 Petroleum tanker operations
- 4839 Other water transportation
- 4840 Truck transportation
- 4850 Transit and ground passenger transportation
- 4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas
- 4868 Other pipeline transportation
- 4870 Scenic and sightseeing transportation
- 4880 Support activities for transportation
- 4920 Couriers and messengers
- 4932 Petroleum storage for hire
- 4939 Other warehousing and storage

INFORMATION

- 5111 Newspaper, periodical, book, and directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5161 Internet publishing and broadcasting
- 5171 Wired telecommunications carriers
- 5172 Wireless telecommunications carriers (except satellite)
- 5173 Telecommunications resellers
- 5174 Satellite telecommunications
- 5175 Cable and other program distribution
- 5179 Other telecommunications
- 5181 Internet service providers and web search portals
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Nondepository credit intermediation
- 5229 Nondepository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5242 Agencies, brokerages, and other insurance related activities
- 5243 Insurance carriers, except life insurance carriers
- 5249 Life insurance carriers
- 5252 Funds, trusts, and other financial vehicles

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- 5321 Automotive equipment rental and leasing
- 5329 Other rental and leasing services
- 5331 Lessors of nonfinancial intangible assets (except copyrighted works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

- 5411 Legal services
- 5412 Accounting, tax preparation, bookkeeping, and payroll services
- 5413 Architectural, engineering, and related services
- 5414 Specialized design services
- 5415 Computer systems design and related services
- 5416 Management, scientific, and technical consulting services
- 5417 Scientific research and development services
- 5418 Advertising and related services
- 5419 Other professional, scientific, and technical services

MANAGEMENT OF COMPANIES AND ENTERPRISES

- 5512 Holding companies, except bank holding companies
- 5513 Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES

- 5611 Office administrative services
- 5612 Facilities support services
- 5613 Employment services
- 5614 Business support services
- 5615 Travel arrangement and reservation services
- 5616 Investigation and security services
- 5617 Services to buildings and dwellings
- 5619 Other support services
- 5620 Waste management and remediation services

EDUCATIONAL SERVICES

- 6110 Educational services

HEALTH CARE AND SOCIAL ASSISTANCE

- 6210 Ambulatory health care services
- 6220 Hospitals
- 6230 Nursing and residential care facilities
- 6240 Social assistance

ARTS, ENTERTAINMENT, AND RECREATION

- 7110 Performing arts, spectator sports, and related industries
- 7121 Museums, historical sites, and similar institutions
- 7130 Amusement, gambling, and recreation industries

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 7220 Food services and drinking places

OTHER SERVICES

- 8110 Repair and maintenance
- 8120 Personal and laundry services
- 8130 Religious, grantmaking, civic, professional, and similar organizations

PUBLIC ADMINISTRATION

- 9200 Public administration

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD – 2004
INSTRUCTION BOOKLET FOR FORMS BE-10A, BE-10A BANK,
BE-10B(LF), BE-10B(SF), BE-10 Mini, BE-10B BANK**

The Bureau of Economic Analysis (BEA) is conducting the Benchmark Survey of U.S. Direct Investment Abroad - 2004. BEA will use the data collected to provide a factual framework through which policy makers and the general public may address issues pertaining to U.S. direct investment abroad. Reporting on the survey is mandatory under the International Investment and Trade in Services Survey Act (22 U.S.C. 3101-3108). By the same law, BEA may use the information reported only for analytical and statistical purposes and, without your written permission, individually identifiable data cannot be disclosed.

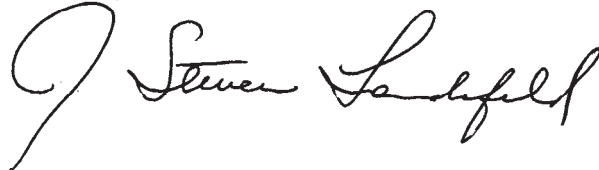
The benchmark survey obtains universe data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. The data are used for deriving estimates of direct investment from sample data BEA collects in nonbenchmark years. In particular, the data will serve as the foundation for the quarterly direct investment estimates included in the U.S. international transactions and national income and product accounts, and for annual estimates of the U.S. direct investment position abroad and of the operations of U.S. parent companies and their foreign affiliates.

Each U.S. business enterprise that, at any time during its 2004 fiscal year, directly or indirectly owned or controlled 10 percent or more of a foreign business enterprise must file this survey. See this **Instruction Booklet** for reporting requirements and general instructions. You must return the completed survey by May 31, 2005 if you have fewer than 50 forms to file and by June 30, 2005 if you have 50 or more forms to file. If you received this survey but are not required to report, you must complete a "Claim for Not Filing a BE-10" and return it to BEA by the due date of the survey.

The Bureau is aware of the reporting burden that surveys such as this impose on respondents, and it has sought to keep this burden to the minimum consistent with achieving the objectives of the survey. Nonetheless, I recognize and appreciate your efforts to meet the reporting requirements.

If you have questions, please call my staff at (202) 606-5566 or contact us by e-mail at be10/11@bea.gov. Thank you for your cooperation.

Sincerely,



J. Steven Landefeld
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 nonbank foreign affiliates.	5
1. Form BE-10A – Report for nonbank U.S. Reporter	5
a. Basic requirements	5
b. Definition of "fully consolidated U.S. domestic business enterprise"	6
c. Other requirements for filing Form BE-10A	6
2. Form BE-10B(LF), (SF), or Mini – Report for nonbank foreign affiliate	6
a. Basic requirements for BE-10B(LF) Long Form	6
b. Basic requirements for BE-10B(SF) Short Form	6
c. Basic requirements for BE-10B Mini	7
d. Other requirements for filing Forms BE-10B(LF), BE-10B(SF), and BE-10B Mini	7
C. Forms for U.S. Reporters and foreign affiliates that are banks including 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	8
2. Form BE-10B BANK – Report for a foreign affiliate that is a bank	
a. Basic requirements	8
b. Other requirements for filing Form BE-10B BANK	8
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	10
D. Determining country of residence or jurisdiction of individuals	10
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 2004	10
H. Real estate	11
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. Industry classifications	12
E. Estimates.	12
F. Specify	12
G. Space on form insufficient.	12
V. U.S.EXPORTS AND IMPORTS OF GOODS	
A. Timing.	12
B. Trade of the U.S. Reporter	12
C. Trade of a foreign affiliate	12
D. By (or to) whom goods were shipped	12
E. Valuation of exports and imports	12
VI. FILING THE BE-10	
A. Due date	13
B. Extensions	13
C. Assistance	13
D. Number of copies	13
E. Additional copies of forms	13
F. Where to send the report	13
G. Confidentiality	13
H. Annual stockholders' report and Form 10K.	13
BE-10 Order Form	15

I. REPORTING REQUIREMENTS

Authority – 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).

The publication in the Federal Register of the notice implementing this survey is considered legal notice to U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-10 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to section 806.4 of 15 CFR, Chapter VIII. This may be accomplished by: (1) certifying in writing, by the due date of the survey, 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" by the due date of the survey; or (3) filing the properly completed BE-10 report by May 31, 2005, or June 30, 2005, as required.

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 (22 U.S.C. 3105).

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number. The control number for this survey, 0608-0049, appears at the top of each form.

Forms comprising a BE-10 report are:

1. **Form BE-10A** – Report for nonbank U.S. Reporters;
2. **Form BE-10A BANK** – Report for U.S. Reporters that are banks;
3. **Form BE-10B(LF) (Long Form)** – Report for majority-owned nonbank foreign affiliates of nonbank U.S. parents with assets, sales, or net income greater than \$150 million (positive or negative);
4. **Form BE-10B(SF) (Short Form)** – Report for majority-owned nonbank foreign affiliates of nonbank U.S. parents with assets, sales, or net income greater than \$25 million but not greater than \$150 million (positive or negative); for minority-owned nonbank foreign affiliates of nonbank U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative); and for nonbank affiliates of U.S. bank parents with assets, sales, or net income greater than \$25 million (positive or negative);
5. **Form BE-10B Mini** – Report for nonbank foreign affiliates with assets, sales, or net income greater than \$10 million but not greater than \$25 million (positive or negative); and
6. **BE-10B BANK** — Report for foreign affiliates that are banks.

For definitions of terms, see Section II of these instructions.

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 2004 fiscal year.

If the U.S. person had no foreign affiliates during its 2004 fiscal year, it must file a "BE-10 Claim for Not Filing;" no other forms in the survey are required. If the U.S. person

had any foreign affiliates during its 2004 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, nonbank U.S. Reporters should see *I.B.* and U.S. Reporters that are banks, bank holding companies, or financial 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 held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in a 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. The Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine whether it holds a foreign business enterprise to the extent of 10 percent or more, directly or indirectly. **Note** – An associated group is deemed to be one U.S. Reporter. See *II.C* for a definition of an associated group.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has 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 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, assume the U.S. Reporter owned 50 percent of foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B which, 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. Reporter's 2004 fiscal year. See *III.G.* for how to file for these foreign business enterprises.

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

1. **Form BE-10A** – Report for nonbank U.S. Reporter
 - a. **Basic requirements** – Each U.S. Reporter that is not a bank must complete a BE-10A report. If the U.S. Reporter is a corporation, Form BE-10A must cover the fully consolidated nonbank U.S. domestic business enterprise. See *I.B.i.b.* for the definition of "fully consolidated U.S. domestic business enterprise."

A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank, must file the bank, including all of its domestic subsidiaries or units, on Form BE-10A BANK. (However, if the bank, including its domestic subsidiaries, does not have a foreign affiliate, it is not required to report.) Banking activities owned by a nonbank must also be included on the nonbank's Form BE-10A using the equity method of accounting.

The nonbank U.S. Reporter must file a **complete** Form BE-10A if **any one** of the following three items of the fully consolidated U.S. **domestic** business enterprise was greater than \$150 million (positive or negative) at any time during the Reporter's 2004 fiscal year:

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

I. REPORTING REQUIREMENTS — Continued

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

The nonbank U.S. Reporter must file a **partial** Form BE-10A if **no one** of the three items listed above for the fully consolidated U.S. **domestic** business enterprise was greater than \$150 million (positive or negative) at any time during the Reporter's 2004 fiscal year.

The nonbank U.S. Reporter, whether filing a complete or partial BE-10A report, must also complete, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate(s) not required to be reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK. It also must file a Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK, as appropriate, for **each** foreign affiliate not listed on Supplement A. See I.B.2 and I.C.2.

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.**

In rare instances, conditions may exist that cause 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.

(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 foreign affiliate directly, rather than through a U.S. business enterprise, should complete **only** items 1, 2, and 5 of Form BE-10A and, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate not required to be reported on Form BE-10B(LF), BE-10B(SF), BE-10B Mini, or BE-10B BANK.

(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 must be filed by, and Form BE-10A must be for, the U.S. business enterprise not 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 – 2004 (Long Form), should only complete items 1 through 11, 49 through 99, and the Supplement A of Form BE-10A. If the U.S. Reporter is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), it should complete the entire Form BE-10A. 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 or BE-10A BANK.

2. Form BE-10B(LF), (SF), or Mini – Reports for nonbank foreign affiliates. The coverage of the forms is summarized in the chart below.

Ownership U.S. \$ amount	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$150 mil. (+ or -).	BE-10B(LF)	
At least one of the three items* is greater than \$25 mil. (+ or -), but no one is greater than \$150 mil. (+ or -),	BE-10B(SF)	BE-10B(SF) except Part V
At least one of the three items* is greater than \$10 mil. (+ or -), but no one is greater than \$25 mil. (+ or -),	BE-10B Mini	
All three items* are less than or equal to \$10 mil. (+ or -).	Record on BE-10A Supplement A	

* Total assets, sales or gross operating revenues excluding sales taxes, net income

a. Basic requirements for BE-10B(LF) (Long Form) – A BE-10B(LF) 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 \$150 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year:**

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

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, do not eliminate an affiliate's receivables due from its parent or from other affiliated persons from the affiliate's total assets when applying the reporting criteria for this report.

b. Basic requirements for BE-10B(SF) (Short Form) – A BE-10B(SF) must be filed for:

- (1) each majority-owned nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million, but for which **no one** of these items was greater than \$150 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year, and
- (2) each minority-owned nonbank foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year, and
- (3) each nonbank foreign affiliate of a bank U.S. Reporter for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year.

I. REPORTING REQUIREMENTS – Continued

c. Basic requirements for BE-10B Mini – A BE-10B Mini must be filed for each nonbank foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in 1.B.2.a. was greater than \$10 million, but for which **no one** of these items was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2004 fiscal year.

d. Other requirements for filing Forms BE-10B(LF), BE-10B(SF), and BE-10B Mini –

(1) Rules for consolidation of foreign affiliate –

Use the following rules to determine which foreign business enterprises may be consolidated into one foreign affiliate report:

(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 report (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-4-digit industry, as defined in the **Guide to Industry Classifications for International Surveys, 2002**, Part I, may be consolidated.

Note — A U.S. Reporter that participates in BEA's BE-577 quarterly survey of U.S. direct investment abroad, Direct Transactions of a U.S. Reporter with Foreign Affiliate, must consolidate foreign business enterprises on Form BE-10B(LF), (SF), or Mini 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) must file a **complete** Form BE-10B(LF), (SF), or Mini on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial** Form BE-10B(LF), (SF), or Mini on which only Part I, items 1-24 on Forms BE-10B(LF) and (SF) and items 1-9 on Form BE-10B Mini, and Part III, if there is direct ownership **or** direct financial positions or transactions between the U.S. Reporter and the foreign affiliate, have been completed. If no one of the U.S. Reporters owns a greater share of the foreign affiliate than the other U.S. Reporter(s), then the U.S. Reporters must decide which one will file the complete Form BE-10B(LF), (SF), or Mini and which one(s) will file a partial Form BE-10B(LF), (SF), or Mini.

Note – The 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 II, Sections B, E, and I, and in Part IV data must be reported by transactor. For example, in Part II, Section E, Composition of External Finances of Foreign Affiliate, 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, obtain from the affiliate data about 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 Parts II and IV. The U.S. Reporter filing the complete BE-10B(LF) must attach a note to the form stating it is not reporting data in Part II, Sections B, E, and I, and in Part IV for the other U.S. Reporter(s). The U.S. Reporter must inform the other U.S. Reporter(s) of this fact.

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

(4) Relationship between Forms BE-10A and BE-10B(LF), (SF), or Mini – The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF), (SF), or Mini, 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), (SF), or Mini 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. For example, on the BE-10B(SF), Part V must be completed only if the affiliate is majority-owned. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates in Part III of Form BE-10B(LF) and (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 Forms BE-10B(LF), (SF), and Mini. Unless otherwise specified in the instructions on Forms BE-10B(LF), (SF), or Mini, all other items in each Part must be completed.

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

A "bank" is a business entity engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

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 the additional information deemed necessary. In situations where their possible use is not clear-cut, please contact BEA for guidance before filing on the specialized forms.

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 – Each U.S. Reporter that is a bank must complete a BE-10A BANK report. The bank U.S. Reporter must also complete, as applicable, the BE-10A BANK SUPPLEMENT A listing each, if any, foreign affiliate not required to be reported on form BE-10B BANK, BE-10B(SF), or BE-10B Mini. It must also file a Form BE-10B BANK, BE-10B(SF), or BE-10B Mini, as appropriate, for each foreign affiliate not listed on the Supplement A.

I. REPORTING REQUIREMENTS – Continued

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.*

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 or 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 \$10 million (positive or negative) at **any time** during the foreign affiliate's 2004 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.*

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

(1) Rules for consolidation of foreign bank affiliates

– Use the following rules to determine which foreign business enterprises may be consolidated into one foreign bank affiliate:

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

(b) Foreign bank branches of the U.S. Reporter that are located in the same country **must** be consolidated on one Form BE-10B BANK, even if the U.S. Reporter's practice is 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) must 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 must file a **partial** Form BE-10B BANK on which Part I, items 1-23, and, if there is direct ownership **or** direct financial positions or transactions between the U.S. Reporter and foreign affiliate, Part III, have been completed. If no one U.S. Reporter owns a greater share of the foreign affiliate than any other U.S. Reporter, then the U.S. Reporters must decide which one will file the complete Form BE-10B BANK and which one(s) will 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 foreign affiliate of that U.S. Reporter, i.e., a Form BE-10B(LF), (SF), Mini, or BANK must be filed for all affiliates upward in a chain of ownership. A Form BE-10B BANK is not required for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and the foreign bank affiliate does not own a nonbank foreign affiliate. However, the indirectly owned bank affiliate must be listed on the BE-10A SUPPLEMENT A or a BE-10A BANK SUPPLEMENT A.

(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 servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed.

II. DEFINITIONS

A. 2004 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that ended in calendar year 2004. Reporters or affiliates having a "52/53 week" fiscal year that ended within the first week of January 2005 are considered to have a 2004 fiscal year for purposes of filing this survey, and should report December 31, 2004 as their 2004 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 2004, is deemed to have a fiscal year identical to calendar year 2004. (If a U.S. Reporter or foreign affiliate changed the ending date of its financial reporting year in 2004, contact BEA to determine what reporting period to use.)

B. Affiliate means a business enterprise located in one country that 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, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

II. DEFINITIONS – Continued

- 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 profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- G. 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.
- H. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment abroad. *See II.Q.*
- I. Foreign affiliate parent** means a U.S. Reporter's foreign affiliate that has an ownership interest in another foreign affiliate of the U.S. Reporter.
- J. 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.*
- K. 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.
- Note: A U.S. Reporter that is not a bank but that owns a majority interest in a U.S. bank — DO NOT consolidate banking activities. *See I.B.1.a.*
- L. Intercompany** means between a U.S. Reporter and its foreign affiliates.
- M. Intermediary** means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- N. 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.
- O. 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 percent.
- P. 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).
- Q. U.S. direct investment abroad** means the ownership or control, directly or indirectly, by one U.S. person of 10 percent or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- R. U.S. Reporter** means the U.S. person that 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.K.*

S. U.S. person means any person resident in the United States or subject to the jurisdiction of the United States. *See III.D. of these instructions.*

T. 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. If an operation or activity is incorporated abroad – as most are – 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 operations or activity constitutes a foreign affiliate is made on a case-by-case basis, depending on the weight of the evidence.

The following characteristics would indicate that an operation or activity is a foreign affiliate:

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. It has separate financial records that would allow the 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 does not constitute a "financial statement" for this purpose.)
4. It takes title to the goods it sells and receives revenues from the sale, or it receives funds from customers for its own account for services it performs.

The following characteristics would indicate that the operation or activity is probably not a foreign affiliate:

1. It engages only in sales promotion or public relations activities on behalf of the U.S. person.
2. It conducts business abroad only for the U.S. person's account, not for its own account.
3. It has no separate financial records that allow the preparation of financial statements.
4. Its expenses are paid by the U.S. parent.
5. It is not subject to foreign income taxes.
6. It has limited physical assets or few 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 - 2004. This could be the case if the U.S. business enterprise owns foreign affiliates and is also 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 for any foreign business enterprise it owns or controls, directly or indirectly, at least 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 if the U.S. Reporter has a 10 percent or more ownership interest in it.) For purposes of the BE-10 survey, consider the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates (other than those held through the U.S. Reporter) of the foreign owner, as unaffiliated foreign persons.

III. CLARIFICATION OF COVERAGE – Continued

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 it is 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. There are two exceptions to this rule:

a. Individuals (and their immediate families) who either own or are employed by a business in their country of citizenship and who are residing outside of that country for one year or more in order to conduct business for the enterprise are considered residents of their country of citizenship if they intend to return within a reasonable period of time.

b. Individuals who reside outside their country of citizenship because they are government employees (such as diplomats, consular officials, members of the armed forces, and their immediate families) are considered residents of their country of citizenship regardless of their length of stay.

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. File a single BE-10B report for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file a separate BE-10B report for the entity in the country of incorporation. If, however, the foreign affiliate has any of the following in the foreign country of incorporation:

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

it is considered 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 foreign 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 business operations from, and is located in, the United States, you must file a Form BE-10B to report the equity investment in the affiliate and the affiliate's income. Show country of incorporation as country of location **and report the affiliate as a holding company (ISI code 5512)**. You must report the operating business enterprise located in the United States on the BE-15, Annual Survey of Foreign Direct Investment in the United States.

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), BE-10B(SF), or BE-10B Mini. However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must 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, DC 20230, by telephoning (202) 606-5588 or by accessing the BEA Web site at www.bea.gov. (Under "International," select "More" and then "U.S. International Services Transactions.") 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 activities, public relations activities, or the gathering of market information, on behalf of the U.S. person. A foreign presence that produces revenue 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 2004

The table below indicates how certain parts of Forms BE-10B(LF), (SF), Mini and BANK must be completed for foreign affiliates held by the U.S. Reporter for only part of FY 2004. **All** remaining items of the report forms (including the sections of Part III that are not addressed in the table) must be completed as applicable. **Note** – All data for year-end 2003 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 2003 or FY 2004, as appropriate.

Data on Forms BE-10B(LF), (SF), Mini or BANK					
During FY 2004 the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate (Part III, Section B of each form)		Balance Sheet Data		Income statement data
	(a)		(b)		(c)
	Close FY 03	Close FY 04	Close FY 03	Close FY 04	Income Statement
1. Established	0	X	0	X	part ² year
2. Acquired from:					
(a) Another U.S. Reporter	0	X	X ¹	X ¹	full ¹ year
(b) Foreign person	0	X	0	X	part ² year
3. Sold to:					
(a) Another U.S. Reporter	X	0	0 ¹	0	0 ¹
(b) Foreign person	X	0	X	0	part ¹ year
4. Liquidated	X	0	X	0	part ² year

¹A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 2004 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 2004. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover all 12 months of FY 2004. 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 2003 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 2004.

²A foreign affiliate that was established, liquidated, acquired from or sold to a foreign person during FY 2004 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 2004, or the period from year-end 2003 to the time of the liquidation or sale, as appropriate.

III. CLARIFICATION OF COVERAGE – Continued

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.

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

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

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

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

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. A trust is considered the same as an intermediary and thus should be reported as outlined in III.J.3. below. For reporting purposes, the beneficiary(ies) of a trust, or the creator(s) of a trust (as detailed in the next sentence), or, if there is, or may be, a reversionary interest, are 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 is 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 purposes of determining the existence and reporting of direct investment.

This procedure is adopted 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 is 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 are 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 is considered to own the foreign affiliate directly and all accounts or transactions of the U.S. person with the intermediary are considered to be with the foreign affiliate.

IV. GENERAL INSTRUCTIONS

A. Accounting methods and records – Follow generally accepted U.S. accounting principles unless otherwise specified in the instructions. Corporations should generally use the same methods and records used to generate reports to stockholders, except where otherwise instructed. Generate reports for unincorporated persons on an equivalent basis.

Financial Accounting Standards Board statements are referred to as "FAS" statements in the instructions.

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

1. Financial statements – Translate foreign affiliate financial statements including balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FAS 52, as would be required 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 FAS 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.

On Forms BE-10B(LF), (SF), Mini, and BANK certain revenue and expense transactions which may not be translated separately for the financial statements, such as employee compensation and exports and imports, must be reported. Translate these transactions in a manner 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 – Report the U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method.

2. Form BE-10B(LF), (SF), Mini, or BANK – Report a foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method. See important note on foreign affiliate consolidation rules under instruction I.B.2.d. for nonbank affiliates, and see instruction 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.

IV. GENERAL INSTRUCTIONS – Continued

D. Industry classifications – A list and explanation of the industry classifications used are given in the **Guide to Industry Classifications for International Surveys, 2002**, BE-799, which is included as part of the BE-10 report package.

E. Estimates – If actual data are not available, or only partial data are available, provide estimates and label as such. When data items cannot be fully subdivided as required, provide totals and an estimated breakdown of the totals.

Certain sections of Forms BE-10A and BE-10B require data that may not be maintained in your customary accounting records. Providing precise data in these areas may require substantial burden beyond what is intended by BEA. This may be especially true for:

- **BE-10A, Part I, items 15 through 26** – Number of employees in each industry of sales;
- **BE-10A, Part III, Section B, items 49 through 52** – Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part III, Section C; BE-10B(LF), Part II, Section C; BE-10B(SF), Part V** – Number of employees and employee compensation by Standard Occupation Classification;
- **BE-10B(LF), Part II, Section B** – Distribution of sales or gross operating revenues, by transactor, by destination, and by whether the sales were goods, services or investment income;
- **BE-10B(LF), Part II, Section E** – Composition of external financing by transactor; and
- **BE-10B(LF), Part IV** – Exports and imports of the foreign affiliate on a shipped basis.

Data provided in these areas may be reasonable estimates based upon the informed judgment of persons in the responding organization, sampling techniques, prorations based on related data, etc. Consistently apply any estimating procedures used on all BEA surveys.

F. Specify – When asked to "specify" amounts reported for certain data items, give the type and dollar amount of the major items included in the data item.

G. Space on form insufficient – When space on the form is insufficient to permit a full answer to any item, submit the required information on supplementary sheets, appropriately labeled **and** referenced to the item number and the form.

V. U.S. EXPORTS AND IMPORTS OF GOODS

When 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 approximate a "shipped" basis, then BEA will require the data to be refiled.

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 shows 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 is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the BE-10B of the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, 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.

Exclude from exports and imports the value of 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 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).

A. Timing. Only include goods actually shipped between the United States and the affiliate during FY 2004 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 2004 that were charged or consigned in FY 2005 but exclude goods shipped to the affiliate in FY 2003 that were charged or consigned to the affiliate in FY 2004.

B. Trade of the U.S. Reporter. Goods shipped by, or to, the U.S. Reporter, whether or not actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.

C. Trade of a foreign affiliate. Goods shipped by, or to, a foreign affiliate, whether or not actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.

D. By (or to) whom goods were shipped. Shipment by, or to, an entity refers to the physical movement of goods to or from the U.S. customs area by, or to, that entity regardless of by, or to whom the goods were charged or consigned. Thus, for example, 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. exports shipped by the U.S. Reporter on the Form BE-10B(LF), (SF), or Mini of the Italian affiliate, but 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 a U.S. export shipped by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10(LF) or (SF).

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

E. Valuation of exports and imports. Value U.S. exports and imports f.a.s. (free alongside ship) at the port of exportation. This includes all costs incurred up to the point of loading the goods aboard the transportation carrier at the U.S. or 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. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

VI. FILING THE BE-10

- A. Due date** – A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT A or BE-10A BANK SUPPLEMENT A (as required), and Form(s) BE-10B(LF), (SF), Mini, or BANK (as required), is due to BEA no later than May 31, 2005 for U.S. Reporters required to file fewer than fifty, and June 30, 2005 for U.S. Reporters required to file fifty or more forms.
- B. Extensions** – BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than fifty forms, requests for extensions will not be necessary. Delays in filing affect BEA's tight schedule for processing the benchmark survey. Nevertheless, reasonable requests for an extension of the filing deadline will be considered. Extension requests must be received by BEA at least 15 days before the due date of the report.
- C. Assistance** – For assistance, telephone (202) 606-5566 between 8:00 a.m. and 4:30 p.m., eastern time or e-mail BEA at be10/11@bea.gov.
- D. Number of copies** – File a single original copy of each required form or supplement with BEA. For Form BE-10A and 10A BANK, this should be the copy with the preprinted address if the address has been provided (make any necessary corrections to the address on the form). Each U.S. Reporter must retain a copy of each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in VI.G. below 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). The forms and instructions can also be found on the Internet at www.bea.gov. (under "International," select "More" and then "U.S. Direct Investment Abroad.")

- F. Where to send the report** – Send reports filed by mail through the U.S. Postal Service to:

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

Send reports filed by direct private delivery 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

- 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 2004 when filing the BE-10 report.

2004 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or contact us.

Enter the quantity of each item you require:

Item	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	
Form BE-10A BANK		Guide to Industry Classification for International Surveys, 2002	
Form BE-10B(LF)		Claim for Not Filing	
Form BE-10B(SF)			
Form BE-10B Mini			
Form BE-10B BANK			
<i>PLEASE COMPLETE BELOW</i>			
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		

Telephone: 202-606-5566

FAX: 202-606-5312/7

E-mail: be10/11@bea.gov

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