

U.S. DEPARTMENT OF COMMERCE  
Bureau of Economic Analysis

**BENCHMARK SURVEY OF  
U.S. DIRECT INVESTMENT ABROAD—1977**

INSTRUCTION BOOKLET  
(Forms BE-10A and BE-10B)

**INTRODUCTION**

The Benchmark Survey of U.S. Direct Investment Abroad—1977 is being conducted by the Department of Commerce to obtain complete and accurate data on U.S. direct investment abroad in 1977. The survey will provide data on the economic significance of these investments and facilitate the analysis of their effect on the U.S. and foreign economies. The last such Survey was conducted for 1966.

The filing of reports for this Survey is mandatory under Section 5 of the International Investment Survey Act of 1976, Public Law No. 472, 94th Congress, 90 Stat. 2059, 22 U.S.C. 3101 through 3108 (hereinafter "the Act"). In Section 3 of Executive Order 11961 of January 19, 1977, the President designated the Department of Commerce (in the absence of any contrary delegation or direction by the Director of the Office of Management and Budget (OMB)) as the federal executive agency responsible for collecting the required data on direct investment, and I, as Secretary of Commerce, have delegated this responsibility to the Bureau of Economic Analysis. This Survey has been approved by OMB under the Federal Reports Act (44 U.S.C. 3501, *et seq.*).

As provided by Section 5(c) of the Act, the information reported may be used for analytical and statistical purposes only 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. No official or employee (including consultants and contractors and their employees) shall publish or make available to any other person 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.

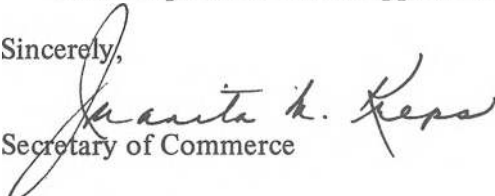
A report must be filed by, or on behalf of, each U.S. person which owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise at any time during the year ending December 31, 1977. Real estate abroad held for business purposes by a U.S. person is considered to be a business enterprise. Reporting requirements and instructions relating to specific parts of the report forms are given herein. Regulations may be found in 15 CFR, Part 806.

If a person receiving the report forms and instructions is not required to report according to the Act and the reporting requirements contained herein, the enclosed "Certification that a BE-10 Report is Not Required" must be completed and returned to the Bureau of Economic Analysis within 30 days. (see page 17 of this booklet.)

Failure to respond is punishable by civil or criminal penalties, or both.

Your cooperation will be appreciated.

Sincerely,

  
Secretary of Commerce

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## REPORTING REQUIREMENTS

### I. Definitions

- A. **United States**, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, the Canal Zone, and all territories and possessions of the United States.
- B. **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.
- C. **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).
- D. **United States person** means any person resident in the United States or subject to the jurisdiction of the United States.
- E. **Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- 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. **U.S. direct investment abroad** means the ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- H. **U.S. Reporter** means the U.S. person which has direct investment in a foreign business enterprise, including a branch. (If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of the U.S. parent corporation which is not owned to the extent of more than 50 per centum of its voting stock by another U.S. corporation and all other domestic corporations in which the parent corporation directly or indirectly owns more than 50 per centum of the outstanding voting stock.)
- I. **Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.
- J. **Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment.
- K. **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 50.00 per centum.

- L. **Foreign affiliate parent** means a U.S. Reporter's foreign affiliate which has an equity interest in another foreign affiliate of the U.S. Reporter.
- M. **Associated group** means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise their voting privileges in a concerted manner to influence the management of a business enterprise. Each of the following are deemed to be an associated group:
1. Members of the same family,
  2. A business enterprise and one or more of its officers and directors,
  3. Members of a syndicate or joint venture, or
  4. A corporation and its domestic subsidiaries.
- N. **Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- O. **Intermediary** means an agent, nominee, manager, custodian, a trust as described in IV.F.2.b. below, or any person acting in a similar capacity.

## II. Who Must Report and Forms Required

- A. **Basic requirement**—A BE-10 report is required from every U.S. person having a foreign affiliate—that is, every U.S. person having direct or indirect ownership or control of at least 10 per centum 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 year ending December 31, 1977. Reports are required even though the foreign business enterprise may have been established, acquired, seized, liquidated, sole, expropriated, or inactivated during the reporting period.

Where a U.S. person has indirect ownership in a foreign affiliate by virtue of owning 10 percent or more of a U.S. business enterprise which in turn owns the foreign affiliate, only the U.S. business enterprise is required to report based on ownership of the foreign affiliate. Note, however, that U.S. business enterprises must report on a consolidated basis (see definition of U.S. Reporter) and also see the "Exception" in H.B.1. below.

Reports must be submitted on a calendar year basis for the year ending December 31, 1977. If the estimation of annual data based upon quarterly or monthly reports is necessary in order to present the data on or closer to a calendar year basis, such estimates are acceptable. If it would cause an undue burden on a company to provide data on a calendar year basis, a report may be submitted covering a year ending between November 16, 1977 and February 15, 1978, inclusive, the actual date coinciding with the actual ending date of a fiscal year or a fiscal quarter within that period.

### B. Form BE-10A (Report for U.S. Reporter)

1. **Filing**—A completed Form BE-10A is required from each U.S. Reporter (see definition). Exception: When a U.S. business enterprise owns a foreign affiliate and the U.S. business enterprise is owned more than 50 per centum by a U.S. individual, the report should be filed by, and Form BE-10A data should be for, the business enterprise rather than the individual. Direct transactions or positions, if any, with the foreign affiliate by the individual must be included in the U.S. business enterprise's report.

*(See II E below on "Specialized report forms for banks.")*

2. **Consolidation**—When the U.S. Reporter is a corporation, Form BE-10A is required to cover the fully consolidated U.S. domestic enterprise consisting of the U.S. parent corporation which is not owned to the extent of more than 50 percent of its voting stock by another U.S. corporation and all other domestic corporations in which the U.S. parent corporation directly or indirectly owns more than 50 percent of the outstanding voting stock.

The fully consolidated U.S. domestic enterprise therefore includes majority-owned Domestic International Sales Corporations but excludes foreign branches and other foreign affiliates.

It is recognized, however, that conditions may exist which would lead to the exclusion of certain majority-owned (more than 50 percent) domestic corporations from normal consolidation methods as would be used in reports generated for shareholders. Examples of exclusion might be a majority-owned domestic corporation whose operations are unrelated to those of its owning company and where the owning company of a finance company is a manufacturer.

A U.S. Reporter which has a majority ownership interest in a domestic corporation that is not normally included in the consolidated financial and operating data must, in lieu of consolidation, aggregate the financial and operating data of such domestic corporation on the U.S. Reporter's consolidated Form BE-10A. The names of each domestic corporation included by aggregation must be given in the transmittal letter.

3. **Partial exemption when all foreign affiliates are exempt**—When there are foreign affiliates, but all are exempt from filing Form BE-10B, then only items 1 through 7 of Form BE-10A, and Form BE-10A SUPPLEMENT, which lists exempt foreign affiliates, must be completed and filed.
4. **Partial exemption based on type of Reporter, Form BE-10A**—U.S. Reporters which are religious, charitable, or other nonprofit organizations and individuals who directly own a foreign affiliate are required to file Form BE-10A, but are exempt from completing Part II, Financial and Operating Data of U.S. Reporter, of the form.

C. **Form BE-10B (Report for foreign affiliate)**

1. **Filing**—A U.S. person is required to file one Form BE-10B for each foreign affiliate which is not exempt pursuant to C.2. below. (Under those limited conditions where foreign affiliates may be consolidated, the consolidated entity is considered to be one foreign affiliate.) All direct and indirect lines of ownership interest held by a U.S. person in the given foreign business enterprise must be summed to determine whether the enterprise is a foreign affiliate of the U.S. person for purposes of reporting. (A U.S. person's percentage of indirect voting ownership in a given foreign business enterprise is the product of the direct voting ownership percentage of the U.S. person in the first foreign business enterprise in the ownership chain times that first enterprise's direct voting ownership percentage in the second foreign business enterprise times each succeeding direct voting ownership percentage of each other intervening foreign business enterprise in the ownership chain between the U.S. person and the given foreign business enterprise.)

(See II E below on "Specialized report forms for banks.")

2. **Total exemption and inactive foreign affiliates**—A Form BE-10B need not be filed if the foreign affiliate's total assets (item 69), net sales or gross operating revenues excluding sales taxes (item 82), and net income after income taxes (item 93), are each less than \$500,000.00 (positive or negative), and the foreign affiliate does not own another foreign affiliate for which a Form BE-10B must be filed. If the latter condition is not met, then Form BE-10B must be filed for the foreign affiliate holding the equity interest regardless of the value of its assets, sales, or income. That is, all affiliates upward in a chain of ownership must be reported.

Inactive foreign affiliate: A Form BE-10B need not be filed for an affiliate which has NO net sales or gross operating revenues excluding sales taxes (item 82), has less than \$50,000.00 (positive or negative) of net income after income taxes (item 93), and for which the change in total assets during the year was less than \$50,000.00, even if its total assets (item 69) exceed \$500,000.00. Such inactive foreign affiliates shall be treated as exempt.

Pursuant to item 7, Form BE-10A, a Form BE-10A SUPPLEMENT must be attached giving the name, country of location, and selected information for each exempt foreign affiliate.

3. **Number of Form's BE-10B required**—If two or more U.S. Reporters jointly own a foreign affiliate, directly or indirectly, each U.S. Reporter must submit a Form BE-10B for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign

affiliate must file a Form BE-10B in which all Parts, including either Part IV or Part V as required, have been completed (hereinafter referred to as a “complete” report); and the other U.S. Reporter(s) must file a Form BE-10B in which only Part I, items 1 through 35, and Part III, if there is direct ownership or transactions, have been completed (hereinafter referred to as a “partial” report). If the percentage of ownership is the same, the U.S. Reporters must decide among themselves which one will submit the complete report. If Parts II and IV or V are omitted on a particular form, give in item 21 of Part I the name of the U.S. Reporter which is filing the data in those parts.

Note, however, that in Part V of Form BE-10B, Sections E, F, H, I and J, data must be reported by transactor. For example, in Part V, Section F, Composition of External Financing, two transactor categories are “U.S. Reporter(s) of this affiliate” and “Foreign affiliate(s) of U.S. Reporter(s) of this affiliate.” If the U.S. Reporter filing the complete Form BE-10B cannot, or prefers not to, secure from the affiliate and report the data concerning the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to complete those data sections in Part V so as to report its data. The U.S. Reporter filing the complete Form BE-10B must attach a note to the Form stating that it is not reporting the data in Sections E, F, H, I, and J of Part V for the other Reporter(s) if it has so elected, and must so inform the other U.S. Reporter(s).

4. **Illustration of filing requirements**—This section illustrates the number of Forms BE-10B required based on the situation given in the illustration below and indicates whether a “complete” or a “partial” report is required, as defined in Section II.C.3 above. Solid lines indicate ownership (with ownership percentages in parentheses); the dotted line indicates direct financial transactions. Based on the Illustration, the following are required:

(a) From U.S. Reporter Alpha:

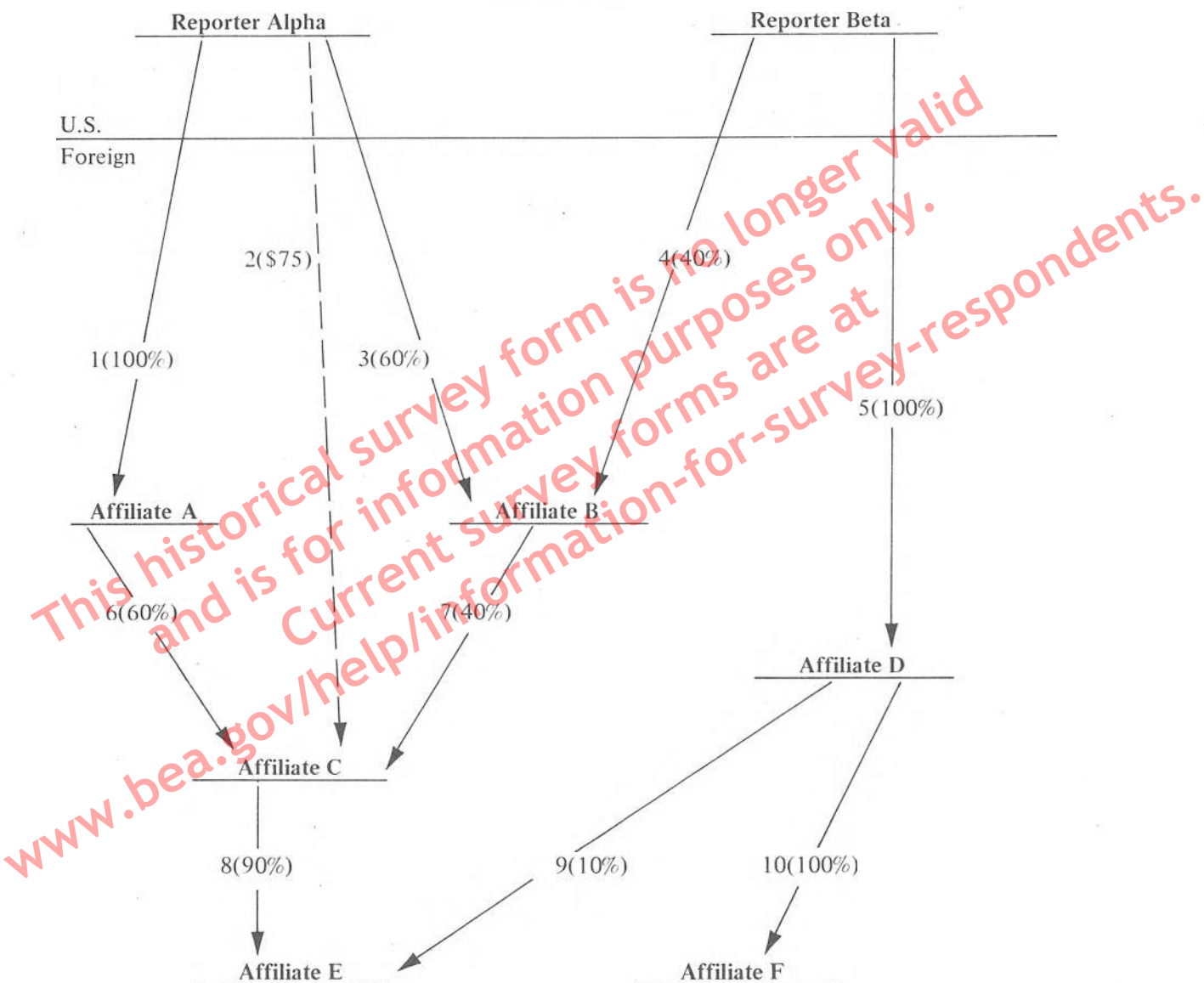
- (i) For affiliate A, one complete report.
- (ii) For affiliate B, one complete report. (Alpha must file the complete report because it has the largest percentage ownership.)
- (iii) For affiliate C, one complete report (with Part III filled in to show Alpha’s direct financial transactions with the affiliate).
- (iv) For affiliate E, one complete report. (Alpha must file the complete report because it has the largest percentage ownership, even though the ownership is indirect.) Part III will have no entries since there is no direct ownership or direct financial transactions by Alpha with the affiliate.

(b) From U.S. Reporter Beta:

- (i) For affiliate B, one partial report since the complete report is filed by Alpha.
- (ii) For affiliate D, one complete report.
- (iii) For affiliate E, one partial report since the complete report is filed by Alpha. Part III will have no entries since there is no direct ownership or direct financial transactions by Beta with the affiliate.
- (iv) For affiliate F, one complete report. Part III will have no entries since there is no direct ownership or direct financial transactions by Beta with the affiliate.

Note: U.S. Reporters having a foreign affiliate structure that includes indirectly owned foreign affiliates are requested to submit a complete organization chart of their foreign affiliates showing all the lines of ownership. This will aid us in properly interpreting the report.

## ILLUSTRATION



5. **Foreign affiliate consolidation**—In cases where the recordkeeping system of foreign affiliates makes it impossible or extremely difficult to file a separate report for each foreign affiliate, a U.S. Reporter may consolidate affiliates in the *same country* when the following conditions apply:
- a. The affiliates are in the same BEA 3-digit industry, as defined in the *Industry Classifications and Export and Import Trade Classifications Booklet*; or
  - b. The affiliates are integral parts of the same business operation. For example, if German affiliate A manufactures tires and a majority of its sales are to German affiliate B which produces autos, then affiliates A and B may be consolidated.

In all other situations, the U.S. Reporter should call this office at (202) 523-0632, for guidance. Under no circumstances may a U.S. Reporter consolidate foreign affiliates in different countries.

U.S. Reporters who participate in other BEA investment surveys must consolidate foreign affiliates in the same manner for all foreign affiliate forms subsequently filed with the Bureau of Economic Analysis (e.g., Forms BE-133, BE-577, and BE-578). In cases where current consolidation

practices on these forms do not conform to the above instructions, the U.S. Reporter is requested to change the consolidation practices on Forms BE-133, BE-577, and BE-578. When a form based upon the amended consolidation practice is submitted, please bring it to this Bureau's attention when filing the form.

6. **Serially numbering Form BE-10B reports**—In item 7 of Form BE-10A, each U.S. Reporter must enter the number of Forms BE-10B it is required to file. The U.S. Reporter also must list all foreign affiliates for which it is filing a Form BE-10B on a separate sheet, which must be attached to its BE-10 report. On that sheet, the foreign affiliates should be numbered serially, beginning with "1." The serial number assigned to a given foreign affiliate should then be entered in item 3 of the Form BE-10B for that foreign affiliate.

#### D. Relationship between Forms BE-10A and BE-10B

The term "U.S. Reporter" as defined means the *fully consolidated U.S. domestic enterprise*; therefore, on Form BE-10B, 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 or part.

#### E. Specialized report forms for banks

Specialized report forms have been adopted for banks, that is, a business enterprise for which over 50 percent of its total revenues are generated by activities classified in industry code 600, because much of the information on banks' foreign activities which is requested on the standard forms is already being reported on a regular and systematic basis to agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized Forms BE-10A BANK and BE-10B BANK is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

A specialized report form—BE-10A BANK—has been developed for reporting by a U.S. Reporter which is a bank of a bank holding company. It is not to be used by a U.S. Reporter which may technically be classified as a bank holding company because of an interest in a banking activity, but which has over 50 percent of its revenues generated by non-bank activities. (Activities of subsidiaries which may not be banks but which provide support to the parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the parent company, are considered bank activities.)

A specialized report form—BE-10B BANK—has also been developed for reporting of a foreign affiliate which is a bank and in which the U.S. Reporter holds a direct ownership interest. Incorporated foreign bank affiliates in which the U.S. Reporter holds a direct equity interest must be separately reported. All branch banks of the U.S. Reporter in a given foreign country must be consolidated on one Form BE-10B BANK even if it is the Reporter's practice to report data for these branches separately on FR 105 f.

A foreign bank affiliate of the U.S. Reporter in which the U.S. Reporter holds no direct ownership interest may be treated as an exempt foreign affiliate and need not be separately reported on Form BE-10B BANK, but must be listed on Form BE-10A SUPPLEMENT.

A U.S. Reporter which is a bank, but which has a non-bank foreign affiliate, must file a Form BE-10A BANK for itself and a standard Form BE-10B for the non-bank foreign affiliate.

A U.S. Reporter which is not a bank, but which has a bank foreign affiliate, must file a standard Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

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

The specialized report forms, where their use is permitted, stand in place of the standard forms, and the instructions given on the specialized report forms in this *Instruction Booklet* should be so construed.



### III. Response Required When Contacted by BEA

A BE-10, Benchmark Survey of U.S. Direct Investment Abroad—1977, report is required from every U.S. person having a foreign affiliate—that is, every U.S. person having direct or indirect ownership or control of at least 10 per centum 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 year ending December 31, 1977, whether or not the person is contacted by BEA. In addition, any person BEA contacts, either by sending them the BE-10 Survey report forms or by written inquiry concerning the person's being subject to the reporting requirements of the BE-10 Survey, must respond in writing. The response must be made by filing the properly completed report, or by certifying in writing to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 Survey. This requirement is necessary to ensure compliance with reporting requirements and efficient administration of the Act.

A person contacted in writing by BEA concerning their being subject to reporting in the BE-10 Survey, and who claims they have no direct investment within the purview of the reporting requirements, must file a written certification attesting to this fact within thirty (30) days of being contacted by BEA. A person receiving the BE-10 Survey packet may accomplish this by completing and returning the "Certification that a BE-10 Report is Not Required" which is included as part of the packet.

### IV. Clarification of Coverage and Special Situations

- A. **Business enterprise in the United States owned by a foreign person**—A business enterprise in the United States owned by a foreign person shall report with respect to any foreign business enterprise it owns or controls, directly or indirectly, to the extent of 10 percent or more, but shall not report other property of its foreign owner.
- B. **Real estate**—Real estate held exclusively for personal use and not for profit-making purposes is exempted from being reported. A residence which is leased by the owner who intends to re-occupy it is considered real estate held for personal use. If a business enterprise, otherwise required to report, is in the form of real property not identifiable by name, a report is required to be filed by and in the name of the beneficial owner, or in the name of such beneficial owner by the intermediary of such beneficial owner.
- C. **Airlines and ship operators**—Foreign stations, ticket offices, and terminal and port facilities of U.S. airlines and ship operators which provide services only to their own operations are exempted from being reported. Reports are required when such facilities produce significant revenues from services provided to unaffiliated persons.
- D. **Partnerships**—Limited partners do not have voting rights in a partnership and therefore cannot have a direct investment in a partnership; their investment is considered to be portfolio investment. Determination of the existence of direct investment in a partnership shall be based on the country of residence of, and the percentage control exercised by, the general partner(s), although the latter may differ from the financial interest of the general partner(s).
- E. **Determining place of residence and country of jurisdiction of individuals**—An individual will be considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:
  - 1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
  - 2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in E.3.

3. Notwithstanding para. 2, if an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee shall nevertheless be considered a resident of the country of citizenship provided there is the intent to return within a reasonable period of time.
4. Individuals and members of their immediate families who are residing outside their country of citizenship as a result of employment by the government of that country—diplomats, consular officials, members of the armed forces, etc.—are considered to be residents of their country of citizenship.

#### F. Estates, trusts, and intermediaries

1. A U.S. estate is a person and therefore may have direct investment, and 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 U.S. trust is a person, but is not a business enterprise. For direct investment purposes, a trust may be considered either a U.S. Reporter or an intermediary depending on whether the trust is revocable or irrevocable and whether the settlor(s) (creator(s)) and beneficiaries of the trust have control over the activities of the trust.
  - a. Where a trust is irrevocable and the creator(s) and the beneficiary(ies) of the trust have no control over the activities of the trust, then the existence of direct investment shall be determined in reference to the trust instrument, and the trust shall be considered to be the U.S. Reporter as concerns any direct investment activity. Such investment shall be reported in the name of the trust and not its creator(s) or beneficiary(ies).
  - b. Where a trust is revocable or the creator(s) or beneficiary(ies) of the trust in fact exercise, or may exercise, some control over the activities of the trust, then the existence of direct investment shall be determined in reference to the creator(s) or beneficiary(ies) of the trust and the creator(s) and/or beneficiary(ies) shall be considered to be the U.S. Reporter(s) as concerns any direct investment activity. The trust shall be considered the same as an intermediary and reporting should be as outlined in F. 3. below.

#### 3. Intermediary

- a. If a particular U.S. direct investment abroad is held, exercised, administered, or managed by a U.S. intermediary, such intermediary shall be responsible for reporting the required information for, and in the name of, its principal or shall instruct the principal to submit the required information. Upon instructing the principal, the intermediary shall be released from further liability provided he has informed this Bureau of the date such instructions were given and the name and address of the principal, and has supplied the principal with any information in the possession of, or which can be secured by, the intermediary, that is necessary to permit the principal to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate shall be considered as accounts or transactions of the U.S. beneficial owner with the foreign affiliate.
- b. If a U.S. person holds a foreign affiliate through a foreign intermediary, the U.S. person will be considered to own the foreign affiliate directly and all accounts or transactions of the U.S. person with the intermediary will be considered to be with the foreign affiliate.

### V. Accounting Methods and Reporting Procedures

- A. Accounting methods and records—Generally accepted U.S. accounting principles should be followed. Corporations should generally use the same methods and records that are used to generate reports to

stockholders, unless the line instruction for a given item indicates otherwise. Reports for unincorporated persons must be generated on an equivalent basis.

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

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

1. **Financial statements**—Foreign affiliate financial statements, such as the balance sheet and income statement, should be translated from the host country currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 8) as would be required in order to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.
2. **Selected financial and operating data of foreign affiliate**—According to FASB 8, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred. Since separate translation of each transaction is usually impractical, the specific result can be achieved by using an average rate for the period. However, revenue and expenses that relate to assets and liabilities translated at historical rates shall be translated at the historical rates used to translate the related assets and liabilities."

In this report, certain revenue and expense transactions which may not be translated separately for the financial statements, such as wages and salaries, exports and imports, and fees and royalties, are required to be reported. These transactions should be translated in a manner that is consistent with that used to translate the financial statements to U.S. dollars. Unless specifically permitted in the application of FASB 8, do not use the spot foreign exchange rate in effect at yearend or the end of the reporting period as an expediency in order to translate detailed financial and operating data into U.S. dollars.

**C. Equity method of accounting for reporting equity investments**—Investments by one business enterprise in the common stock of another business enterprise should be accounted for as detailed below. (Note that a U.S. Reporter may not fully consolidate a foreign affiliate, nor may a foreign affiliate consolidate an affiliate it owns which is in a different industry or in a different country. See pages 2 and 5 for the rules governing consolidation.)

1. Investment in all more than 50 percent owned unconsolidated business enterprises should be reported using the equity method.
2. Investment in those business enterprises owned at least 20 percent but not more than 50 percent should be reported using the equity method. However, immaterial investments may be reported using the cost basis provided this method is consistent with normal reporting practice.
3. Investment in those business enterprises owned less than 20 percent should be reported using the cost method.

Furthermore, when, according to the rules for this survey, the owning and the owned business enterprises cannot be fully consolidated, adjustments similar to those made in preparing consolidated statements, including adjustments to eliminate intercompany open account balances, security holdings, sales and purchases, interest, dividends, and gains and losses, *should not* be made.

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

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- E. **Required information not available**—All reasonable efforts should be made to obtain information required for reporting. Every question on each form should be answered, except where specifically exempted. When only partial information is available, an appropriate indication should be given.
- F. **Estimates**—If actual figures are not available, estimates should be supplied and labeled as such. When data items cannot be fully subdivided as required, totals and an estimated breakdown of the total should be supplied.
- G. **Specify**—When “specify” is included in certain data items, the type and dollar amount of the major items included must be given for at least the items mentioned in the line instruction.
- H. **Space on form insufficient**—When space on a form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form.
- I. **Annual stockholder’s report**—Business enterprises issuing annual reports to stockholders are requested to furnish a copy of their 1977 annual report to this Bureau.

#### VI. Filing Report

- A. **Due date**—BE-10 reports containing both Form BE-10A and Form(s) BE-10B are due on the following dates:  
May 31, 1978—U.S. Reporter required to file less than 20 Forms BE-10B.  
June 30, 1978—U.S. Reporter required to file from 20 to 99 Forms BE-10B.  
July 31, 1978—U.S. Reporter required to file 100 or more Forms BE-10B.
- B. **Extension**—Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered provided it is received at least 15 days prior to the due date of the report and enumerates substantive reasons necessitating the extension. BEA will provide a written response to such requests.
- C. **Assistance**—If there are any questions concerning the report, phone (202) 523-0632 for assistance.
- D. **Number of copies**—A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis—for Form BE-10A, this should be the copy with the address label if such a labeled copy has been provided. In addition, each U.S. Reporter must retain a copy of its report to facilitate resolution of any problems which may arise covering the data reported. (Both copies are protected by law; see statement on confidentiality in the Introduction.)
- E. **Where to send report**—Return the report to U.S. Department of Commerce, Bureau of Economic Analysis (BE-50, SSB), Washington, D.C. 20230.

### INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS

#### I. Employment and Labor Costs (Form BE-10A, Items 90 to 103 and Form BE-10B, Items 144 and 145 or Items 197 to 208)

Employment and labor costs data should be based on payroll records for the reporting period. They should relate, therefore, to activities during the reporting period regardless of whether the costs of such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do not include data related to activities taking place in periods prior to the reporting period, such as those whose costs were charged to inventories or capitalized in prior years.

A. **Employment**—Employment is the average number of employees for the reporting period, including part-time employees but excluding home workers and independent sales personnel who are not employees. If possible, the average should be the average for the year of the number of persons on the payroll at the end of each payroll period, month, or quarter. If precise figures are not available, give your best estimate of the average number of employees for the reporting period. Employment at the end of the reporting period may be used as an estimate of average employment only if employment throughout the reporting period did not vary significantly due to seasonal operations, a strike, temporary shutdowns, etc. This definition of employment applies both to total employment and to its subdivisions, which are given below.

1. **Production and related workers**—Those employees most directly connected with carrying out the activities of the business being reported, up to and including working foremen, but excluding other supervisory employees. For mining, manufacturing, and agriculture, they are those involved in the physical production of goods, handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for plant's own use (e.g., power plant); in the trade and service industries, they are the nonsupervisory employees engaged in selling, distributing, or performing a service; and in the construction industry, they are the working foremen, journeymen, mechanics, apprentices, laborers, etc., whether at the construction site or in shops or yards.

If foreign affiliates maintain employment and payroll records according to national (host country) definitions of wage workers or manual workers that do not differ significantly from the above production worker concept, data may be submitted according to the national concepts.

2. **Non-production workers**—Those employees who are not production and related workers. This category is further divided into four categories:

a. **Managerial employees**—Those employees who spend all or a majority of their time in management activities, except working foremen and managers of research and development work.

b. **Research and development scientists and engineers**—Those employees who spend all or a majority of their time engaged in scientific or engineering research and development work, including managers, at a level which 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).

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

- i. Pursue a planned search for new knowledge whether or not the search has reference to a specific application;
- ii. Apply existing knowledge to the creation of a new product or process, including evaluation of uses; or
- iii. Apply existing knowledge to the employment of a present product or process.

Research and development includes the activities described above whether assigned to separate research and development organization units of the company or carried on by company laboratories and technical groups that are not part of a separate research and development organization.

c. **Other professional and technical employees**—All professional employees, and technical employees above the working foreman level, not classified as “managerial employees” or “research and development scientists and engineers.” This category includes scientists and

engineers not primarily engaged in research and development; accountants, lawyers, doctors, economists, and other professionals not primarily engaged in line management; and technicians above the working foreman level, including those engaged in research and development.

- d. **Other non-production workers**—All non-production workers not included in the preceding three categories.

- B. **Labor costs**—All expenditures made by employers in connection with the employment of workers. Labor costs are the sum of the following components:

1. **Wage and salaries**—The gross earnings of all employees before deduction of employees' payroll withholding tax, social insurance contributions, group insurance premiums, union dues, etc. Include basic time and piece-rate payments, cost of living adjustments, overtime pay and shift differentials, regularly paid bonuses, premiums, personal allowances, summer and yearend bonuses, profit-sharing bonuses and deferred profit-sharing allocations, and commissions. Exclude commissions paid to independent sales personnel and piece-rate payments made to home workers who are not employees. For incorporated business enterprises, include salaries of officers; for unincorporated business enterprises, exclude payments to proprietors or partners.

Also include in wages and salaries any other direct payments by employers to employees, such as those for holiday and vacation pay, paid sick leave, severance (redundancy) pay, etc. Do not include any such payments if made by benefit funds rather than by the employer. (Employer contributions to benefit funds are included in "employee benefit plans" as discussed below.) If the employer contributes to benefit funds and also makes direct payments to employees, include the direct payments in "wages and salaries," except in cases where the employer pays employees as an agent of benefit funds and is reimbursed for the payments by the funds.

Also include wages and salaries paid in kind, valued at the cost to the employer. Pay in kind should include the actual cost to the employer of those goods and services furnished to employees free or at a significant discount which are *clearly and primarily of benefit to employees as consumers*, such as food, fuel, and housing. For goods sold to the employee below cost, include the difference between the cost of the goods to the employer and the prices paid by the employee. Housing costs should include depreciation of buildings and equipment, interest, taxes, insurance, repairs and maintenance, and other costs, less grants-in-aid or tax rebates received from public authorities and rent charged to workers. Allowances paid to employees in lieu of pay in kind should also be included. Do not include expenditures which benefit employers as well as employees, such as for plant facilities, employee training programs, and reimbursements for business expenses.

2. **Employee benefit plans**—Employer expenditures for all employee benefit plans, including those required by government statute, those resulting from a collective-bargaining contract, or those that are voluntary. Employee benefit plans include retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance (redundancy) pay funds, etc. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.

**Note:** A breakdown of employer expenditures for employee benefit plans between those for 1) production and related workers, and 2) non-production workers is required in item 97, columns 2 and 3 of Form BE-10A, and item 206, columns 2 and 3 of Form BE-10B. If actual data for such a breakdown are not available, give your best estimate. To provide reasonable estimates, it may be necessary to separately estimate the breakdown for each benefit plan (or group of benefit plans), based on the characteristics of the plan(s). For example, if employer expenditures for a particular benefit plan are the same for each employee, the production and related workers' share of the total cost of the plan should reflect the ratio of the number of such workers to total employment. If, for another benefit plan, employer expenditures are

based on a percentage of wages and salaries, the production and related workers' share of the total cost of the plan should reflect the ratio of such workers' wages and salaries to total wages and salaries for all employees. For benefit plans whose characteristics differ from the two examples, appropriate estimating procedures should be used.

3. **Other labor costs**—All other costs incurred by the employer on behalf of employees, as well as the employer, that are not included in wages and salaries or in the cost of employee benefit plans. Other labor costs include:

- a. **Recruitment and training costs**—Employer recruitment costs include travel expenses paid for interviews of new recruits, costs of advertisements, fees paid to public or private employment services, etc. Employer training costs include contract costs for outside instructors, special facilities, materials, and equipment, contributions to special training institutions, and taxes or assessments for training programs. Wages and salaries of own employees engaged in recruitment or training activities should be included in “wages and salaries,” not in “other labor costs.”
- b. **Plant facilities**—The actual cost of providing plant facilities and services, such as cafeterias and other food services, medical facilities, recreational facilities, parking lots, company buses and other commuting transportation services, and work clothing. Costs should include contract costs, depreciation of plant and equipment, repair and maintenance, insurance, and other costs, less grants-in-aid or tax rebates received from public authorities and any fees charged to employees. (Note: Payments in kind should be included in “wages and salaries,” not in “other labor costs.” See definition of payments in kind under “wages and salaries” above.)
- c. **Taxes regarded as labor costs**—Include taxes on employment or payrolls which are not deductions from employees' wages and salaries and which are not for employee benefit plans. Net against such taxes any related subsidies received by the employer.

**Note:** “Other labor costs” need not be reported for a business enterprise (the U.S. Reporter on Form BE-10A or a given foreign affiliate on Form BE-10B) if it is estimated that the sum of all “other labor costs” is less than 5 percent of wages and salaries for that enterprise.

## II. U.S. Merchandise Exports and Imports (Form BE-10A, Items 104-157 and Form BE-10B, Items 139-142 or 237-272)

*Items on*  
The sections of the report form on U.S. merchandise trade of U.S. Reporters and their foreign affiliates attempt to obtain data on a “shipped” basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped. This is the basis used in compiling official U.S. trade statistics to which the data on U.S. trade of U.S. Reporters and their foreign affiliates will be compared. However, most U.S. Reporters and their foreign affiliates may normally keep their accounting records on a “charged” basis, i.e., on the basis of when, where, and to (or by) whom the goods were charged. In some cases, the difference between the “charged” and “shipped” bases may be significant. If, for a U.S. Reporter or any of its affiliates, the difference is significant in determining what is U.S. trade, whose trade it is, or the timing and ultimate destination or origin of the trade, then the “shipped” basis must be used by that Reporter or for that affiliate. In such cases, the items on the form that reconcile the “charged” basis normally used on a company's books to the “shipped” basis required on this report form (i.e., items 105-106, 108-109, and 156-157 on Form BE-10A and items 238-239, 256-258, and 272 on Form BE-10B) must be completed. However, if for a U.S. Reporter or any of its affiliates, there is no material difference between the two bases in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade, then the “charged” basis may be used instead and items 105-106, 108-109, and 156-157 on Form BE-10A and items 238-239, 256-258, and 272 on Form BE-10B should be omitted.

A. **Definition of U.S. merchandise trade**—The phrases “U.S. merchandise trade,” “U.S. merchandise exports,” and “U.S. merchandise imports” refer to physical movements of goods between the

*including capital goods  
& goods shipped on  
consignment.*

customs area of the United States and the customs area of a foreign country. For purposes of this report, consigned goods must be included in the trade figures as shipped or charged even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

- B. **Timing**—Only goods actually shipped between the United States and a foreign country in calendar year 1977 should be included, regardless of when the goods were charged or consigned. For example, goods shipped by the U.S. Reporter to an affiliate in 1977 that were charged or consigned to the affiliate in 1978 should be included, but goods shipped to an affiliate in 1976 that were charged or consigned to the affiliate in 1977 should be excluded.
- C. **Trade of the U.S. Reporter**—Goods shipped by or to the U.S. Reporter, whether or not they were actually charged or consigned by or to the U.S. Reporter, are considered to be trade of the U.S. Reporter.
- D. **Trade of a foreign affiliate**—Goods shipped by or to a foreign affiliate, whether or not they were actually charged or consigned by or to the foreign affiliate, are considered trade of the foreign affiliate.
- E. **Whose products the goods are**—The phrase “Products of . . .” refers to merchandise produced (i.e. grown, extracted, processed, assembled, or manufactured) by the entity named, or which has been changed by the entity named in a manner that results in an increase in the value of the merchandise. Merchandise purchased by an entity from another and exported by that entity in essentially the same condition as when purchased is not considered a product of the entity. For example, if the U.S. Reporter assembles widgets from parts purchased from others and exports the finished widgets to its foreign affiliate, the value of widgets exported should be included as “Products of U.S. Reporter” in the relevant items on Forms BE-10A and BE-10B. If, however, the U.S. Reporter purchases the parts in the United States, and exports them to its foreign affiliate for assembly into widgets, the export value of the parts should be included as “Products of others” in the relevant items on Forms BE-10A and BE-10B.
- F. **Country of ultimate destination**—On Form BE-10A of this report, the country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment is credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported.
- G. **Trade by product**—In disaggregating U.S. merchandise exports and imports by product, see pages 22 to 24 of the *Industry Classifications and Export and Import Trade Classifications Booklet*.
- H. **By (or to) whom goods were shipped**—Shipment by or to an entity refers to the physical movement of merchandise by or to that entity regardless of by or to whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a foreign affiliate in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. Reporter to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. Reporter’s Form BE-10A. Or, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports by the U.S. Reporter only on the Form BE-10B of the Italian affiliate, not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered an export by “other U.S. persons,” not by the U.S. Reporter, on the affiliate’s Form BE-10B.

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



- I. **Valuation of exports**—U.S. merchandise exports should be valued f.a.s. at the U.S. port of exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.
- J. **Valuation of imports**—U.S. imports should be valued at the actual contract price agreed upon between buyer and seller, adjusted to an f.a.s. foreign-port-of-exportation basis. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. import duties, and freight and insurance from the foreign port of exportation to the U.S. port of entry.

### III. Merchandise Imports of Foreign Affiliate from Countries Other than the United States (Form BE-10B, Items 273-275)

The “shipped” basis should be used in determining what are merchandise imports of the foreign affiliate from countries other than the United States, whose imports they are, and the timing of the import shipments. Thus, the imports should represent physical movements of goods to the customs area of the affiliate’s country of location from the customs area of another foreign country; the goods must be shipped during calendar year 1977, regardless of when they were charged or consigned; and the goods must be shipped to the foreign affiliate, regardless of whether they were charged or consigned to the affiliate. If there is no material difference between the “shipped” and “charged” bases for an affiliate, the “charged” basis may be used instead. The trade should be valued f.a.s. at the foreign port of exportation. (These concepts are exactly parallel to those used for reporting U.S. merchandise exports and imports of the affiliate, as outlined above.)

### Certification that a BE-10 Survey Report is Not Required

A BE-10, Benchmark Survey of U.S. Direct Investment Abroad – 1977, report is required from every U.S. person having a foreign affiliate—that is, from every U.S. person having direct or indirect ownership or control of at least 10 per centum of the voting stock of an incorporated foreign business enterprises or an equivalent interest in an unincorporated foreign business enterprise (including a branch and including real estate held for other than personal use)—at any time during the year ending December 31, 1977, whether or not the person is contacted by BEA. In addition, any person BEA contacts, either by sending them the BE-10 Survey report forms or by written inquiry concerning the person's being subject to the reporting requirements of the BE-10 Survey, must respond in writing. The response must be made by filing the properly completed report, or by certifying in writing to the fact that the person has no direct investment within the purview of the reporting requirements of the BE-10 Survey. This requirement is necessary to ensure compliance with reporting requirements and for the efficient administration of the International Investment Survey Act.

A person receiving report forms from BEA and who has no direct investment within the purview of the reporting requirements must complete and return this certification within thirty (30) days to:

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

I hereby certify that I had no direct investment within the purview of the reporting requirements for the BE-10, Benchmark Survey of U.S. Direct Investment Abroad – 1977.

Signature	Title (if applicable)
Typed or printed name of signer	Company name (if applicable)
Date	Address
Phone number	

Note: Title 18 U.S.C. Sec. 1001 (Crimes and Criminal Procedures), makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jurisdiction.

Exempt foreign affiliate										Foreign affiliate parent holding direct equity interest in exempt foreign affiliate. (Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)					
	Name	Country of location	BEA USE ONLY (1)	Primary industry code <sup>1/</sup> (2)	U.S. Reporter's percent of ownership		Total assets (5)	Net sales or gross operating revenues (6)	Net income after foreign income tax (7)	BEA USE ONLY (8)	Country of location	Name <sup>3/</sup>			
					Direct	Indirect <sup>2/</sup>									
					Percent, to nearest tenth								Thousands of U.S. dollars		
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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](http://www.bea.gov/help/information-for-survey-respondents).

USE ADDITIONAL SHEETS AS NECESSARY

**LISTING OF EXEMPT FOREIGN AFFILIATES**  
(See Form BE-10A, Item 7 and Instruction Booklet, Page 3)

Name of U.S. Reporter

Exempt foreign affiliate										Foreign affiliate parent holding direct equity interest in exempt foreign affiliate. (Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)		
	Name	Country of location	BEA USE ONLY (1)	Primary industry code <sup>1/</sup> (2)	U.S. Reporter's percent of ownership		Total assets (5)	Net sales or gross operating revenues (6)	Net income after foreign income tax (7)	BEA USE ONLY (8)	Country of location	Name <sup>3/</sup>
					Direct	Indirect <sup>2/</sup>						
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USE REVERSE SIDE AS NECESSARY

<sup>1/</sup> See Form BE-10B, page 4 or Industry Classifications and Export and Import Trade Classifications Booklet for code; enter code which accounts for largest percent of net sales or gross operating revenues.

<sup>2/</sup> See Form BE-10B, item 17, and Instruction Booklet, page 3, c.1.

<sup>3/</sup> If more than one foreign affiliate of U.S. Reporter owns the exempt foreign affiliate, show affiliate with largest direct interest.

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

5. If this report does not consolidate or aggregate all domestic business enterprises encompassed in the definition of U.S. Reporter, give name of business enterprises and reason why data are not included – (Note: Prior approval is required from BEA before a business enterprise within the scope of the definition of U.S. Reporter can be omitted from the consolidation.) See Instruction Booklet, page 1.

6. Location of principal administrative office of U.S. Reporter – State, U.S. territory, or possession (Mark one)

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 New York 

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3	4
1	

 Pennsylvania  California  New Jersey  Other – Specify \_\_\_\_\_

7. Enter the number of foreign affiliate reports (Form BE-10B and BE-10B BANK) which you are required to file.

007 

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 ← Number

Also attach to your report a list of foreign affiliate reports submitted, giving the affiliate's name and the serial number for the report as shown in items 2 and 3, respectively, of Form BE-10B or Form BE-10B BANK. If you also have exempt foreign affiliates, list them on Form BE-10A SUPPLEMENT and give the requested information for each. If all foreign affiliates are exempt, then only items 1 through 7 of this Form BE-10A need be completed and filed along with the Form BE-10A SUPPLEMENT listing the exempt foreign affiliates.

**REPORTING PERIOD**

Report should be for calendar year 1977; see Instruction Booklet, page 2.

Month	Day	Year
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8. "Opening balance" and "Beginning of reporting period" in this BE-10A report always refer to data as of – 008 1 | | | 197 |

9. "Closing balance" and "End of reporting period" in this BE-10A report always refer to data as of – 009 1 | | | 197 |

10. What is the major product or service involved in this activity?

Industry classification of U.S. Reporter (by percent of net sales or gross operating revenues) – Enter the appropriate 3-digit industry code(s) and the percent of net sales or gross operating revenues (as defined for item 50 on standard Form BE-10A) associated with each code. See the list of codes on page 3 of the Industry Classifications and Export and Import Trade Classifications Booklet, which also contains a full explanation of each code. If you use fewer than eight codes you must account for one hundred percent of net sales or gross operating revenues. Holding companies should show percent of total income (item 22).

	Industry code (1)	Percent of net sales (2)
11. Banking	017 1 600	2 . %
12. Enter code with 2nd largest percent of net sales	018 1	2 . %
13. Enter code with 3rd largest percent of net sales	019 1	2 . %
14. Enter code with 4th largest percent of net sales	020 1	2 . %
15. Enter code with 5th largest percent of net sales	021 1	2 . %
16. Enter code with 6th largest percent of net sales	022 1	2 . %
17. Enter code with 7th largest percent of net sales	023 1	2 . %
18. Enter code with 8th largest percent of net sales	024 1	2 . %
19. Total percent of net sales accounted for (sum of items 11 through 18)	025	2 . %
20. BEA USE ONLY	026 1	IND

**Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER (Report all amounts in thousands of U.S. dollars)**

	Amount
21. Total assets at end of year – As required to be reported on the consolidated report of condition of the bank's domestic offices and affiliates	038 \$ 1
22. Total income – Include net sales or gross operating revenues (excluding sales taxes), equity in net income of reported foreign affiliates, unrealized and realized capital gains which have been recognized, and other income. Same basis as required by item 54 of standard Form BE-10A.	054 1
23. Net income – Net income after provision for U.S. income taxes, but before dividends on common and preferred stock. Same basis as required by item 60 of standard Form BE-10A.	060 1
24. Net exchange gains (losses) from translating foreign affiliates' financial statements into dollars – Enter that part of item 23 which represents the U.S. Reporter's share in all foreign affiliates' net exchange gains (losses) resulting from the translation (or remeasuring) of the foreign affiliate's financial statements from its local currency into dollars due to a change in the rate between the local currency and the dollar during the period (FASB 8)	061 1
25. U.S. Reporter's net exchange gains (losses) from translation, conversion, or settlement – Enter that part of item 23 which represents the U.S. Reporter's net gain (loss) resulting from translation into dollars of the assets and liabilities measured or denominated in foreign currency, from the conversion of foreign currency, or from the settlement of receivables or payables denominated in foreign currencies, exclusive of amounts included in item 24 above (FASB 8)	062 \$ 1
26. Total employment – Report the average number of employees for the year, as defined for item 94, column 1 of standard Form BE-10A	094 1 Number
27. Wages and salaries and employee benefit plans – Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined for items 96 and 97, column 1 of standard Form BE-10A	096 \$ 1 Amount
U.S. REPORTER'S EMPLOYEES LOCATED OUTSIDE THE UNITED STATES, FOR WHOM U.S. FEDERAL AND STATE UNEMPLOYMENT TAXES WERE PAID	1 Number
28. Number of employees located outside the United States – That portion of item 26, which represents the number of employees of U.S. Reporter, including those assigned to foreign affiliates, that were located outside the United States (other than transitory) and for whom U.S. Federal and State unemployment taxes were paid	100 1
29. Number of employees located outside the United States for 18 months or more – That portion of item 28 which represents the number of employees who have been, or are expected to be, located outside the United States for 18 months or more	101 1
30. Wages and salaries of employees located outside the United States – That portion of item 27 which represents wages and salaries paid to employees included in item 28 for the time they were outside the United States during the year	102 \$ 1 Amount
31. Wages and salaries of employees located outside the United States for 18 months or more – That portion of item 30 which represents wages and salaries paid to employees included in item 29 for the time they were outside the United States during the year	103 \$ 1

If item 26, total employment, or item 27, wages and salaries and employee benefit plans, is zero, explain here

FORM BE-10A BANK (Report for U.S. Reporter which is a Bank)  
(1-1-78)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

**BENCHMARK SURVEY  
OF  
U.S. DIRECT INVESTMENT ABROAD  
1977**

RETURN REPORTS TO U.S. Department of Commerce  
Bureau of Economic Analysis (BE 50, SSB)  
Washington, D.C. 20230

**NOTE:** A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis - for Form BE-10A, this should be the copy with the address label if such a labeled copy has been provided.

**Important** Read Instruction Booklet before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

See **SPECIAL NOTE: BANKS**, below right, before proceeding.

- 1. DEFINITION OF U.S. DIRECT INVESTMENT ABROAD**  
The ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- 2. DEFINITION OF U.S. REPORTER** - The U.S. person which has direct investment in a foreign business enterprise, including a branch. (If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of the U.S. parent corporation which is not owned to the extent of more than 50 per centum of its voting stock by another U.S. corporation and all other domestic corporations in which the parent corporation directly or indirectly owns more than 50 per centum of the outstanding voting stock.)  
As used in the above, the fully consolidated U.S. domestic enterprise therefore includes majority-owned Domestic International Sales Corporations but excludes foreign branches and other foreign affiliates.
- 3. FILING** - A completed Form BE-10A is required from each U.S. Reporter (see definition). Exception: When a U.S. business enterprise owns a foreign affiliate and the U.S. business enterprise is owned more than 50 per centum by a U.S. individual, the report should be filed by, and Form BE-10A should be for, the business enterprise rather than the individual. Direct transactions or positions, if any, with the foreign affiliate by the individual must be included in the business enterprise's report.
- 4. PARTIAL EXEMPTION WHEN ALL FOREIGN AFFILIATES ARE EXEMPT** - When the U.S. Reporter has foreign affiliates, but all are exempt from filing Form BE-10B, then only items 1 through 7 of Form BE-10A, and Form BE-10A SUPPLEMENT, which lists exempt foreign affiliates, must be completed and filed.
- 5. PARTIAL EXEMPTION BASED ON TYPE OF REPORTER, FORM BE-10A** - U.S. Reporters which are religious, charitable, or other nonprofit organizations and individuals who directly own a foreign affiliate, are required to file a Form BE-10A, but are exempt from completing Part II, Financial and Operating Data of U.S. Reporter, of the form.
- 6. ASSISTANCE** - Phone (202) 523-0632.
- 7. DUE DATE** - BE-10 reports containing both Form BE-10A and Form(s) BE-10B are due on the following dates:  
  - May 31, 1978 - U.S. Reporter required to file less than 20 Forms BE-10B.
  - June 30, 1978 - U.S. Reporter required to file from 20 to 99 Forms BE-10B.
  - July 31, 1978 - U.S. Reporter required to file 100 or more Forms BE-10B.
- 8. GENERAL NOTES**

  - A. Currency amounts should be reported in U.S. dollars and rounded to the nearest thousand.  
Example: \$1,033,242.00 should be reported as \$1,033.
  - B. If an item is between  $\pm$  \$500.00; enter "0".
  - C. Use parentheses to indicate negative numbers.
  - D. Every question on the form should be answered except where reporting is specifically exempt.
  - E. All questions should be answered in the context of the reporting period for the U.S. Reporter (see items 8 and 9.)

**Part I - IDENTIFICATION OF U.S. REPORTER**

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

BEA USE ONLY

0001

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

002    1     Corporation                    4     Estate  
       2     Partnership                    5     Trust  
       3     Individual                        6     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?

Yes     No

If the answer is "Yes," do not complete this report. The report must reflect information and data for, and be filed in the name of, the U.S. person meeting the definition of U.S. Reporter. Please forward the BE-10 Survey packet to the U.S. business enterprise owning your corporation to the extent of more than 50% and notify this office of its name and address. If this cannot be done, call (202) 523-0632 for further instructions.

BEA USE ONLY -> 003

4. Enter employer identification number(s) used by U.S. Reporter to file U.S. income and payroll taxes - (Show additional numbers on separate sheet if necessary.)

1    -

**SPECIAL NOTE: BANKS**

Specialized report forms have been adopted for banks, that is, a business enterprise for which over 50 percent of its total revenues are generated by activities classified in industry code 600, because much of the information on banks' foreign activities which is requested on the standard forms is already being reported on a regular and systematic basis to agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized Forms BE-10A BANK and BE-10B BANK is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

A specialized report form - BE-10A BANK - has been developed for reporting by a U.S. Reporter which is a bank or a bank holding company. It is not to be used by a U.S. Reporter which may technically be classified as a bank holding company because of an interest in a banking activity, but which has 50 percent or more of its revenues generated by non-bank activities. (Activities of subsidiaries which may not be banks but which provide support to the parent company, such as real estate subsidiaries set up to hold office buildings occupied by the parent company, are considered bank activities.)

A specialized report form - BE-10B BANK - has also been developed for reporting of a foreign affiliate which is a bank and in which the U.S. Reporter holds a direct ownership interest. Incorporated foreign bank affiliates in which the U.S. Reporter holds a direct equity interest must be separately reported. All branch banks of the U.S. Reporter in a given foreign country must be consolidated on one BE-10B BANK even if it is the Reporter's practice to report data for these branches separately on FR 105 f.

A foreign bank affiliate of the U.S. Reporter in which the U.S. Reporter holds no direct ownership interest may be treated as an exempt foreign affiliate and need not be separately reported on Form BE-10B BANK, but must be listed on Form BE-10A SUPPLEMENT.

A U.S. Reporter which is a bank, but which has a non-bank foreign affiliate, must file a Form BE-10A BANK for itself and a standard Form BE-10B for the non-bank foreign affiliate.

A U.S. Reporter which is not a bank, but which has a bank foreign affiliate, must file a standard Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

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

The specialized report forms, where their use is permitted, stand in place of the standard forms, and the instructions given herein and in the Instruction Booklet should be so construed. References to Forms BE-10A and BE-10B should be interpreted as meaning Forms BE-10A BANK and BE-10B BANK.

**MANDATORY** - This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108 - hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

**PENALTIES** - Whoever fails to report may be subject to a civil penalty not exceeding \$10,000 and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violation, upon conviction, may be punished by a like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

**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).

PERSON TO CONSULT CONCERNING THIS REPORT      Name      Area code      Number      Extension

TELEPHONE NO.      →

**CERTIFICATION** The U.S. Reporter and the undersigned person hereby certify that the information contained in this report (including Forms BE-10A and BE-10B and any statements attached thereto) is accurate and complete to the best of their knowledge and belief.

Name of U.S. Reporter	Date	Signature of authorized person	Name and title of authorized person (Please print or type)

Title 18 U.S.C. Sec. 1001, (Crimes and Criminal Procedure), makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jurisdiction. Persons having access to individual company information submitted pursuant to the Act are subject to penalties for unauthorized disclosure (22 U.S.C. 3104 and 18 U.S.C. 1905).

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

Section A - Continued	According to books of affiliate		According to books of U.S. Reporter	
	Closing (1)	Opening (2)	Closing (3)	Opening (4)
<p>OWNERS' EQUITY ITEMS</p> <p>CAPITAL STOCK OF AFFILIATE OWNED BY U.S. REPORTER (When reporting this item according to books of U.S. Reporter, give the figure that represents the cost to U.S. Reporter of capital stock, including any premium paid, and any capital contributions by U.S. Reporter not resulting in issuance of capital stock. Exclude any equity in undistributed earnings of affiliate since acquisition.)</p>				
51. Common 3109	1	2	3	4
52. Preferred 110	1	2	3	4
53. U.S. Reporter's equity in additional paid-in-capital 111	1	2		
54. U.S. Reporter's equity in retained earnings 112	1	2		
55. U.S. Reporter's equity in surplus reserves - Specify 113	1	2	3	4
56. Total, permanent debt and equity investment - Sum of items 50 through 55 114	1	2	3	4

Section B CHANGE IN U.S. REPORTER'S EQUITY HOLDINGS IN AFFILIATE (Report all amounts in thousands of U.S. dollars)	According to books of U.S. Reporter	
	Change (1)	Means of settlement code (2)
57. Increase (decrease) in equity holdings - Unincorporated affiliate, enter amount for item 48, column 3 minus column 4; incorporated affiliate, enter amount for sum of items 51 and 52, column 3 minus column 4. (Equals sum of items 58 through 62, 67 and 68, minus the sum of items 63 through 66.) 3117	\$	
58. Establishment of affiliate 118	1	2
59. Acquisition, partial or total, of an equity interest: From this affiliate 119	1	2
60. From all other foreigners - Specify country of seller if different from country of affiliate 120	1	2
61. From U.S. persons - give name and address 121	1	2
62. Capital contributions not resulting in issuance of capital stock - Enter as a negative in ( ) any return of such contributions 122	1	2
63. Liquidation of affiliate 123	1	2
64. Sale, partial or total, of an equity interest: To this affiliate 124	1	2
65. To other foreigners - Specify country of purchaser if different from country of affiliate 125	1	2
66. To U.S. persons - give name and address 126	1	2
67. Other increase (decrease) - Specify <i>Now two lines one of increase one for decrease</i> 127	1	2
68. Gain (loss) on sale or liquidation, partial or total, of an equity interest 128	1	
BEA USE ONLY	1	
69. Net capital outflow (equity only) 129	\$	

MEANS OF SETTLEMENT CODES (If more than one code is applicable to a given item, enter each code and the amount for each.)

- Cash
- Exchange of affiliate's stock or other equity for U.S. Reporter's stock.
- Capitalization of intercompany accounts.
- Exchange of affiliate's stock or other equity for financial assets other than those in codes 1, 2, and 3.
- Transfer of equipment, inventory, or other tangible property.
- Transfer of intangible assets including patents, know-how, rights, etc.
- Other (specify) \_\_\_\_\_

Section C RECEIPTS AND PAYMENTS OF DIVIDENDS, INTEREST, FEES, ROYALTIES, AND RENTALS	Receipts by U.S. Reporter from affiliate		Payments by U.S. Reporter to affiliate	
	Net of tax withheld (1)	Tax withheld (2)	Net of tax withheld (3)	Tax withheld (4)
70. Dividends on common and preferred stock, paid out of earnings, excluding stock dividends 3130	1	2	3	4
71. Interest on long-term debt considered to be a permanent investment - Enter interest received by the U.S. Reporter from affiliate on the affiliate's long-term debt to the U.S. Reporter which is considered to be permanent investment in the affiliate, item 50 131	1	2	3	4
72. Royalties, license fees, and other fees for the use or sale of intangible property 132	1	2	3	4
73. Receipts and payments for use of tangible property - Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. 133	1	2	3	4
74. Fees for services rendered - Include fees for management, professional, or technical services, and allocated expenses other than those given above 136	1	2	3	4
75. TOTAL - Sum of items 70 through 74 137	1	2	3	4

Section D U.S. REPORTER'S EQUITY IN AFFILIATE'S NET INCOME	Amount (1)
76. U.S. Reporter's equity in affiliate's net income (loss) - Enter U.S. Reporter's share of net income, item 42 138	\$

**Part I - IDENTIFICATION OF FOREIGN AFFILIATE - Continued**

Translation of foreign currency financial statements into U.S. dollars - If, as indicated in item 25 or 26, this foreign affiliate is fully consolidated with, or carried under the equity basis by, the U.S. Reporter in other reports prepared, complete the following:

27. This foreign affiliate's financial books and records are kept in (Mark one):

Local currency of the country of location of the affiliate as given in item 8  1029

U.S. dollars so that translation from a foreign currency is not required

A foreign currency which is not that of the country of location of the affiliate as given in item 8  3

28. If the answer to item 27 above is (1), local currency of the country of location of the affiliate, are all monetary current assets, such as cash and accounts receivable in cash, on the affiliate's foreign currency financial statements representing closing balances translated into U.S. dollars at the same exchange rate? (Mark one)

1 Yes

2 No

29. If item 28 is required to be completed and the answer is YES, enter exchange rate used to translate those closing balance sheet accounts from the foreign currency to U.S. dollars. Enter the rate, carried out to 5 decimal places, expressed as number of U.S. dollars to one foreign currency unit.

031

30. Number of physical locations at which this affiliate operates - Number of separate (noncontiguous) physical locations where business is conducted, goods are produced, or services or industrial operations are performed by this affiliate (Mark one)

1  2  3  4  5  6-10  11 or more

31. What is the major product or service involved in this activity?

Industry classification of foreign affiliate (by percent of net sales or gross operating revenue) - Enter the appropriate 3-digit industry code(s) and the percent, to the nearest tenth of one percent, of net sales (as reported in item 82 of standard Form BE-10B) associated with each code. See the list of codes (page 2) and the full explanation of each, in the Industry Classifications and Export and Import Trade Classifications Booklet. If you use fewer than five codes you must account for one hundred percent of net sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no net sales, show the intended activity(ies). Holding companies should show percentage of total income (item 40).

	Industry code	Percent of net sales
32. Banking	054 1 600	2 . %
33. Enter code with 2nd largest percent of net sales	055 1	2 . %
34. Enter code with 3rd largest percent of net sales	056 1	2 . %
35. Enter code with 4th largest percent of net sales	057 1	2 . %
36. Enter code with 5th largest percent of net sales	058 1	2 . %
37. Total percent of net sales accounted for (sum of items 32 through 36)	059	2 . %
38. BEA USE ONLY	060 1	IND 0 0

**Part II - BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**

(Report all amounts in thousands of U.S. dollars)

	AMOUNT (1)
39. Total assets at end of year - As defined for reporting on (a) the foreign branch report of (Form 105F) condition for an unincorporated foreign bank affiliate or (b) on Form FR 314 for an incorporated foreign bank affiliate	2069 1 \$
40. Total income - Include net sales or gross operating revenues (excluding sales taxes); equity in net income of foreign affiliates; net unrealized and realized capital gains (losses), which are recognized; exchange gain (loss) from translating this foreign affiliate's financial statements into dollars, and other income. Same basis as required by item 87 of standard Form BE-10B	2087 1
41. Exchange gain (loss) from translating this foreign affiliate's financial statements into dollars - Enter the gain (loss), which would be included in item 42, which results from the translation (or remeasuring) of the affiliate's financial statements from its local currency into dollars due to a change in the exchange rate between the local currency and the dollar during the period (FASB 8)	2085 1
42. Net income (loss) - Net income after provision for foreign income taxes, but before dividends on common and preferred stock. Same basis as required by item 93 of standard Form BE-10B. (For an unincorporated affiliate, this should be the amount reported for income tax purposes to the government of the country of location of the affiliate, adjusted to the "all inclusive" concept of the income statement.)	2093 1
Net unrealized and realized capital gains (losses) - Include net capital gains (losses) resulting from changes in foreign affiliate's foreign currency denominated assets and liabilities due to changes in foreign exchange rates during the period; net unrealized capital gains (losses), which are recognized, resulting from valuation of assets; and net realized capital gains (losses) from disposition of assets such as the sale of investment securities or property, plant or equipment items.	2084 1
43. Those that are included in net income, item 42 above	
44. Those carried directly to an equity account and not included in net income	2098 1 \$
45. Total employment - Report the average number of employees for the year, as defined for item 201, column 1 of standard Form BE-10B	4144 1 NUMBER
46. Wages and salaries and employee benefit plans - Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined for items 205 and 206, column 1 of standard Form BE-10B	4145 1 AMOUNT \$

If item 45, total employment, or item 46, wages and salaries and employee benefit plans, is zero, explain here.

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

Use Part III to report the line of direct voting ownership included in item 12. Permanent debt and equity investment and related earnings, income, fees, and other items remitted or credited between the U.S. Reporter and the foreign affiliate should be reported here on appropriate lines. NOTE: In order to avoid duplication in U.S. Government statistics, the permanent invested capital in item 48; the permanent debt investment in item 50, and owners' equity items 51 through 55, should not be reported on Treasury Department Foreign Exchange Forms B-1, B-2, and B-3.

**Section A - INVESTMENT BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE**

47. Do the U.S. Reporter's percentages of direct voting ownership given in item 12 exactly match the U.S. Reporter's percentages of direct equity interest in the foreign affiliate?  3103 1 Yes  2 No If no, attach a complete explanation of the differences.

(Report all amounts in thousands of U.S. dollars)

	According to books of affiliate		According to books of U.S. Reporter	
	Closing (1)	Opening (2)	Closing (3)	Opening (4)
48. Unincorporated bank affiliate: Permanent invested capital - That part of the U.S. Reporter's investment in the affiliate which it considers to be permanent invested capital, including unremitted income. This would normally consist of capital allocated to the affiliate, special reserves out of net income, and net income not yet distributed. (Hereinafter considered to be the U.S. Reporter's equity in the affiliate.)	3104 \$	\$	\$	\$
49. Incorporated bank affiliate: DEBT Affiliate's long-term debt to the U.S. Reporter, total - Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less which has been renewed, or with respect to which there is the intention and the means to renew, extend, or refinance, for more than one year. Exclude current portion due.	400 \$	\$	\$	\$
50. U.S. Reporter's permanent debt investment in affiliate - That part of item 49 which is considered to be permanent investment in the affiliate by the U.S. Reporter	107			



Part I - IDENTIFICATION OF FOREIGN AFFILIATE - Continued

5. Number of foreign affiliates consolidated (Enter number)

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

NOTE: DO NOT consolidate affiliates in different countries, or in different BEA 3-digit industries, except under the limited conditions noted on page 5 of the Instruction Booklet

6. Form of organization of foreign affiliate (Mark one)

NOTE: For a business enterprise that is incorporated in the United States but carries on substantially all of its operations abroad, the foreign portion of its operations should be considered and treated as a branch, i.e., as an unincorporated foreign affiliate, in this report.

1006  1  Corporation  4  Sole proprietorship  
 2  Branch  5  Other - Specify \_\_\_\_\_  
 3  Partnership

7. Country of incorporation or organization of foreign affiliate (Mark one)

007  1 0 0  Canada  6 1 4  Japan  
 3 0 8  Germany  3 2 7  United Kingdom  
 3 0 7  France  Other - Specify \_\_\_\_\_

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

008  1 0 0  Canada  6 1 4  Japan  
 3 0 8  Germany  3 2 7  United Kingdom  
 3 0 7  France  Other - Specify \_\_\_\_\_

REPORTING PERIOD

Report should be for calendar year 1977; see Instruction Booklet, page 2

Month	Day	Year
		1977

9. "Opening balance" and "beginning of reporting period" in this BE-10B report always refer to data as of -

009  1 0 0 1977

10. "Closing balance" and "end of reporting period" in this BE-10B report always refer to data as of -

010  1 0 0 1977

11. Dates for U.S. Reporter - Dates shown in items 9 and 10 refer to data from books of foreign affiliate; in Part III, data from books of U.S. Reporter are requested. Data according to books of U.S. Reporter are (Mark one):

For exactly the same dates shown in items 9 and 10   
 Differ from the dates shown in items 9 and 10   
 (If different, give dates for U.S. Reporter data) \_\_\_\_\_

*Line for restatement added*

Ownership - 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, in this foreign affiliate held directly by -

	Reporting Period	
	Ending	Beginning

12. U.S. Reporter named in item 1	012	1 . %	2 . %
13. Foreign affiliate(s) of U.S. Reporter named in item 1	013	1 . %	2 . %
14. Other U.S. Reporter(s), of this affiliate, and its (their) foreign affiliates - if entry here, item 17 must be "Yes" <i>→ New 2 lines</i>	014	1 . %	2 . %
15. Other U.S. persons	015	1 . %	2 . %
16. Other foreign persons	016	1 . %	2 . %
TOTAL <i>Indirect ownership section added</i>		100.0 %	100.0 %

17. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this affiliate's voting rights?

If yes, complete either item 18 or 19; if no, skip to item 20

019  1  Yes  
 2  No

18. If the answer to item 17 is yes, and if U.S. Reporter named in item 1 is submitting the Part II data for this foreign affiliate, give name(s) and address(es) of the other U.S. Reporter(s) who is (are) not submitting the data

19. If the answer to item 17 is yes, and if U.S. Reporter named in item 1 is NOT SUBMITTING the Part II data for this foreign affiliate, give name and address of U.S. Reporter submitting the data

BEA USE ONLY

021  1  2  3  4  5  6  7  8  9  0

20. Date of establishment - The date the foreign affiliate (i.e., the original foreign business enterprise) was established, whether or not established by the U.S. Reporter

Month	Year

21. Date U.S. Reporter first acquired a direct investment interest - The date the U.S. Reporter acquired a ten percent or more, direct or indirect, voting interest in the foreign affiliate, either by establishing the affiliate or by purchasing the voting interest

Month	Year

22. Termination of direct investment - If the U.S. Reporter's direct and indirect voting interest in the foreign affiliate went below 10 percent during the reporting period, enter date this happened and mark one:

Month	Year
	1 9 7 7

Foreign affiliate was seized, expropriated or nationalized,  024  1   
 Foreign affiliate was dissolved or liquidated.  2   
 Foreign affiliate was sold, i.e., U.S. Reporter's voting interest went to less than ten percent as a result of a sale of voting rights. Give buyer's name and address below.  3

23. Operating period - Was the foreign affiliate inactive for part of the reporting period or did it operate on an intermittent or seasonal basis during the reporting period? (Mark one)

If yes, explain and give dates

025  1  Yes  
 2  No

24. If the sum of the percentage of ownership in items 12 and 13 is 50.0 percent or less, does the U.S. Reporter, nevertheless, have the power to direct or cause the direction of the management and policies of the affiliate? (Mark one)

026  1  Yes  
 2  No

25. If the sum of the percentage of ownership in items 12 and 13 is more than 50.0 percent, is the affiliate fully consolidated with the U.S. Reporter in other reports, such as those prepared for shareholders? (Mark one)

027  1  Yes  
 2  No

26. If this foreign affiliate is not fully consolidated with the U.S. Reporter in other reports, such as those prepared for shareholders, and the U.S. Reporter holds a direct equity interest in this affiliate, is the U.S. Reporter's investment carried on its books under the (Mark one)

028  1  Equity basis  
 2  Cost basis

FORM BE-10B (BANK) (Report for foreign affiliate which is a bank)  
(12-77)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSISBENCHMARK SURVEY OF U.S. DIRECT  
INVESTMENT ABROAD - 1977RETURN REPORTS TO: U.S. Department of Commerce  
Bureau of Economic Analysis (BE-50, SSB)  
Washington, D.C. 20230

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**Special Note: Banks**—Specialized report forms have been adopted for banks, that is, a business enterprise for which over 50 percent of its total revenues are generated by activities classified in industry code 600, because much of the information on banks' foreign activities which is requested on the standard forms is already being reported on a regular and systematic basis to agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized Forms BE-10A BANK and BE-10B BANK is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

A specialized report form—BE-10A BANK— has been developed for reporting by a U.S. Reporter which is a bank or a bank holding company. It is not to be used by a U.S. Reporter which may technically be classified as a bank holding company because of an interest in a banking activity, but which has 50 percent or more of its revenues generated by non-bank activities. (Activities of subsidiaries which may not be banks but which provide support to the parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the parent company, are considered bank activities.)

A specialized report form—BE-10B BANK—has also been developed for reporting of a foreign affiliate which is a bank and in which the U.S. Reporter holds a direct ownership interest. Incorporated foreign bank affiliates in which the U.S. Reporter holds a direct equity interest must be separately reported. All branch banks of the U.S. Reporter in a given foreign country must be consolidated on one BE-10B BANK even if it is the Reporter's practice to report data for these branches separately on on FR 105 f.

A foreign bank affiliate of the U.S. Reporter in which the U.S. Reporter holds no direct ownership interest may be treated as an exempt foreign affiliate and need not be separately reported on Form BE-10B BANK, but must be listed on Form BE-10A SUPPLEMENT.

A U.S. Reporter which is a bank, but which has a non-bank foreign affiliate, must file a Form BE-10A BANK for itself and a standard Form BE-10B for the non-bank foreign affiliate.

A U.S. Reporter which is not a bank, but which has a bank foreign affiliate, must file a standard Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

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

## Part I - IDENTIFICATION OF FOREIGN AFFILIATE

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

Control Number →

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-133, BE-577, BE-578 and BE-578B

1002

3. Serial number for foreign affiliate - Enter serial number from transmittal list required to be submitted with report pursuant to item 7, Form BE-10A

Number

4. Name change - If there has been a name change since 1966, give 1966 name of foreign affiliate

BEA USE ONLY

004

577

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The specialized report forms, where their use is permitted, stand in place of the standard forms, and the instructions given herein and in the **Instruction Booklet** should be so construed. References to Forms BE-10A and BE-10B should be interpreted as meaning Forms BE-10A BANK and BE-10B BANK.

**IMPORTANT**—Read **Instruction Booklet** before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

**1. Definition of U.S. Direct Investment Abroad**—The ownership or control, directly or indirectly by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.

**2. Definition of Affiliate**—A business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

**3. Definition of Foreign Affiliate**—An affiliate located outside the United States in which a U.S. person has direct investment.

**4. Filing**—A U.S. person is required to file one Form BE-10B for each foreign affiliate which is not exempt pursuant to number 5 below. (Under those limited conditions where foreign affiliates may be consolidated, the consolidated entity is considered to be one foreign affiliate.) If two or more U.S. Reporters jointly own a foreign affiliate, directly or indirectly, each U.S. Reporter must submit a Form BE-10B report for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file a "complete" Form BE-10B report; and the other U.S. Reporter(s) must file a "partial" Form BE-10B report in which only Part I, items 1 through 24, and Part III, if there is direct ownership or transactions, have been completed. If the percentage of ownership is the same, the U.S. Reporters must decide among themselves which one will submit the complete report. For a detailed illustration of foreign affiliate reporting requirements, see page 5 of the **Instruction Booklet**.

**5. Total Exemption, Form BE-10B**—A Form BE-10B need not be filed if the foreign affiliate's total assets (item 39), net sales or gross operating revenues excluding sales taxes (as defined for item 82, standard Form BE-10B), and net income after income taxes (item 42) are each less than \$500,000.00 (positive or negative), and the foreign affiliate does not own another foreign affiliate for which a Form BE-10B must be filed. If the latter condition is not met, then Form BE-10B must be filed for the foreign affiliate parent holding the equity interest regardless of the value of its assets, sales, or net income. That is, all affiliates upward in a chain of ownership must be reported.

Inactive foreign affiliate: A form BE-10B need not be filed for an affiliate which has **NO** net sales or gross operating revenues excluding sales taxes (as defined for item 82, standard form BE-10B), has less than \$50,000.00 (positive or negative) of net income after income taxes (item 42), and the change in total assets during the year was less than \$50,000.00, even if its total assets (item 39) exceed \$500,000.00. Such inactive foreign affiliates shall be treated as exempt.

Pursuant to item 7, Form BE-10A, a Form BE-10A SUPPLEMENT must be attached giving the name, country of location, and selected information for each exempt foreign affiliate. If all affiliates are exempt, then Form BE-10A SUPPLEMENT must be filed along with the required partial Form BE-10A.

**6. Translation of Foreign Currency Financial and Operating Data into U.S. Dollars**—The foreign affiliate's financial and operating data should be translated from foreign currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 8). Do not use the spot foreign exchange rate in effect at yearend or the end of the reporting period as an expediency for translating data into U.S. dollars except in those cases where FASB 8 specifically permits that rate. See page 9 of **Instruction Booklet**.

7. Assistance—Phone (202) 523-0632

**8. Due Date**—BE-10 reports containing both Form BE-10A and Form(s) BE-10B are due on the following dates:

May 31, 1978—For a U.S. Reporter required to file less than 20 Forms BE-10B.

June 30, 1978—For a U.S. Reporter required to file from 20 to 99 Forms BE-10B.

July 31, 1978—For a U.S. Reporter required to file 100 or more Forms BE-10B.

## 9. GENERAL NOTES:

A. Currency amounts should be reported in U.S. dollars and rounded to the nearest thousand.  
Example: \$1,033,242.00 should be reported as \$1,033.

B. If an item is between  $\pm$ \$500.00, enter "0."

C. Use parentheses to indicate negative numbers.

D. Every question on the form should be answered except where reporting is specifically exempt. If certain information cannot be supplied because the accounts of the foreign affiliate cannot be obtained, give your best estimate.

E. All questions should be answered in the context of the reporting period for the particular foreign affiliate being reported (see items 9 and 10).

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

Section B CHANGE IN U.S. REPORTER'S EQUITY HOLDINGS IN AFFILIATE

The purpose of this section is to identify which change items result in capital flows from or to the United States as defined for balance of payments purposes.

(Report all amounts in thousands of U.S. dollars)

NOTE: Enter items 118 through 127 at actual transaction value; the gain or loss necessary to reconcile to change in book value should be entered in item 128.

117. Increase (decrease) in equity holdings – Unincorporated affiliate, enter amount for item 104, column 3 minus column 4; incorporated affiliate, enter amount for sum of items 109 and 110, column 3 minus column 4. (Equals sum of items 118 through 122, 127 and 128, minus the sum of items 123 through 126.)

		According to books of U.S. Reporter	
		Change (1)	Means of settlement code (2)
117.	\$ 3117		
118.	118		2
119.	119		2
120.	120		2
121.	121		2
122.	122		2
123.	123		2
124.	124		2
125.	125		2
126.	126		2
127.	127		2
128.	128		
BEA USE ONLY			
129.	\$ 129		

MEANS OF SETTLEMENT CODES

(If more than one code is applicable to a given item, enter each code and the amount for each.)

1. Cash
2. Exchange of affiliate's stock or other equity for U.S. Reporter's stock.
3. Capitalization of intercompany accounts.
4. Exchange of affiliate's stock or other equity for financial assets other than those in codes 1, 2, and 3.
5. Transfer of equipment, inventory, or other tangible property.
6. Transfer of intangible assets including patents, know-how, rights, etc.
7. Other – Specify

Section C RECEIPTS AND PAYMENTS OF DIVIDENDS, INTEREST, FEES, ROYALTIES, AND RENTALS

Items in this section should be based on the books of the U.S. Reporter. Amounts should be entered as of the date they were either received from (paid to) the affiliate or entered into intercompany accounts with the affiliate, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into intercompany account in this or previous periods, in order to avoid duplication, any subsequent settlement of the account in this, or a future, period should not be reflected again in one of these items but should be reflected only as a reduction in intercompany account in the balance sheet.

130. Dividends on common and preferred stock, paid out of earnings, excluding stock dividends	130				
131. Interest – Include interest on capital (financial) leases	131				
132. Royalties, license fees, and other fees for the use or sale of intangible property	132				
133. Receipts and payments for use of tangible property – Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component.	133				
134. Film and television tape rentals	134				
135. Research and development expenditures assessment by U.S. Reporter on affiliate, if separately charged	135				
136. Fees for services rendered – Include fees for management, professional, or technical services, and allocated expenses other than those given above	136				
137. TOTAL – Sum of items 130 through 136	137				

		Receipts by U.S. Reporter from affiliate		Payments by U.S. Reporter to affiliate	
		Net of tax withheld (1)	Tax withheld (2)	Net of tax withheld (3)	Tax withheld (4)
130.	\$				
131.	\$				
132.					
133.					
134.					
135.					
136.					
137.	\$				

Section D U.S. REPORTER'S EQUITY IN AFFILIATE'S NET INCOME

Net income must be calculated in accordance with the "all inclusive" concept of the income statement

138. U.S. Reporter's equity in affiliate's net income (loss) – Enter U.S. Reporter's share of net income, item 93

		Amount (1)
138.	\$	

NOTE: Either Part IV or Part V must be completed. If (a) items 69 (total assets), 82 (net sales or gross operating revenues, excluding sales taxes), and 93 (net income), are each less than \$3,000,000.00 (whether positive or negative) or (b) the foreign affiliate is not a majority-owned foreign affiliate (see definition), then Part IV must be completed. If (a) any one of items 69 (total assets), 82 (net sales or gross operating revenues, excluding sales taxes), or 93 (net income), is positive or negative by \$3,000,000.00 or more and (b) the foreign affiliate is majority-owned (see definition), then Part V must be completed.

**Part IV – SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**

(Report all amounts in thousands of U.S. dollars)

		Amount (1)
U.S. merchandise exports to affiliate in 1977, F.A.S. U.S. port – As defined for item 240		
139. Goods shipped to affiliate by U.S. Reporter	4139	\$ 1
140. Goods shipped to affiliate by other U.S. persons	140	1
U.S. merchandise imports from affiliate in 1977, F.A.S. foreign port – As defined for item 259		
141. Goods shipped by affiliate to U.S. Reporter	141	1
142. Goods shipped by affiliate to other U.S. persons	142	1
143. Expenditures for property, plant, and equipment – As defined for item 150, sum of columns 1 and 2	143	\$ 1
144. Total employment – Report the average number of employees for the year, as defined for item 201, column 1	144	Number
145. Wages and salaries and employee benefit plans – Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined for items 205 and 206, column 1	145	Amount \$ 1

**Part V – DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**

**Section A – PROPERTY, PLANT, AND EQUIPMENT**

Property includes land, timber, and mineral rights owned by the affiliate, except for land held for resale and capitalized exploration and development costs. Plant and equipment includes all structures, machinery, equipment, special tools, deposit containers, construction in progress and capitalized exploration and development costs. Include items that the affiliate is acquiring pursuant to leases that it has capitalized; exclude leased items that the affiliate has recorded as installment sales and that are being carried as receivables; exclude intangible assets.

● OPENING BALANCES

		Property		Plant and equipment	
		(1)	(2)	(1)	(2)
146. Gross book value (historical cost)	5146	\$ 1	\$ 2	\$ 1	\$ 2
147. Accumulated depreciation and like charges	147	1	2	1	2
148. Net book value – Equals item 146 minus item 147, and sum of columns 1 and 2 must equal item 66, column 2	148	1	2	1	2
● DURING REPORTING PERIOD					
149. Net book value of transfers in from U.S. Reporter or foreign affiliates of U.S. Reporter – Name of person from whom transferred	149	1	2	1	2
150. Expenditures	150	1	2	1	2
151. Net book value of sales and transfers out	151	1	2	1	2
152. Net book value of retirements	152	1	2	1	2
153. Depreciation and like charges	153	1	2	1	2
154. Other increases (decreases) in net book value – Specify	154	1	2	1	2
● CLOSING BALANCES					
155. Net book value – Equals sum of items 148, 149, 150, and 154 minus sum of items 151, 152, and 153; and sum of columns 1 and 2 must equal item 66, column 1	155	1	2	1	2
156. Accumulated depreciation and like charges	156	1	2	1	2
157. Gross book value (historical cost) – Sum of items 155 and 156	157	\$ 1	\$ 2	\$ 1	\$ 2
158. Addendum: Expenditures for used plant and equipment – That portion of item 150, column 2, which represents expenditures for major items of used plant and equipment	158	1	2	1	2
● LEASED PROPERTY, PLANT, AND EQUIPMENT					
159. Net book value of property, plant, and equipment on lease by affiliate to others excluding operating leases of less than one year – Net book value for long-term operating leases is the original cost less accumulated depreciation; for capital (financial) leases, it is the amount of principal payments remaining due at the specified time, including payments called for by a bargain purchase option, if any	159	\$ 1	\$ 2	\$ 1	\$ 2
160. Additional assets, net of depreciation or amortization – Those additional net assets that a lessee would include in the balance sheet if leases that are classified and accounted for as operating leases, while meeting generally accepted accounting criteria (FASB 13) for classification as capital leases, had been classified and accounted for as capital leases.	160	1	2	1	2

**Section B – PETROLEUM AND MINING EXPLORATION AND DEVELOPMENT EXPENDITURES**

		Amount (1)
161. Expenditures charged against income	161	\$ 1
162. Expenditures capitalized – Included in item 150	162	1
163. TOTAL – Sum of items 161 and 162	163	\$ 1

**Section C – DETAILED INVENTORY ACCOUNTS AND PURCHASES**

Petroleum and mining enterprises – Report product inventories as “finished goods” and inventories of materials and supplies as “raw materials and supplies”. Manufacturing enterprises – separate inventories into the three categories. Wholesale and retail trade enterprises – report goods held for resale as “finished goods”. All other enterprises – report supplies and other inputs as “raw materials and supplies” and the remainder of inventories, if any, as “finished goods” or “work in process” as is appropriate for the nature of the enterprise.

		Balance	
		Closing (1)	Opening (2)
164. Finished goods	164	\$ 1	\$ 2
165. Work in process	165	1	2
166. Raw materials and supplies	166	1	2
167. TOTAL INVENTORIES – Equals item 64 and the sum of items 164 through 166	167	\$ 1	\$ 2
● PURCHASES			
168. Purchases – The amount of purchases (net) during the period of goods, materials and supplies as it appears in the “cost of goods (product) sold” schedule	168	1	2

**Section D – DIVIDENDS, INTEREST, TAXES, AND SUBSIDIES**

		Amount (1)
169. Dividends received – Dividends, in cash or in kind, on both common and preferred stock, received by affiliate from, or credited to affiliate by, all payors, net of tax withheld, but excluding stock and liquidating dividends	169	\$ 1
170. Interest received – Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld	170	1
171. Interest paid – Interest paid, or credited, to all payees by affiliate, gross of tax withheld	171	1
172. Production royalty payments – Include amounts paid or accrued for the year to foreign governments, their sub-divisions and agencies, for production royalties for natural resources	172	1
173. Taxes (other than income and payroll taxes) and non-tax payments (other than production royalty payments) – Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their sub-divisions and agencies for sales, consumption and excise taxes; property and other taxes on the value of assets or capital; any remaining taxes (other than income or payroll taxes); and all payments of non-tax liabilities (other than production royalty payments), such as import and export duties, license fees, fines, penalties, and similar items	173	1
174. Subsidies received – Monetary grants received from governments. Include all grants received from governments and quasi-governmental organizations which are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investment in, or to cover losses of, property, plant and equipment.	174	\$ 1

**Part V – DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE – Continued**  
 (Report all amounts in thousands of U.S. dollars)

**Section E TECHNOLOGY**

	Amount (1)
175. Research and development (R&D) expenditures, calculated in accordance with FASB 2 – All R&D costs incurred, including depreciation, amortization, wages and salaries, taxes, costs of materials and supplies, allocated overhead, indirect R&D costs, and the costs of R&D conducted by others on behalf of the affiliate. Exclude costs incurred in R&D activities conducted for others under a contractual arrangement.	5175 \$
<ul style="list-style-type: none"> <li>ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE OR SALE OF INTANGIBLE PROPERTY</li> </ul> <p>Receipts – Include royalties, license fees and other amounts received by or credited to this affiliate for the use or sale of intangible property</p>	
176. Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	176 \$
177. Received from or credited by foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	177 \$
178. Received from or credited by other foreign persons	178 \$
<p>Payments – Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property</p>	
179. Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate	179 \$
180. Paid or credited to foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	180 \$
181. Paid or credited to other foreign persons	181 \$

**Section F COMPOSITION OF EXTERNAL FINANCING**

Note: Entries in column 2 of this section also correspond to items in Part III as follows:

For incorporated affiliate:

182 + 183 = 105, column 1 and 189 + 190 = 105, column 2  
 184 + 185 = 107, column 1 and 191 + 192 = 107, column 2  
 186 = 106, column 1 and 193 = 106, column 2  
 187 = 108, column 1 and 194 = 108, column 2  
 188 = 109 + 110 + 111, column 1 and 195 = 109 + 110 + 111, column 2

For unincorporated affiliate:

188 = 104, column 1 and 195 = 104, column 2  
 All other column 2 cells should be blank

If there is more than one U.S. Reporter of this affiliate, then the sum of the specified Part III items for all U.S. Reporters of this affiliate would be equal to the entries in column 2 of this section.

● CLOSING BALANCES

Current liabilities – Sum of items 182 and 183, column 1, must equal sum of items 70 and 71, column 1

	Total (1)	U.S. Reporter(s) of this affiliate (2)	Other U.S. persons (3)	Foreign affiliate(s) of U.S. Reporter(s) of this affiliate (4)	Other foreign persons (5)
182. To banks	182 \$	\$	\$	\$	\$
183. To other than banks	183				
Long-term debt – Sum of items 184 and 185, column 1, must equal item 72, column 1					
184. To banks	184				
185. To other than banks	185				
186. Current receivables – Column 1 must equal sum of items 62 and 63, column 1	186				
187. Noncurrent receivables and financial investments – Column 1 must equal the part of item 68, column 1, that is stocks, bonds, noncurrent receivables, and "other" equity investment	187				
188. Capital stock or owners' equity – For incorporated foreign affiliate, column 1 must equal sum of items 76, 77, and 78, column 1; for unincorporated foreign affiliate, column 1 must equal item 75, column 1	188 \$	\$	\$	\$	\$
● OPENING BALANCES					
Current liabilities – Sum of items 189 and 190 column 1, must equal sum of items 70 and 71, column 2					
189. To banks	189 \$	\$	\$	\$	\$
190. To other than banks	190				
Long-term debt – Sum of items 191 and 192, column 1, must equal item 72, column 2					
191. To banks	191				
192. To other than banks	192				
193. Current receivables – Column 1 must equal sum of items 62 and 63, column 2	193				
194. Noncurrent receivables and financial investments – Column 1 must equal the part of item 68, column 2, that is stocks, bonds, noncurrent receivables, and "other" equity investment	194				
195. Capital stock or owners' equity – For incorporated foreign affiliate, column 1 must equal sum of items 76, 77, and 78, column 2; for unincorporated foreign affiliate, column 1 must equal item 75, column 2	195 \$	\$	\$	\$	\$
196. BEA USE ONLY	196				

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

**Part V - DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**  
(Report all amounts in thousands of U.S. dollars)

**Section G - EMPLOYMENT AND LABOR COSTS**

Employment and labor costs data should be based on payroll records for the reporting period. They should relate, therefore, to activities during the reporting period regardless of whether the costs of such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do not include data related to activities taking place in periods prior to the reporting period, such as those whose costs were charged to inventories or capitalized in prior years. See Instruction Booklet, pages 10-13 for requirements and definitions.

• **EMPLOYMENT**

Report the average number of employees for the reporting period, including part-time employees. If possible, the average should be the average for the year of the number of persons on the payroll at the end of each pay period, monthly or quarter. If precise figures are not available, give your best estimate of average number of employees for the reporting period. Production and related workers are those employees most directly connected with carrying out the activity of the business reported, up to and including working foremen, but excluding other supervisory employees.

		Total	Production and related workers	Non-production workers
		(1)	(2)	(3)
Number of employees or hours worked				
197. Managerial employees - Non-production workers engaged in management activities, excluding managers engaged in R&D work	5197			3
198. Research and development scientists and engineers - Scientists and engineers engaged in R&D work, including those managing R&D work	198			3
199. Other professional and technical employees - Professional and technical employees not classified as "managerial employees" or "research and development scientists and engineers"	199			3
200. Other non-production workers	200			3
201. TOTAL EMPLOYMENT - For column 3, equals sum of items 197 through 200	201	1	2	3
202. Total number of employees who are U.S. citizens - Number of employees reported in item 201 that are U.S. citizens	202	1		
203. Hours worked by production and related workers - Report total number of hours worked during the reporting period by production and related workers shown in item 201, column 2 above. Include stand-by or reporting time; exclude hours paid for holidays, vacations, sick leave, or other paid leave.	203		2	
204. Collective bargaining - Did union-management agreements cover a majority of production and related workers in item 201, column 2?	204	$\frac{1}{1}$	<input type="checkbox"/> Yes	<input type="checkbox"/> No

• **LABOR COSTS**

All expenditures made by employer in connection with the employment of workers, including cash payments, payments in kind, employer expenditures for employee benefit plans, and other labor costs.

		Amount		
		(1)	(2)	(3)
205. Wages and salaries - Employee's gross earnings (before payroll deductions), including overtime payments and shift differentials, paid bonuses, commissions (except to independent sales personnel), and all other direct payments by the employer to employees, such as those for holiday and vacation pay, paid sick leave, and severance pay. Also include payments in kind valued at the cost to the employer.	205	\$	\$	\$
206. Employee benefit plans - Employer expenditures for all employee benefit plans, including those required by government statute, those resulting from collective-bargaining contacts, and those that are voluntary. Employee benefit plans include retirement plans; life, disability, and medical insurance; workers' compensation insurance; and unemployment insurance. Include employer contributions to funds for paid sick leave, severance pay, and family allowances. For the breakdown between production and related workers (column 2) and non-production workers (column 3), if actual data are not available, give your best estimate.	206	1	2	3
207. Other labor costs - All other costs incurred by the employer, on behalf of employees as well as the employer. These include employer's cost for recruitment and training; the actual cost of providing plant facilities and services such as cafeterias, medical and recreational facilities, work clothing, etc.; and taxes on employment or payrolls which are not deductions from employees' wages and salaries and which are not for employee benefit plans included in item 206. (This item need not be reported if the sum of all "other labor costs" is estimated to be less than 5 percent of total wages and salaries reported in item 205.)	207	1		
208. TOTAL LABOR COSTS - Sum of items 205, 206, and (if reported) 207, column 1	208	\$		

If total employment, item 201, column 1, or total labor costs, item 208, is zero, explain

**Section H - DISTRIBUTION OF SALES OR OPERATING REVENUES**

If actual figures are not available, give best estimates  
(Report all amounts in thousands of U.S. dollars)

		Total	U.S. Reporter(s) and its (their) foreign affiliates	Unaffiliated customers
		(1)	(2)	(3)
209. Net sales or gross operating revenues, excluding sales taxes - The amount in column 1 should equal item 82 and also the sum of items 210, 211, and 212	209	\$	\$	\$
210. Sales in affiliate's country of location	210	1	2	3
211. Exports to the United States	211	1	2	3
212. Exports to other countries - Sum of items 213 through 236	212	1	2	3
213. Canada	213	1	2	3
214. Brazil	214	1	2	3
215. Mexico	215	1	2	3
216. Other Latin American Republics - Argentina, Bolivia, Chile, Columbia, Costa Rica, Cuba, Dominican Republic, Ecuador, El Salvador, Guatemala, Haiti, Honduras, Nicaragua, Panama, Paraguay, Peru, Uruguay, and Venezuela	216	1	2	3
217. Other Western Hemisphere	217	1	2	3
218. Belgium and Luxembourg	218	1	2	3
219. Denmark and Ireland	219	1	2	3
220. France	220	1	2	3
221. Germany	221	1	2	3
222. Italy	222	1	2	3
223. Netherlands	223	1	2	3
224. United Kingdom	224	1	2	3

**Part - DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**  
 (Report all amounts in thousands of U.S. dollars)

Section I U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE - Continued		Total	Shipped to U.S. Reporter(s)	Shipped to other U.S. person(s)
		(1)	(2)	(3)
U.S. merchandise imports from foreign affiliate (valued f.a.s. foreign port)		Amount		
		1	2	3
Goods shipped in 1977 to the United States by affiliate that were:				
257. Charged by affiliate	5257 \$	\$	\$	
258. Charged by others	258 \$			
259. Total goods shipped in 1977 to the United States by affiliate - Equals sum of items 257 and 258 if completed, and sum of items 260 through 269, and sum of items 270 and 271.	259 \$	\$	\$	
By product (See Industry Classifications and Export and Import Trade Classifications Booklet)				
260. Food, beverages, and tobacco (SITC 0 and 1)	260 \$	\$	\$	
261. Inedible crude materials, except fuels (SITC 2)	261 \$			
262. Mineral fuels, lubricants, and related materials (SITC 3)	262 \$			
263. Chemicals (SITC 5)	263 \$			
264. Machinery, electrical and non-electrical (SITC 71 and 72)	264 \$			
265. Road motor vehicles and parts (SITC 732)	265 \$			
266. Other transportation equipment (SITC 73 excluding 732)	266 \$			
267. Metal manufactures (SITC 67, 68, and 69)	267 \$			
268. Other manufactures (SITC 61 through 66, and 8)	268 \$			
269. All other (SITC 4 and 9)	269 \$			
By whose products the goods are				
270. Products of affiliate - That portion of item 259 that consists of products grown, extracted, processed, assembled, or manufactured by the affiliate	270 \$			
271. Products of others - That portion of item 259 that consists of products grown, extracted, processed, assembled, or manufactured by persons other than the affiliate	271 \$			
272. Goods shipped in 1977 to the United States by foreigners other than the affiliate that were charged by the affiliate	272 \$	\$	\$	

Section J Merchandise imports by affiliate from countries other than the U.S. See Instruction Booklet, page 15, for details of data requirements.		Total	Shipped by other foreign affiliates of U.S. Reporter(s)	Shipped by unaffiliated foreign persons
		(1)	(2)	(3)
Goods shipped in 1977 to affiliate from countries other than the United States -		1	2	3
273. Capital equipment and other goods charged to fixed asset accounts	273 \$	\$	\$	\$
274. Other	274 \$	\$	\$	\$
275. TOTAL GOODS SHIPPED - Equals sum of items 273 and 274	275 \$	\$	\$	\$

**SUPPLEMENTAL INSTRUCTIONS FOR FOREIGN AFFILIATES THAT ARE INSURANCE COMPANIES**

These special instructions are intended to supplement or supplant the instructions given elsewhere on the form. If problems should arise in applying these instructions or in reporting other specific items, please contact this Bureau at (202) 523-0632.

When there is a difference, the financial schedules are to be prepared on the same basis as an annual report to the stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, not at the rates promulgated by national insurance departments. Include assets not acceptable for the annual statement to an insurance department.

**Items**

- 62 **Trade accounts and notes receivable** - Include current items such as agents' balances or 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.
- 70 **Trade accounts and notes payable** - Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Policy reserves are to be included in item 73, unless they are clearly current liabilities.
- 82 **Net sales or gross operating revenues, excluding sales taxes** - Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from foreign affiliates that is to be reported in item 83.
- 88 **Cost of goods sold** - Include costs relating to net sales or gross operating revenues, excluding sales taxes (item 82), such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, other underwriting expenses, and investment expenses.

**Part V – DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**

**Section H** DISTRIBUTION OF SALES OR OPERATING REVENUES – Continued

If actual figures are not available, give best estimates  
(Report all amounts in thousands of U.S. dollars)

		Total	U.S. Reporter(s) and its (their) foreign affiliates	Unaffiliated customers
		(1)	(2)	(3)
Exports to other countries – Continued				
225.	Spain	1 5225 \$	2	3 \$
226.	Sweden	1 226	2	3
227.	Switzerland	1 227	2	3
228.	Other Western Europe – Includes Cyprus, Malta, Turkey, and Yugoslavia	1 228	2	3
229.	Eastern Europe	1 229	2	3
230.	Japan	1 230	2	3
231.	Australia and New Zealand	1 231	2	3
232.	South Africa	1 232	2	3
233.	Middle East – excludes Egypt	1 233	2	3
234.	Other Africa – includes Egypt	1 234	2	3
235.	Hong Kong, Korea, Malaysia, Philippines, Singapore, and Taiwan	1 235	2	3
236.	Other Asia and Pacific	1 236 \$	2 \$	3 \$

**Section I** U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE

As noted in the Instruction Booklet, the purpose of this section is to derive data on U.S. merchandise trade of the foreign affiliate on a "shipped" basis (the basis used in compiling official U.S. trade statistics) rather than on a "charged" basis (the basis normally used in company accounting). If, for the affiliate, there is no material difference between the "shipped" and "charged" bases in determining what is U.S. trade, whose trade it is, and the timing of the trade, then the "charged" basis may be used for the affiliate instead. Regardless of this shipped or charged determination, consigned goods must be included in the trade figures as shipped or charged even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. See pages 13–15 of the Instruction Booklet for additional details of data requirements.

237. Is there a material difference between the "shipped" and "charged" bases in determining what is U.S. trade, whose trade it is, and the timing of the trade for this affiliate?

5237 1  Yes  
2  No

If "No" is marked, the "charged" basis may be used and items 238–239, 256–258, and 272 should be omitted.

U.S. merchandise exports to foreign affiliate (valued f.a.s. U.S. port)		Total	Shipped by U.S. Reporter(s)	Shipped by other U.S. person(s)
		(1)	(2)	(3)
Amount				
Goods shipped in 1977 from the United States to affiliate that were:				
238.	Charged to affiliate	1 238 \$	2 \$	3 \$
239.	Charged to others	1 239	2	3
240.	Total goods shipped in 1977 from the United States to affiliate – Equals sum of items 238 and 239 if completed, and sum of items 241 through 250, and sum of items 251, 252, and 253. Also, column 2 equals sum of items 254 and 255, column 2.	1 240	2	3
By product (See <u>Industry Classifications and Export and Import Trade Classifications Booklet</u> )				
241.	Food, beverages, and tobacco (SITC 0 and 1)	1 241 \$	2 \$	3 \$
242.	Inedible crude materials, except fuels (SITC 2)	1 242	2	3
243.	Mineral fuels, lubricants, and related materials (SITC 3)	1 243	2	3
244.	Chemicals (SITC 5)	1 244	2	3
245.	Machinery, electrical and non-electrical (SITC 71 and 72)	1 245	2	3
246.	Road motor vehicles and parts (SITC 732)	1 246	2	3
247.	Other transportation equipment (SITC 73, excluding 732)	1 247	2	3
248.	Metal manufactures (SITC 67, 68, and 69)	1 248	2	3
249.	Other manufactures (SITC 61 through 66, and 8)	1 249	2	3
250.	All other (SITC 4 and 9)	1 250	2	3
By intended use				
251.	Capital equipment and other goods charged to fixed asset accounts	1 251	2	3
252.	For resale without further manufacture by affiliate	1 252	2	3
253.	Other	1 253	2	3
By whose product the goods are				
254.	Products of U.S. Reporter(s) – That portion of item 240, column 2, that consists of products grown, extracted, processed, assembled, or manufactured by the U.S. Reporter(s)		2	
255.	Products of others – That portion of item 240, column 2, that consists of products grown, extracted, processed, assembled, or manufactured by persons other than the U.S. Reporter(s)		2	
256.	Goods shipped in 1977 from the United States to foreigners other than the affiliate that were charged to the affiliate	1 256 \$	2 \$	3 \$



FORM BE-10B (Report for Foreign Affiliate)  
(1-1-78)

**MANDATORY**

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

**BENCHMARK SURVEY  
OF  
U.S. DIRECT INVESTMENT ABROAD  
1977**

**RETURN REPORTS TO** U.S. Department of Commerce  
Bureau of Economic Analysis (BE-50, SSB)  
Washington, D.C. 20230

**Important** Read Instruction Booklet before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

**BANKS** - See page 6 of Instruction Booklet regarding special instructions and report forms for reporting by banks and bank holding companies.

■ **1. DEFINITION OF U.S. DIRECT INVESTMENT ABROAD** - The ownership or control, directly or indirectly by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.

■ **2. DEFINITION OF AFFILIATE** - A business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

■ **3. DEFINITION OF FOREIGN AFFILIATE** - An affiliate located outside the United States in which a U.S. person has direct investment.

■ **4. FILING** - A U.S. person is required to file one Form BE-10B for each foreign affiliate which is not exempt pursuant to number 5 below. (Under those limited conditions where foreign affiliates may be consolidated, the consolidated entity is considered to be one foreign affiliate.) If two or more U.S. Reporters jointly own a foreign affiliate, directly or indirectly, each U.S. Reporter must submit a Form BE-10B report for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file a "complete" Form BE-10B report; and the other U.S. Reporter(s) must file a "partial" Form BE-10B report in which only Part I, items 1 through 26, and Part III, if there is direct ownership, have been completed. If the percentage of ownership is the same, the U.S. Reporters must decide among themselves which one will submit the complete report. For a detailed illustration of foreign affiliate reporting requirements, see page 4 of the Instruction Booklet.

■ **5. TOTAL EXEMPTION, FORM BE-10B** - A Form BE-10B need not be filed if the foreign affiliate's total assets (item 69), net sales or gross operating revenues excluding sales taxes (item 82), and net income after income taxes (item 93) are each less than \$500,000.00 (positive or negative), and the foreign affiliate does not own another foreign affiliate for which a Form BE-10B must be filed. If the latter condition is not met, then Form BE-10B must be filed for the foreign affiliate parent holding the equity interest regardless of the value of its assets, sales, or net income. That is, all affiliates upward in a chain of ownership must be reported.

Inactive foreign affiliate: A Form BE-10B need not be filed for an affiliate which has NO net sales or gross operating revenues excluding sales taxes (item 82), has less than \$50,000.00 (positive or negative) of net income after income taxes (item 93), and the change in total assets during the year was less than \$50,000.00, even if its total assets (item 69) exceed \$500,000.00. Such inactive foreign affiliates shall be treated as exempt.

Pursuant to item 7, Form BE-10A, a Form BE-10A SUPPLEMENT must be attached giving the name, country of location, and selected information for each exempt foreign affiliate. If all affiliates are exempt, then Form BE-10A SUPPLEMENT must be filed along with the required partial Form BE-10A.

■ **6. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS** - The foreign affiliate's financial and operating data should be translated from foreign currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 8). Do not use the spot foreign exchange rate in effect at yearend or the end of the reporting period as an expediency for translating data into U.S. dollars except in those cases where FASB 8 specifically permits that rate. See page 9 of Instruction Booklet.

■ **7. ASSISTANCE** - Phone (202) 523-0632.

■ **8. DUE DATE** - BE-10 reports containing both Form BE-10A and Form(s) BE-10B are due on the following dates:  
**May 31, 1978** - For a U.S. Reporter required to file less than 20 Forms BE-10B.  
**June 30, 1978** - For a U.S. Reporter required to file from 20 to 99 Forms BE-10B.  
**July 31, 1978** - For a U.S. Reporter required to file 100 or more Forms BE-10B.

■ **9. GENERAL NOTES**

A. Currency amounts should be reported in U.S. dollars and rounded to the nearest thousand.  
 Example: \$1,033,242.00 should be reported as \$1,033

B. If an item is between ± \$500.00, enter "0".

C. Use parentheses to indicate negative numbers.

D. Every question on the form should be answered except where reporting is specifically exempt. If certain information cannot be supplied because the accounts of the foreign affiliate cannot be obtained, give your best estimate.

E. All questions should be answered in the context of the reporting period for the particular foreign affiliate being reported (see items 9 and 10).

**Part I - IDENTIFICATION OF FOREIGN AFFILIATE**

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

(Where the instruction "Mark one" is given, if it is appropriate to mark more than one answer, give explanation.)

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-133, BE-577, BE-578 and BE-578B.

**BEA USE ONLY**

1002

3. Serial number for foreign affiliate - Enter serial number from transmittal list required to be submitted with report pursuant to item 7, Form BE-10A

4. Name change - If there has been a name change since 1966, give 1966 name of foreign affiliate

**BEA USE ONLY**

004 577 - 133

5. Number of foreign affiliates consolidated (Enter number)

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

**NOTE:** DO NOT consolidate affiliates in different countries, or in different BEA 3-digit industries, except under the limited conditions noted on page 5 of the Instruction Booklet

6. Form of organization of foreign affiliate (Mark one)

006 1  Corporation 4  Sole proprietorship  
 2  Branch  
 3  Partnership 5  Other - Specify \_\_\_\_\_

**NOTE:** For a business enterprise that is incorporated in the United States but carries on substantially all of its operations abroad, the foreign portion of its operations should be considered and treated as a branch, i.e., as an unincorporated foreign affiliate, in this report.

7. Country of incorporation or organization of foreign affiliate (Mark one)

007 1 0 0  Canada 6 1 4  Japan  
 3 0 8  Germany 3 2 7  United Kingdom  
 3 0 7  France 1  Other - Specify \_\_\_\_\_

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

008 1 0 0  Canada 6 1 4  Japan  
 3 0 8  Germany 3 2 7  United Kingdom  
 3 0 7  France 1  Other - Specify \_\_\_\_\_

**MANDATORY** - This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108 - hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

**PENALTIES** - Whoever fails to report may be subject to a civil penalty not exceeding \$10,000 and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

**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).

**Part I - IDENTIFICATION OF FOREIGN AFFILIATE - Continued**

REPORTING PERIOD		Month	Day	Year
Report should be for calendar year 1977; see Instruction Booklet, page 2				
9. "Opening balance" and "beginning of reporting period" in this BE-10B report always refer to data as of -	1009	1		197
10. "Closing balance" and "end of reporting period" in this BE-10B report always refer to data as of -	010	1		197
<b>11. Dates for U.S. Reporter</b> - Dates shown in items 9 and 10 refer to data from books of foreign affiliate; in Part III, data from books of U.S. Reporter are requested. Data according to books of U.S. Reporter are <i>(Mark one)</i> : For exactly the same dates shown in items 9 and 10 <input type="checkbox"/> Differ from the dates shown in items 9 and 10 <input type="checkbox"/> (If different, give dates for U.S. Reporter data)				
<b>Ownership</b> - 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, in this foreign affiliate held directly by -		Reporting Period		
		Ending	Beginning	
12. U.S. Reporter named in item 1	012	1 . %	2 . %	
13. Foreign affiliate(s) of U.S. Reporter named in item 1 - If entry here, items 17 and 18 must be completed	013	1 . %	2 . %	
14. Other U.S. Reporter(s), of this affiliate, and its (their) foreign affiliates - If entry here, item 19 must be "Yes"	014	1 . %	2 . %	
15. Other U.S. persons	015	1 . %	2 . %	
16. Other foreign persons	016	1 . %	2 . %	
<b>TOTAL</b> →		017	100.0%	100.0%
17. Indirect ownership - If there is an entry in item 13, enter U.S. Reporter's percent indirect ownership of this affiliate. See Instruction Booklet, Section II C.1., page 3, for instructions on how to compute indirect ownership percentages.		1 . %	2 . %	
<b>18. Identification of foreign affiliate parent(s)</b> - If there is an entry in item 13, enter below the name(s), serial number(s), and the percent(s) of ownership by the foreign affiliate parent(s).				
Name (From item 2 of parent's Form BE-10B)		Serial Number (From item 3 of parent's Form BE-10B)		
		1 . %	2 . %	
		1 . %	2 . %	
		1 . %	2 . %	
<b>TOTAL - must equal item 13 percentages</b> →		1 . %	2 . %	
<b>BEA USE ONLY</b>				
018	1			
<b>19. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this affiliate's voting rights? (Mark one)</b>				
		019	1 <input type="checkbox"/> Yes	
			2 <input type="checkbox"/> No	
If yes, complete either item 20 or 21; if no, skip to item 22				
<b>20. If the answer to item 19 is yes, and if U.S. Reporter named in item 1 is submitting the parts II and IV or V data for this foreign affiliate, give name(s) and address(es) of the other U.S. Reporter(s) who is (are) not submitting the data</b>				
<b>21. If the answer to item 19 is yes, and if U.S. Reporter named in item 1 is not submitting the parts II and IV or V data for this foreign affiliate, give name and address of U.S. Reporter submitting the data</b>				
<b>BEA USE ONLY</b>				
021	1			
<b>22. Date of establishment</b> - The date the foreign affiliate (i.e., the original foreign business enterprise) was established, whether or not established by the U.S. Reporter				
022	1	Month	Year	
<b>23. Date U.S. Reporter first acquired a direct investment interest</b> - The date the U.S. Reporter acquired a ten percent or more, direct or indirect, voting interest in the foreign affiliate, either by establishing the affiliate or by purchasing the voting interest				
023	1	Month	Year	
<b>24. Termination of direct investment</b> - If the U.S. Reporter's direct and indirect voting interest in the foreign affiliate went below 10 percent during the reporting period, enter date this happened and mark one:				
		Foreign affiliate was seized, expropriated or nationalized.		024
		Foreign affiliate was dissolved or liquidated.		1 2 <input type="checkbox"/>
		Foreign affiliate was sold, i.e., U.S. Reporter's voting interest went to less than ten percent as a result of a sale of voting rights. Give buyer's name and address below.		1 3 <input type="checkbox"/>
		Month	Year	
			1 9 7	
<b>25. Operating period</b> - Was the foreign affiliate inactive for part of the reporting period or did it operate on an intermittent or seasonal basis during the reporting period? <i>(Mark one)</i>				
		025	1 <input type="checkbox"/> Yes	
			2 <input type="checkbox"/> No	
<b>26. If the sum of the percentage of ownership in items 12 and 17 is 50.0 percent or less, does the U.S. Reporter, nevertheless, have the power to direct or cause the direction of the management and policies of the affiliate? (Mark one)</b>				
		026	1 <input type="checkbox"/> Yes	
			2 <input type="checkbox"/> No	
<b>27. If the sum of the percentage in items 12 and 17 is more than 50.0 percent, is the affiliate fully consolidated with the U.S. Reporter in other reports, such as those prepared for shareholders? (Mark one)</b>				
		027	1 <input type="checkbox"/> Yes	
			2 <input type="checkbox"/> No	

**Part I – IDENTIFICATION OF FOREIGN AFFILIATE – Continued**

28. If this foreign affiliate is not fully consolidated with the U.S. Reporter in other reports, such as those prepared for shareholders, and the U.S. Reporter holds a direct equity interest in this affiliate, is the U.S. Reporter's investment carried on its books under the (Mark one)

1028 <sup>1</sup> 1  Equity basis  
<sup>1</sup> 2  Cost basis

**Translation of foreign currency financial statements into U.S. dollars** – If, as indicated in item 27 or 28, this foreign affiliate is fully consolidated with, or carried under the equity basis by, the U.S. Reporter in other reports prepared, complete the following:

29. This foreign affiliate's financial books and records are kept in (Mark one):

Local currency of the country of location of the affiliate as given in item 8 029 <sup>1</sup> 1   
 U.S. dollars so that translation from a foreign currency is not required <sup>1</sup> 2   
 A foreign currency which is not that of the country of location of the affiliate as given in item 8 <sup>1</sup> 3

30. If the answer to item 29 above is (1), local currency of the country of location of the affiliate, are all monetary current assets, such as cash and accounts receivable in cash, on the affiliate's foreign currency financial statements representing closing balances translated into U.S. dollars at the same exchange rate? (Mark one)

030 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

31. If item 30 is required to be completed and the answer is YES, enter exchange rate used to translate those closing balance sheet accounts from the foreign currency to U.S. dollars. Enter the rate, carried out to 5 decimal places, expressed as number of U.S. dollars to one foreign currency unit.

031 

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**Licensing and other agreements between U.S. Reporter and foreign affiliate**  
 Were there any licensing and other agreements in effect at the end of the reporting period that gave the foreign affiliate the right to use the U.S. Reporter's trademarks, patents, processes, industrial know-how, or other intangible property?

032 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

32. Trademarks

033 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

33. Patents, processes, industrial know-how, or other intangible property

Were there any licensing and other agreements in effect at the end of the reporting period that gave the U.S. Reporter the right to use the foreign affiliate's trademarks, patents, processes, industrial know-how, or other intangible property?

034 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

34. Trademarks

035 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

35. Patents, processes, industrial know-how, or other intangible property

**Licensing and other agreements between affiliate and foreign persons** – These questions to be completed only if the sum of the percentages of ownership in items 12 and 17 is more than 50.0 percent.  
 Were there any agreements in effect at the end of the reporting period that gave other foreign persons, including other foreign affiliates of the U.S. Reporter, the right to use this foreign affiliate's trademarks, patents, processes, industrial know-how, or other intangible property, whether owned by the foreign affiliate or licensed to it by the U.S. Reporter or by others?

036 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

36. Owned by foreign affiliate

037 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

37. Licensed by U.S. Reporter to foreign affiliate

038 <sup>1</sup> 1  Yes  
<sup>1</sup> 2  No

38. Licensed by others to foreign affiliate

If the answer to any of items 36–38 is YES, enter below the number of foreign persons with whom agreements were in effect. (Cross-licensing refers to arrangements whereby the foreign affiliate grants licenses of intangible property to foreign persons in exchange for licenses from such foreign persons.)

	Number of foreign persons	
	Affiliated	Unaffiliated
39. Trademarks	1	2
40. Patents, processes, industrial know-how, or other intangible property	1	2
41. Cross-licensing involved in agreements in 39 and 40 above	1	2

**The following questions should be answered Yes or No, and if Yes, then column 3 should be answered as appropriate. (Place check mark next to appropriate answers)**

**Investment incentives** – Did any level of government (federal or subfederal) of the country in which this affiliate is located provide (by law, regulation or administrative practice) investment or production incentives of the following nature to this affiliate during the reporting period?

	Yes	No	If "Yes," check below if, to the best of your knowledge, the incentive or the requirement applies only to foreign-owned companies
	(1)	(2)	(3)
42. Tax concessions – Include tax concessions on corporate income, export profits, capital expenditures, sales, exports, license fees, turnover, and other	1	2	3
43. Tariff concessions – Include exemption from or reduction of duties on imports, additional duties on imports of competing goods, or rebates of duties on imported inputs	1	2	3
44. Subsidies – Include wage subsidies, investment grants, or loans at below market interest rates	1	2	3
45. Other incentives – Include local financing, waiving environmental or employment safety standards, research and development support, land sales concessions, exchange control concessions, etc.	1	2	3

**Performance requirements** – Does any level of government (federal or subfederal) of the country in which this affiliate is located require (by law, regulation or administrative practice) as a condition for the affiliate operating in the country, that it do any of the following?

	1	2	3
46. Export a minimum amount (quantity or value)	1.	2.	3.
47. Import no more than a certain amount (quantity or value)	1.	2.	3.
48. Acquire a minimum of inputs locally	1.	2.	3.
49. Employ a minimum amount of local personnel or add a minimum amount of labor content to product(s)	1.	2.	3.
50. Limit the proportion of equity that the U.S. Reporter may hold in the affiliate	1.	2.	3.

51. Number of physical locations at which this affiliate operates – Number of separate (noncontiguous) physical locations where business is conducted, goods are produced, or services or industrial operations are performed by this affiliate (Mark one)

051 <sup>1</sup> 1  1  
<sup>1</sup> 2  2–5  
<sup>1</sup> 3  6–10  
<sup>1</sup> 4  11 or more

This historical survey form is no longer valid and is for information purposes only. [www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents)

Part I - IDENTIFICATION OF FOREIGN AFFILIATE - Continued

52. Major activity of foreign affiliate (Mark one) (For inactive affiliates, indicate the activity pertinent to the last active period; for "start-ups", show the intended activity.)

**Production.** The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploration and development), a product. These activities would be coded in the 000, 100, 200 or 300 series except 070 and 138, of the list of codes given below.

1052 | 1

**Sales.** The foreign affiliate is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities would be coded in the 500 series of the list of codes given below.

2

**Services.** The foreign affiliate is primarily engaged in providing a service such as banking, public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities would be coded in the 400, 600, 700 or 800 series, or in 070 or 138, of the list of codes given below.

3

53. What is the major product or service involved in this activity?

Industry classification of foreign affiliate (by percent of net sales or gross operating revenue) - Enter the appropriate 3-digit industry code(s) and the percent, to the nearest tenth of one percent, of net sales (as reported in item 82) associated with each code. See the list of codes below or, for a full explanation of each code, see the Industry Classifications and Export and Import Trade Classifications Booklet. If you use fewer than five codes you must account for one hundred percent of net sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no net sales, show the intended activity(ies). Holding companies should show percentage of total income (item 87).

	Industry code	Percent of net sales
54. Enter code with largest percent of net sales	054	2 %
55. Enter code with 2nd largest percent of net sales	055	2 %
56. Enter code with 3rd largest percent of net sales	056	2 %
57. Enter code with 4th largest percent of net sales	057	2 %
58. Enter code with 5th largest percent of net sales	058	2 %
59. Total percent of net sales accounted for (sum of items 54 through 58)	059	2 %
60.	060	IND

BEA USE ONLY

Summary of Industry Classifications

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production - crops
- 020 Agricultural production - livestock, except beef cattle feedlots
- 021 Agricultural production - beef cattle feedlots
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

- 101 Iron ore
- 102 Copper, lead, zinc, gold, and silver ores
- 103 Bauxite and other aluminum ores
- 109 Other metallic ores and metal mining services
- 110 Coal and other nonmetallic minerals, except oil and gas
- 133 Crude petroleum extraction (no refining) and natural gas
- 138 Oil and gas field services

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Canned and preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco manufactures
- 220 Textile mill products
- 230 Apparel and other finished products made from fabrics and similar materials
- 240 Lumber and wood products, except furniture
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 264 Miscellaneous converted paper products
- 265 Paperboard containers and boxes
- 270 Printing, publishing, and allied industries
- 281 Industrial chemicals, plastics materials, and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 285 Paints and allied products
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 307 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, cement, and concrete products

MANUFACTURING - Continued

- 331 Primary metal products, ferrous
- 335 Primary metal products, non-ferrous
- 341 Metal cans and shipping containers
- 342 Cutlery, hand tools, and hardware
- 343 Metal plumbing fixtures and heating equipment, except electric and warm air
- 344 Fabricated structural metal products
- 345 Screw machine products, bolts, nuts, screws, rivets, and washers
- 346 Metal stampings and forgings
- 349 Fabricated metal products, n.e.c.; ordnance; and coating, engraving, and allied services
- 351 Engines and turbines
- 352 Farm and garden machinery and equipment
- 353 Construction, mining, and materials handling machinery and equipment
- 354 Metalworking machinery and equipment
- 355 Special industry machinery
- 356 General industrial machinery and equipment
- 357 Office, computing, and accounting machines
- 358 Refrigeration and service industry machinery
- 359 Machinery, except electrical, n.e.c.
- 363 Household electrical appliances
- 364 Electric lighting and wiring equipment
- 366 Radio, television, and communication equipment
- 367 Electronic components and accessories
- 369 Electrical machinery, n.e.c.
- 371 Motor vehicles and equipment
- 379 Other transportation equipment, n.e.c.
- 381 Scientific instruments and measuring and controlling devices
- 383 Optical and ophthalmic goods
- 384 Surgical, medical, and dental instruments and supplies
- 386 Photographic equipment and supplies
- 387 Watches, clocks, and watchcases
- 390 Miscellaneous manufactured products, n.e.c.

TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, AND SANITARY SERVICES

- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipeline transportation, including natural gas transmission
- 470 Petroleum storage for hire
- 479 Transportation, warehousing, terminal facilities, travel agents, and related services, n.e.c.
- 480 Communications
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

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

RETAIL TRADE

- 540 Food stores and eating and drinking places
- 554 Gasoline service stations
- 590 Retail trade, except gasoline service stations, food stores, and eating and drinking places

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banking
- 610 Finance, except banking
- 630 Insurance carriers, agents, brokers, and services
- 640 Lessors of gasoline service stations and sites
- 650 Real estate
- 660 Combinations of real estate, insurance, loans, and law offices
- 671 Holding companies, excluding bank holding companies

SERVICES

- 700 Hotels, rooming houses, camps, and other lodging places
- 731 Advertising
- 780 Motion pictures, including television tape and film
- 891 Engineering, architectural, and surveying services
- 893 Accounting, auditing, and bookkeeping services
- 894 Religious, charitable, and other groups, associations or organizations operating on a non-commercial, nonprofit basis
- 899 Other personal and business services, n.e.c., provided on a commercial basis

**Part II - BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE**

*Insurance affiliates, see special instructions, page 18 (Report all amounts in thousands of U.S. dollars)*

**Section A - BALANCE SHEET OF FOREIGN AFFILIATE**

(Note for unincorporated affiliates only - Asset items should exclude all claims the affiliate may have on its owners, but should include any assets of the affiliate carried only on an owner's books. Liability items should exclude all liabilities the affiliate may have to its owners. This means that total owners' equity is the net claim of the owners on the affiliate. "Owner" as applied to the U.S. Reporter means the fully consolidated domestic (U.S.) enterprise.)

● **ASSETS**

		Balance	
		Closing (1)	Opening (2)
61. Cash items - Deposits in financial institutions and other cash items. (Do not show overdrafts here as negative cash.)	2061	\$	\$
62. Trade accounts and notes receivable - Net of allowances for doubtful items	062		
63. Other current receivables - Net of allowances for doubtful items	063		
64. Inventories - Exclude land held for resale	064		
65. Other current assets - Include land held for resale, marketable securities, and other current assets not included above	065		
66. Property, plant and equipment; net - Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized exploration and development costs of the affiliate, at historical cost, net of accumulated depreciation, depletion, amortization, and like charges. Exclude intangible assets and land held for resale.	066		
67. Equity investment in foreign affiliates which this affiliate is reported as a parent - This affiliate's equity investment in other reported foreign affiliates of U.S. Reporter(s), including branches of this affiliate. Include equity in undistributed earnings since acquisition of those affiliates which are 20 percent or more owned and which are not immaterial. Those that are immaterial or less than 20 percent owned should be included under the cost method.	067		
68. Other non-current assets - Intangible assets, net of amortization; other stocks, bonds, and receivables; equity investment not included in item 67; and other non-current assets not included above	068		
<b>69. TOTAL ASSETS - Sum of items 61 through 68</b>	<b>069</b>	<b>\$</b>	<b>\$</b>
● <b>LIABILITIES</b>			
70. Trade accounts and notes payable	070	\$	\$
71. Other current liabilities - Current portion of long-term debt, overdrafts, and other current liabilities not included in item 70, having an original maturity of one year or less. Exclude debt included in item 72.	071		
72. Long-term debt - Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less which has been renewed, or with respect to which there is the intention and the means to renew, extend, or refinance, for more than one year. Exclude current portion due.	072		
73. Other non-current liabilities - Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownership interest in this foreign affiliate is not to be separated from the normal equity accounts.) Specify	073		
<b>74. TOTAL LIABILITIES - Sum of items 70 through 73</b>	<b>074</b>	<b>\$</b>	<b>\$</b>
● <b>OWNERS' EQUITY UNINCORPORATED AFFILIATE</b>			
75. Total owners' equity in unincorporated affiliate - Owners' equity is equal to the assets of the affiliate, less any claims it may have on its owners, less liabilities to all persons other than its owners. (Assets of the foreign affiliate carried only on an owner's books should be included.) Equals item 69 minus item 74.	075	\$	\$
<b>INCORPORATED AFFILIATE CAPITAL STOCK ISSUED AND OUTSTANDING:</b>			
76. Common	076		
77. Preferred	077		
78. Additional paid-in-capital - All invested or contributed capital in addition to or in excess of capital stock	078		
79. Retained earnings - Earnings retained by the corporation and legally available for declaration of dividends. Include those which have been voluntarily restricted.	079		
80. Surplus reserves - Specify	080		
<b>81. TOTAL OWNERS' EQUITY IN INCORPORATED AFFILIATE - Sum of items 76 through 80 and must equal item 69 minus item 74</b>	<b>081</b>	<b>\$</b>	<b>\$</b>

**Section B - INCOME STATEMENT OF FOREIGN AFFILIATE**

Net income must be calculated in accordance with the "all inclusive" concept of the income statement. (Report all amounts in thousands of U.S. dollars)

● **INCOME**

		Amount (1)	
82. Net sales or gross operating revenues, excluding sales taxes - Net sales (sales minus returns, allowances, and discounts) or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers	082	\$	\$
83. Equity in net income of reported foreign affiliates - Equity in net income (distributed and undistributed) after foreign income taxes, of other reported foreign affiliates for which an equity investment is reported in item 67	083		
84. Net unrealized and realized capital gains (losses) - Include net realized capital gains (losses) from disposition of assets, such as the sale of investment securities or property, plant or equipment items; net capital gains (losses) resulting from changes in foreign affiliate's foreign currency denominated assets and liabilities due to changes in foreign exchange rates during the period (item 85 below); and net unrealized capital gains (losses), which are recognized, resulting from valuation of assets	084		
85. Exchange gain (loss) from translating this foreign affiliate's financial statements into dollars - Enter the gain (loss) which results from the translation (or remeasuring) of the affiliate's financial statements from its local currency into dollars due to a change in the exchange rate between the local currency and the dollar during the period (FASB 8)	085		
86. Other income - Non-operating income, income from investment not reported in item 83, and other income not included above	086		
<b>87. TOTAL INCOME - Sum of items 82 through 86</b>	<b>087</b>	<b>\$</b>	<b>\$</b>
● <b>COSTS AND EXPENSES</b>			
88. Costs of goods sold - Operating expenditures which relate to net sales or gross operating revenues, excluding sales taxes (item 82). Include all production royalty payments, including those to foreign governments, their sub-divisions and agencies. Include depletion charges representing the amortization of the actual cost of capital assets, but exclude all other depletion charges.	088	\$	\$
89. Selling, general and administrative expenses	089		
90. Foreign income taxes - Provision for foreign income taxes for reporting period. Do not include U.S. income taxes. Exclude production royalty payments to foreign governments, their sub-divisions and agencies.	090		
91. Other costs and expenses - Non-operating expenses, underlying minority interest in profits that arises out of consolidating more than one foreign affiliate on this Form BE-10B, and other costs and expenses not included above. (However, the equity of a direct minority interest in an affiliate is not to be separated from the normal income accounts.)	091		
<b>92. TOTAL COSTS AND EXPENSES - Sum of items 88 through 91</b>	<b>092</b>	<b>\$</b>	<b>\$</b>
● <b>NET INCOME</b>			
93. Net income - After provision for foreign income taxes, but before dividends on common and preferred stock (item 87 minus item 92)	093	\$	\$

**Part II – BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE – Continued**  
 (Report all amounts in thousands of U.S. dollars)

Section C		Amount (1)
<b>STATEMENT OF CHANGE IN RETAINED EARNINGS OF INCORPORATED FOREIGN AFFILIATE OR OWNERS' EQUITY OF UNINCORPORATED FOREIGN AFFILIATE</b>		
94. Opening balance – Incorporated affiliate, enter amount from item 79, column 2; unincorporated affiliate, enter amount from item 75, column 2	2094	\$
95. Net income – Enter amount from item 93	095	
96. Dividends or net income remitted to owners – Incorporated affiliate, enter amount of dividends declared out of income on common and preferred stock, excluding stock dividends; unincorporated affiliate, enter amount of net income remitted to owners	096	
97. Stock dividends	097	
98. Net unrealized and realized capital gains (losses) which have been recognized but not included in item 84 – Specify	098	
99. Other changes, increase (decrease) – Include liquidating dividends for incorporated affiliate – Specify	099	
100. Closing balance – Sum of items 94, 95, 98 and 99, minus items 96 and 97; and for incorporated foreign affiliate, must equal item 79, column 1; and for unincorporated foreign affiliate, must equal item 75, column 1	100	\$
<b>Section D</b>		
<b>STATEMENT OF CHANGE IN ADDITIONAL PAID-IN-CAPITAL AND SURPLUS RESERVES</b>		
101. Change in "additional paid-in-capital" – Items causing difference between closing and opening balances, item 78, column 1 minus column 2 – Specify	101	\$
102. Change in "surplus reserves" – Items causing difference between closing and opening balances, item 80, column 1 minus column 2 – Specify	102	\$

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

Use Part III to report the line of direct voting ownership included in item 12, if any, or to report direct positions or transactions between the U.S. Reporter and a foreign affiliate in which it does not have direct voting ownership. To report the latter, only complete items 105 through 108, 115, 116, and 131 through 137.

**Section A** INVESTMENT BETWEEN U.S. REPORTER AND FOREIGN AFFILIATE

103. Do the U.S. Reporter's percentage of direct voting ownership given in item 12 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate?		3103	1	<input type="checkbox"/> Yes	2	<input type="checkbox"/> No	If no, attach a complete explanation of the differences.	
(Report all amounts in thousands of U.S. dollars)				According to books of affiliate		According to books of U.S. Reporter		
				Closing (1)	Opening (2)	Closing (3)	Opening (4)	
<b>UNINCORPORATED AFFILIATE</b>		1	2	3	4			
104. U.S. Reporter's equity in foreign affiliate – That portion of balance sheet item 75 representing the U.S. Reporter's share	104	\$	\$	\$	\$			
<b>INCORPORATED AFFILIATE</b>								
(Note: When this form is for an unincorporated foreign affiliate in which the U.S. Reporter does not hold a direct equity interest, any direct liability or receivable positions of the U.S. Reporter with the affiliate should be shown in items 105 through 108.)								
● CURRENT ITEMS		1	2	3	4			
105. Current liabilities owed to U.S. Reporter – That portion of items 70 and 71 representing amounts owed to U.S. Reporter	105	\$	\$	\$	\$			
106. Current receivables due from U.S. Reporter – That portion of items 62 and 63 representing amounts due from U.S. Reporter	106							
● LONG-TERM ITEMS		1	2	3	4			
107. Long-term debt owed to U.S. Reporter – Include long-term debt with no stated maturity. That portion of item 72 representing amounts owed to U.S. Reporter	107							
108. Long-term receivables due from U.S. Reporter – That portion of item 68 representing amounts due from U.S. Reporter, both bonds and receivables	108							
● OWNERS' EQUITY ITEMS								
CAPITAL STOCK OF AFFILIATE OWNED BY U.S. REPORTER (When reporting this item according to books of U.S. Reporter, give the figure that represents the cost to U.S. Reporter of capital stock, including any premium paid, and any capital contributions by U.S. Reporter not resulting in issuance of capital stock. Exclude any equity in undistributed earnings of affiliate since acquisition.)		1	2	3	4			
109. Common	109							
110. Preferred	110							
111. U.S. Reporter's equity in additional paid-in-capital	111							
112. U.S. Reporter's equity in retained earnings	112							
113. U.S. Reporter's equity in surplus reserves – Specify	113							
114. TOTAL – Sum of items 105, 107, 109, 110, 111, 112, and 113 minus sum of items 106 and 108	114	\$	\$	\$	\$			
<b>NET BOOK VALUE OF PROPERTY, PLANT, AND EQUIPMENT ON LEASE AND NOT REFLECTED IN ITEMS 104 TO 108.</b> Exclude operating leases of one year or less. (Net book value for operating leases of more than one year is the original cost less accumulated depreciation; for capital (financial) leases, it is the amount of principal payments remaining due at the specified time including payment called for by a bargain purchase option, if any.)								
115. On lease from U.S. Reporter to affiliate	115			\$	\$			
116. On lease from affiliate to U.S. Reporter	116	\$	\$					

Exempt foreign affiliate										Foreign affiliate parent holding direct equity interest in exempt foreign affiliate. (Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)		
	Name	Country of location	BEA USE ONLY (1)	Primary industry code <sup>1/</sup> (2)	U.S. Reporter's percent of ownership		Total assets (5)	Net sales or gross operating revenues (6)	Net income after foreign income tax (7)	BEA USE ONLY (8)	Country of location	Name <sup>3/</sup>
					Direct	Indirect <sup>2/</sup>						
					Percent, to nearest tenth							
					(3)	(4)						
6024												
025												
026												
027												
028												
029												
030												
031												
032												
033												
034												
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099	This line for BEA USE ONLY →											

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USE ADDITIONAL SHEETS AS NECESSARY

**LISTING OF EXEMPT FOREIGN AFFILIATES**  
(See Form BE-10A, Item 7 and *Instruction Booklet*, Page 3)

Name of U.S. Reporter

	Name	Country of location	Exempt foreign affiliate					Foreign affiliate parent holding direct equity interest in exempt foreign affiliate. (Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)				
			BEA USE ONLY (1)	Primary industry code <sup>1/</sup> (2)	U.S. Reporter's percent of ownership		Total assets (5)	Net sales or gross operating revenues (6)	Net income after foreign income tax (7)	BEA USE ONLY (8)	Country of location	Name <sup>3/</sup>
					Direct	Indirect <sup>2/</sup>						
					Percent, to nearest tenth							
				Thousands of U.S. dollars								
6001												
002												
003												
004												
005												
006												
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008												
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USE REVERSE SIDE AS NECESSARY

<sup>1/</sup> See Form BE-10B, page 4 or *Industry Classifications and Export and Import Trade Classifications Booklet* for code; enter code which accounts for largest percent of net sales or gross operating revenues.

<sup>2/</sup> See Form BE-10B, item 17, and *Instruction Booklet*, page 3, c.1.

<sup>3/</sup> If more than one foreign affiliate of U.S. Reporter owns the exempt foreign affiliate, show affiliate with largest direct interest.



Section J U.S. MERCHANDISE TRADE OF U.S. REPORTERS – Continued		BEA USE ONLY (1)	Exports from the U.S. (2)	Imports to the U.S. (3)
BY COUNTRY OF ULTIMATE DESTINATION (Enter amounts for all individual countries to which exports were \$100,000.00 or more.)				
121. Australia	0121	601	\$	
122. Belgium and Luxembourg	122	302		
123. Brazil	123	202		
124. Canada	124	100		
125. France	125	307		
126. Germany	126	308		
127. Iran	127	502		
128. Italy	128	314		
129. Japan	129	614		
130. Korea	130	626		
131. Mexico	131	213		
132. Netherlands	132	319		
133. Republic of China (Taiwan)	133	628		
134. Saudi Arabia	134	511		
135. South Africa	135	436		
136. Spain	136	323		
137. Sweden	137	324		
138. Switzerland	138	325		
139. United Kingdom	139	327		
140. Venezuela	140	219		
Other individual countries to which exports were \$100,000.00 or more – Specify (Use supplemental sheets, if necessary, to account for all such countries)				
141.	141			
142.	142			
143.	143			
144.	144			
145.	145			
146.	146			
147.	147			
148.	148			
149.	149			
150.	150			
151.	151			
152.	152			
153.	153			
154.	154			
155. Sum of exports to all countries to which exports were less than \$100,000.00 – The sum of this item and all countries with entries must equal item 110, column 2	155	701	\$	
BY WHOSE PRODUCTS THE GOODS ARE:				
156. Products of U.S. Reporter – That portion of item 110, column 2, that consists of products grown, extracted, processed, assembled, or manufactured by the U.S. Reporter	156		\$	
157. Products of others – That portion of item 110, column 2, that consists of products grown, extracted, processed, assembled, or manufactured by persons other than the U.S. Reporter	157		\$	
MERCHANDISE EXPORTS (IMPORTS) SHIPPED IN 1977 TO (BY) FOREIGNERS BY (TO) U.S. PERSONS OTHER THAN THE U.S. REPORTER THAT WERE:				
158. Charged by (to) the U.S. Reporter to (by) its foreign affiliates	158		\$	\$
159. Charged by (to) the U.S. Reporter to (by) others	159		\$	\$

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Section J U.S. MERCHANDISE TRADE OF U.S. REPORTERS (Valued f.a.s. at the port of exportation)

As noted in the Instruction Booklet, the purpose of this section is to derive data on the U.S. Reporter's merchandise trade on a "shipped" basis (the basis used in compiling official U.S. trade statistics) rather than on a "charged" basis (the basis normally used in company accounting). If, for a U.S. Reporter, there is no material difference between the "shipped" and "charged" basis in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade, then the U.S. Reporter may use the "charged" basis instead. Regardless of this shipped or charged determination, consigned goods must be included in the trade figures as shipped or charged even though not normally recorded as sales or purchases, or entered into inter-company accounts when initially consigned. See pages 13-15 of the Instruction Booklet for additional details of data requirements.

104. Is there a material difference between the "shipped" and "charged" basis in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade for the U.S. Reporter? (Mark one)

0104 1  Yes

2  No

If "No" is marked, the "charged" basis may be used and items 105-106, 108-109, and 158-159 may be omitted.

	BEA USE ONLY (1)	Exports from the U.S. (2)	Imports to the U.S. (3)
• TRADE WITH FOREIGN AFFILIATES	2		3
U.S. MERCHANDISE EXPORTS (IMPORTS) SHIPPED IN 1977 BY (TO) THE U.S. REPORTER TO (BY) ITS FOREIGN AFFILIATES THAT WERE:			
105. Charged to (by) the U.S. Reporter's foreign affiliates	0105	\$	\$
106. Charged to (by) persons other than the U.S. Reporter's foreign affiliates	106	2	3
107. TOTAL TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN 1977 – Equals sum of items 105 and 106 if completed	107	\$	\$
• TRADE WITH OTHER FOREIGNERS	2		3
U.S. MERCHANDISE EXPORTS (IMPORTS) SHIPPED IN 1977 BY (TO) THE U.S. REPORTER TO (BY) FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES THAT WERE:			
108. Charged to (by) persons other than the U.S. Reporter's foreign affiliates	108	\$	\$
109. Charged to (by) the U.S. Reporter's foreign affiliates	109	2	3
110. TOTAL TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN 1977 – Equals sum of items 108 and 109 if completed and also sum of items 111 through 120, and also sum of item 155 and items for all countries with entries. Also, column 2 equals sum of items 156 and 157, column 2 if completed	110	\$	\$
BY PRODUCT (See Industry Classifications and Export and Import Trade Classifications Booklet)	2		
111. Food, beverages, and tobacco (SITC 0 and 1)	111	\$	
112. Inedible crude materials, except fuels (SITC 2)	112	2	
113. Minerals, fuels, lubricants, and related materials (SITC 3)	113	2	
114. Chemicals (SITC 5)	114	2	
115. Machinery, electrical and non-electrical (SITC 71 and 72)	115	2	
116. Road motor vehicles and parts (SITC 732)	116	2	
117. Other transportation equipment (SITC 73, excluding 732)	117	2	
118. Metal manufactures (SITC 67, 68, and 69)	118	2	
119. Other manufactures (SITC 61 through 66, and 8)	119	2	
120. All other (SITC 4 and 9)	120	2	

SUPPLEMENTAL INSTRUCTIONS FOR U.S. REPORTERS THAT ARE INSURANCE COMPANIES

These special instructions are intended to supplement or supplant the instructions given on the form for the indicated items. If problems should arise in applying these instructions or in reporting other specific items, please contact this Bureau at (202) 523-0632.

When there is a difference, the Financial Schedules in Part II of this form are to be prepared on the same basis as an annual report to the stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, not at the rates promulgated by the National Association of Insurance Commissioners. Include assets not acceptable for the annual statement to an insurance department.

Item

- 28 Trade accounts and notes receivable – Include current items such as agents' balances or 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.
- 39 Trade accounts and notes payable – Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Policy reserves are to be included in "Other non-current liabilities," item 42, unless they are clearly current liabilities.
- 50 Net sales or gross operating revenues, excluding sales taxes – Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from foreign affiliates that is to be reported in item 51.
- 55 Cost of goods sold – Include costs relating to net sales or gross operating revenues, item 50, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, other underwriting expenses, and investment expenses.



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

Licensing and other Agreements with Unaffiliated Persons – Were there any agreements in effect at the end of the reporting period that gave unaffiliated U.S. or foreign persons rights to use the U.S. Reporter's trademarks, patents, processes, industrial know-how, or other intangible property?				<b>16. What is the major product or service involved in this activity?</b>																																			
<b>10. Agreements with unaffiliated U.S. persons</b>	0010	1	<input type="checkbox"/> Yes	<b>Industry Classification of U.S. Reporter</b> (by percent of net sales or gross operating revenues) – Enter the appropriate 3-digit industry code(s), and the percent, to nearest tenth, of net sales (as reported in item 50) associated with each code. See the list of codes on page 3 of the <i>Industry Classifications and Export and Import Trade Classifications Booklet</i> , which also contains a full explanation of each code. If you use fewer than eight codes you must account for one hundred percent of net sales. Holding companies should show percent of total income (item 54).																																			
		2	<input type="checkbox"/> No																																				
<b>11. Agreements with unaffiliated foreign persons</b>	011	1	<input type="checkbox"/> Yes	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 10%;">Industry Code (1)</th> <th style="width: 10%;">Percent of Net Sales (2)</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">17. Enter code with largest percent of net sales</td> <td style="padding: 5px;">017</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">18. Enter code with 2nd largest percent of net sales</td> <td style="padding: 5px;">018</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">19. Enter code with 3rd largest percent of net sales</td> <td style="padding: 5px;">019</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">20. Enter code with 4th largest percent of net sales</td> <td style="padding: 5px;">020</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">21. Enter code with 5th largest percent of net sales</td> <td style="padding: 5px;">021</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">22. Enter code with 6th largest percent of net sales</td> <td style="padding: 5px;">022</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">23. Enter code with 7th largest percent of net sales</td> <td style="padding: 5px;">023</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;">24. Enter code with 8th largest percent of net sales</td> <td style="padding: 5px;">024</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;"><b>25. TOTAL PERCENT OF NET SALES ACCOUNTED FOR (Sum of items 17 through 24)</b></td> <td style="padding: 5px;">025</td> <td style="padding: 5px;">. %</td> </tr> <tr> <td style="padding: 5px;"><b>26. BEA USE ONLY</b></td> <td style="padding: 5px;">026</td> <td style="padding: 5px;">IND</td> </tr> </tbody> </table>				Industry Code (1)	Percent of Net Sales (2)	17. Enter code with largest percent of net sales	017	. %	18. Enter code with 2nd largest percent of net sales	018	. %	19. Enter code with 3rd largest percent of net sales	019	. %	20. Enter code with 4th largest percent of net sales	020	. %	21. Enter code with 5th largest percent of net sales	021	. %	22. Enter code with 6th largest percent of net sales	022	. %	23. Enter code with 7th largest percent of net sales	023	. %	24. Enter code with 8th largest percent of net sales	024	. %	<b>25. TOTAL PERCENT OF NET SALES ACCOUNTED FOR (Sum of items 17 through 24)</b>	025	. %	<b>26. BEA USE ONLY</b>	026	IND
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If the answer to either 10 or 11 above is "Yes," enter below the number of unaffiliated persons with whom agreements were in effect. (Cross-licensing refers to arrangements whereby the U.S. Reporter grants licenses of intangible property to unaffiliated persons in exchange for licenses from such unaffiliated persons.)																																							
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<b>15. Major activity of U.S. Reporter (Mark one)</b>																																							
<b>Production.</b> The U.S. Reporter is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploration and development), a product. The activities would be coded in the 000, 100, 200, or 300 series, except 070 and 138, of the codes listed on page 3 of the <i>Industry Classifications and Export and Import Trade Classifications Booklet</i> .				015 1 <input type="checkbox"/>																																			
<b>Sales.</b> The U.S. Reporter is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities would be coded in the 500 series of the codes listed on page 3 of the <i>Industry Classifications and Export and Import Trade Classifications Booklet</i> .				1 <input type="checkbox"/>																																			
<b>Services.</b> The U.S. Reporter is primarily engaged in providing a service, such as banking, public utilities, transportation, lodging, consulting, accounting, engineering, and holding companies. These activities would be coded in the 400, 600, 700, or 800 series, or in 070 or 138, of the codes listed on page 3 of the <i>Industry Classifications and Export and Import Trade Classifications Booklet</i> .				3 <input type="checkbox"/>																																			

**Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER** *Insurance companies, see special instructions, page 5. (Report all amounts in thousands of U.S. dollars)*

Section A		BALANCE SHEET OF U.S. REPORTER		Balance	
		Closing (1)	Opening (2)		
<b>● ASSETS</b>					
27.	Cash items – Deposits in financial institutions and other cash items	027	\$	2	\$
28.	Trade accounts and notes receivable – Net of allowances for doubtful items	028	1	2	
29.	Other current receivables – Net of allowances for doubtful items	029	1	2	
30.	Inventories (exclude land held for resale) – Petroleum and mining enterprises -- report product inventories as "finished goods" and inventories of materials and supplies as "raw materials and supplies". Manufacturing enterprises -- separate inventories into the three categories. Wholesale and retail trade enterprises -- report goods held for resale as "finished goods". All other enterprises -- report supplies and other inputs as "raw materials and supplies" and the remainder of inventories, if any, as "finished goods" or "work in process" as is appropriate for the nature of the enterprise.	Raw Materials and Supplies		030	1
31.		Work in Process		031	1
32.		Finished Goods		032	1
33.	Other current assets – Include land held for resale, marketable securities, and other current assets not included above	033	1	2	
34.	Property, net – Land, timber and mineral rights owned by U.S. Reporter, at historical costs, net of accumulated depletion and like charges. Exclude intangible assets, land held for resale, and capitalized exploration and development costs.	034	1	2	
35.	Plant and equipment, net – Plant and equipment owned by U.S. Reporter, at historical cost, net of accumulated depreciation, depletion, and like charges. Include all structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized exploration and development costs. Exclude intangible assets.	035	1	2	
36.	Equity investment in foreign affiliates for which U.S. Reporter is reporting as a parent – Equity investment in foreign affiliates, including foreign branches. Include equity in undistributed earnings since acquisition of those affiliates which are 20 percent or more owned and which are not immaterial. Those that are immaterial or less than 20 percent owned should be included under the cost method.	036	1	2	
37.	Other non-current assets – Intangible assets, net of amortization; other stocks, bonds, and receivables; equity investment not included in item 36; and other non-current assets not included above	037	1	2	
38.	<b>TOTAL ASSETS – Sum of items 27 through 37</b>	038	1	2	
<b>● LIABILITIES</b>					
39.	Trade accounts and notes payable	039	\$	2	\$
40.	Other current liabilities – Current portion of long-term debt, and other current liabilities not included in item 39, having an original maturity of one year or less. Exclude debt included in item 41	040	1	2	
41.	Long-term debt – Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less which has been renewed, or with respect to which there is the intention and the means to renew, extend, or refinance, for more than one year. Exclude current portion due.	041	1	2	
42.	Other non-current liabilities – Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. Specify	042	1	2	
43.	<b>TOTAL LIABILITIES – Sum of items 39 through 42</b>	043	1	2	
<b>● OWNERS' EQUITY</b>					
UNINCORPORATED U.S. REPORTER					
44.	Total owners' equity in unincorporated U.S. Reporter – Equals item 38 minus item 43	044	\$	2	\$
INCORPORATED U.S. REPORTER					
45.	Capital stock – Common and preferred capital stock issued and outstanding	045	1	2	
46.	Additional paid-in-capital – All invested or contributed capital in addition to or in excess of capital stock	046	1	2	
47.	Retained earnings – Earnings retained by the corporation and legally available for declaration of dividends. Include those which have been voluntarily restricted.	047	1	2	
48.	Treasury stock	048	1	2	
49.	<b>TOTAL OWNERS' EQUITY IN INCORPORATED U.S. REPORTER – Sum of items 45 through 48, and must equal item 38 minus item 43</b>	049	1	2	

Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER – Continued – Report all amounts in thousands of U.S. dollars

Section B	INCOME STATEMENT OF U.S. REPORTER	Net income must be calculated in accordance with the "all inclusive" concept of the income statement	Amount (1)
● INCOME			
50.	Net sales or gross operating revenues, excluding sales taxes – Net sales (sales minus returns, allowances, and discounts) or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied on manufacturers, wholesalers, and retailers		0050 \$
51.	Equity in net income of reported foreign affiliates – Equity in net income (distributed and undistributed) after foreign income taxes, of foreign affiliates for which an equity investment is reported in item 36; includes the amount of exchange gains (losses) resulting from the translation of the foreign affiliate's financial statements into dollars (item 61 below)		051
52.	Net unrealized and realized capital gains (losses) – Include net realized capital gains (losses) from disposition of assets, such as the sale of investment securities or property, plant or equipment items; net capital gains (losses) resulting from changes in U.S. Reporter's foreign currency denominated assets and liabilities due to changes in foreign exchange rates during the period (item 62 below); and net unrealized capital gains (losses), which are recognized, resulting from revaluation of assets		052
53.	Other income – Non-operating income, income from investment not reported in item 51, and other income not included above		053
54.	TOTAL INCOME – Sum of items 50 through 53	→	054 \$
● COST AND EXPENSES			
55.	Cost of goods sold – Operating expenditures which relate to net sales or gross operating revenues, excluding sales taxes (item 50). Include all production royalty payments, including those to Federal, State, and local governments, their sub-divisions and agencies. Include depletion charges representing amortization of the actual cost of capital assets, but exclude all other depletion charges.		055 \$
56.	Selling, general and administrative expenses		056
57.	U.S. income taxes – Provision for Federal, State, and local income taxes for the reporting period. Exclude production royalty payments to Federal, State, and local governments, their sub-divisions and agencies.		057
58.	Other costs and expenses – Non-operating expenses, underlying minority interest in profits that arises out of consolidating more than one U.S. domestic business enterprise, and other costs and expenses not shown above. (However, the equity of a direct minority interest in the U.S. Reporter is not to be separated from the normal income accounts).		058
59.	TOTAL COSTS AND EXPENSES – Sum of items 55 through 58	→	059 \$
● NET INCOME			
60.	Net income – After provision for U.S. income taxes, but before dividends on common and preferred stock (item 54 minus item 59)		060 \$
61.	Net exchange gains (losses) from translating foreign affiliates' financial statements into dollars – Enter that part of item 51 which represents the U.S. Reporter's share in all foreign affiliates' net exchange gains (losses) resulting from the translation (or remeasuring) of the foreign affiliate's financial statements from its local currency into dollars due to a change in the rate between the local currency and the dollar during the period (FASB 8)		061
62.	U.S. Reporter's net exchange gains (losses) from translation, conversion, or settlement – Enter that part of item 52 which represents the U.S. Reporter's net gain (loss) resulting from translation into dollars of the assets and liabilities measured or denominated in foreign currency, from the conversion of foreign currency, or from the settlement of receivables or payables denominated in foreign currencies, exclusive of amounts included in item 61 above (FASB 8)		062 \$
Section C STATEMENT OF CHANGE IN RETAINED EARNINGS OF INCORPORATED U.S. REPORTER OR OWNERS' EQUITY OF UNINCORPORATED U.S. REPORTER			
63.	Opening balance – Incorporated U.S. Reporter, enter amount from item 47, column 2; unincorporated U.S. Reporter, enter amount from item 44, column 2		063 \$
64.	Net income – Enter amount from item 60		064
65.	Dividends or net income remitted to owners – Incorporated U.S. Reporter, enter amount of dividends declared out of income on common and preferred stock, excluding stock dividends; unincorporated U.S. Reporter, enter amount of net income remitted to owners		065
66.	Stock dividends		066
67.	Net unrealized and realized capital gains (losses) which have been recognized but not included in item 52 – Specify		067
68.	Other changes, increase or (decrease) – Include liquidating dividends for incorporated U.S. Reporter. Specify		068
69.	Closing balance – Sum of items 63, 64, 67 and 68, minus items 65 and 66; and for incorporated U.S. Reporter, must equal item 47, column 1; and for unincorporated U.S. Reporter, must equal item 44, column 1		069 \$
Section D CHANGE IN ADDITIONAL PAID-IN-CAPITAL – CORPORATIONS ONLY			
70.	Change in "additional paid-in-capital" – Items causing difference between closing and opening balances, item 46, column 1 minus column 2. Specify		070 \$
Section E DIVIDENDS, INTEREST, AND TAXES If actual figures are not available, give estimates.			
71.	Dividends received – Dividends, in cash or kind, on both common and preferred stock, received by U.S. Reporter from, or credited to U.S. Reporter by, all payors (including foreign affiliates), net of tax withheld at the source, but excluding stock and liquidating dividends		071 \$
72.	Interest received – Interest received by U.S. Reporter from, or credited to U.S. Reporter by, all payors (including foreign affiliates), net of tax withheld at the source		072
73.	Interest paid – Interest paid, or credited, to all payees (including foreign affiliates) by U.S. Reporter, gross of tax withheld		073
74.	Production royalty payments – Include amounts paid or accrued for the year to Federal, State, and local governments, their sub-divisions and agencies for production royalties for natural resources		074
75.	Taxes (other than income and payroll taxes) and non-tax payments (other than production royalty payments) – Include amounts paid or accrued for the year, net of refunds or credits, to Federal, State, and local governments, their sub-divisions and agencies for sales, consumption, and excise taxes; property and other taxes on the value of assets and capital; any remaining taxes (other than income and payroll taxes); and all payments of non-tax liabilities (other than production royalty payments), such as import and export duties, license fees, fines, penalties, and similar items		075 \$
Section F TECHNOLOGY			
76.	Research and development (R&D) expenditures, calculated in accordance with FASB 2 – All R&D costs incurred, including depreciation, amortization, wages and salaries, taxes, costs of materials and supplies, allocated overhead, indirect R&D costs, and the cost of R&D conducted by others on behalf of the U.S. Reporter. Exclude costs incurred in R&D activities conducted for others under a contractual arrangement.		076 \$
77.	Federally funded research and development expenditures – R&D expenditures, whether or not included in item 76 above, funded by the U.S. Federal government under a contractual arrangement, including allocated independent R&D costs. Exclude any such R&D subcontracted out to other organizations.		077
78.	Receipts of fees and royalties from foreign persons other than U.S. Reporter's foreign affiliates – Include royalties, license fees, and other amounts received by U.S. Reporter from, or credited to U.S. Reporter by, unaffiliated foreigners for use or sale of intangible property		078
79.	Payments of fees and royalties to foreign persons other than U.S. Reporter's foreign affiliates – Include royalties, license fees, and other amounts paid, or credited, to unaffiliated foreigners by U.S. Reporter for use or purchase of intangible property		079
80.	Product sales by "uncontrolled" foreign persons on which the U.S. Reporter receives a royalty or fee – Enter estimate of the amount of sales of particular products, involving licensed intangible property, by uncontrolled foreign persons made for the apportionment of research and development expenditures by the sales method under IRS rule Section 1.861-8, paragraph (e)(3), subdivision (ii)(C), if your company is required to make such calculations. (See examples (8) and (14) under paragraph (g) of the same section of the IRS rules and regulations.) If your company does not make such IRS calculations, but did receive royalty and fee payments based on product sales by foreigners pursuant to intangible property licensed to them by you, estimate the amount of sales tied to fees and royalties. If sales are not tied, then the estimate of sales entered shall be ten times the amount received or accrued for the intangible during the reporting period.		080 \$

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

Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER – Continued – Report all amounts in thousands of U.S. dollars.

Section G		PROPERTY, PLANT, AND EQUIPMENT	Amount (1)
81.	Expenditures for property	Expenditures for the acquisition of land, timber, and mineral rights, excluding those for intangible assets, land held for resale, and capitalized exploration and development costs. Covers property items charged to the balance sheet net property account, item 34	0081 \$
82.	Expenditures for plant and equipment	Expenditures for acquisition and improvement of structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized exploration and development costs, excluding those for expensed repairs and intangible assets. Covers those plant and equipment items charged to the balance sheet net plant and equipment account, item 35.	082
83.	Expenditures for used plant and equipment	That portion of item 82 which represents expenditures for major items of used plant and equipment	083
84.	Depletion, etc.	Charge to the income statement relating to gross costs of property included in item 34	084
85.	Depreciation, etc.	Charge to the income statement relating to gross costs of plant and equipment included in item 35; includes depletion of capitalized exploration and development costs	085
86.	Additional assets, net of depreciation or amortization	Those additional net assets that a lessee would include in the balance sheet if leases that are classified and accounted for as operating leases, while meeting generally accepted accounting criteria (FASB 13) for classification as capital leases, had been classified and accounted for as capital leases	086 \$

Section H		PETROLEUM AND MINING EXPLORATION AND DEVELOPMENT EXPENDITURES	1
87.	Expenditures charged against income		087 \$
88.	Expenditures capitalized	Included in item 35	088
89.	TOTAL EXPLORATION AND DEVELOPMENT EXPENDITURES	Sum of items 87 and 88	089 \$

**Section I** EMPLOYMENT AND LABOR COSTS

Employment and labor costs data should be based on payroll records for the reporting period. They should relate, therefore, to activities during the reporting period regardless of whether the costs of such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do not include data related to activities taking place in periods prior to the reporting period, such as those whose costs were charged to inventories or capitalized in prior years. See Instruction Booklet, pages 10–13, for requirements and definitions.

● EMPLOYMENT		Total (1)	Production and related workers (2)	Non-production workers (3)
Report the average number of employees for the reporting period, including part-time employees. If possible, the average should be the average for the year of the number of persons on the payroll at the end of each pay period, month, or quarter. If precise figures are not available, give your best estimate of the average number of employees for the reporting period. Production and related workers are those employees most directly connected with carrying out the activity of the business being reported, up to and including working foremen, but excluding other supervisory employees.				
90.	Managerial employees			3
91.	Research and development scientists and engineers			3
92.	Other professional and technical employees			3
93.	Other non-production workers			3
94.	TOTAL EMPLOYMENT	1	2	3
Number of hours				
95.	Hours worked by production and related workers		2	
Amount				
96.	Wages and Salaries	1	2	3
97.	Employee benefit plans	1	2	3
98.	Other labor costs	1		
99.	TOTAL LABOR COSTS	1		

If total employment, item 94, column 1, or total labor costs, item 99, is zero, explain here

● U.S. REPORTER'S EMPLOYEES LOCATED OUTSIDE THE UNITED STATES, FOR WHOM U.S. FEDERAL AND STATE UNEMPLOYMENT TAXES WERE PAID		Number (1)
100.	Number of employees located outside the United States	100
101.	Number of employees located outside United States for 18 months or more	101
Amount		
102.	Wages and salaries of employees located outside the United States	102 \$
103.	Wages and salaries of employees located outside the United States for 18 months or more	103 \$