

Part I – Identification of U.S. Reporter

2 What is the form of organization of the U.S. Reporter? — Mark (X) one.

1002

- 1 Corporation (except S Corporations)
2 Partnership
3 Limited Liability Company (LLC)
4 S Corporation
5 Individual, estate, or trust
6 Other — Specify

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

1003

- 1 Yes — Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2 and enter the name and address of the U.S. business enterprise in whose report your data will be consolidated...
2 No — Complete the remainder of this form.

4 What is the Employer Identification Number(s) used by the U.S. Reporter to file income and payroll taxes?

1004

Form with two input fields for Employer Identification Number(s) separated by a hyphen.

5 Does this U.S. Reporter have a Legal Entity Identifier (LEI)?

1034

- 1 Yes — Enter the 20-digit LEI of the U.S. Reporter
2 No

6 Is this U.S. Reporter a publicly traded company?

1035

- 1 Yes — What stock exchange is the U.S. Reporter listed on?
What is the U.S. Reporter's ticker symbol?
2 No

7 How many foreign affiliate reports (Forms BE-10B, BE-10C, and BE-10D) are you required to file?

1005

Input field for the number of foreign affiliate reports required to be filed.

8 What is the ending date of this U.S. Reporter's 2019 fiscal year? — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2019. See Instruction Booklet, Part II.A.

1006

Form with fields for Month, Day, and Year (2019) to specify the ending date of the fiscal year.

9 Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2019 that caused FY 2018 data to be restated?

1007

- 1 Yes — The effect of restatement on property, plant, and equipment accounts must be entered in 82.
2 No

Part I – Identification of U.S. Reporter — Continued

10 Does the U.S. Reporter own a majority interest in an unconsolidated U.S. business enterprise? See *Instruction Booklet, Part 1.B.1.b.*

1009

- 1 **Yes** — Form BE-10A should pertain to the fully consolidated U.S. domestic business enterprise. Permission must have been requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-10A must be filed for each unconsolidated U.S. domestic entity.

Enter the name under which a separate Form BE-10A is being filed.

- 2 **No**

11 Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent?

1010

- 1 **Yes** — See *Instruction Booklet, Part III.F.*, to determine whether these offices should be reported in this survey.
- 2 **No**

12 Is the U.S. Reporter named in **1** a U.S. affiliate of a foreign person and required to file a 2019 Form BE-15A, Annual Survey of Foreign Direct Investment in the United States?

1011

- 1 **Yes** — Complete **only 53 through 65, 69 through 93, 99 through 104**, and **Part V** on the remainder of this Form BE-10A. Also complete Form(s) BE-10B/C/D, as required.
- 2 **No** — Continue with **13** (Major activity of the fully consolidated domestic U.S. Reporter).

13 What is the major activity of the fully consolidated domestic U.S. Reporter? — Mark (X) one.

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

1013

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

--	--

14 What is the MAJOR product or service involved in this activity?

If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, “Manufacture widgets to sell at wholesale.”)

1014 0

--	--

15 — **19** Intentionally blank.

1012 1					
BEA USE ONLY					

Part II — Sales and Employment by Industry Classification

Industry Classification, Total Sales, and Employees of Fully Consolidated U.S. Reporter

Enter the 4-digit International Surveys Industry (ISI) code(s) and the sales and employment associated with each code in items **20** through **29**.

Holding company (ISI code 5512) is often an invalid industry classification for a conglomerate. A conglomerate must determine its industry code based on the activities of the fully consolidated domestic U.S. business enterprise.

Column 1 – ISI Code — See the Summary of Industry Classifications on pages 18 and 19. For a full explanation of each code, see the *Guide to Industry Classifications for International Surveys, 2017* located at www.bea.gov/naics2017. **For an inactive U.S. Reporter, base the industry classification(s) on its last active period; for “start-ups” with no sales, show the intended activities.**

Column 2 – Sales

INCLUDE

- Total sales or gross operating revenues, excluding sales taxes, returns, allowances, and discounts.
- Fees and commissions.
- Revenues generated during the year from the operations of a discontinued business segment.
- ONLY finance and insurance companies and units should report dividends and interest.
- Total income of holding companies (ISI code 5512) as reported in item **47**.

EXCLUDE

- Investment gains and losses reported in item **45**.
- Sales or consumption taxes levied directly on the consumer.
- Excise taxes levied directly on manufacturers, wholesalers, and retailers.
- Gains or losses from DISPOSALS of discontinued operations and gains and losses from derivative instruments (report as certain gains (losses) in item **45**).
- Dividends and interest earned by non-finance and non-insurance companies and units (report as other income in item **46**).

NOTE: Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 17.

Column (3) – Number of employees — **INCLUDE** all full-time and part-time employees on the payroll at the end of FY 2019 associated with each ISI code. **EXCLUDE** contract workers and other workers not carried on the payroll of this U.S. Reporter. If employment at the end of FY 2019 was unusually high or low because of temporary factors (e.g., a strike), give the number of employees that reflects normal operations. If the business enterprise’s activity involves large seasonal variations, give the average number of employees for FY 2019. If precise figures are not available, provide your best estimate.

NOTE: For most U.S. Reporters, the employment distribution in column 3 is not proportional to the sales distribution in column 2. Therefore, do not distribute employment by industry in proportion to sales by industry.

What are the sales or gross operating revenues and employment by ISI code for the U.S. Reporter?

	ISI code	Sales or gross operating revenues, excluding sales taxes				Number of employees engaged in activities for the ISI codes in column (1) (3)
		(1)		(2)		
		\$ Bil.	Mil.	Thous.	Dols.	
20 Largest sales or gross operating revenues	1015 1	2			000	3
21 2nd largest sales or gross operating revenues	1016 1	2			000	3
22 3rd largest sales or gross operating revenues	1017 1	2			000	3
23 4th largest sales or gross operating revenues	1018 1	2			000	3
24 5th largest sales or gross operating revenues	1019 1	2			000	3
25 6th largest sales or gross operating revenues	1020 1	2			000	3
26 7th largest sales or gross operating revenues	1021 1	2			000	3
27 8th largest sales or gross operating revenues	1022 1	2			000	3
28 9th largest sales or gross operating revenues	1023 1	2			000	3
29 10th largest sales or gross operating revenues	1024 1	2			000	3
30 Number of employees of administrative offices and other auxiliary units that service more than one industry? — INCLUDE employees at corporate headquarters, central administrative, and regional offices, and operating units that provide administration and management or support services (such as accounting, data processing, legal, research and development and testing, and warehousing) to more than one industry. EXCLUDE employees that provide administration and management or support services for only one industry. Instead, report such employees in column (3) of items 20 through 29 in the industry(ies) of the operating unit(s)	1025				3	
31 Sales or gross operating revenues and employees not accounted for above?	1026	2			000	3
32 What are the U.S. Reporter’s total sales or gross operating revenues and employees? — Sum of 20 through 31 (Column (2) must equal 43 and also 53 column (1). Column (3) must equal 66)	1027	2			000	3

SIZE OF THE U.S. REPORTER

33 Did this U.S. Reporter have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes, or (3) net income (loss), greater than \$300 million at the end of, or for, the U.S. Reporter's 2019 fiscal year?

2030

¹ **1 Yes** — Skip Part III, then continue with Part IV on page 6.

¹ **2 No** — Complete Part III, skip Part IV, then continue to Part V on page 15.

34 — **39** Intentionally blank.

Part III — Selected Financial and Operating Data of U.S. Reporter

NET INCOME, ASSETS, AND LIABILITIES

What are the U.S. Reporter's values for:

		\$ Bil.	Mil.	Thous.	Dols.
40	Net income (loss)?	2031	1		000
41	Total assets? — Balance at close of fiscal year	2032	1		000
42	Total liabilities? — Balance at close of fiscal year	2033	1		000

 Skip to Part V on page 15.

Form used in U.S. MNE 2019-Preliminary data collection.
Presented here for historical record.
Find current forms at www.bea.gov/fdi.

BEA USE ONLY	1028	1	2	3	4	5
	1029	1	2	3	4	5
	1030	1	2	3	4	5
	1031	1	2	3	4	5
	2036	1	2	3	4	5

Part IV — Financial and Operating Data of U.S. Reporter
Complete ONLY if the answer to 33 is "Yes"

Section A — Income Statement of U.S. Reporter — See **Additional Instructions** for Part IV, Section A, on page 16 at the back of this form.

What are the U.S. Reporter's values for:

INCOME

	\$	Bil.	Mil.	Thous.	Dols.
43 Sales or gross operating revenues, excluding sales taxes? — Must equal 32 column (2), (<i>Dealers in financial instruments see Special Instructions, A.1., page 17; insurance companies see Special Instructions, B.2.a., page 17.</i>)	3037	1			000
44 Income from equity investments in unconsolidated business enterprises? — For those owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. EXCLUDE interest income.	3038				000
a. Income from equity investments in unconsolidated U.S. business enterprises	3048	1			000
b. Income from equity investments in foreign affiliates					
45 Certain gains (losses)? — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. INCLUDE income tax effect in 49 . Report gains (losses) resulting from:	3039	1			000
a. Sale or disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments. <i>Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 17;</i>					
b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. EXCLUDE gains or losses from the sale of inventory assets in the ordinary course of trade or business. <i>Real estate companies, see Special Instructions, A.2., page 17;</i>					
c. Goodwill impairment as defined by FASB ASC 350 (FAS 142);					
d. Restructuring. INCLUDE restructuring costs that reflect write-downs or write-offs of assets or liabilities. EXCLUDE actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;					
e. Disposals of discontinued operations. EXCLUDE income from the operations of a discontinued segment. Report such income as part of your income from operations in 32 , 43 , and 53 ;					
f. Re-measurement of U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;					
g. Extraordinary, unusual, or infrequently occurring items that are material. INCLUDE losses from accidental damage or disasters after estimated insurance reimbursement. INCLUDE other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. EXCLUDE legal judgments;					
h. The cumulative effect of a change in accounting principle; and					
i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).					
46 Other income? — Report non-operating and other income not included in 43 - <i>Specify</i>					
0	3040	1			000
	3041	1			000
47 Total income? — <i>Sum of 43 through 46</i>					000
COSTS AND EXPENSES					
48 Cost of goods sold or services rendered and selling, general, and administrative expenses? — <i>Insurance companies see Special Instructions, B.2.c., page 17.</i>	3042	1			000
49 U.S. income taxes? — Provision for U.S. Federal, state, and local income taxes. EXCLUDE production royalty payments	3043	1			000
50 Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation? — <i>Specify</i>					
0	3044	1			000
	3045	1			000
51 Total costs and expenses? — <i>Sum of 48 through 50</i>					000
NET INCOME					
52 Net income (loss)? — 47 minus 51	3046	1			000

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section B — Distribution of Sales or Gross Operating Revenues

Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purpose of this distribution, “goods” are normally economic outputs that are tangible and “services” are normally economic outputs that are intangible, including sales related to intellectual property rights. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. *Insurance companies also see **Special Instructions, B.2.d. and e., page 17.***

54 Sales of goods — Goods are normally economic outputs that are tangible. Sales of goods include, but are not limited to:

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books. NOTE: Report revenues associated with the design, editing, and marketing activities for producing and distributing books that you both publish and sell as sales of services.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in **55**.
- Bulk sales of newspapers and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in **55**.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water. NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in **55**.

55 Sale of services, including intellectual property rights — Services are normally economic outputs that are intangible. Sales of services include, but are not limited to:

- Advertising revenue, including placement of ads in print, broadcast, or digital media.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.

- Newspapers and periodicals sold through subscriptions, whether by mail, electronic subscription, or other means. NOTE: Report bulk sales as sales of goods in **54**.
- Transportation, including by air, rail, tanker, truck, or pipeline, and warehousing.
- Income from transactions in intellectual property, including franchise fees and the rights to use, reproduce and/or distribute, intellectual property, including:
 - patents, process, trade secrets, and trademarks;
 - books or music, recorded performances and events, and broadcasting live performances and events, excluding on physical media;
 - general use computer software, excluding on physical media; and
- Computer services, including sales of customized software, cloud computing and data storage services.
- Electricity, natural gas, and water transmission and distribution.
- Operating electronic markets bringing together buyers and sellers of goods and services using the Internet or other electronic means.
- Real estate rental income. NOTE: report in columns (2) through (4) based on the location of the property.

56 Investment income — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in **55**.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in **56** based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

What are the U.S. Reporter's values for:

53 Sales or gross operating revenues, excluding sales taxes? —

a. Column (1) equals **43**.

b. Each column of line **53** equals the sum of **54**, **55**, and **56**.

BY TYPE

54 Sales of goods?

55 Sales of services, including intellectual property rights?

56 Investment income?

	TOTAL				Sales to U.S. persons			Sales to foreign affiliates of this U.S. Reporter			Sales to other foreign persons		
	(1) = (2) + (3) + (4)				(2)			(3)			(4)		
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.
3147	1			000	2			3			4		
3148	1			000	2			3			4		
3149	1			000	2			3			4		
3150	1			000	2			3			4		

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section C — Digital Economy Activities

- Sales or gross operating revenues reported in this section should be included in the total for sales of services reported in **55**.
- Estimates — If actual data are not available, or only partial data are available, provide estimates and label as such. Data provided in this section may be reasonable estimates based upon the informed judgment of persons in the responding organization, sampling techniques, prorations based on related data, etc.

For cloud computing services, what are the U.S. Reporter's values for:

Cloud computing services — Computing services that customers can access from a shared pool of configurable computing resources in a flexible and on-demand way, without active management by the customer. They offer a range of resources, such as access to processing, storage, and networks; platforms for customers to deploy their own applications; and readymade software.

		\$ Bil.	Mil.	Thous.	Dols.
57 Sales or gross operating revenues, excluding sales tax?	3151	<input type="text"/>	<input type="text"/>	<input type="text"/>	000
58 Costs and expenses, excluding employee compensation, associated with providing these services?	3152	<input type="text"/>	<input type="text"/>	<input type="text"/>	000
59 Number of employees engaged in providing these services?	3153	<input type="text"/>	<input type="text"/>	<input type="text"/>	

For digital intermediation services, what are the U.S. Reporter's values for:

Digital intermediation services — Services that are earned from operating a digital intermediary platform, which is an online interface that facilitates, for a fee, the direct interaction between multiple buyers and multiple sellers. The platform does not take economic ownership of the goods nor does it provide the services that are being sold.

60 Sales or gross operating revenues, excluding sales tax? <i>Report fees and commissions only, not the value of the goods or services sold on the platform</i>	3154	<input type="text"/>	<input type="text"/>	<input type="text"/>	000
61 Costs and expenses, excluding employee compensation, associated with providing these services?	3155	<input type="text"/>	<input type="text"/>	<input type="text"/>	000
62 Number of employees engaged in providing these services?	3156	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Digitally delivered services are those that are delivered remotely over information and communications technology networks — i.e. over voice or data networks, including the Internet, or in an electronically downloadable format.

Digitally ordered pertains to the sale of a good or service conducted over computer networks by methods specifically designed for the purpose of receiving or placing orders, negotiating terms of sales or price. This covers orders placed over an electronic data interchange, the Internet, mobile device, or any other online system.

		Check the appropriate percent range (check one)						The information provided is based on (check one)	
		0%	1–24%	25–49%	50–74%	75–89%	90–99%	100%	Accounting records
63 Percentage of sales of services reported in 55 that were digitally delivered ?	3157	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	² <input type="checkbox"/>	² <input type="checkbox"/>
64 Percentage of sales of services reported in 55 that were digitally ordered ?	3158	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	² <input type="checkbox"/>	² <input type="checkbox"/>
65 Percentage of sales of goods reported in 54 that were digitally ordered ?	3159	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	¹ <input type="checkbox"/>	² <input type="checkbox"/>	² <input type="checkbox"/>

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section D — Employment

Report the number of employees on the payroll at the end of FY 2019 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2019. If the number of employees at the end of FY 2019 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2019. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

3253 1 Number of employees

66 What is the U.S. Reporter's total number of employees?

Research and Development Employees

INCLUDE all employees who work on R&D or who provide direct support to R&D, such as researchers, R&D managers, technicians, clerical staff, and others assigned to R&D groups.

- Researchers include R&D scientists, engineers, and their managers.
- R&D technicians and equivalent staff are persons whose main tasks require technical knowledge and experience in one or more field of science or engineering, but who contribute to R&D by performing technical tasks under the supervision of researchers.
- R&D support staff is not directly involved with the conduct of a research project, but support the researchers and technicians. These employees might include clerical staff, report writers, regulatory experts, quality assurance, safety trainers, and other related employees.

EXCLUDE employees who provide only indirect support to R&D, such as corporate personnel, security guards, and cafeteria workers.

67 What is the number of employees in **66** who are research and development employees? — Employees who work on R&D or who provide direct support to R&D

3256 1 Number of employees

Report employee compensation expenditures, the base compensation data on payroll records, made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. **Total employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.** Report compensation that relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this U.S. Reporter.

68 What is the U.S. Reporter's total employee compensation expenditure? — Report, for all employees in **66**, the sum of wages and salaries and employee benefit plans

3257 1 \$ Bil. Mil. Thous. Dols. 000

Remarks

BEA USE ONLY 3260 1

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section E — Balance Sheet of U.S. Reporter at Close of FY 2019

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

69 Cash and cash equivalents — **INCLUDE** deposits in financial institutions and other cash items and short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. **EXCLUDE** overdrafts as negative cash, instead report overdrafts in **78**.

72 Property, plant, and equipment, net — Report net of accumulated depreciation and depletion. **INCLUDE** land, timber, mineral rights and similar rights owned. Also **INCLUDE** structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the U.S. Reporter. **INCLUDE** items leased from others, per FASB ASC 842. **EXCLUDE** all other types of intangible assets, and land held for resale.

75 Other assets

- **INCLUDE** land held for resale; other equity investments; noncurrent marketable securities; other investments; noncurrent trade accounts and trade notes receivable, net of allowance for doubtful items; intangible assets, net of amortization; and any other assets not reported elsewhere.
- Report credit balances in these accounts in **78**, other liabilities.
- *Insurance companies see **Special Instructions B.1.**, page 17.*

78 Other liabilities — **INCLUDE** overdrafts, commercial paper issued and other current liabilities not included in **77**. **INCLUDE** long-term debt securities owed such as bonds or notes, lease obligations per FASB ASC 842, deferred taxes, underlying minority interest in consolidated domestic subsidiaries, and all other long-term intercompany debt.

What are the U.S. Reporter's values for:

ASSETS

— *Insurance companies see **Special Instructions, B.2.f.**, page 17.*

	Balance at close of fiscal year			
	\$ Bil.	Mil.	Thous.	Dols.
69 Cash and cash equivalents?	3364	1		000
70 Current receivables? — Net of allowance for doubtful items. (<i>Insurance companies see Special Instructions, B.2.f., page 17</i>)	3365	1		000
71 Inventories? — Land development companies EXCLUDE land held for resale (INCLUDE in 75); finance and insurance companies EXCLUDE inventories of marketable securities (INCLUDE in 75)	3366	1		000
72 Property, plant, and equipment, net?	3367	1		000
73 Equity investments in unconsolidated U.S. domestic business enterprises? — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent	3368	1		000
74 Equity investments in foreign affiliates? — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.	3369	1		000
75 Other assets?	3370	1		000
76 Total assets? — <i>Sum of 69 through 75</i>	3371	1		000

LIABILITIES

— *Insurance companies see **Special Instructions, B.2.g.**, page 17.*

77 Trade accounts and trade notes payable, current?	3373	1		000
78 Other liabilities?	3374	1		000
79 Total liabilities? — <i>Sum of 77 and 78</i>	3375	1		000

OWNERS EQUITY?

80 Total owners' equity? — <i>76 minus 79</i>	3376	1		000
--	------	---	--	-----

Part IV — Financial and Operating Data of U.S. Reporter — Continued

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

NOTE — PP&E includes land, timber, mineral and like rights owned; structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.

81 — 88

INCLUDE items leased from others (including land). Also **INCLUDE** the capitalized value of timber, mineral, and similar rights leased by the U.S. Reporter from others. **EXCLUDE** items the U.S. Reporter has leased to others.

EXCLUDE from expenditures (**83** and **84**) all changes in PP&E resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 2019. Account for such changes in **82** .

For U.S. Reporters engaged in exploring for, or developing, natural resources, **INCLUDE** in **83** and **84** exploration and development expenditures made during FY 2019 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. **INCLUDE** adjustments for expenditures charged against income in prior years, but subsequently capitalized during FY 2019 in **87** .

85 Depreciation — **EXCLUDE** depletion. Report depletion separately in **86** .

What are the U.S. Reporter's values for:

BALANCE CLOSE, FY 2018

— Insurance companies see **Special Instructions, B.2.h., page 17.**

81	Net book value of PP&E at close FY 2018? — The closing FY 2018 value before restatement due to a change in the entity or accounting methods or principles.....	3477	1	\$ Bil.	Mil.	Thous.	Dols.	000
-----------	--	------	---	---------	------	--------	-------	-----

CHANGES DURING FY 2019

82 Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — If the answer to **9** was "Yes," give amount by which **81** would be restated. If a decrease, put amount in parentheses.

EXCLUDE gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from the revaluation of assets (whether or not realized). Report these amounts in **45** and/or **30** — equals sum of **82 a** and **82 b**

3478	1	000
------	---	-----

Amount by which the net book value of PP&E would be restated due to:

a. Change in entity (i.e. due to the acquisition of, or merger with, another company, or the divestiture of a subsidiary, change in fiscal year, etc.) . . .

3488	1	000
------	---	-----

b. Change in accounting methods or principles

3489	1	000
------	---	-----

Is change in accounting methods due in whole or in part to implementation of FASB ASC 842 Lease Accounting?

3490 1 **Yes, in whole** 2 **Yes, in part** 3 **No**

Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of:

— Insurance companies see **Special Instructions, B.2.i., page 17.**

83	Land and mineral rights, including timber? — INCLUDE expenditures for land and capitalized expenditures for mineral and timber rights. EXCLUDE other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3479	1	000
-----------	--	------	---	-----

84	PP&E other than land, mineral, and timber rights? (Report changes due to mergers and acquisitions in 82 .)	3480	1	000
-----------	---	------	---	-----

85	Depreciation?	3481	1	000
-----------	---------------------	------	---	-----

86	Depletion?	3482	1	000
-----------	------------------	------	---	-----

87	Other increases (decreases)? — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Report divestitures of subsidiaries in 82 . Report any gains (losses) from the sale or disposition of property, plant, and equipment in 45	3483	1	000
-----------	--	------	---	-----

BALANCE, CLOSE FY 2019

88	Net book value of PP&E at close FY 2019? — Equals sum of 81 through 87 ; must also equal 72	3484	1	000
-----------	--	------	---	-----

89 Intentionally blank

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section G — Interest, Production Royalty Payments, and Taxes

What are the U.S. Reporter's value(s) for:

	\$ Bil.	Mil.	Thous.	Dols.
90 Interest income? — Report interest received by or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. INCLUDE all interest receipts included in 43 and 46 . Do not net against interest expensed in 91	3587	1		000
91 Interest expensed or capitalized? — Report interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income in 90	3588	1		000
92 Production royalty payments to Federal, state, and local governments for natural resources, total? — INCLUDE amounts paid or accrued for the year. INCLUDE payments-in-kind at market value.....	3589	1		000
93 Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments)?	3590	1		000

Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. **INCLUDE** amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for —

- Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold;
- Property and other taxes on the value of assets and capital;
- Any remaining taxes (other than income and payroll taxes); and
- Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources).

Section H — Banking Industry Activities

94 In **20** through **29**, did you report sales for ISI codes 5221 or 5229 (depository or non-depository banking)?

3600 1 **Yes**
 2 **No** — Skip to **96**

	TOTAL (1) = (2) + (3)				Banking Activities in ISI codes 5221 or 5229				All Other			
	(1)	(2)	(3)		(1)	(2)	(3)		(1)	(2)	(3)	
95 What are the U.S. Reporter's values for:	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
3601 Assets? — Column (1) equals 76	1			000	2			000	3			000
3602 Liabilities? — Column (1) equals 79	1			000	2			000	3			000
3603 Interest Income? — Column (1) equals 90	1			000	2			000	3			000
3604 Interest expensed or capitalized? — Column (1) equals 91	1			000	2			000	3			000

Remarks

BEA USE ONLY	3487	1	2	3
--------------	------	---	---	---

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section I — Insurance Industry Activities — Premiums earned and losses incurred

96 Of the total sales and gross operating revenues reported in **32**, column (2), were any of the sales or revenues generated by insurance-related activities covered by ISI codes 5243 (Insurance carriers, except direct life insurance carriers) and 5249 (Direct life insurance carriers)?

- ³⁵⁹¹ 1 **Yes** — Answer **97** and **98**
- 2 **No** — Skip to **99**

What are the U.S. Reporter's values for:

97 Premiums earned? \$ Bil. Mil. Thous. Dols. 000

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

98 Losses incurred? \$ Bil. Mil. Thous. Dols. 000

— Report losses incurred for the insurance products covered by **97** above. **EXCLUDE** loss adjustment expenses and losses that relate to annuities. Also **EXCLUDE** losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

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

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

Remarks

BEA USE ONLY	3599	1	2
--------------	------	---	---

Part IV — Financial and Operating Data of U.S. Reporter — Continued

Section J — Research and Development

R&D is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes:

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

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

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

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

EXCLUDE R&D expenditures for:

- Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- Market research
- Efficiency surveys or management studies
- Literary, artistic, or historical projects, such as films, music, or books and other publications
- Prospecting or exploration for natural resources

INCLUDE wages, salaries, and related costs; materials and supplies consumed; depreciation on R&D property and equipment, cost of computer software used in R&D activities; utilities, such as telephone, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization.

EXCLUDE capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

NOTE — 99 through 103 pertain to R&D performed by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB ASC 730 (FAS 2) – Measure of R&D; (i.e., R&D from which the firm benefits) is the sum of 100 and 104.

What are the U.S. Reporter's expenditures for:

		\$ Bil.	Mil.	Thous.	Dols.
99 R&D performed BY the U.S. Reporter, total? — Sum of 100 through 103	3694	1			000
100 For U.S. Reporter's own account?	3695	1			000
101 For Federal Government (i.e., federally financed R&D)?	3696	1			000
102 For foreign affiliates under contract?	3697	1			000
103 For others under contract?	3698	1			000
104 R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis?	3699	1			000

BEA USE ONLY	3700	1
--------------	------	---

Part V – Exports and Imports By the U.S. Reporter

IMPORTANT NOTES

Report exports and imports of goods by the U.S. Reporter in FY 2019. Report all goods that physically left or entered the U.S. customs area. Report data on a “shipped” basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

U.S. Reporters normally keep their accounting records on a “charged” basis, i.e., on the basis of when and to (or by) whom the goods were charged. The “charged” basis may be used if there is no material difference between it and the “shipped” basis. If there is a material difference, the “shipped” basis must be used or adjustments made to data on a “charged” basis to approximate a “shipped” basis. The data should **INCLUDE** goods only; they should **EXCLUDE** services.

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

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

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

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

Natural gas, electricity, and water — Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

See **Instruction Booklet, Part V.**

EXPORTS AND IMPORTS BY THE U.S. REPORTER

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

- 4101 1 “Shipped” basis.
- 2 “Charged” basis without adjustments, because there is no material difference between the “charged” and “shipped” bases.
- 3 “Charged” basis with adjustments to correct for material differences between the “charged” and “shipped” bases.

EXPORTS OF GOODS BY THIS U.S. REPORTER (Valued f.a.s. U.S. port)

	TOTAL (1) = (2) + (3) (1)				Shipped to its foreign affiliates (2)				Shipped to other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
106 What is the value of the total goods shipped in FY 2019 by this U.S. Reporter to foreigners? 4102	1			000	2			000	3			000

IMPORTS OF GOODS BY THIS U.S. REPORTER (Valued f.a.s. foreign port)

	TOTAL (1) = (2) + (3) (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
107 What is the value of the total goods shipped in FY 2019 to this U.S. Reporter by foreigners? 4103	1			000	2			000	3			000

By intended use — Sum of 108 through 110 must equal 107:

108 Goods intended for further processing, assembly, or manufacture by the U.S. Reporter before resale to others 4407	1			000	2			000	3			000
109 Goods for resale without further processing, assembly, or manufacture by the U.S. Reporter 4408	1			000	2			000	3			000
110 Other, including capital equipment — Specify 4409	1			000	2			000	3			000

BEA USE ONLY	4107	1	2	3	4	5
	4108	1	2	3	4	5

2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD FORM BE-10A ADDITIONAL INFORMATION AND INSTRUCTIONS BY ITEM

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

Penalties — Whoever fails to report shall be subject to a civil penalty and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both (22 U.S.C. 3105). The civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 C.F.R. 6.3.

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

Respondent Burden — Public reporting burden for this BE-10 report (**comprising Form BE-10A and Form(s) BE-10B, BE-10C, and/or BE-10D**) is estimated to average 38 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, 4600 Silver Hill Road, Washington, DC 20233; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

Confidentiality — The Act provides that your report to this Bureau is confidential and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report cannot be presented in a manner that allows it to be individually identified. Your report cannot be used for purposes of taxation, investigation, or regulation. Copies retained for your files are immune from legal process. Per the Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through security monitoring of the BEA information systems.

Part IV — Financial and Operating Data of U.S. Reporter

Section A — Income Statement of U.S. Reporter

43 Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 17.*

48 Costs of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (**43**) and selling, general, and administrative expenses. **INCLUDE** production royalty payments to governments, their subdivisions and agencies, and to other persons. **INCLUDE** depletion charges representing the amortization of the actual cost of capital assets, but **EXCLUDE** all other depletion charges. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should **INCLUDE** interest expense.

Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies

A. Certain gains (losses) (45) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — INCLUDE in 45:

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE from 45, unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to owners' equity.

EXCLUDE from 45, income from explicit fees and commissions. **INCLUDE** income from these fees and commissions as operating income in 32, 43 and 53 and as sales of services in item 55.

2. Real estate companies — INCLUDE in 45:

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE from 45 the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in 32, 43 and 53 and as sales of goods in 54.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by insurance departments, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department such as:

- (1.) non-trusted or free account assets and
- (2.) nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. **INCLUDE** mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

- a. **Sales or gross operating revenues, excluding sales taxes (43)** — **INCLUDE** items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. **EXCLUDE** income from equity

investments in unconsolidated business enterprises and certain realized and unrealized gains or losses that are to be reported in 45.

- b. **Certain gains (losses) (45)** — See **Special Instructions, A.1.**

- c. **Cost of goods sold or services rendered and selling, general, and administrative expenses (48)** — **INCLUDE** costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

- d. **Sales of services (55)** — **INCLUDE** premium income and income from other services, if any.

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

- e. **Investment income (56)** — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or losses on investments in accordance with **Special Instructions, A.1. See Additional Instructions for Part IV, Section B, 56, on page 7 to determine the location of the transactor of investment income.**

- f. **Current receivables (70)** — **INCLUDE** current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

- g. **Trade accounts and trade notes payable, current (77)** — **INCLUDE** current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. **INCLUDE** policy reserves in "Other liabilities," 78 unless they are clearly current liabilities.

- h. **Net book value of property, plant, and equipment (81 and 88)** — **INCLUDE** the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterpart (72).

- i. **Expenditures for property, plant, and equipment (83 and 84)** — **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., **INCLUDE** expenditures for PP&E that have been classified in "other noncurrent assets").

Summary of Industry Classifications

For a full explanation of each code see www.bea.gov/naics2017

Agriculture, Forestry, Fishing, and Hunting

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

Mining

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

Utilities

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

Construction

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

Manufacturing

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakery products and tortillas
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals

- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and hand tools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shop products, turned products, and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

Wholesale Trade, Durable Goods

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

Wholesale Trade, Nondurable Goods

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

Wholesale Trade, Electronic Markets and Agents and Brokers

- 4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

Summary of Industry Classifications — Continued
 For a full explanation of each code see www.bea.gov/naics2017

Information

- 5111 Newspaper, periodical, book, and directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5173 Wired and wireless telecommunication carriers
- 5174 Satellite telecommunications
- 5179 Other telecommunications
- 5182 Data processing, hosting, and related services
- 5191 Other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management and Remediation Services

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

Educational Services

- 6110 Educational services

Health Care and Social Assistance

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

Arts, Entertainment, and Recreation

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

Accommodation and Food Services

- 7210 Accommodation
- 7220 Food services and drinking places

Other Services

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

Public Administration

- 9200 Public administration



2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL BE-10B (Report for Foreign Affiliate of U.S. Reporter)

Electronic Filing: Go to www.bea.gov/efile for details

Affiliate ID Number

B

*Do not enter Social Security Number in Affiliate ID box

Mail reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Washington, DC 20233

Deliver reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Suitland, MD 20746

Fax reports to: (301) 278-9502

Assistance: E-mail: be10/11@bea.gov
Telephone: (301) 278-9418
Copies of form: www.bea.gov/dia

Please include your BEA Identification Number with all requests.

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

1001

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

1002

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

Who must report — The U.S. Reporter must file Form BE-10B for each majority-owned foreign affiliate for which the affiliate's total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$80 million (positive or negative) at the end of, or for, the affiliate's 2019 fiscal year.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B, see the reporting requirements for Form BE-10C and BE-10D. The foreign affiliate must be reported on one of those forms.

Due Date — A complete BE-10 report is due on the following dates:

May 29, 2020 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C and/or BE-10D

June 30, 2020 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

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

Use U.S. Generally Accepted Accounting Principles FASB ASC 830 (FAS 52). See **Instruction Booklet, Part IV.B.**

Monetary Values — Report in U.S. dollars rounded to thousands (omitting 000).

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

\$	Bil.	Mil.	Thous.	Dols.
1		1	335	000

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

Percentages — Report ownership percentages to a tenth of one percent:

—	9	8	.	7	%
---	---	---	---	---	---

Part I — Identification of Foreign Affiliate

3 **What is the number of foreign business enterprises consolidated in this report?** — Do not consolidate business enterprises located in different countries or in different 4-digit industries. See the **Instruction Booklet, Part I.B.2.d.(1)**. If your answer to this question is 2 or more, you must complete **Supplement B (page 19)** of this report. If this report is for a single foreign business enterprise, enter "1" in the box.

1003 **1**

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

1004 **1** **Yes** — **43** and **59** must have entries and Supplement A (page 17) of this Form BE-10B must be completed.

2 **No**

5 **What is the form of organization of this foreign affiliate?** — Mark (X) one.

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

6 **Does this foreign affiliate have a Legal Entity Identifier (LEI)?**

1044 **1** **Yes** — Enter the 20-digit LEI of the foreign affiliate.

2 **No**

2

Part I — Identification of Foreign Affiliate — Continued

7 Is this foreign affiliate a regional headquarter (RHQ)?

Regional headquarters are separate and independent entities, located in different geographical regions than the corporate headquarters. RHQs have decision-making authority and direct other affiliates in their respective regions.

- 1045 1 **Yes**
 2 **No**

8 What is the country of incorporation or organization of this foreign affiliate? — Mark (X) one.

- 1006 1 **601** Australia 1 **650** China 1 **313** Ireland 1 **319** Netherlands
 1 **302** Belgium 1 **307** France 1 **314** Italy 1 **325** Switzerland
 1 **202** Brazil 1 **308** Germany 1 **614** Japan 1 **327** United Kingdom
 1 **100** Canada 1 **611** Hong Kong 1 **213** Mexico 1 Other — Specify

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

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

- 1007 1 **601** Australia 1 **650** China 1 **313** Ireland 1 **319** Netherlands
 1 **302** Belgium 1 **307** France 1 **314** Italy 1 **325** Switzerland
 1 **202** Brazil 1 **308** Germany 1 **614** Japan 1 **327** United Kingdom
 1 **100** Canada 1 **611** Hong Kong 1 **213** Mexico 1 Other — Specify

10 What is the city of location? — City in which this foreign affiliate's physical assets are located or where its primary activity is carried out

1042 0

11 What is the currency that this foreign affiliate's financial books and records are kept in? — Mark (X) one.

- 1008 1 The currency of the country of the affiliate given in **9**. (Foreign affiliates located in Euro Area countries should check this box if they keep their books in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in **9**.

12 What is the ending date of this foreign affiliate's 2019 fiscal year? The foreign affiliate's financial reporting year that has an ending date in calendar year 2019. See *Instruction Booklet, Part II.A.*

1009 1
 Month Day Year
 ___ / ___ / **2 0 1 9**

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

1010 1 **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter
 If "Yes," did the U.S. Reporter — Mark (X) one.

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

Enter date
 Month Year
 3
 ___ / ___

1 2 **No**

14 Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2019 that caused FY 2018 data to be restated? Mark (X) one.

- 1011 1 **Yes** — Report all close FY 2018 data before restatement, unless otherwise specified.
 2 **No**

Part I — Identification of Foreign Affiliate — Continued

Section A — Direct Ownership in this Foreign Affiliate

- **Equity interest** is the direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.
- **Voting interest** is the direct ownership in the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.
- Enter percent of ownership based on total voting stock, as applicable, for an incorporated affiliate, or an equivalent interest for an unincorporated affiliate.

What is the direct ownership percent of this foreign affiliate held by:

		Equity 2019 (1)	Equity 2018 (2)	Voting 2019 (3)	Voting 2018 (4)
15	U.S. Reporter named in 1 ? — Report equity interest and voting interest	_____ %	_____ %	_____ %	_____ %
16	Other foreign affiliate(s) of U.S. Reporter named in 1 ? — If entry is made here, complete 22 and 23		1013	3	4
17	Other U.S. Reporter(s) of this foreign affiliate? — If entry is made here, 24 must be "Yes."		1014	3	4
18	Foreign affiliate(s) of other U.S. Reporter(s)? — If entry is made here, 24 must be "Yes."		1015	3	4
19	Other U.S. persons?		1016	3	4
20	Other foreign persons? (not reported above)		1017	3	4
21	What is the total directly held voting ownership interests? — Sum of 15 through 20		1019	3	4
				100.0 %	100.0 %
22	What is the indirect ownership interest held through the U.S. Reporter's other foreign affiliates? If there is an entry in 16 , enter U.S. Reporter's percent of indirect ownership in this affiliate. See <i>Instruction Booklet, Part I.B.1.c.</i> , for instructions on how to calculate indirect ownership percentage.		1020	3	4
				_____ %	_____ %

23 What is the name of the foreign affiliate parent(s)? — If there is an entry in **16**, enter below the name(s), BEA ID Number, and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in **1** holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.

Foreign affiliate(s) holding direct ownership interest in this foreign affiliate				Name of the foreign affiliate, if any, in ownership chain that holds a direct interest in the foreign affiliate named in column (a)	
Name Enter name of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent of direct ownership in this foreign affiliate			
		Close FY 2019 (b)	Close FY 2018 (c)		
a. 1191	1	2	3		
		_____ %	_____ %		
b. 1192	1	2	3		
		_____ %	_____ %		
c. 1193	1	2	3		
		_____ %	_____ %		
TOTAL — Must equal percentages entered in 16	1021	2	3		
		_____ %	_____ %		

24 Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this foreign affiliate's voting rights? Mark (X) one.

- 1022 **1** **Yes** — **17** or **18** must have an entry. See *Instruction Booklet, Part I.B.2.d.(2)*
2 **No** — Skip to **27**

25 If the answer to 24 is "Yes," give name(s) and mailing address(es) of the other U.S. Reporter(s).

Name	Mailing address

26 If the answer to 24 is "Yes," and if the U.S. Reporter named in 1 is not submitting the complete report (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

Name	Mailing address

Part I — Identification of Foreign Affiliate — Continued

Section B — Industry Classification

27 What is the one activity below that best describes the major activity of the foreign affiliate? — Mark (X) one.

NOTE — For an inactive affiliate, select the activity based on its last active period; for “start-ups,” select the intended activity.

1028 ¹ 1 Producer of goods

¹ 2 Seller of goods the foreign affiliate does not produce

¹ 3 Producer or distributor of information

¹ 4 Provider of services

¹ 5 Other — Specify

0

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

1029 0

Industry classification of foreign affiliate (based on sales or gross operating revenues)

- Report in columns (1) and (2) respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code. A list of the ISI codes is provided on pages 21 and 22.
- For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2017** located at www.bea.gov/naics2017.
- For an **inactive** foreign affiliate, enter an ISI code based on its last active period; For “startups” with no sales, show the intended activity(ies).
- **Holding companies** (ISI code 5512) must show total income. To be considered a holding company, income from equity investments must be more than 50 percent of total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512 (holding company) is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.
- *Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 20.*

What is the foreign affiliate’s industry (ISI) code(s) and value(s) for:

	ISI code (1)	Sales or gross operating revenues (2)			
		\$ Bil.	Mil.	Thous.	Dols.
29 Largest sales or gross operating revenues?	1030 1	2			000
30 2nd largest sales or gross operating revenues?	1031 1	2			000
31 3rd largest sales or gross operating revenues?	1032 1	2			000
32 4th largest sales or gross operating revenues?	1033 1	2			000
33 5th largest sales or gross operating revenues?	1034 1	2			000
34 6th largest sales or gross operating revenues?	1035 1	2			000
35 7th largest sales or gross operating revenues?	1036 1	2			000
36 Sales or gross operating revenues not accounted for above?	1037 2				000
37 What is the foreign affiliate’s total sales or gross operating revenues? — Sum of 29 through 36 (Must equal 42, and also 86, column (1) or 92, column (1), as appropriate.)	1038 2				000

38 — 41 Intentionally blank

Remarks

BEA USE ONLY	1039	1	2	3	4	5
	1040	1	2	3	4	5
	1025	1	2	3	4	5
	1026	1	2	3	4	5
	1027	1	2	3	4	5

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement

What are the foreign affiliate's values for:

INCOME

			\$ Bil.	Mil.	Thous.	Dols.
42 Sales or gross operating revenues, excluding sales taxes? — Must equal 86 , column (1), or 92 , column (1), as appropriate. (<i>Dealers in financial instruments see Special Instructions, A.1., page 20; insurance companies see Special Instructions, B.2.a., page 20.</i>)	2041	1				000
43 Income from equity investments in other foreign affiliates? — Report income from equity investments reported in 59 . For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends or distributed earnings for unincorporated affiliates. EXCLUDE interest income. Report interest in 42 or 46 as appropriate.	2042	1				000
44 Income from other equity investments? — Report income from equity investments reported in 60 .	2043	1				000
45 Certain gains (losses)? — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report gross amount before income tax effect. INCLUDE income tax effect in 49 . Report gains (losses) resulting from:	2044	1				000
a. Sale or disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments. <i>Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 20;</i>						
b. Sales or dispositions of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. EXCLUDE gains or losses from the sale of inventory assets in the ordinary course of trade or business. <i>Real estate companies, see Special Instructions, A.2., page 20;</i>						
c. Goodwill impairment as defined by FASB ASC 350 (FAS 142);						
d. Restructuring. INCLUDE restructuring costs that reflect write-downs or write-offs of assets or liabilities. EXCLUDE actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Report them in 48 ;						
e. Disposals of discontinued operations. EXCLUDE income from the operations of a discontinued segment. Report such income as part of your income from operations in 42 ;						
f. Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;						
g. Extraordinary, unusual, or infrequently occurring items that are material. INCLUDE losses from accidental damage or disasters after estimated insurance reimbursement. INCLUDE other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. EXCLUDE legal judgments. Report legal judgments against the foreign affiliate in 48 . Report legal settlements in favor of the foreign affiliate in 46 ;						
h. The cumulative effect of a change in accounting principle; and						
i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).	2045	1				
46 Other income? — Report non-operating and other income not included above. Specify.						000
0	2046	1				000
47 Total income? — Sum of 42 through 46 .						000
COSTS AND EXPENSES						
48 Cost of goods sold or services rendered and selling, general, and administrative expenses? — (<i>Insurance companies see Special Instructions, B.2.c., page 20.</i>)	2047	1				000
49 Foreign income taxes? — Provision for foreign income taxes for FY 2019. EXCLUDE production royalty payments and U.S. income taxes	2048	1				000
50 Other costs and expenses not included above? — INCLUDE noncontrolling interests in profits and losses per FASB ASC 810 (FAS 167). — Report the net effect of any minority interest in the income and expense items as a lump sum in this item. Specify.	2049	1				000
0	2050	1				
51 Total costs and expenses? — Sum of 48 through 50 .						000
NET INCOME						
52 Net income (loss)? — 47 minus 51 .	2051	1				000

Instructions for Section B — Balance Sheet

53 Cash and cash equivalents

- **INCLUDE** deposits in financial institutions and other cash items and short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. **EXCLUDE** overdrafts as negative cash, instead report overdrafts in **63**.

54 Current receivables

- **INCLUDE** current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

55 Inventories

- Land development companies should **EXCLUDE** land held for resale. Finance and insurance companies should **EXCLUDE** inventories of marketable securities; **INCLUDE** these amounts in **60**.

56 Land

- Land refers to any part of the earth's surface. Report gross book value of all land owned including land leased from others, per FASB ASC 842. **EXCLUDE** land held for resale.

57 Other property, plant, and equipment, gross

- Report gross book value of land, timber, mineral rights and similar rights owned. Also **INCLUDE** structures, machinery, equipment, special tools, deposit containers, construction-in-progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate.
- **INCLUDE** items leased from others, per FASB ASC 842.
- **EXCLUDE** all other types of intangible assets and land held for resale.
- Unincorporated affiliates should **INCLUDE** items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records.
- Insurance companies should not include assets of the U.S. Reporter held in the country of location of the affiliate that are for the benefit of the U.S. Reporter's policyholders.

59 Equity investments in other foreign affiliates of which this affiliate is a parent

- Report this affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. (If **59** has an entry, **43** should have an entry and Supplement A must be completed). See **Instruction Booklet, Part IV.C.2**.

60 Other assets

- **INCLUDE** land held for resale; other equity investments; noncurrent marketable securities; other investments; noncurrent trade accounts and trade notes receivable, net of allowance for doubtful items; intangible assets, net of amortization; and any other assets not reported elsewhere.
- Report credit balances in these accounts in **63**, other liabilities.
- *Insurance companies see **Special Instructions B.1.**, page 20.*

62 Trade accounts and trade notes payable, current

- Insurance companies should **INCLUDE** current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt.

63 Other liabilities

- **INCLUDE** noncurrent items, deferred taxes, minority interest in consolidated subsidiaries, and long-term debt.
- Insurance companies should **INCLUDE** policy reserves unless they are clearly current liabilities then include in **62**.
- **INCLUDE** overdrafts, commercial paper issues, and other current liabilities not included in **62**.

65 Capital stock and additional paid-in capital

- **INCLUDE** common and preferred, voting and nonvoting capital stock and additional paid-in capital.

66 Retained earnings (deficit)

- **INCLUDE** earnings retained by the affiliate and legally available for dividends, and earnings voluntarily restricted.

67 Translation adjustment

- Report the cumulative amount at year end per FASB ASC 830 (FAS 52).

68 All other components

- **INCLUDE** the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB ASC 320 (FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FASB ASC 220 (FAS 130).

73 Translation adjustment

- For unincorporated foreign affiliates, report that portion of **72** representing the affiliate's cumulative translation adjustment account amount at year end per FASB ASC 830 (FAS 52).

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section C — Employment

Report the number of employees on the payroll at the end of FY 2019 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2019. If the number of employees at the end of FY 2019 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2019. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

2105 1 Number of employees

74 What is the foreign affiliate's total number of employees?

Research and Development employees

INCLUDE:

- Researchers include R&D scientists, engineers, and their managers.
- R&D technicians and equivalent staff are persons whose main tasks require technical knowledge and experience in one or more field of science or engineering, but who contribute to R&D by performing technical tasks under the supervision of researchers.
- R&D support staff is not directly involved with the conduct of a research project, but support the researchers and technicians. These employees might include clerical staff, report writers, regulatory experts, quality assurance, safety trainers, and other related employees.

EXCLUDE employees who provide only indirect support to R&D, such as corporate personnel, security guards, and cafeteria workers.

2106 1 Number of employees

75 What is the number of research and development employees included in 74? —

R&D employees — Employees who work on R&D or who provide direct support to R&D.

Report employee compensation expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this affiliate. **Total employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.**

2110 1 \$ Bil. Mil. Thous. Dols.

76 What is the foreign affiliate's total employee compensation expenditure? —

Report, for all employees, the sum of wages and salaries and employee benefit plans 000

77 Is total employee compensation expenditure in 76 zero?

- 2111 1 **Yes** — Explain below
- 2 **No** — Skip to 78

If "Yes," explain why compensation is zero.

0

BEA USE ONLY	2116 1	2	3	4	5
--------------	--------	---	---	---	---

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section D — Insurance Industry Activities — Premiums earned and losses incurred

78 Of the total sales and gross operating revenues reported in **37**, column (2), were any of the sales or revenues generated by insurance related activities covered by ISI codes 5243 (Insurance carriers, except direct life insurance carriers) or 5249 (Direct life insurance carriers)?

- 2113 ¹ **1** **Yes** — Answer **79** and **80**
¹ **2** **No** — Skip to **81**

What are the foreign affiliate's values for:

79 Premiums earned? — Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. **EXCLUDE** all annuity premiums. Also **EXCLUDE** premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies. \$ Bil. Mil. Thous. Dols. 2114 1 000

80 Losses incurred? — Report losses incurred for the insurance products covered by **79**. **EXCLUDE** loss adjustment expenses and losses that relate to annuities. Also **EXCLUDE** losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies. 2115 1 000

- For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, **INCLUDE** losses on reinsurance assumed from other companies and **EXCLUDE** losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.
- For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Section E — Interest, Production Royalty Payments, and Taxes

What are the foreign affiliate's values for:

81 Interest income? — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. **INCLUDE** all interest receipts included in **42** and **46**. Do not net against interest expensed, **82** 2124 1 000

82 Interest expensed or capitalized? — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, **81** 2125 1 000

83 Production royalty payments to foreign governments for natural resources? — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. **INCLUDE** payments-in-kind at market value. 2126 1 000

84 Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)? 2127 1 000

- Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. **INCLUDE** amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for:
 - Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;
 - Property and other taxes on the value of assets and capital;
 - Any remaining taxes (other than income and payroll taxes); and
 - Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).

Remarks

BEA USE ONLY	2134	1	2	3	4	5
--------------	------	---	---	---	---	---

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section F — Size of Foreign Affiliate

85 Did this foreign affiliate have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes, or (3) net income (loss), greater than \$300 million at the end of, or for, the affiliate's 2019 fiscal year?

2153

1 **Yes** — Skip to Part IV on page 11

2 **No** — Complete Part III on this page, then continue with Part V on page 15

Part III — Financial and Operating Data of Foreign Affiliate With Assets, Sales, and Net Income (Loss) Less Than or Equal to \$300 Million

Complete **ONLY** if the answer to **85** is "No."

Section A — Distribution of Sales or Gross Operating Revenues

86 What are the foreign affiliate's sales or gross operating revenues, excluding sales taxes? — See **92** on page 11 for instructions.

2154 TOTAL Column (1) equals the sum of columns (2) through (7) (1)					Local sales		Sales to U.S.		Sales to other countries	
					To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers (3)	To U.S. Reporter(s) (4)	To unaffiliated customers (5)	To other foreign affiliates of the U.S. Reporter(s) (6)	To unaffiliated customers (7)
\$	Bil.	Mil.	Thous.	Dols.						
1				000	2	3	4	5	6	7

Section B — Research and Development — See instructions for Part IV, Section D, on page 13 of this form.

What are the foreign affiliate's expenditures for:

	\$	Bil.	Mil.	Thous.	Dols.
87 R&D performed BY the affiliate? — Report all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs. INCLUDE R&D performed by the affiliate for others under contract.....	2155	1			000
88 R&D performed FOR the affiliate by others (including U.S. parent(s)) on a contractual basis?.....	2156	1			000
89 Intentionally blank.					

Section C — Property, Plant and Equipment (PP&E) — See instructions for Part IV, Section E, on page 14 of this form. (Insurance companies also see instructions on page 14 of this form.)

What are the foreign affiliate's values for:

	\$	Bil.	Mil.	Thous.	Dols.
90 Expenditures for new and used property, plant and equipment (PP&E)? — PP&E includes land, timber, mineral and like rights owned, structures; machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.	2157	1			000
91 Current-period depreciation and depletion? — Current-period charges against property, plant, and equipment included in 56 and 57	2158	1			000

BEA USE ONLY	2159	1	2	3	4	5
--------------	------	---	---	---	---	---

Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million

Complete **ONLY** if the answer to **85** is "Yes." If you completed Part III, skip to Part V (item **136**) on page 15. →

Section A — Distribution of Sales or Gross Operating Revenues

- Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. **INCLUDE** revenues generated during the year from the operations of a discontinued business segment, but **EXCLUDE** gains or losses from disposals of discontinued operations. Report such gains or losses in **45**.
- Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 report interest income as sales and investment income.
- Insurance companies with ISI codes 5243 or 5249 report gross investment income as sales. Also see **Special Instructions, B.2.a., d., and e., page 20**.
- Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. See **Additional Instructions** on page 20 at the back of this form.
- For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible, including sales related to intellectual property rights.
- When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available.

What is the foreign affiliate's value for:

92 Sales or gross operating revenues, excluding sales taxes?

a. Column (1) equals **42**.

b. Each column of **92** equals the sum of **93**, **94** and **95**.

BY TYPE

93 Sales of goods?

94 Sales of services, including intellectual property rights?

95 Investment income?

96 Intentionally blank

TOTAL <i>Column (1) equals the sum of columns (2) through (7)</i>	Local sales						Sales to U.S.						Sales to other countries						
					To other foreign affiliates of the U.S. Reporter(s)		To unaffiliated customers		To U.S. Reporter(s)		To unaffiliated customers		To other foreign affiliates of the U.S. Reporter(s)		To unaffiliated customers				
	(1)				(2)		(3)		(4)		(5)		(6)		(7)				
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.	\$ Bil.	Mil.	Thous.
3054	1				2		3	4		5	6		7						
				000															
3055	1				2		3	4		5	6		7						
				000															
3056	1				2		3	4		5	6		7						
				000															
3057	1				2		3	4		5	6		7						
				000															

Section B — Receipts and Payments Related to Intellectual Property Rights

Sales or gross operating revenues reported in this section should be included in the total for sales of services reported in **94**.

Receipts for license fees, royalties, and other fees received by this affiliate for the use, reproduction, and/or distribution of intellectual property. **Do not report outright sales.**

	\$ Bil.	Mil.	Thous.	Dols.
97 Receipts? — Sum of 98 through 101	2135	1		000
98 To the U.S. Reporter(s)?	2136	1		000
99 To other U.S. persons?	2137	1		000
100 To other foreign affiliate(s) of the U.S. Reporter(s)?	2138	1		000
101 To other foreign persons?	2139	1		000

Payments for license fees, royalties, and other fees paid by this affiliate for the use, reproduction, and/or distribution of intellectual property. **Do not report outright purchases.**

	\$ Bil.	Mil.	Thous.	Dols.
102 Payments? — Sum of 103 through 106	2140	1		000
103 From the U.S. Reporter(s)?	2141	1		000
104 From other U.S. persons?	2142	1		000
105 From other foreign affiliate(s) of the U.S. Reporter(s)?	2143	1		000
106 From other foreign persons?	2144	1		000

Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million — Continued

Section C — Sales Related to the Digital Economy

Sales or gross operating revenues reported in this section should be included in the total for sales of services reported in **94**.

Estimates — If actual data are not available, or only partial data are available, provide estimates and label as such. Data provided in this section may be reasonable estimates based upon the informed judgment of persons in the responding organization, sampling techniques, prorations based on related data, etc.

What are the foreign affiliate's sales or gross operating revenue for:

107 Cloud computing services?

Computing services that customers can access from a shared pool of configurable computing resources in a flexible and on-demand way, without active management by the customer. They offer a range of resources, such as access to processing, storage, and networks; platforms for customers to deploy their own applications; and readymade software.

	\$	Bil.	Mil.	Thous.	Dols.
3071	1				000

108 Digital intermediation services?

Services that are earned from operating a digital intermediary platform, which is an online interface that facilitates, for a fee, the direct interaction between multiple buyers and multiple sellers. The platform does not take economic ownership of the goods nor does it provide the services that are being sold. Report fees and commissions only, not the value of the goods or services sold on the platform

3072	1				000
------	---	--	--	--	-----

109 Advertising?

Report advertising revenue including sales and placement in digital media, including mobile, desktop, digital TV, or any other Internet-connected device.

3073	1				000
------	---	--	--	--	-----

Digitally delivered services are those that are delivered remotely over information and communications technology networks—i.e. over voice or data networks, including the Internet, or in an electronically downloadable format.

Digitally ordered pertains to the sale of a good or service conducted over computer networks by methods specifically designed for the purpose of receiving or placing orders, negotiating terms of sales or price. This covers orders placed over an electronic data interchange, the Internet, mobile device, or any other online system.

	Check the appropriate percent range (check one)							The information provided is based on (check one)	
	0%	1–24%	25–49%	50–74%	75–89%	90–99%	100%	Accounting records	Recall/general knowledge of operations
110 Percentage of sales of services reported in 94 that were digitally delivered ?	3074 1 1 <input type="checkbox"/>	1 2 <input type="checkbox"/>	1 3 <input type="checkbox"/>	1 4 <input type="checkbox"/>	1 5 <input type="checkbox"/>	1 6 <input type="checkbox"/>	1 7 <input type="checkbox"/>	2 1 <input type="checkbox"/>	2 2 <input type="checkbox"/>
111 Percentage of sales of services reported in 94 that were digitally ordered ?	3075 1 1 <input type="checkbox"/>	1 2 <input type="checkbox"/>	1 3 <input type="checkbox"/>	1 4 <input type="checkbox"/>	1 5 <input type="checkbox"/>	1 6 <input type="checkbox"/>	1 7 <input type="checkbox"/>	2 1 <input type="checkbox"/>	2 2 <input type="checkbox"/>
112 Percentage of sales of goods reported in 93 that were digitally ordered ?	3076 1 1 <input type="checkbox"/>	1 2 <input type="checkbox"/>	1 3 <input type="checkbox"/>	1 4 <input type="checkbox"/>	1 5 <input type="checkbox"/>	1 6 <input type="checkbox"/>	1 7 <input type="checkbox"/>	2 1 <input type="checkbox"/>	2 2 <input type="checkbox"/>

Remarks

Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million — Continued

Section D — Research and Development

R&D is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes:

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

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

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

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

EXCLUDE R&D expenditures for:

- Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- Market research
- Efficiency surveys or management studies
- Literary, artistic, or historical projects, such as films, music, or books and other publications
- Prospecting or exploration for natural resources

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

		\$ Bil.	Mil.	Thous.	Dols.
113 What are the foreign affiliate's expenditures for R&D performed BY this affiliate?	3064	1			
— Sum of 114, 115, and 116					000
	3065	1			
114 For the foreign affiliate's own account?					000
	3066	1			
115 For affiliated persons (including U.S. parent(s)) under contract?					000
	3067	1			
116 For others under contract?					000
	3068	1			
117 What are the foreign affiliate's expenditures for R&D performed FOR the foreign affiliate by others (including the U.S. parent(s)) on a contractual basis?					000

118 Of the expenditures included in 117, what was the share of R&D performed by the U.S. parent for the foreign affiliate under a collaborative R&D agreement such as a cost-sharing agreement?

	Check the appropriate percent range (check one)							The information provided is based on (check one)	
	0%	1–24%	25–49%	50–74%	75–89%	90–99%	100%	Accounting records	Recall/general knowledge of operations
3078	1 <input type="checkbox"/>	1 <input type="checkbox"/>	1 <input type="checkbox"/>	1 <input type="checkbox"/>	1 <input type="checkbox"/>	1 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	2 <input type="checkbox"/>

119 Intentionally blank.

	3069	1	2	3	4	5
BEA USE ONLY	3070	1	2	3	4	5

Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million — Continued

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

- PP&E expenditures include expenditures for land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction-in-progress; and capitalized tangible and intangible exploration and development costs, but excludes expenditures for other types of intangible assets, and land held for resale.
- **INCLUDE** expenditures for items leased from others (including land). Also **INCLUDE** the expenditure for the capitalized value of timber, mineral, and similar rights leased by the foreign affiliate from others. **EXCLUDE** items the foreign affiliate has leased to others.
- **EXCLUDE** from expenditures all changes in PP&E, resulting from a **change in the entity** (i.e., due to mergers, acquisitions, divestitures, etc.) or **accounting principles** during FY 2019.
- **For foreign affiliates engaged in exploring for, or developing, natural resources, INCLUDE** exploration and development expenditures made during FY 2019 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. **EXCLUDE** adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2019.
- **Insurance companies** should **INCLUDE** expenditures (i.e., **INCLUDE** expenditures that have been classified in "other noncurrent assets") and the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (**56**, **57**, and **58**).

What are the foreign affiliate's values for:

BALANCE, CLOSE FY 2018

120	Net book value of PP&E at close FY 2018? — The close FY 2018 value, before restatement due to a change in the entity or a change in accounting methods or principles. Equals the sum of 56 , 57 , and 58 , column (2).....	3106	1	\$ Bil. Mil. Thous. Dols.	000
------------	---	------	---	---------------------------	-----

CHANGES DURING FY 2019

121	Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — If the answer to 14 was "Yes," give amount by which 120 would be restated. For a decrease, put amount in parentheses. EXCLUDE gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized). This should be included in 45 — equals sum of 121 a and 121 b	3107	1		000
------------	---	------	---	--	-----

Amount by which the net book value of PP&E would be restated due to:

- | | | | | | |
|-----------|--|------|---|--|-----|
| a. | Change in entity (i.e. due to the acquisition of, or merger with, another company, or the divestiture of a subsidiary, change in fiscal year, etc.)..... | 3478 | 1 | | 000 |
| b. | Change in accounting methods or principles..... | 3488 | 1 | | 000 |

Is change in accounting methods due in whole or in part to implementation of FASB ASC 842 Lease Accounting?

3489 1 **Yes, in whole** 2 **Yes, in part** 3 **No**

122	Net book value of transfers in from the U.S. Reporter(s) or other foreign affiliates of U.S. Reporter(s)?	3108	1		000
------------	---	------	---	--	-----

Expenditures by the foreign affiliate for:

123	Land and mineral rights, including timber? — INCLUDE expenditures for land and capitalized expenditures for mineral and timber rights. EXCLUDE other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.....	3109	1		000
------------	---	------	---	--	-----

124	PP&E other than land, mineral and timber rights? (Report changes due to mergers and acquisitions in 121 a).....	3110	1		000
------------	---	------	---	--	-----

125	Depreciation?	3111	1		000
------------	---------------------	------	---	--	-----

126	Depletion?	3112	1		000
------------	------------------	------	---	--	-----

127	Other increases (decreases)? — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). Report divestitures of subsidiaries in 121 . Report any gains (losses) from the sale or disposition of property, plant, and equipment in 45	3113	1		000
------------	---	------	---	--	-----

BALANCE, CLOSE FY 2019

128	Net book value of PP&E at close FY 2019? — Equals sum of 120 through 127 ; must also equal the sum of 56 , 57 , and 58 , column (1).....	3114	1		000
------------	---	------	---	--	-----

Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million — Continued

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

What are the foreign affiliate's values for:

	\$ Bil.	Mil.	Thous.	Dols.
129 Retained earnings (deficit), close FY 2018 before restatement due to a change in the entity or a change in accounting methods or principles, if any? — For an incorporated affiliate, this equals 66 , column (2). For an unincorporated affiliate this equals 72 , column (2).....	3117	1		000
Changes during FY 2019				
130 Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — <i>Specify reasons for change</i>	3118	1		000
0				
131 Net income (loss)? — Enter amount from 52	3119	1		000
132 Dividends or net income remitted to owners?	3120	1		000
Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current and prior-period income on common and preferred stock during FY 2019. EXCLUDE stock and liquidating dividends.				
Unincorporated affiliate — Enter amount of current and prior-period net income remitted to owners during FY 2019.	3121	1		000
133 Stock dividends?	3122	1		000
134 Other increases (decreases)?	3123	1		000
Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — <i>Specify</i>			0	
135 Retained earnings (deficit), close FY 2019? — Sum of 129 , 130 , 131 , and 134 , minus 132 and 133 . Also, for an incorporated affiliate, this equals 66 , column (1). For an unincorporated affiliate, this equals 72 , column (1).	3123	1		000

Part V — Reverse Ownership

136 Did the foreign affiliate have an equity interest in the U.S. Reporter? — Mark (X) one.

⁴¹⁶⁹ **1** **Yes** — Enter percent of ownership, to the tenth of one percent, and the dollar value of the equity owned at the end of FY 2019

2 **No** — Continue with **140**

				Close FY 2019			
		Equity interest (1)	Voting interest (2)	Value of equity owned (3)			
		_____ %	_____ %	\$ Bil.	Mil.	Thous.	Dols.
⁴¹⁷⁰ 1	2	3	4	5	6	7	8
							000

137 — 139 Intentionally blank.

Remarks

BEA USE ONLY	3140	1	2	3	4	5
--------------	------	---	---	---	---	---

Part VI — U.S. Exports To and U.S. Imports From Majority-Owned Foreign Affiliate

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2019. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

Foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should include goods only; they should **EXCLUDE** services.

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

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

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

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

Natural gas, electricity, and water — Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

See **Instruction Booklet**, Part V.

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

- 4172 1 "Shipped" basis.
 1 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
 1 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE
(Valued f.a.s. U.S. port)

	TOTAL (1)				Shipped by U.S. Reporter(s) (2)				Shipped by other U.S. persons (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
141 What is the value of the total goods shipped in FY 2019 from the U.S. to this affiliate?	4173	1			2				3			
				000				000				000

BY INTENDED USE — Sum of 142 through 144 must equal 141

142 Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others	4174	1			2				3			
				000				000				000
143 Goods for resale without further processing, assembly, or manufacture by affiliate	4175	1			2				3			
				000				000				000
144 Other, including capital equipment — Specify	4176	1			2				3			
				000				000				000

0

U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE
(Valued f.a.s. foreign port)

	TOTAL (1)				Shipped to U.S. Reporter(s) (2)				Shipped to other U.S. persons (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
145 What is the value of the total goods shipped in FY 2019 to the U.S. by this affiliate?	4178	1			2				3			
				000				000				000

BEA USE ONLY	4179	1	2	3	4	5
--------------	------	---	---	---	---	---

List of all Foreign Affiliates in Which the Reporting Foreign Affiliate (as Consolidated) has a Direct Equity Interest but Which are not Fully Consolidated on This Form BE-10B

Identification - Name of foreign affiliate as shown in **2** of Form BE-10B

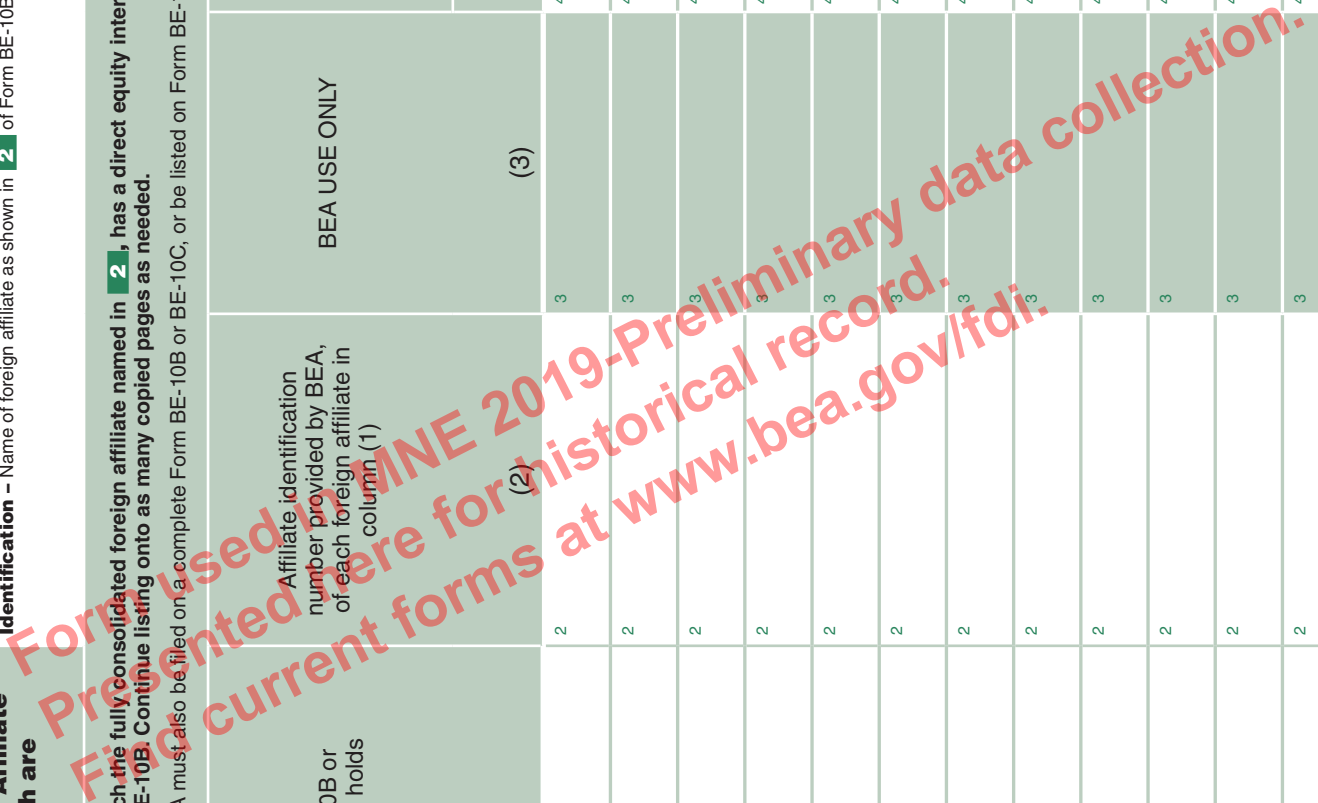
Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in **2**, has a direct equity interest, but which are not fully consolidated on this Form BE-10B. Continue listing onto as many copied pages as needed.

NOTE — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B or BE-10C, or be listed on Form BE-10D.

	(1)	(2)	(3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the Identification block above (Enter percentage to the nearest tenth.)	
				Close FY 2019 (4)	Close FY 2018 (5)
				4	5
5002		3		_____ %	_____ %
5003		3		_____ %	_____ %
5004		3		_____ %	_____ %
5005		3		_____ %	_____ %
5006		3		_____ %	_____ %
5007		3		_____ %	_____ %
5008		3		_____ %	_____ %
5009		3		_____ %	_____ %
5010		3		_____ %	_____ %
5011		3		_____ %	_____ %
5012		3		_____ %	_____ %
5013		3		_____ %	_____ %
5014		3		_____ %	_____ %

Affiliate identification number provided by BEA, of each foreign affiliate in column (1)

Name of each foreign affiliate, as taken from **2** of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest (1)



List of all Foreign Affiliates in Which the Reporting Foreign Affiliate (as Consolidated) has a Direct Equity Interest but Which are not Fully Consolidated on This Form BE-10B — Continued		Affiliate ID Number B		Page No. _____ of _____ pages of this Supplement A	
		BEA USE ONLY		BEA USE ONLY	
Identification – Name of foreign affiliate as shown in 2 of Form BE-10B		Identification – Name of foreign affiliate as shown in 2 of Form BE-10B		Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the Identification block above (Enter percentage to the nearest tenth.)	
Name of each foreign affiliate, as taken from 2 of the Form BE-10B of BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest		Affiliates identified by BEA, number provided by BEA, of each foreign affiliate in column (1)		BEA USE ONLY	
(1)		(2)		(3)	
				Close FY 2019 (4)	Close FY 2018 (5)
5015	1	2	3	4	5
5016	1	2	3	4	5
5017	1	2	3	4	5
5018	1	2	3	4	5
5019	1	2	3	4	5
5020	1	2	3	4	5
5021	1	2	3	4	5
5022	1	2	3	4	5
5023	1	2	3	4	5
5024	1	2	3	4	5
5025	1	2	3	4	5
5026	1	2	3	4	5
5027	1	2	3	4	5
5028	1	2	3	4	5
5029	1	2	3	4	5

Form Used in HNE 2019-Preliminary data collection.
 Presented here for historical record.
 Find current forms at www.bea.gov/fdi.

List of all Foreign Business Enterprises Fully Consolidated into the Reporting Foreign Affiliate

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

NOTE – Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation. See consolidation chart in **Instruction Booklet**, Part I.B.2.d.(1).

(1)	(2)	(3)	(4)
BEA USE ONLY	Name and country of location of each foreign business enterprise fully consolidated in this Form BE-10B	Name of foreign business enterprise which holds the direct equity interest in the foreign business enterprise listed in column (2)	Percentage of direct ownership at close FY 2019 which the foreign business enterprise listed in column (3) has in the foreign business enterprise listed in column (2) (Enter percentage to the nearest tenth.)
1	2	3	4
6002			_____ %
1	2	3	4
6003			_____ %
1	2	3	4
6004			_____ %
1	2	3	4
6005			_____ %
1	2	3	4
6006			_____ %
1	2	3	4
6007			_____ %
1	2	3	4
6008			_____ %
1	2	3	4
6009			_____ %
1	2	3	4
6010			_____ %
1	2	3	4
6011			_____ %
1	2	3	4
6012			_____ %
1	2	3	4
6013			_____ %
1	2	3	4
6014			_____ %
1	2	3	4
6015			_____ %

Form BE-10B Supplement B is MNE 2019-Preliminary data collection. Presented here for historical record. Current forms at www.bea.gov/fdi.

2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD FORM BE-10B — ADDITIONAL INSTRUCTIONS BY ITEM

Part IV, Section A — Distribution of Sales or Gross Operating Revenues

92 — 95

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

93 Sales of goods

— Goods are normally economic outputs that are tangible. Sales of goods include, but are not limited to:

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books. NOTE: Report revenues associated with the design, editing, and marketing activities for producing and distributing books that you both publish and sell as sales of services.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in 94.
- Bulk sales of newspapers and periodicals. NOTE: Report subscription sales as sales of services in 94.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water. NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should be reported as sales of services in 94.

94 Sales of services, including intellectual property rights

— Services are normally economic outputs that are intangible. Sales of services include, but are not limited to:

- Advertising revenue, including placement of ads in print, broadcast, or digital media.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.

95 Investment income

— Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in 94.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in 95 columns (2) through (7) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies

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

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — INCLUDE in 45:

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE from 45, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in 68 (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from 45, income from explicit fees and commissions.

INCLUDE income from these fees and commissions as operating revenue in 37, 42, and also 86 or 92, as appropriate and as sales of services in 94.

2. Real estate companies — INCLUDE in 45:

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE the income earned and expenses incurred from the sale of real estate you own. Such income should be reported as operating revenue in 37, 42, and also 86 or 92, as appropriate and as sales of goods in 93. Such expenses, including the net book value of the real estate sold, should be reported as cost of goods sold in 48. Do not net the expenses against the revenues.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments,

Newspapers and periodicals sold through subscriptions, whether by mail, electronic subscription, or other means. NOTE: Report bulk sales as sales of goods in 93.

Transportation, including by air, rail, tanker, truck, or pipeline, and warehousing.

Income from transactions in intellectual property, including franchise fees and the rights to use, reproduce, and/or distribute intellectual property, including:

- patents, process, trade secrets, and trademarks;
- books or music, recorded performances and events, and broadcasting live performances and events, excluding on physical media;
- general use computer software, excluding on physical media; and

Computer services, including sales of customized software, cloud computing and data storage services.

Electricity, natural gas, and water transmission and distribution.

Report fees or commissions earned from operating electronic markets or platforms that bring together buyers and sellers using the Internet or other electronic means, without taking ownership of the goods nor providing the services being sold.

Mining services including drilling wells, exploration, and surveying. Includes both initiated and proposed projects.

Real estate rental income. NOTE: report in columns (2) through (7) based on the location of the property.

Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in 94.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in 95 columns (2) through (7) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department, such as:

1. non-trusted or free account assets, and
2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. **INCLUDE** mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

a. Sales or gross operating revenues, excluding sales taxes (42) — **INCLUDE** items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. **EXCLUDE** income from equity investments in unconsolidated business enterprises that is to be reported in 43 and **EXCLUDE** certain gains or losses that are to be reported in 45.

b. Certain gains (losses) (45) — See *Special Instructions, A.1.*

c. Cost of goods sold or services rendered and selling, general, and administrative expenses (48) — **INCLUDE** costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

d. Sales of services (94) — **INCLUDE** premium income and income from other services, if any.

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

e. Investment income (95) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or losses on investments, in accordance with *Special Instructions, A.1.* See *Additional Instructions for Part IV, Section A, 95, above to determine the location of the transactor of investment income.*

Summary of Industry Classifications

For a full explanation of each code see www.bea.gov/naics2017

Agriculture, Forestry, Fishing, and Hunting

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

Mining

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

Utilities

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

Construction

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

Manufacturing

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakery products and tortillas
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals

- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and hand tools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shop products, turned products, and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

Wholesale Trade, Durable Goods

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

Wholesale Trade, Nondurable Goods

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

Wholesale Trade, Electronic Markets and Agents and Brokers

- 4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

Summary of Industry Classifications — Continued
 For a full explanation of each code see www.bea.gov/naics2017

Information

- 5111 Newspaper, periodical, book, and directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5173 Wired and wireless telecommunication carriers
- 5174 Satellite telecommunications
- 5179 Other telecommunications
- 5182 Data processing, hosting, and related services
- 5191 Other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management and Remediation Services

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

Educational Services

- 6110 Educational services

Health Care and Social Assistance

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

Arts, Entertainment, and Recreation

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

Accommodation and Food Services

- 7210 Accommodation
- 7220 Food services and drinking places

Other Services

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

Public Administration

- 9200 Public administration



2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL BE-10C (Report for Foreign Affiliate of U.S. Reporter)

Electronic Filing: Go to www.bea.gov/efile for details

Affiliate ID Number **C**

*Do not enter Social Security Number in Affiliate ID box

Mail reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Washington, DC 20233

Deliver reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Suitland, MD 20746

Fax reports to: (301) 278-9502

Assistance: E-mail: be10/11@bea.gov
Telephone: (301) 278-9418
Copies of form: www.bea.gov/dia

Please include your BEA Identification Number with all requests.

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

1001

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

1002

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

Who must report — The U.S. Reporter must file Form BE-10C for:

- (1)** each majority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative), but for which no one of these items was greater than \$80 million (positive or negative) at the end of, or for, the affiliate's 2019 fiscal year;
- (2)** each minority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at the end of, or for, the affiliate's 2019 fiscal year; and
- (3)** each foreign affiliate for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at the end of, or for, the affiliate's 2019 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Forms BE-10B or BE-10C.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10C, see the reporting requirements for Forms BE-10B and BE-10D. The foreign affiliate must be reported on one of those forms.

Due Date — A complete BE-10 report is due on the following dates:

May 29, 2020 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

June 30, 2020 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. Generally Accepted Accounting Principles FASB ASC 830 (FAS 52). See **Instruction Booklet, Part IV.B.**

\$ Bil. Mil. Thous. Dols.

Monetary Values — Report in U.S. dollars rounded to thousands (omitting 000).

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

1	1	335	000
---	---	-----	-----

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

Percentages — Report ownership percentages to a tenth of one percent:

9	8	.	7	%
---	---	---	---	---

Part I — Identification of Foreign Affiliate

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

1003 1

4 **Does this foreign affiliate have a Legal Entity Identifier (LEI)?**

1044 1 **Yes** — Enter the 20-digit LEI of the foreign affiliate. ²

1 2 **No**

Part I — Identification of Foreign Affiliate — Continued

5 Is this foreign affiliate a regional headquarter (RHQ)?

Regional headquarters are separate and independent entities, located in different geographical regions than the corporate headquarters. RHQs have decision-making authority and direct other affiliates in their respective regions.

- 1045 ¹ **1 Yes**
¹ **2 No**

6 What is the country of incorporation or organization of this foreign affiliate — Mark (X) one.

- 1006 ¹ **601** Australia ¹ **650** China ¹ **313** Ireland ¹ **319** Netherlands
¹ **302** Belgium ¹ **307** France ¹ **314** Italy ¹ **325** Switzerland
¹ **202** Brazil ¹ **308** Germany ¹ **614** Japan ¹ **327** United Kingdom
¹ **100** Canada ¹ **611** Hong Kong ¹ **213** Mexico ¹ Other — Specify

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

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

- 1007 ¹ **601** Australia ¹ **650** China ¹ **313** Ireland ¹ **319** Netherlands
¹ **302** Belgium ¹ **307** France ¹ **314** Italy ¹ **325** Switzerland
¹ **202** Brazil ¹ **308** Germany ¹ **614** Japan ¹ **327** United Kingdom
¹ **100** Canada ¹ **611** Hong Kong ¹ **213** Mexico ¹ Other — Specify

8 What is the city of location? — City in which this foreign affiliate's physical assets are located or where its primary activity is carried out

1042

9 What is the ending date of this foreign affiliate's 2019 fiscal year? The foreign affiliate's financial reporting year that has an ending date in calendar year 2019. See *Instruction Booklet, Part II.A.*

1009 ¹ / / **2019**

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

1010 ¹ **1 Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter. If "Yes," did the U.S. Reporter — Mark (X) one.

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

Enter date / /

¹ **2 No**

Part I — Identification of Foreign Affiliate — Continued

Section A — Direct Ownership in this Foreign Affiliate

- **Equity interest** is the direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.
- **Voting interest** is the direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.
- Enter percent of ownership based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate.

	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	Equity 2019 (1)	Equity 2018 (2)	Voting 2019 (3)	Voting 2018 (4)
What is the direct ownership percent of this foreign affiliate held by: ¹⁰¹²	1	2	3	4
11 U.S. Reporter named in 1 ? — Report equity interest and voting interest	_____ %	_____ %	_____ %	_____ %
12 Other foreign affiliate(s) of U.S. Reporter named in 1 ? — <i>If entry is made here, complete 18 and 19</i>			_____ %	_____ %
13 Other U.S. Reporter(s) of this foreign affiliate?			_____ %	_____ %
14 Foreign affiliate(s) of other U.S. Reporter(s)?			_____ %	_____ %
15 Other U.S. persons?			_____ %	_____ %
16 Other foreign persons? (not reported above).			_____ %	_____ %
17 What is the total directly held voting ownership interests? — Sum of 11 through 16			100.0 %	100.0 %
18 What is the indirect ownership interest held through the U.S. Reporter's other foreign affiliates? <i>If there is an entry in 12, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.B.1.c., for instructions on how to calculate indirect ownership percentage.</i>			_____ %	_____ %

19. What is the name of the foreign affiliate parent(s)? — *If there is an entry in **12**, enter below the name(s), BEA ID Number, and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in **1** holding a direct ownership interest in this foreign affiliate. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.*

Foreign affiliate(s) holding direct ownership interest in this foreign affiliate					Name of the foreign affiliate, if any, in ownership chain that holds a direct interest in the foreign affiliate named in column (a) (d)
Name <i>Enter name of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent of direct ownership in this foreign affiliate			
		Close FY 2019 (b)	Close FY 2018 (c)		
a.	1191 1	2	3	_____ %	_____ %
b.	1192 1	2	3	_____ %	_____ %
c.	1193 1	2	3	_____ %	_____ %
TOTAL — Must equal percentages entered in 12	¹⁰²¹ 2	2	3	_____ %	_____ %

BEA USE ONLY	1025	1	2	3	4	5
	1026	1	2	3	4	5
	1027	1	2	3	4	5

Part I — Identification of Foreign Affiliate — Continued

Section B — Industry Classification

20 What is the one activity below that best describes the major activity of the foreign affiliate? — Mark (X) one.
Note — For an inactive affiliate, select the activity based on its last active period; for “start-ups,” select the intended activity.

- | | |
|---|---|
| <p>1028 ¹ <input type="checkbox"/> 1 Producer of goods</p> <p>¹ <input type="checkbox"/> 2 Seller of goods the foreign affiliate does not produce</p> <p>¹ <input type="checkbox"/> 3 Producer or distributor of information</p> <p>¹ <input type="checkbox"/> 4 Provider of services</p> | <p>¹ <input type="checkbox"/> 5 Other — Specify</p> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div> |
|---|---|

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

1029 0

Industry classification of foreign affiliate (based on sales or gross operating revenues)

- Report in columns (1) and (2), respectively, the 4-digit International Surveys Industry (ISI) code(s), and the sales associated with each code. A list of the ISI codes is provided on pages 14 and 15.
- For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2017** located at www.bea.gov/naics2017.
- For an **inactive** foreign affiliate, enter an ISI code based on its last active period; For “startups” with no sales, show the intended activity(ies).
- Holding companies** (ISI code 5512) must show total income. To be considered a holding company, income from equity investments must be more than 50 percent of total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512 (holding company) is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.
- Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 13.

What is the foreign affiliate’s industry (ISI) code(s) and value(s) for:

	ISI code (1)	Sales or gross operating revenues (2)			
		\$ Bil.	Mil.	Thous.	Dols.
22 Largest sales or gross operating revenues?	1030 1	2			000
23 2nd largest sales or gross operating revenues?	1031 1	2			000
24 3rd largest sales or gross operating revenues?	1032 1	2			000
25 Sales or gross operating revenues not accounted for above?	1037 2				000
26 What is the foreign affiliate’s total sales or gross operating revenues? — Sum of 22 through 25 (Must equal 27 , and 57 , column (1), if applicable)	1038 2				000

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

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Selected Income Statement Items — See **Additional Instructions** for Part II, Section A, on page 12 at the back of this form.

What are the foreign affiliate’s values for:

		\$ Bil.	Mil.	Thous.	Dols.
27 Sales or gross operating revenues, excluding sales taxes? — Must equal 26 , column (2) and 57 , column (1), if applicable. (Dealers in financial instruments see Special Instructions , A.1., page 13; insurance companies see Special Instructions , B.2.a., page 13.)	2041 1				000
28 Certain gains (losses)? — Report gross amount before income tax effect	2044 1				000
29 Foreign income taxes? — Provision for foreign income taxes for FY 2019	2048 1				000
30 Net income (loss)?	2051 1				000

Remarks

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section B — Employment

Report the number of employees on the payroll at the end of FY 2019 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2019. If the number of employees at the end of FY 2019 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2019. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

Number of employees

2105 1

31 What is the foreign affiliate's total number of employees?

Report employee compensation expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans including those required by statute. Base compensation data on payroll records. Report compensation that relates to activities that occurred during the reporting period regardless of whether the activities were charged as an expense on the income statement, charged to inventories, or capitalized. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this affiliate. Total employee compensation consists of **wages and salaries** of employees and employer expenditures for all **employee benefit plans**.

\$ Bil. Mil. Thous. Dols.

2110 1 000

32 What is the foreign affiliate's total employee compensation expenditure?

— Report, for all employees, the sum of wages and salaries and employee benefit plans.

33 Is total employee compensation expenditure in **32** zero?

2111 1 Yes — Explain below.

2 No — Skip to **34**.

If yes, explain why compensation is zero.

0

Section C — Research and Development

Research and development (R&D) expenditures in **34** pertains only to R&D **performed** by the foreign affiliate, including R&D performed by the affiliate for others (including the U.S. Reporter or its other foreign affiliates) under contract. **EXCLUDE** the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S. Reporter (report such R&D on Form BE-10A, **99**). See **R&D Instructions** on page 13 at the back of this form.

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

\$ Bil. Mil. Thous. Dols.

2155 1 000

34 What are the foreign affiliate's expenditures for R&D performed BY this affiliate?

BEA USE ONLY	2116	1	2	3	4	5
--------------------	------	---	---	---	---	---

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section D — Balance Sheet

• **Property, plant, and equipment, net** — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also **INCLUDE** net book value of structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate.

INCLUDE items leased from others, per FASB ASC 842. **EXCLUDE** all other types of intangible assets, and land held for resale. (Unincorporated affiliates **INCLUDE** items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records.) *Insurance companies see **Special Instructions**, page 13.*

• **Capital stock and additional paid-in capital** — **INCLUDE** common and preferred, voting and nonvoting capital stock and additional paid-in capital.

• **Retained earnings (deficit)** — **INCLUDE** earnings retained by the affiliate and legally available for dividends, and earnings voluntarily restricted.

• **Translation adjustment** — Report the cumulative amount at year end per FASB ASC 830 (FAS 52). For unincorporated foreign affiliates, report that portion of **46** representing the affiliate's cumulative translation adjustment account in **47**.

• **All other components** — **INCLUDE** the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB ASC 320 (FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FASB ASC 220 (FAS 130).

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

What are the foreign affiliate's values for:

ASSETS (*Insurance companies see **Special Instructions** for **35** on page 13.*)

		Balance at close of fiscal year 2019				Balance at close of fiscal year 2018 (unrestated)			
		(1)		(2)		(1)		(2)	
		\$ Bil.	Mil. Thous.	Dols.	\$ Bil.	Mil. Thous.	Dols.		
35 Property, plant, and equipment — net?	2150	1		000	2		000		
36 Other assets?	2152	1		000	2		000		
37 Total assets? — Sum of 35 and 36	2090	1		000	2		000		

LIABILITIES

38 Total liabilities?	2094	1		000	2		000	
------------------------------------	------	---	--	-----	---	--	-----	--

OWNERS' EQUITY — Incorporated affiliate only, complete **39** through **45**

39 Capital stock and additional paid-in capital?	2095	1		000	2		000	
40 Retained earnings (deficit)?	2096	1		000	2		000	

Accumulated other comprehensive income (loss)

		Balance at close of fiscal year 2019				Balance at close of fiscal year 2018 (unrestated)			
		(1)		(2)		(1)		(2)	
		\$ Bil.	Mil. Thous.	Dols.	\$ Bil.	Mil. Thous.	Dols.		
41 Translation adjustment component?	2097	1		000	2		000		
42 All other components?	2098	1		000	2		000		

43 Total accumulated other comprehensive income (loss)? — <i>Equals sum of 41 and 42</i>	2099	1		000	2		000	
--	------	---	--	-----	---	--	-----	--

44 Other? — INCLUDE treasury stock and involuntarily (or legally) restricted earnings, and noncontrolling interests per FASB ASC 810 (FAS 167). — <i>Specify</i>	2100	1		000	2		000	
--	------	---	--	-----	---	--	-----	--

0

45 Total owners' equity (incorporated foreign affiliate)? — <i>Equals 37 minus 38 and equals the sum of 39, 40, 43, and 44</i>	2101	1		000	2		000	
--	------	---	--	-----	---	--	-----	--

OWNERS' EQUITY — Unincorporated affiliate only, complete **46** and **47**

46 Total owners' equity (unincorporated foreign affiliate)? — <i>Equals 37 minus 38</i>	2102	1		000	2		000	
---	------	---	--	-----	---	--	-----	--

47 Translation adjustment?	2103	1		000	2		000	
---	------	---	--	-----	---	--	-----	--

BEA USE ONLY	2159	1	2	3	4	5		
--------------	------	---	---	---	---	---	--	--

Part II — Financial and Operating Data of Foreign Affiliate — Continued

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

- PP&E expenditures include expenditures for land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction-in-progress; and capitalized tangible and intangible exploration and development costs, but excludes expenditures for other types of intangible assets, and land held for resale.
- **INCLUDE** expenditures for items leased from others (including land). Also **INCLUDE** the expenditure for the capitalized value of timber, mineral, and similar rights leased by the foreign affiliate from others. **EXCLUDE** items the foreign affiliate has leased to others.
- **EXCLUDE** from expenditures all changes in PP&E resulting from a **change in the entity** (i.e., due to mergers, acquisitions, divestitures, etc.) or **accounting principles** during FY 2019.
- **For foreign affiliates engaged in exploring for, or developing, natural resources, INCLUDE** exploration and development expenditures made during FY 2019 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. **EXCLUDE** adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2019.
- **Insurance companies** should **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (i.e., **INCLUDE** expenditures that have been classified in "other noncurrent assets").

What are the foreign affiliate's values for:

	2157	1	\$ Bil. Mil. Thous. Dols.
48 Expenditures for new and used property, plant, and equipment (PP&E)?			000
49 Current-period depreciation and depletion? — Current-period charges against property, plant, and equipment included in 35	2158	1	000

Part III — Receivable and Payable Balances and Interest Between the U.S. Reporter and Foreign Affiliate

Intercompany Debt Balances

50 Did this affiliate have any one of these items: (1) assets, (2) sales or gross operating revenue, excluding sales tax, or (3) net income (loss), greater than \$60 million at the end of the affiliate's 2019 fiscal year?

- 4154 1 **Yes** — Skip to Part IV
 2 **No** — Continue with **51**

Report in **51** and **52** all current and long-term intercompany receivables and payables and related interest between the U.S. Reporter and the foreign affiliate. Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. For leases, derivative contracts, and further instructions see **Additional Information** for Part III, on page 12 at the back of this form.

What are the values for:

Do **NOT** net receivables and payables or interest income and expense.

	Receivable balances				Interest										
	Balance at close of fiscal year 2019				Balance at close of fiscal year 2018 (unrestated)				For FY 2019						
	(1)				(2)				(1)						
	\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.
51 Short- and long-term receivables due to the <u>U.S. Reporter</u> from the <u>foreign affiliate</u> and the related interest income on those balances?	4155	1				4157	1								
					000										000

	Payable balances				Interest										
	Balance at close of fiscal year 2019				Balance at close of fiscal year 2018 (unrestated)				For FY 2019						
	(1)				(2)				(2)						
	\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.
52 Short- and long-term payables due to the <u>foreign affiliate</u> from the <u>U.S. Reporter</u> and the related interest expense on those balances?	4156	1				4157	2								
					000										000

53 Intentionally blank

Part IV — U.S. Exports To and U.S. Imports From Foreign Affiliate

IMPORTANT NOTES

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2019. Report all goods that physically left or entered the U.S. customs area. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

Foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis. The data should **INCLUDE** goods only; they should **EXCLUDE** services.

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

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

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

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

Natural gas, electricity, and water — Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

See **Instruction Booklet, Part V.**

	TOTAL				Shipped by U.S. Reporter(s)				Shipped by other U.S. persons			
	(1)				(2)				(3)			
U.S. EXPORTS OF GOODS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
54 What is the value of the total goods shipped in FY 2019 from the U.S. to this affiliate?	4173	1		000	2			000	3			000
U.S. IMPORTS OF GOODS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
55 What is the value of the total goods shipped in FY 2019 to the U.S. by this affiliate?	4178	1		000	2			000	3			000

Remarks

BEA USE ONLY	4179	1	2	3	4	5
--------------------	------	---	---	---	---	---

Part V — Other Detailed Financial and Operating Data of Majority-Owned Foreign Affiliate

56 Is this a majority-owned foreign affiliate? — See *Instruction Booklet, Part II.O.*

- 2123 ¹ Yes — Continue with **57**
¹ No — Skip **57** through **60** and continue with the Supplement A on page 10.

Distribution of Sales or Gross Operating Revenues

57 What are the foreign affiliate's sales or gross operating revenues, excluding sales taxes? —

- Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. **INCLUDE** revenues generated during the year from the operations of a discontinued business segment, but **EXCLUDE** gains or losses from disposals of discontinued operations. Report such gains or losses in **28**.
- Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 report interest income as sales.
- Insurance companies with ISI codes 5243 or 5249 report gross investment income as sales. Also see **Special Instructions, B.2.a.** on page 13.
- Report the source of real estate rental income in columns (2) through (7) based on the location of the property.
- Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (7) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

2154 TOTAL Column (1) equals the sum of columns (2) through (7) (1) \$ Bil. Mil. Thous. Dols.		Local sales		Sales to U.S.		Sales to other countries	
		To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers (3)	To U.S. Reporter(s) (4)	To unaffiliated customers (5)	To other foreign affiliates of the U.S. Reporter(s) (6)	To unaffiliated customers (7)
1		2	3	4	5	6	7
	000						

Interest and Taxes

What are the foreign affiliate's values for:

	\$ Bil.	Mil.	Thous.	Dols.
58 Interest income? — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. INCLUDE all interest receipts included in 27 . Do not net against interest expensed, 59	2124	1		000
59 Interest expensed or capitalized? — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, 58	2125	1		000
60 Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)?	2127	1		000

- Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. **INCLUDE** amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for:
 - Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;
 - Property and other taxes on the value of assets and capital;
 - Any remaining taxes (other than income and payroll taxes); and
 - Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).

BEA USE ONLY	2128	1	2	3	4	5
--------------	------	---	---	---	---	---

List of all Foreign Affiliates in Which the Reporting Foreign Affiliate (as Consolidated) has a Direct Equity Interest but Which are not Fully Consolidated on This Form BE-10C

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in **2**, has a direct equity interest, but which are not fully consolidated on this Form BE-10C. Continue listing onto as many copied pages as needed. **NOTE** — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B or BE-10C, or be listed on Form BE-10D.

Name of each foreign affiliate, as taken from **2** of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest

Affiliate identification number provided by BEA, of each foreign affiliate in column (1)

BEA USE ONLY

	(1)	(2)	(3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the Identification block above (Enter percentage to the nearest tenth.)	
				Close FY 2019 (4)	Close FY 2018 (5)
5002	1		3	4	5
5003	1		3	4	5
5004	1		3	4	5
5005	1		3	4	5
5006	1		3	4	5
5007	1		3	4	5
5008	1		3	4	5
5009	1		3	4	5
5010	1		3	4	5
5011	1		3	4	5
5012	1		3	4	5
5013	1		3	4	5
5014	1		3	4	5
5015	1		3	4	5

Form used in current forms at www.bea.gov/fdi. U.S. MNE 2019-Preliminary data collection. Presented here for historical record.

List of all Foreign Business Enterprises Fully Consolidated into the Reporting Foreign Affiliate

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

NOTE — Consolidate affiliates only if they are located in the same country and are in the same BEA 4-digit industry or are integral parts of the same business operation. See consolidation chart in **Instruction Booklet, Part I.B.2.d(1)**.

	(1)	(2)	(3)	(4)
BEA USE ONLY	Name and country of location of each foreign business enterprise fully consolidated in this Form BE-10C	Name of foreign business enterprise which holds the direct equity interest in the foreign business enterprise listed in column (2)	Percentage of direct ownership at close FY 2019 which the foreign business enterprise listed in column (3) has in the foreign business enterprise listed in column (2)	(Enter percentage to the nearest tenth.)
6002	2	3	4	_____ %
6003	2	3	4	_____ %
6004	2	3	4	_____ %
6005	2	3	4	_____ %
6006	2	3	4	_____ %
6007	2	3	4	_____ %
6008	2	3	4	_____ %
6009	2	3	4	_____ %
6010	2	3	4	_____ %
6011	2	3	4	_____ %
6012	2	3	4	_____ %
6013	2	3	4	_____ %
6014	2	3	4	_____ %
6015	2	3	4	_____ %

Form used in U.S. MNE 2019-Preliminary data collection.
 Financials reported here for historical record.
 Find current forms at www.bea.gov/fdi.

2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD FORM BE-10C

ADDITIONAL INSTRUCTIONS BY ITEM

Part I — Identification of Foreign Affiliate

22 – 26

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. See *Additional Instructions* for Part II, Section A, 27 below.

Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions, page 13.

Part II — Financial and Operating Data of Foreign Affiliate

Section A — Income Statement

27 Sales or gross operating revenues, excluding sales taxes —

Report gross operating revenues or gross sales minus returns, allowances, and discounts. **EXCLUDE** sales or consumption taxes levied directly on the consumer. **EXCLUDE** net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item.

Dealers in financial instruments and finance, insurance, and real estate companies see Special Instructions, page 13.

28 Certain gains (losses) —

Read the following instructions carefully as they may deviate from what is normally required by Generally Accepted Accounting Principles. Report at **gross before** income tax effect. **INCLUDE** income tax effect in 29. Report gains (losses) resulting from:

- a. Sale or other disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments; *Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see Special Instructions, A.1., page 13;*
- b. Sale or disposition of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. **EXCLUDE** gains (losses) from the sale of inventory assets in the ordinary course of trade or business;
- c. Goodwill impairment as defined by FASB ASC 350 (FAS 142);
- d. Restructuring. **INCLUDE** restructuring costs that reflect write-downs or write-offs of assets or liabilities. **EXCLUDE** actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
- e. Disposals of discontinued operations. **EXCLUDE** income from the operations of a discontinued segment. Report such income as part of your income from operations in 26 and 27;

- f. Re-measurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;
- g. Extraordinary, unusual, or infrequently occurring items that are material. **INCLUDE** losses from accidental damage or disasters, after estimated insurance reimbursement. **INCLUDE** other material items, including write-ups, write-downs, write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. **EXCLUDE** legal judgments and settlements;
- h. The cumulative effect of a change in accounting principle;
- i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).

Dealers in financial instruments and finance, insurance, and real estate companies, see Special Instructions, page 13.

29 Foreign income taxes —

EXCLUDE production royalty payments and U.S. income taxes.

Part III — Receivable and Payable Balances and Interest Between the U.S. Reporter and Foreign Affiliate

51 – 52

Report all current and long-term receivable and payable balances and related interest **ONLY** between the U.S. Reporter and the foreign affiliate.

Base data on the books of the U.S. Reporter.

Report interest income or expense accrued in the current year, **GROSS OF WITHHOLDING TAXES.**

EXCLUDE debt balances and associated interest with all other affiliated or unaffiliated entities.

Leases — In accordance with FASB ASC 842, leases greater than one year between the U.S. parent and the foreign affiliate should be reported as intercompany balances. Lease payments should be disaggregated into the amounts that are (i) a reduction in an intercompany balance, and (ii) interest.

Derivatives contracts — **EXCLUDE** the value of outstanding financial derivatives contracts or any payments or receipts resulting from the settlement of these contracts. For example, the settlements of interest rate derivatives should **NOT** be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D, Report of Holdings of, and Transactions in, Financial Derivatives Contracts.

Part II — Financial and Operating Data of Foreign Affiliate

Section C — Research and Development

34 R&D pertains to planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes:

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

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

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

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

EXCLUDE R&D expenditures for:

- Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- Market research
- Efficiency surveys or management studies
- Literary, artistic, or historical projects, such as films, music, or books and other publications
- Prospecting or exploration for natural resources

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

Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies

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

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — **INCLUDE** in **28** :

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE from **28**, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in **42** (all other components of accumulated other comprehensive income (loss)).

EXCLUDE from **28**, income from explicit fees and commissions. **INCLUDE** income from these fees and commissions as operating revenue in **22** through **25**, **27**, and in **57**.

2. Real estate companies — **INCLUDE** in **28** :

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

EXCLUDE the income earned and expenses incurred from the sale of real estate you own. Such income should be reported as operating revenue in **26**, **27** and **57**. Do not net the expenses against the revenues.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusted or free account assets, and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. **INCLUDE** mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

- a. **Sales or gross operating revenues, excluding sales taxes (27)** — **INCLUDE** items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. **EXCLUDE** income from equity investments in unconsolidated business enterprises and **EXCLUDE** certain gains or losses that are to be reported in **28**.
- b. **Certain gains (losses) (28)** — See **Special Instructions, A. 1.**
- c. **Net book value of property, plant, and equipment (35)** — **INCLUDE** the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET.
- d. **Expenditures for property, plant, and equipment (48)** — **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., **INCLUDE** expenditures that have been classified in "other assets").

Summary of Industry Classifications

For a full explanation of each code see www.bea.gov/naics2017

Agriculture, Forestry, Fishing, and Hunting

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

Mining

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

Utilities

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

Construction

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

Manufacturing

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakery products and tortillas
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals

- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and hand tools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shop products, turned products, and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

Wholesale Trade, Durable Goods

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

Wholesale Trade, Nondurable Goods

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

Wholesale Trade, Electronic Markets and Agents and Brokers

- 4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

Summary of Industry Classifications – Continued

For a full explanation of each code see www.bea.gov/naics2017

Information

5111 Newspaper, periodical, book, and directory publishers
5112 Software publishers
5121 Motion picture and video industries
5122 Sound recording industries
5151 Radio and television broadcasting
5152 Cable and other subscription programming
5173 Wired and wireless telecommunications carriers
5174 Satellite telecommunications
5179 Other telecommunications
5182 Data processing, hosting, and related services
5191 Other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management and Remediation Services

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

Educational Services

6110 Educational services

Health Care and Social Assistance

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

Arts, Entertainment, and Recreation

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

Accommodation and Food Services

7210 Accommodation
7220 Food services and drinking places

Other Services

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

Public Administration

9200 Public administration



2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL BE-10 Claim for Not Filing

Reporter ID Number

*Do not enter Social Security Number in Reporter ID box

Electronic Filing: Go to www.bea.gov/efile for details

Mail reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Washington, DC 20233

Deliver reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Suitland, MD 20746

Fax reports to: (301) 278-9502

Assistance: E-mail: be10/11@bea.gov
Telephone: (301) 278-9418
Copies of form: www.bea.gov/dia

Please include your BEA Identification Number with all requests.

NOTE: If you were **NOT** contacted by BEA about reporting in this survey, and you do **NOT** meet BE-10 filing requirements, no action is necessary. If you were contacted by BEA but are exempt from filing, enter the Reporter name, address, and BEA assigned Identification Number (Reporter ID).

Name and address of U.S. Reporter

900	Name of U.S. Reporter:	<input style="width: 95%; height: 100%;" type="text"/>			
900	c/o (care of):	<input style="width: 95%; height: 100%;" type="text"/>			
900	Street or P.O. Box:	<input style="width: 95%; height: 100%;" type="text"/>			
900	City	900	State	900	Zip
		5		6	

A 2019 BE-10, Benchmark Survey of U.S. Direct Investment Abroad, is required from any U.S. person that had a foreign affiliate — that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise — at the end of, or for, its 2019 fiscal year. (The U.S. person's 2019 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 2019.)

Section 801.8 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA.

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

- filing the properly completed BE-10 report by May 29, or June 30, 2020, as required;
- completing and returning the "BE-10 Claim for Not Filing" by May 29, 2020; or
- certifying in writing, by May 29, 2020, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey.

CONTACT INFORMATION

Provide information of person to consult about this report:

0990	Name	<input style="width: 95%; height: 100%;" type="text"/>		
0991	Street 1	0994	Telephone Number	Extension
			0	
0992	Street 2	0997	Fax Number	0
			0	
0993	City	State	Zip	0999
			0	E-mail Address
				<input style="width: 95%; height: 25px;" type="text"/>

NOTE: BEA uses a Secure Messaging System to correspond with you via encrypted message to discuss questions relating to this form. We may use your e-mail address for survey-related announcements and to inform you about secure messages. **When communicating with BEA by e-mail, please do not include any confidential business or personal information. This includes your Social Security Number which should never be provided to BEA via any method of transmission.**

CERTIFICATION

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

0995	Signature of Authorized Official	Date	0996	Telephone Number	Extension
			1	1	
	Name	Title	1001	Fax Number	1
				1	

BE-10 Claim for Not Filing

BASIS OF CLAIM FOR NOT FILING — Mark (X) and complete either Part I or Part II

Part I. Basis of Claim for Not Filing BE-10 Forms

1002

A. ¹ This U.S. person did **not** own or control 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use) at the end of its 2019 fiscal year.

² But *did* file the 2018 BE-11, Annual Survey of U.S. Direct Investment Abroad with this Bureau.

² And *did not* file the 2018 BE-11, Annual Survey of U.S. Direct Investment Abroad with this Bureau.

B. ¹ This U.S. person **did** own or control 10 percent or more of the voting securities of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise (including a branch or real estate held for other than personal use), at the end of the 2019 fiscal year, but (*Mark (X) one*) —

³ The owners are citizens of a foreign country who (a) are residing in the U.S. as a result of official employment by a foreign government (including the immediate family of such persons), or (b) have been and expect to be residing in the U.S. for less than one year.

³ Is fully consolidated in the BE-10 report of another U.S. person — *Give name and address of that person and their BEA Identification Number, if known.* →

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

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

Part II. Basis of Claim for Not Filing for Foreign Affiliate(s)

A. Did this U.S. Reporter have one or more foreign affiliates identified by BEA as required to file a 2019 BE-10B, BE-10C, or BE-10D form but the U.S. Reporter no longer owns or controls, directly or indirectly, 10 percent or more of the voting securities of the incorporated foreign business enterprise (or an equivalent interest in an unincorporated foreign business enterprise)?

¹⁰⁰³ ¹ **Yes** — *Please complete page 3 of this Claim form for each of these foreign affiliates and check the corresponding box. Do not list foreign affiliates that BEA did not identify to file.*

¹ **No**

B. Did this U.S. Reporter own one or more foreign affiliates identified by BEA as required to file a 2019 BE-10B, BE-10C, or BE-10D form but for which ALL of the following apply: **1)** the foreign affiliate is a private fund, **AND 2)** the private fund foreign affiliate does not own, directly or indirectly through another business enterprise, an “operating company” — i.e., a business enterprise that is not a private fund or a holding company — in which the consolidated U.S. Reporter owns at least 10 percent of the voting interest, **AND 3)** If the U.S. Reporter owns the private fund indirectly (through one or more other business enterprises), there are no “operating companies” between the consolidated U.S. Reporter and the indirectly-owned foreign private fund? For more information regarding private funds visit www.bea.gov/privatefunds.

¹⁰⁰⁴ ¹ **Yes** — *Please complete page 3 of this Claim form for each of these foreign affiliates and check the corresponding box. Do not list foreign affiliates that BEA did not identify to file.*

The U.S. Reporter’s investment in the foreign private fund may be required to be reported on Treasury International Capital (TIC) surveys, review reporting requirements for TIC surveys at www.treasury.gov/tic.

¹ **No**

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

CONFIDENTIALITY — The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process. Per the Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through security monitoring of the BEA information systems.

PENALTIES — Whoever fails to report shall be subject to a civil penalty and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both (22 U.S.C. 3105). The civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 C.F.R. 6.3.

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

If you are claiming exemption based upon the criteria on page 2, Part II, complete the items below for those affiliates identified by BEA as required to file.

NOTE: Mark only one choice for each foreign affiliate listed.

5001

1 Name of foreign affiliate:
0 _____

Affiliate ID:
1 _____

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ____/____/____.

2 3 This affiliate was sold on ³ ____/____/____. If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

5002

2 Name of foreign affiliate:
0 _____

Affiliate ID:
1 _____

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ____/____/____.

2 3 This affiliate was sold on ³ ____/____/____. If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

5003

3 Name of foreign affiliate:
0 _____

Affiliate ID:
1 _____

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ____/____/____.

2 3 This affiliate was sold on ³ ____/____/____. If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

5004

4 Name of foreign affiliate:
0 _____

Affiliate ID:
1 _____

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ____/____/____.

2 3 This affiliate was sold on ³ ____/____/____. If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

If you are claiming exemption based upon the criteria on page 2, Part II, complete the items below for those affiliates identified by BEA as required to file.

NOTE: Mark only one choice for each foreign affiliate listed.

5005

5 Name of foreign affiliate:
0

Affiliate ID:
1

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ___/___/___ .

2 3 This affiliate was sold on ³ ___/___/___ . If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

5006

6 Name of foreign affiliate:
0

Affiliate ID:
1

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ___/___/___ .

2 3 This affiliate was sold on ³ ___/___/___ . If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

5007

7 Name of foreign affiliate:
0

Affiliate ID:
1

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ___/___/___ .

2 3 This affiliate was sold on ³ ___/___/___ . If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:

5008

8 Name of foreign affiliate:
0

Affiliate ID:
1

2 1 This private fund affiliate meets the exemption criteria stated on page 2, Part II. B. (Answer to Part II. B has to be 'Yes'.)

2 2 This affiliate was liquidated, seized, or the U.S. Reporter's direct and indirect ownership interest in the affiliate otherwise fell below 10 percent as of ³ ___/___/___ .

2 3 This affiliate was sold on ³ ___/___/___ . If it was sold to another U.S. entity, provide name and contact information for the new owner:

⁴ Name:
⁵ Address:



**2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL
BE-10D (Report for Foreign Affiliate(s))**

Electronic Filing: Go to www.bea.gov/efile for details

Reporter ID Number

*Do not enter Social Security Number in Reporter ID box

Mail reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Washington, DC 20233

Deliver reports to: Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Suitland, MD 20746

Fax reports to: (301) 278-9502

Assistance: E-mail: be10/11@bea.gov
Telephone: (301) 278-9418
Copies of form: www.bea.gov/dia

Please include your BEA Identification Number with all requests.

1 Name of U.S. Reporter of foreign affiliate – Same as **1** on Form BE-10A

IMPORTANT

Instruction Booklet — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

Who must report — The U.S. Reporter must file Form BE-10D for all foreign affiliates for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at the end of, or for, the affiliate's 2019 fiscal year. **If, however, a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.**

NOTE — If the foreign affiliate is not required to be reported on Form BE-10D, see the reporting requirements for Form BE-10B and BE-10C. The foreign affiliate must be reported on one of those forms.

Due Date — A complete BE-10 report is due on the following dates:

May 29, 2020 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

June 30, 2020 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Foreign affiliate's 2019 fiscal year — The foreign affiliate's financial reporting year that has an ending date in calendar year 2019. See **Instruction Booklet, Part II.A.**

Example — If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2019**.

Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. Generally Accepted Accounting Principles FASB ASC 830 (FAS 52). See **Instruction Booklet, Part IV.B.**

Monetary Values — Report in U.S. dollars rounded to thousands (omitting 000).
 EXAMPLE — If amount is \$1,334,891.00, report as \$ Bil. Mil. Thous. Dols.
 1 335 000

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

Percentages — Report ownership percentages to a tenth of one percent: _____ 9 8 . 7 %

BEA USE ONLY	1000 1	2	3
--------------------	-----------	---	---

Instructions for Listing starting on page 3.

Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out. If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

Primary industry code (based on sales or gross operating revenues) — Provide the 4-digit International Surveys Industry (ISI) code for the industry that accounts for the largest amount of the affiliate's sales. A list of the ISI codes is provided on pages 11-12. For an inactive affiliate, enter an ISI code based on its last active period. To be considered a holding company (ISI code 5512), income from equity investments must be more than 50 percent of total income.

Number of employees — Employees on the payroll at the end of FY 2019 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 2019. If the number of employees at the end of FY 2019 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 2019. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

U.S. Reporter's Percentage of Ownership in the Foreign Affiliate: Calculation of ownership percentage — A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in the foreign business enterprise. It is indirectly held if the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The U.S. Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine

its ownership interest. Note — An associated group is deemed to be one U.S. Reporter. See **Instruction Booklet, Part II.C.**

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise.

Sales or Gross Operating Revenues of Foreign Affiliate — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers.

Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 include interest income. Insurance companies with ISI codes 5243 or 5249 should include gross investment income. *Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** below.*

Holding companies (ISI code 5512) must show total income. ISI code 5512 (holding company), is an invalid primary industry code if more than 50 percent of income generated by the affiliate is from non-holding company activities.

Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate — Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease (i.e., the lease is for more than one year). **Do not net** receivables and payables. **EXCLUDE** the value of outstanding financial derivatives contracts and any payments or receipts resulting from the settlement of those contracts. (For affiliates that are foreign banking affiliates of U.S. parents that are also banks, do not report debt and other intercompany balances.)

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

A. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies —

Sales or gross operating revenues:

INCLUDE income from explicit fees and commissions.

EXCLUDE

- Impairment losses as defined by FASB ASC 320 (FAS 115),
- Realized gains and losses on trading or dealing,
- Unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement or are taken to other comprehensive income, and
- Goodwill impairment as defined by FASB ASC 350 (FAS 142).

B. Real estate —

Sales or gross operating revenues:

INCLUDE

- Revenues earned from sale the sale of real estate you own. Do not net the expenses against the revenues.
- Rental income earned from residential or commercial real estate.

EXCLUDE

- Impairment losses as defined by FASB ASC 360 (FAS 144), and
- Goodwill impairment as defined by FASB ASC 350 (FAS 142).

C. Insurance companies —

Assets:

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders.

Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as:

1. non-trusted or free account assets, and 2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible.

2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

Sales or gross operating revenues:

INCLUDE items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature.

EXCLUDE

- Income from equity investments in unconsolidated business enterprises, and
- Certain gains (losses).

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		1	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		1	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		1	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		1	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
4	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
5	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
6	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
7	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
4	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
5	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
6	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
7	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		6 <u>Indirect</u>				
U.S. Reporter's percentage of ownership	_____ %		_____ %		Owed to foreign affiliate by U.S. Reporter		
					12		
					000		

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

				Amount (Thousands of U.S. dollars)			
				\$	Mil.	Thous.	Dols.
0	0			7			
Name of foreign affiliate				Total assets			000
Country of location	2 - BEA USE ONLY			8			000
City of location	1			9			000
Primary industry code	3			10			000
Number of employees	4			Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
		_____ %		_____ %	12		000
1	0			7			
Name of foreign affiliate				Total assets			000
Country of location	2 - BEA USE ONLY			8			000
City of location	1			9			000
Primary industry code	3			10			000
Number of employees	4			Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
		_____ %		_____ %	12		000
2	0			7			
Name of foreign affiliate				Total assets			000
Country of location	2 - BEA USE ONLY			8			000
City of location	1			9			000
Primary industry code	3			10			000
Number of employees	4			Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
		_____ %		_____ %	12		000
3	0			7			
Name of foreign affiliate				Total assets			000
Country of location	2 - BEA USE ONLY			8			000
City of location	1			9			000
Primary industry code	3			10			000
Number of employees	4			Debt and other intercompany balances:			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
		_____ %		_____ %	12		000

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
4	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
5	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
6	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
7	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			11	
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter			12	
U.S. Reporter's percentage of ownership	_____ %					000	
	6 <u>Indirect</u>					000	

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	Name of foreign affiliate		7			000
	Country of location		8			000
	City of location		9			000
	Primary industry code		10			000
	Number of employees		Debt and other intercompany balances:			
	5	6	11			000
	U.S. Reporter's percentage of ownership		12			000

Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
4	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			000	
	5	6				12	
U.S. Reporter's percentage of ownership	Direct	Indirect	Owed to foreign affiliate by U.S. Reporter			000	
	_____ %	_____ %					

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
5	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			000	
	5	6				12	
U.S. Reporter's percentage of ownership	Direct	Indirect	Owed to foreign affiliate by U.S. Reporter			000	
	_____ %	_____ %					

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
6	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			000	
	5	6				12	
U.S. Reporter's percentage of ownership	Direct	Indirect	Owed to foreign affiliate by U.S. Reporter			000	
	_____ %	_____ %					

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
7	0					7	
Name of foreign affiliate			Total assets			000	
	2 - BEA USE ONLY					8	
Country of location			Total liabilities			000	
	1					9	
City of location			Sales or gross operating revenues . . .			000	
	3					10	
Primary industry code			Net income (loss) after foreign income tax			000	
	4					Debt and other intercompany balances:	
Number of employees			Owed to U.S. Reporter by foreign affiliate			000	
	5	6				12	
U.S. Reporter's percentage of ownership	Direct	Indirect	Owed to foreign affiliate by U.S. Reporter			000	
	_____ %	_____ %					

Summary of Industry Classifications

For a full explanation of each code see www.bea.gov/naics2017

Agriculture, Forestry, Fishing, and Hunting

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

Mining

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

Utilities

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

Construction

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

Manufacturing

- 3111 Animal foods
- 3112 Grain and oilseed milling
- 3113 Sugar and confectionery products
- 3114 Fruit and vegetable preserving and specialty foods
- 3115 Dairy products
- 3116 Meat products
- 3117 Seafood product preparation and packaging
- 3118 Bakery products and tortillas
- 3119 Other food products
- 3121 Beverages
- 3122 Tobacco
- 3130 Textile mills
- 3140 Textile product mills
- 3150 Apparel
- 3160 Leather and allied products
- 3210 Wood products
- 3221 Pulp, paper, and paperboard mills
- 3222 Converted paper products
- 3231 Printing and related support activities
- 3242 Integrated petroleum refining and extraction
- 3243 Petroleum refining without extraction
- 3244 Asphalt and other petroleum and coal products
- 3251 Basic chemicals
- 3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
- 3253 Pesticides, fertilizers, and other agricultural chemicals

- 3254 Pharmaceuticals and medicines
- 3255 Paints, coatings, and adhesives
- 3256 Soap, cleaning compounds, and toilet preparations
- 3259 Other chemical products and preparations
- 3261 Plastics products
- 3262 Rubber products
- 3271 Clay products and refractories
- 3272 Glass and glass products
- 3273 Cement and concrete products
- 3274 Lime and gypsum products
- 3279 Other nonmetallic mineral products
- 3311 Iron and steel mills
- 3312 Steel products from purchased steel
- 3313 Alumina and aluminum production and processing
- 3314 Nonferrous metal (except aluminum) production and processing
- 3315 Foundries
- 3321 Forging and stamping
- 3322 Cutlery and hand tools
- 3323 Architectural and structural metals
- 3324 Boilers, tanks, and shipping containers
- 3325 Hardware
- 3326 Spring and wire products
- 3327 Machine shop products, turned products, and screws, nuts, and bolts
- 3328 Coating, engraving, heat treating, and allied activities
- 3329 Other fabricated metal products
- 3331 Agriculture, construction, and mining machinery
- 3332 Industrial machinery
- 3333 Commercial and service industry machinery
- 3334 Ventilation, heating, air-conditioning, and commercial refrigeration equipment
- 3335 Metalworking machinery
- 3336 Engines, turbines, and power transmission equipment
- 3339 Other general purpose machinery
- 3341 Computer and peripheral equipment
- 3342 Communications equipment
- 3343 Audio and video equipment
- 3344 Semiconductors and other electronic components
- 3345 Navigational, measuring, electromedical, and control instruments
- 3346 Manufacturing and reproducing magnetic and optical media
- 3351 Electric lighting equipment
- 3352 Household appliances
- 3353 Electrical equipment
- 3359 Other electrical equipment and components
- 3361 Motor vehicles
- 3362 Motor vehicle bodies and trailers
- 3363 Motor vehicle parts
- 3364 Aerospace products and parts
- 3365 Railroad rolling stock
- 3366 Ship and boat building
- 3369 Other transportation equipment
- 3370 Furniture and related products
- 3391 Medical equipment and supplies
- 3399 Other miscellaneous manufacturing

Wholesale Trade, Durable Goods

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

Wholesale Trade, Nondurable Goods

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

Wholesale Trade, Electronic Markets and Agents and Brokers

- 4251 Wholesale electronic markets and agents and brokers

Retail Trade

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

Transportation and Warehousing

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

Summary of Industry Classifications – Continued

For a full explanation of each code see www.bea.gov/naics2017

Information

5111 Newspaper, periodical, book, and directory publishers
5112 Software publishers
5121 Motion picture and video industries
5122 Sound recording industries
5151 Radio and television broadcasting
5152 Cable and other subscription programming
5173 Wired and wireless telecommunications carriers
5174 Satellite telecommunications
5179 Other telecommunications
5182 Data processing, hosting, and related services
5191 Other information services

Finance and Insurance

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

Real Estate and Rental and Leasing

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

Professional, Scientific, and Technical Services

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

Management of Companies and Enterprises

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

Administrative and Support, Waste Management and Remediation Services

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

Educational Services

6110 Educational services

Health Care and Social Assistance

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

Arts, Entertainment, and Recreation

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

Accommodation and Food Services

7210 Accommodation
7220 Food services and drinking places

Other Services

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

Public Administration

9200 Public administration

2019 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD INSTRUCTIONS

The Benchmark Survey of U.S. Direct Investment Abroad is conducted to secure current economic data on the operations of U.S. parent companies and their foreign affiliates.

Electronic filing option (eFile) – Forms that can be securely transmitted to BEA electronically are available on the BEA website: www.bea.gov/efile. If you eFile, please do not submit paper reports.

I. REPORTING REQUIREMENTS

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

The publication in the Federal Register of the final rule implementing this survey is considered legal notice to U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-10 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to section 801.8 of 15 CFR, Chapter VIII. This may be accomplished by: (1) certifying in writing, by the due date of the survey, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; (2) completing and returning the “BE-10 Claim for Not Filing” by the due date of the survey; or (3) filing the properly completed BE-10 report by May 29, 2020, or June 30, 2020, as required.

Penalties – Whoever fails to report shall be subject to a civil penalty and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both (22 U.S.C. 3105). The civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 C.F.R. 6.3.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number. The control number for this survey, 0608-0049, appears at the top of each form.

Forms comprising a BE-10 report are:

- 1. Form BE-10A** – Report for U.S. Reporter;
- 2. Form BE-10B** – Report for majority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$80 million (positive or negative);
- 3. Form BE-10C** – Report for majority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative) but no one of these items was greater than \$80 million (positive or negative); for minority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative); and for foreign affiliates for which no one of the items: assets, sales, and net income was greater than \$25 million (positive or negative) and is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C;

- 4. Form BE-10D** – Report for foreign affiliates for which no one of the items: assets, sales, and net income was greater than \$25 million (positive or negative), and is not a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C. See *I.B.2.b.(3)*.

For definitions of terms, see Section II of these instructions.

- A. Who must report** – A BE-10 report is required of any U.S. person that had a foreign affiliate – that is, that had ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise – at the end of the U.S. person’s 2019 fiscal year.

If the U.S. person had no foreign affiliates during its 2019 fiscal year, it must file a “BE-10 Claim for Not Filing”; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 2019 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, U.S. Reporters should see *I.B.*

- B. Forms for U.S. Reporter and foreign affiliates**

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

- a. Basic requirements** – If the U.S. Reporter is a corporation, Form BE-10A must cover the fully consolidated U.S. domestic business enterprise (banking and nonbanking). See *I.B.1.b* for the definition of “fully consolidated U.S. domestic business enterprise.”

The U.S. Reporter must file a **complete** Form BE-10A if **any one** of the following three items of the fully consolidated U.S. **domestic** business enterprise was greater than \$300 million (positive or negative) at the end of, or for, the Reporter’s 2019 fiscal year:

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

The U.S. Reporter must complete only items 1 through 42 and items 105 through 110 of Form BE-10A if **no one** of the three items listed above for the fully consolidated U.S. **domestic** business enterprise was greater than \$300 million (positive or negative) at the end of, or for, the Reporter’s 2019 fiscal year.

The U.S. Reporter, whether filing a complete or partial BE-10A, must also complete a Form BE-10B, BE-10C, or BE-10D, as appropriate, for **each** foreign affiliate. See *I.B.2*.

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

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

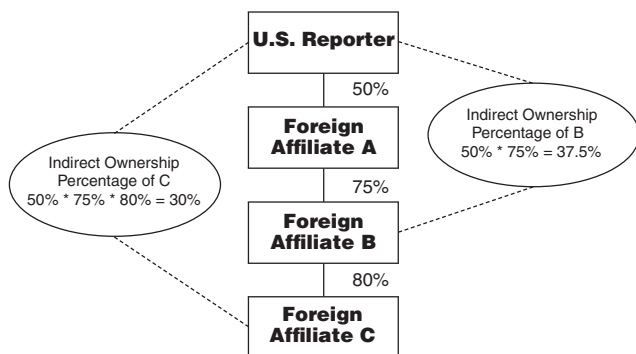
c. Calculation of ownership percentage – A U.S.

Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in a foreign business enterprise.

It is indirectly held if, for example, the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise.

The U.S. Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine whether it holds a foreign business enterprise to the extent of 10 percent or more, directly or indirectly. **Note** – An associated group is deemed to be one U.S. Reporter. See II.C. for the definition of an associated group.

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



d. Other requirements for filing Form BE-10A

(1) Foreign affiliate is owned by only part of the fully consolidated U.S. domestic business enterprise –

The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.

(2) U.S. Reporter that is an individual, estate, trust, or nonprofit organization – A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a foreign affiliate directly, rather than through a U.S. business enterprise, should complete only items 1, 2 and 7 of Form BE-10A and attach an explanatory note attesting to its status. Required Forms BE-10B, BE-10C, and BE-10D must be filed as appropriate.

(3) U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization – If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report should be filed by, and Form BE-10A should be for, the U.S. business enterprise, not the individual, etc. However, direct financial transactions or positions, if any, by the individual, etc., with the foreign affiliate must be included in the business enterprise's report.

(4) U.S. Reporter owned by a foreign person (See II.J) – A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a 2019 BE-15A, Annual Survey of Foreign Direct Investment in the United States should only complete items 1–12, 53–65, 69–93, 99–104, and Part V. If the U.S. Reporter is filing a BE-15B, or BE-15C, in lieu of the BE-15A, it should complete the entire Form BE-10A. See also III.B.

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

2. Form BE-10B, BE-10C, or BE-10D – Reports for foreign affiliates. The coverage of the forms is summarized in the following chart.

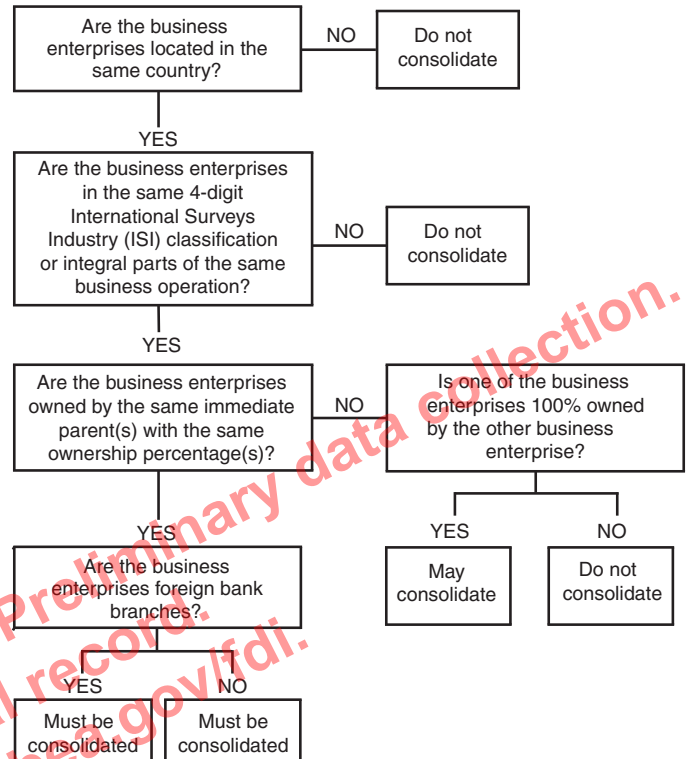
Ownership	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
U.S. \$ amount		
At least one of the three items* is greater than \$300 mil. (+ or -).	BE-10B, except Part III	BE-10C
At least one of the three items* is greater than \$80 mil. (+ or -), but no one is greater than \$300 mil. (+ or -),	BE-10B, except Part IV	
At least one of the three items* is greater than \$25 mil. (+ or -), but no one is greater than \$80 mil. (+ or -),		BE-10C**
All three items* are less than \$25 mil. (+ or -).		BE-10D**

* Foreign affiliate's total assets, sales or gross operating revenues excluding sales taxes, net income (loss) after provision for foreign income taxes.

** If a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

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

An affiliate is majority-owned by virtue of being owned more than 50 percent by all U.S. Reporters of the affiliate combined.



a. Basic requirements for BE-10B – A BE-10B must be filed for each foreign affiliate of a U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$80 million (positive or negative) at the end of, or for, the affiliate’s 2019 fiscal year:

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

b. Basic requirements for BE-10C – A BE-10C must be filed for:

- (1) each majority-owned foreign affiliate of a U.S. Reporter, whether held directly or indirectly, for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative), but for which **no one** of these items was greater than \$80 million (positive or negative) at the end of, or for, the affiliate’s 2019 fiscal year;
- (2) each minority-owned foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at the end of, or for, the affiliate’s 2019 fiscal year; and
- (3) each foreign affiliate of a U.S. Reporter for which **no one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at the end of, or for, the affiliate’s 2019 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C.

c. Basic requirements for BE-10D – A BE-10D must be filed for foreign affiliate(s) of a U.S. Reporter for which **no one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at the end of, or for, the affiliate’s 2019 fiscal year, and is not a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C. See I.B.2.b.(3).

d. Other requirements for filing Forms BE-10B, BE-10C, and BE-10D –

(1) Rules for consolidation of foreign affiliate –
A U.S. Reporter who participates in BEA’s BE-577 Quarterly Survey of U.S. Direct Investment Abroad, Direct Transactions of a U.S. Reporter with Foreign Affiliate, should consolidate foreign business enterprises on Forms BE-10B, BE-10C, and BE-10D in the same manner as on Form BE-577.

The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign affiliate form:

Note – Foreign business enterprises that have an equity investment in an unconsolidated business enterprise should report that investment using the equity method of accounting. See also IV.C.

(2) Reporting of foreign affiliates owned by more than one U.S. Reporter – If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a **complete** Form BE-10B, BE-10C, or BE-10D on which all parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial**.

If no one of the U.S. Reporters owns a greater share of the foreign affiliate than the other U.S. Reporter(s), then the U.S. Reporters must decide which one will file the complete Form BE-10B, BE-10C, or BE-10D and which one(s) will file a partial Form BE-10B, BE-10C, or BE-10D:

- BE-10B Part I, items 1–26 and Part V; or
- BE-10C Part I, items 1–19 and Part III; or
- BE-10D with the affiliate’s name, country of location, primary industry, ownership percentages and debt balances.

If the U.S. Reporter filing the complete BE-10B or BE-10C cannot, or prefers not to, obtain the affiliate data about the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to report its own data.

The U.S. Reporter filing the complete BE-10B or BE-10C must attach a note to the form stating it is not reporting data for the other U.S. Reporter(s) and the U.S. Reporter must inform the other U.S. Reporter(s) of this fact.

(3) Reporting when there is more than one foreign affiliate in a chain of ownership – A Form BE-10B, BE-10C, or BE-10D must be filed for a foreign affiliate of the U.S. Reporter that owns another foreign affiliate of that U.S. Reporter.

Note – If a foreign affiliate meeting the reporting requirements for form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

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

(5) Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates – The specific items required to be reported on Form BE-10B or BE-10C, depend on whether the foreign affiliate was majority or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. For example, on the BE-10C, Part V must be completed only if the affiliate is majority-owned.

(6) A foreign affiliate can be exempt if ALL of the following apply:

1) the foreign affiliate is a private fund, **AND** 2) the private fund foreign affiliate does not own, directly or indirectly through another business enterprise, an “operating company” – i.e., a business enterprise that is not a private fund or a holding company— in which the consolidated U.S. reporter owns at least 10 percent of the voting interest, **AND** 3) If the U.S. reporter owns the private fund indirectly (through one or more other business enterprises), there are no “operating companies” between the consolidated U.S. reporter and the indirectly-owned foreign private fund. For more information on private funds visit www.bea.gov/privatefunds.

II. DEFINITIONS

A. 2019 fiscal year is the U.S. Reporter’s or the foreign affiliate’s financial reporting year that has an ending date in calendar year 2019. U.S. Reporters or affiliates having a “52/53 week” fiscal year that ended within the first week of January 2020, are considered to have a 2019 fiscal year for purposes of filing this survey, and should report December 31, 2019 as their 2019 fiscal year end. A business enterprise that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 2019, is deemed to have a fiscal year identical to calendar year 2019.

Change in fiscal year

1. New fiscal year ends in calendar year 2019 – A U.S. Reporter that changed the ending date of its financial reporting year should file a 2019 BE-10 report that covers the 12 month period prior to the new fiscal year end date. The following example illustrates the reporting requirements.

Example 1: The U.S. Reporter had a June 30, 2018 fiscal year end date but changed its 2019 fiscal year end date to March 31. The U.S. Reporter should file a 2019 BE-10 report covering the 12 month period from April 1, 2018 to March 31, 2019.

The ending balance sheet amounts reported must be the correct balances as of March 31, 2019. The beginning balance sheet amounts reported must be the unrestated ending balances as of June 30, 2018.

2. No fiscal year ending in calendar year 2019 – If a change in fiscal year results in the U.S. Reporter not having a fiscal year that ended in calendar year 2019, the U.S. Reporter **should file a 2019 BE-10 report that covers 12 months.** The following example illustrates the reporting requirements.

Example 2: The U.S. Reporter had a December 31, 2018 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2019, the U.S. Reporter decides to have a 15 month fiscal year running from January 1, 2019 to March 31, 2020. The U.S. Reporter should file a 2019 BE-10 report covering a 12 month period ending in calendar year 2019, such as the period from April 1, 2018 to March 31, 2019.

In this example, the ending balance sheet amounts reported must be the correct balances as of March 31, 2019. The beginning balance sheet amounts reported must be the **unrestated ending balances as of December 31, 2018.**

For 2020, assuming no further changes in the fiscal year end date occur, the U.S. Reporter should file a BE-11 report covering the 12 month period from April 1, 2019 to March 31, 2020.

B. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

C. Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise their voting privileges in a concerted manner to influence the management of a business enterprise. Each of the following are deemed to be associated groups:

1. members of the same family,
2. a business enterprise and one or more of its officers or directors,
3. members of a syndicate or joint venture, or
4. a corporation and its domestic subsidiaries.

D. Banking covers business enterprises engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act. Banks located on U.S. Military bases abroad servicing base personnel are not considered “foreign” and Form BE-10B, BE-10C, or BE-10D should not be filed.

Activities of subsidiaries of a bank or bank holding company that may not be banks but that provide support to the bank parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the bank parent company, are considered bank activities.

E. Branch means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.

F. Business enterprise means any organization, association, branch, or venture which exists for profit-making purposes or to otherwise secure economic advantage, and any ownership of any real estate.

II. DEFINITIONS—Continued

- G. Foreign**, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.
- H. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment. *See II.S.*
- I. 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.
- J. Foreign person** (*See II.Q.*) means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. *See III.D.*
- K. Fully consolidated U.S. domestic business enterprise means:**
1. The U.S. business enterprise whose voting securities are not owned more than 50 percent by another U.S. business enterprise, and
 2. Proceeding down each ownership chain from that U.S. business enterprise, any U.S. business enterprise (including Foreign Sales Business Enterprise located in the United States) whose voting securities are more than 50 percent owned by the U.S. business enterprise above it. This consolidation excludes foreign branches and all other foreign affiliates.
- Note** – A U.S. Reporter that is not a bank but owns a majority interest in a U.S. bank must consolidate its banking activities when filing its Form BE-10A.
- L. Intercompany** means between a U.S. Reporter and its foreign affiliates.
- M. Intermediary** means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- N. Lease** is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time. Report leases in accordance with FASB ASC 842.
- O. Majority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of ALL U.S. REPORTERS of the affiliate exceeds 50 percent.
- P. Minority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of at least one U.S. Reporter is 10 percent or more, but the combined direct and indirect ownership interests of all U.S. Reporters of the affiliate is 50 percent or less.
- Q. Person** (as the term is used in the broad legal sense) means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any state), and any government (including a foreign government, the United States Government, a state or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency).
- R. Private Fund** refers to the same class of financial entities that must report to the Securities and Exchange Commission as private funds on Form PF: "any issuer that would be an investment company as defined in section 3 of the Investment Company Act of 1940 but for section 3(c)(1) or 3(c)(7) of ... [that] Act."
- S. U.S. direct investment abroad** means the ownership or control, **directly or indirectly**, by one U.S. person of 10 percent or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.

- T. U.S. person** means any person resident in the United States or subject to the jurisdiction of the United States. *See III.D.*
- U. U.S. Reporter** means the U.S. person that has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise. *See II.K.*
- V. United States**, when used in a geographic sense, means the several states, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.

III. CLARIFICATION OF COVERAGE

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

The following characteristics would indicate that an operation or activity **is** a foreign affiliate:

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

The following characteristics would indicate that an operation or activity is probably **not** a foreign affiliate:

1. it engages only in sales promotion or public relations activities on behalf of the U.S. person,
2. it conducts business abroad only for the U.S. person's account, not for its own account,
3. it has no separate financial records that allow the preparation of financial statements,
4. its expenses are paid by the U.S. parent,
5. it is not subject to foreign income taxes, and
6. it has limited physical assets or few employees permanently located abroad.

- B. U.S. Reporter owned by a foreign person** – A U.S. business enterprise that is a U.S. Reporter in this BE-10 survey may also be a U.S. affiliate of a foreign person that must report in the BE-15, 2019 Annual Survey of Foreign Direct Investment in the United States. This could be the case if the U.S. business enterprise owns foreign affiliates and is also owned 10 percent or more, directly or indirectly, by a foreign person. In such cases, the U.S. business enterprise should report in this survey for any

III. CLARIFICATION OF COVERAGE—Continued

foreign business enterprise it owns or controls, directly or indirectly, at least 10 percent or more, but should not report other property of its foreign owner. (A foreign business enterprise that is jointly owned by the U.S. Reporter and the foreign owner of the U.S. Reporter should be considered a foreign affiliate of the U.S. Reporter provided the U.S. Reporter has a 10 percent or more ownership interest.) **For purposes of the BE-10 survey, consider the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates of the foreign owner (other than those held through the U.S. Reporter), as unaffiliated foreign persons. See also I.B.1.d.(4).**

C. Partnerships – Most partnerships are either general or limited partnerships. The determination of percentage of voting interest in a general or limited partnership is based on who controls the partnership. The percentage of voting interest is NOT based on the percentage of ownership in the partnership's equity.

A **general partnership** usually consists of at least two general partners who together control the partnership. Unless a clause to the contrary is contained in the partnership agreement a general partnership is presumed to be controlled equally by each of the general partners.

A **limited partnership** usually consists of at least one general partner and one limited partner. The general partner usually controls a limited partnership, and therefore, has 100 percent voting interest in the limited partnership. Limited partners do not normally exercise any control over a partnership. Therefore, unless a clause to the contrary is contained in the partnership agreement, limited partners are presumed to have zero voting interest in a partnership.

Note – Cross-border holdings of limited partnerships are included in the annual Department of Treasury International Capital (TIC) securities data reports (TIC SHL(A) and TIC SHA(A)), and purchases and sales of limited partnerships with foreign counterparties should be included on the TIC S report.

D. Determining country of residence or jurisdiction of individuals – An individual is considered a resident of, and subject to the jurisdiction of, the country in which it is physically located, subject to the following qualifications:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship,

2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing. There are two exceptions to this rule:

a. Individuals (and their immediate families) who either own or are employed by a business in their country of citizenship and who are residing outside of that country for one year or more in order to conduct business for the enterprise are considered residents of their country of citizenship if they intend to return within a reasonable period of time.

b. Individuals who reside outside their country of citizenship because they are government employees (such as diplomats, consular officials, members of the armed forces, and their immediate families) are considered residents of their country of citizenship regardless of their length of stay.

E. Foreign affiliate operating completely outside its country of incorporation – If a foreign affiliate conducts all its operations from, and is located in, a single foreign country

that is different from its country of incorporation, it is deemed to be operating totally outside its country of incorporation. File a single BE-10B or BE-10C report, or report on the BE-10D, for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file for the entity in the foreign country of incorporation. If, however, the foreign affiliate has any of the following in the foreign country of incorporation:

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

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

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

If a foreign affiliate incorporated abroad conducts its business operations from, and is located in, the United States, you must file a Form BE-10B, BE-10C, or BE-10D entry to report the equity investment in the affiliate and the affiliate's income. Show country of incorporation as country of location **and report the affiliate as a holding company (ISI code 5512)**. You must report the operating business enterprise located in the United States on the BE-15, 2019 Annual Survey of Foreign Direct Investment in the United States.

F. Agencies and representative offices – Foreign representative offices, agents and employees of a U.S. person are not considered to be foreign affiliates, and therefore, they should not be reported on Forms BE-10B, BE-10C, or BE-10D. However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must be reported on Form BE-125, Quarterly Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons. Copies of Form BE-125 are available by writing to BEA at: Bureau of Economic Analysis, Balance of Payments Division, BE-50 (SSB), 4600 Silver Hill Rd., Washington, DC 20233, by telephoning (301) 278-9507 or by accessing the BEA Web site at www.bea.gov. (Select "Tools", select "eFile", and then select applicable form within "Survey Resources and Contact Information.") A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if:

1. it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person,
2. to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for the U.S. person,
3. it does not produce revenue (other than funds from the U.S. person to cover its expenses), and
4. it is engaged only in sales promotion, representational activities, public relations activities, or the gathering of market information, on behalf of the U.S. person.

Note – A foreign presence that produces revenue for its own account (instead of, or in addition to, producing revenue for the account of its U.S. parent) from goods or services it provides

III. CLARIFICATION OF COVERAGE—Continued

to unaffiliated persons is considered a foreign affiliate and is subject to the reporting requirements on this BE-10 survey.

G. Real estate – The ownership of foreign real estate is defined to be a business enterprise and, if foreign real estate is owned by a U.S. person, it is a foreign affiliate of a U.S. Reporter.

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

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

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

If a U.S. person has a direct or indirect voting ownership interest of 10 percent or more in a joint venture, partnership, etc., that is formed to own and hold, develop, or operate real estate, the joint venture, partnership etc., in its entirety, not just the U.S. person's share, is a foreign affiliate and must be reported.

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

I. Estates, trusts, and intermediaries

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

2. A trust, either U.S. or foreign, is a person (*see II.Q.*), but is not a business enterprise. The trust is considered to be the same as an intermediary, and should report as outlined in *III.I.3*. For reporting purposes, the beneficiary(ies) of the trust, is (are) considered to be the owner(s) for purposes of determining the existence of direct investment, except in two cases: (1) if there is, or may be, a reversionary interest, and (2) if a corporation or other organization creates a trust designating its shareholders or members as beneficiaries. In these two cases, the creator(s) of the trust is (are) deemed to be the owner(s) of the investments of the trust (or succeeding trusts where the presently existing trust has evolved out of a prior trust), for the purposes of determining the existence and reporting of direct investment.

This procedure is adopted to fulfill statistical purposes of this survey and does not imply that control over an enterprise owned or controlled by a trust is, or can be, exercised by the beneficiary(ies) or creator(s).

Note – Real estate investment trusts (REITS) – Report hybrid or mortgage REITS in ISI code 5252 (Funds, trusts, and other financial vehicles). Report all other REITS in ISI code 5310 (Real estate).

3. Intermediary

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

IV. GENERAL INSTRUCTIONS

A. Accounting methods and records – Follow generally accepted U.S. accounting principles unless otherwise specified in the instructions. Corporations should generally use the same methods and records that are used to generate reports to stockholders, except where otherwise instructed. Generate reports for unincorporated persons on an equivalent basis.

Financial Accounting Standards Board Accounting Standards Codification Topics are referred to as "FASB ASC" in the instructions.

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

1. Financial statements – Translate foreign affiliate financial statements, i.e., balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FASB ASC 830 (FAS 52), as would be required to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.

2. Other financial and operating data of foreign affiliate – According to FASB ASC 830 (FAS 52), "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred."

Since separate translation of each transaction is usually impractical, the specific result can be achieved by using an average rate for the period.

On Forms BE-10B and BE-10C, certain revenue and expense transactions that may not be translated separately for the financial statements, such as employee compensation and exports and imports, must be reported. Translate these transactions in a manner consistent with that used to translate the financial statements into U.S. dollars.

IV. GENERAL INSTRUCTIONS—Continued

C. Method of accounting for equity investments

1. Form BE-10A – Report the U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method.

2. Form BE-10B, BE-10C, and BE-10D – Report a foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, using the equity method of accounting. You may report immaterial investments using the cost method of accounting if this treatment is consistent with your normal reporting practice. Report investments owned less than 20 percent in accordance with FASB ASC 320 (FAS 115) or the cost basis of accounting. *See important note on foreign affiliate consolidation rules under instruction I.B.2.d.*

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

D. Industry classification – A list and explanation of the industry classifications used are given in the **Guide to Industry Classifications for International Surveys, 2017**, located at www.bea.gov/naics2017.

E. Estimates – If actual data are not available, or only partial data are available, provide estimates and label as such. When data items cannot be fully subdivided as required, provide totals and an estimated breakdown of the totals.

Certain sections of Forms BE-10A, BE-10B, and BE-10C require data that may not be maintained in your customary accounting records. Providing precise data in these areas may require substantial burden beyond what is intended by BEA. This may be especially true for:

- **BE-10A, Part II, 20 through 31** – Number of employees in each industry of sales;
- **BE-10A, Part IV, Section B, 53 through 56** – Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part V**, – Exports and imports of the U.S. Reporter on a shipped basis;
- **BE-10B, Part IV, Section A** – Distribution of sales or gross operating revenues, by transactor, by destination, and by whether the sales were goods, services or investment income;
- **BE-10B, Part VI and BE-10C, Part IV** – Exports and imports of the foreign affiliate on a shipped basis.

Data provided in these sections may be reasonable estimates based upon the informed judgment of persons in the responding organization, sampling techniques, prorations based on related data, etc. Consistently apply estimating procedures used on all BEA surveys.

F. Space on form insufficient – When space on a form is insufficient to permit a full answer to any item, submit the required information on supplementary sheets, appropriately labeled and referenced to the item number and the form.

G. Specify – When asked to "specify" amounts reported for certain data items, give the type and dollar amount of the major items included in the data item.

V. U.S. EXPORTS AND IMPORTS OF GOODS

When there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to approximate a "shipped" basis, then BEA will require the data to be refiled.

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this transaction constitutes a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the form for the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs and Border Protection or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

A. Timing. Only include goods actually shipped between the United States and the affiliate during FY 2019 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 2019 that were charged or consigned in FY 2020 but exclude goods shipped to the affiliate in FY 2018 that were charged or consigned to the affiliate in FY 2019.

B. Trade of the U.S. Reporter. Goods shipped by, or to, the U.S. Reporter, whether or not actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.

C. Trade of a foreign affiliate. Goods shipped by, or to, a foreign affiliate, whether or not actually charged or consigned by, or to, the foreign affiliate are considered to be trade of the foreign affiliate.

D. By (or to) whom goods were shipped. Shipment by, or to, an entity refers to the physical movement of goods to or from the U.S. customs area by, or to, that entity regardless of by, or to whom the goods were charged or consigned. For example, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. exports shipped by the U.S. Reporter on the Form BE-10B or BE-10C, of the Italian affiliate, but not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered a U.S. export shipped by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10B or BE-10C.

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

V. U.S. EXPORTS AND IMPORTS OF GOODS—Continued

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

VI. FILING THE BE-10

- A. Due date** – A fully completed and certified BE-10 report comprising Form BE-10A, and Form(s) BE-10B, BE-10C, or BE-10D is due to BEA no later than May 29, 2020 for U.S. Reporters required to file fewer than 50 forms, and June 30, 2020 for U.S. Reporters required to file 50 or more forms.
- B. Extensions** – BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than 50 forms, requests for extensions will not be necessary. Delays in filing affect BEA's tight schedule for processing the benchmark survey. Nevertheless, reasonable requests for an extension of the filing deadline will be considered. Extension requests must be received by BEA no later than the original due date of the report and enumerate substantive reasons necessitating the extension. BEA will provide a written response to such requests.
- C. Assistance** – For assistance, telephone (301) 278-9418 or e-mail BEA at be10/11@bea.gov.
- NOTE:** BEA uses a Secure Messaging System to correspond with you via encrypted message to discuss questions relating to this form. We may use your e-mail address for survey-related announcements and to inform you about secure messages. When communicating with BEA by e-mail, please do not include any confidential business or personal information. This includes your Social Security Number which should never be provided to BEA via any method of transmission.
- D. Retention of copies** – Each U.S. Reporter must retain a copy of its report to facilitate resolution of problems. These copies should be retained by the U.S. Reporter for at least 3 years after the report's original due date.

E. Electronic filing option (eFile) – Forms that can be transmitted to BEA electronically will be available on the BEA Web site: www.bea.gov/efile. If you eFile, please do not submit paper reports.

F. Where to send the report – Send reports filed by mail through the U.S. Postal Service to:

Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Washington, DC 20233

Send reports filed by direct private delivery to:

Bureau of Economic Analysis
Direct Investment Division, BE-69(A)
4600 Silver Hill Road
Suitland, MD 20746

G. Confidentiality – The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104). Per the Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through security monitoring of the BEA information systems.

H. Annual stockholders' report – Business enterprises issuing annual reports to stockholders should furnish copies of these reports for FY 2019 when filing the BE-10 report.