

Part III – Identification of Foreign Parent and Ultimate Beneficial Owner

Name of U.S. business enterprise shown on page 1 of this BE-12A

Instructions for Part III – Prepare a separate Part III to report each ownership interest held by a foreign parent, at anytime during the fiscal year that ended in calendar year 2022, in the U.S. affiliate named on page 1 of this BE-12. If a foreign parent held **both** direct **and** indirect ownership interests in this U.S. affiliate, prepare one Part III to report the direct interest and a separate Part III to report the indirect interest. A Part III must also be prepared for foreign parent ownership interests disposed of during the year.

Use this Part III to report the foreign parent with the largest voting interest **at year-end**. Use copies of this Part III to report all additional direct and indirect voting interests, if any, held by foreign parents in this U.S. affiliate. Additional Part III pages may be downloaded from www.bea.gov/fdi.

Section A – IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER (UBO)

BEA USE ONLY Control number
_____ - _____

224 Number of Parts III filed by the U.S. affiliate – If there is only one, enter “1.” 3010

225 Enter name of foreign parent being reported in this Part III. If the foreign parent is an individual enter “individual.”

0 _____

3011

226 For the foreign parent named in item 225, this Part III is being used to report – Mark (X) one. A direct foreign parent ownership interest in the U.S. affiliate should match the percentage reported on page 4. An indirect foreign parent ownership interest in the U.S. affiliate must be calculated based on the percentages reported on page 5.

A **direct** ownership interest in the U.S. affiliate. See [example 1](#) on page 21 for an illustration of a direct ownership interest.

An **indirect** ownership interest in the U.S. affiliate. See [example 2](#) on page 21 for an illustration of an indirect ownership interest, and diagram on page 26 for an illustration of how to calculate percentage of indirect foreign parent ownership.

227 If item 226 is marked direct–

	Close FY 2022 (1)	Close FY 2021 (2)
Give percent of –		
a. Voting interest owned 3014	1 _____. %	2 _____. %
b. Equity interest owned 3015	1 _____. %	2 _____. %

“Voting interest” and “equity interest” are defined in instruction 14–17 on page 32. If the U.S. affiliate is a partnership or Limited Liability Company also see instructions 8.b. and 8.c. on page 31.

NOTE – Ownership percentages reported in item 227 must match those reported in item 14 for the foreign parent listed in item 225.

228 Country in which foreign parent named in item 225 –

BEA USE ONLY

a. is incorporated or organized, if a business enterprise, or is a resident, if an individual. See instruction V.G. on page 35 3016

0 _____

1 _____

b. is located, if a business enterprise and the country is different from that in item 228a 3017

0 _____

1 _____

c. What is the city of incorporation of the foreign parent named in 225? If the foreign parent is an individual or government entity, enter N/A. 3024

0 _____

229 Enter the industry code of the foreign parent named in item 225, from the list of codes on page 21 that best describes the PRIMARY activity of the SINGLE entity named as the foreign parent. DO NOT base the code on the worldwide sales of all consolidated subsidiaries of the foreign parent. 3018

1 _____

Part III – Identification of Foreign Parent and Ultimate Beneficial Owner – Continued

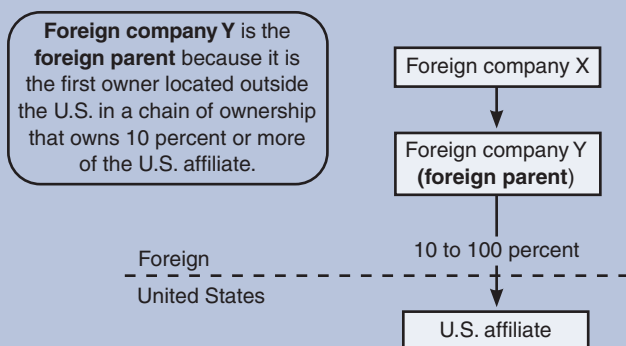
FOREIGN PARENT AND UBO INDUSTRY CODES

Note: "ISI codes" are International Surveys Industry codes, as given in the *Guide to Industry Classifications for International Surveys, 2022*.

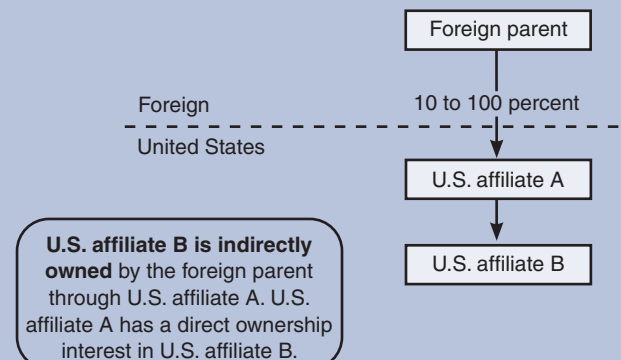
- | | |
|---|---|
| <p>01 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency</p> <p>02 Pension fund — Government run</p> <p>03 Pension fund — Privately run</p> <p>04 Estate, trust, or nonprofit organization</p> <p>05 Individual</p> <p>Private business enterprise, investment organization, or group engaged in:</p> <p>06 Insurance (ISI codes 5242, 5243, 5249)</p> <p>07 Agriculture, forestry, fishing and hunting (ISI codes 1110–1140)</p> <p>08 Mining (ISI codes 2111–2127)</p> <p>09 Construction (ISI codes 2360–2380)</p> <p>10 Transportation and warehousing (ISI codes 4810–4939)</p> <p>11 Utilities (ISI codes 2211–2213)</p> <p>12 Wholesale and retail trade (ISI codes 4231–4596)</p> <p>13 Banking, including bank holding companies (ISI codes 5221 and 5229)</p> <p>14 Holding companies, excluding bank holding companies (ISI codes 5512 and 5513)</p> <p>15 Other finance (ISI codes 5223, 5224, 5231, 5238, that part of ISI code 5252 that is not estates and trusts, and ISI code 5331)</p> <p>16 Real estate (ISI code 5310)</p> | <p>17 Information (ISI codes 5121–5192)</p> <p>18 Professional, scientific, and technical services (ISI codes 5411–5419)</p> <p>19 Other services (ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)</p> <p>Manufacturing, including fabricating, assembling, and processing of goods:</p> <p>20 Food (ISI codes 3111–3119)</p> <p>21 Beverages and tobacco products (ISI codes 3121 and 3122)</p> <p>22 Pharmaceuticals and medicine (ISI code 3254)</p> <p>23 Other chemicals (ISI codes 3251–3259, except 3254)</p> <p>24 Nonmetallic mineral products (ISI codes 3271–3279)</p> <p>25 Primary and fabricated metal products (ISI codes 3311–3329)</p> <p>26 Computer and electronic products (ISI codes 3341–3346)</p> <p>27 Machinery (ISI codes 3331–3339)</p> <p>28 Electrical equipment, appliances and components (ISI codes 3351–3359)</p> <p>29 Motor vehicles and parts (ISI codes 3361–3363)</p> <p>30 Other transportation equipment (ISI codes 3364–3369)</p> <p>31 Other manufacturing (ISI codes 3130–3231, 3261, 3262, 3370–3399)</p> <p>32 Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (ISI codes 3242–3244)</p> |
|---|---|

EXAMPLES OF DIRECT AND INDIRECT FOREIGN OWNERSHIP

Example 1. Ownership held directly by a foreign parent



Example 2. Ownership held directly by all U.S. affiliates of the foreign parent(s)



Part III – Identification of Foreign Parent and Ultimate Beneficial Owner – Continued

Section A – IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER (UBO) – Continued

Furnish the name, country, and industry code of the UBO. The UBO is that person or entity, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person or entity. See instruction II.P. on page 29 for the complete definition of UBO.

NOTE: See the diagrams at the bottom of this page for examples of the UBO.

230 Is the foreign parent named in item **225** also the UBO? If the foreign parent is owned or controlled MORE THAN 50 percent by another person or entity, then the foreign parent is NOT the UBO.

- 3019 1 Yes – (example 1 below) – Skip to **233**
 1 2 No – (examples 2A and 2B below) – Continue with item **231**

231 Enter the name of the UBO of the foreign parent. If the UBO is an individual, or an associated group of individuals, enter “individual.” See instruction II.D. on page 28 for the definition of associated group. Identifying the UBO as “bearer shares” is not an acceptable response.

3021 0

a. What is the city of incorporation of the UBO named in **231**? If the UBO is an individual or government entity, enter N/A.

3025 0

232 Enter country in which the UBO is incorporated or organized, if a business enterprise, or is resident, if an individual or government. For individuals, see instruction V.G. on page 35.

3022 0

BEA USE ONLY

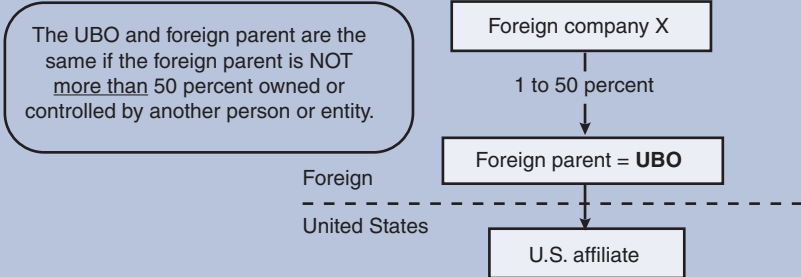
3022 1

233 Enter the industry code of the UBO from the list of codes on page 21. Select the industry code that best reflects the consolidated worldwide sales of the UBO, including all of its majority-owned subsidiaries.

3023 1

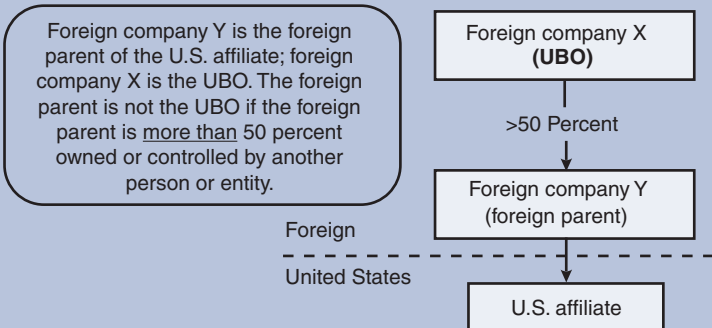
EXAMPLES OF THE ULTIMATE BENEFICIAL OWNER (UBO)

Example 1 – The UBO and foreign parent are the same



Examples 2A and 2B – The foreign parent is NOT the UBO

A. The UBO is a foreign person or entity



B. The UBO is a U.S. person or entity

