#### U.S. DEPARTMENT OF COMMERCE Bureau of Economic Analysis

# ns are at respondents. ad States -BENCHMARK SURVEY OF FOREIGN DIRECT INVEST IN THE UNITED STATES — 1992

INSTRUCTION BOOKLET FOR FORMS BE-12(LF) BE-12(SF), BE-12 Bank, and BE-12(X)

## INTRODUCTION

The Benchmark Survey of Foreign Direct Investment in the United States – 1992 is being conducted by the Department of Commerce to obtain data on the amount, types, and financial and operating characteristics of such investment. The last benchmark survey, or census, of foreign direct investment in the United States was conducted for 1987.

The data from the survey will be used to measure the economic significance of foreign direct investment and to analyze its effects on the U.S. economy. They will also be used in formulating, and assessing the impact of, U.S. policy on foreign direct investment. They will provide benchmarks for deriving current universe estimates of direct investment from sample data collected in nonbenchmark years. In particular, they will serve as benchmarks for the quarterly investment estimates included in the U.S. international transactions and national income and product accounts, and for annual estimates of the foreign direct investment position in the United States and of the operations of the U.S. affiliates of foreign companies.

The filing of reports for this survey is mandatory under Section 5 of the International Investment and Trade in Services Survey Act, Public Law 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended (hereinafter, "the Act"). As provided by Section 5(c) of the Act, the information reported may be used for analytical and statistical purposes only and will be held confidential. This survey has been approved by OMB under the Paperwork Reduction Act (44 U.S.C. 3501, et seq).

A report must be filed by, or on behalf of, each U.S. business enterprise in which a foreign person owned or controlled a direct or indirect interest of 10 percent or more at the end of the U.S. business enterprise's 1992 fiscal year. Ownership of U.S. real estate, other than for personal use, is deemed to be a business enterprise. Reporting requirements and instructions relating to specific parts of the report form are given in this Instruction Booklet. Regulations may be found in 15 CFR, Part 806.

Certain sections of Form BE-12(LF) require data that may not normally be maintained in customary accounting records. In accordance with III.M. in this Instruction Booklet, estimates may be provided where precise data cannot be obtained.

If a person receiving the report form and instructions is not required to report according to the Act and the reporting requirements contained herein, a Form BE-12(X) "Claim for exemption from filing BE-12(LF), BE-12(SF), or BE-12 Bank," must nevertheless be completed and returned to the Bureau of Economic Analysis within 30 days. In such cases, the filing of Form BE-12(X) will avoid unnecessary follow-up by BEA.

Your cooperation is appreciated.

Card S Care

Sincerely,

Carol S. Carson Director

Bureau of Economic Analysis

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#### I. REPORTING REQUIREMENTS

The publication in the Federal Register of the notice implementing this survey is considered legal notice to covered U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-12 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to section 806.4 of 15 CFR, Chapter VIII. This may be accomplished by completing and returning Form BE-12(X) within 30 days of its receipt or by completing and returning Form BE-12(LF), BE-12(SF), or BE-12(Bank) by May 31, 1993, whichever is applicable.

A. Who must report — A BE-12 report is required for each U.S. affiliate, i.e., for each U.S. business enterprise in which a foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise, at the end of the business enterprise's 1992 fiscal year. Also, see I.A.4. below.

A report is required even though the foreign person's been established or acquired during the reporting period. equity interest in the U.S. business enterprise may have

Beneficial, not record, ownership is the basis of the reporting criteria.

Voting securities, voting stock, ownership interest, and voting interest all have the same general meaning and are used more or less interchangeably throughout the instructions and the report form, although one may be more appropriate than the others when referring to a specific business enterprise, or group of enterprises.

1. Form BE-12(LF) — Benchmark Survey of Foreign Direct Investment in the United States — 1992 (Long Form)

A Form BE-12(LF) must be completed and filed by May 31, 1993, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1992 fiscal year, if:

- a. It is not a bank, and
- b. On a fully consolidated, or, in the case of real estate investments, an aggregated basis, one or more of the following three items for the U.S. affiliate (not the foreign parent's share) exceeded \$50 million (positive or negative) at the end of, or for, its 1992 fiscal vear:
  - (1) Total assets (do not net out liabilities)
  - (2) Sales or gross operating revenues, excluding sales taxes.or
  - (3) Net income after provision for U.S. income taxes.
- Form BE-12(SF) Benchmark Survey of Foreign Direct Investment in the United States — 1992 (Short Form)

A Form BE-12(SF) must be completed and filed by May 31, 1993, by each U.S. business enterprise that was a U.S affiliate of a foreign person at the end of its 1992 fiscal vear, if:

- a. It is not a bank, and
- b. On a fully consolidated, or, in the case of real estate investments, an aggregated basis, one or more of the following three items for the U.S. affiliate (not the foreign parent's share) exceeded \$1 million (positive or negative), but no one item exceeded \$50 million (positive or negative) at the end of, or for, its 1992 fiscal year:
  - (1) Total assets (do not net out liabilities)
  - (2) Sales or gross operating revenues, excluding sales
  - (3) Net income after provision for U.S. income taxes.

#### 3. Form BE-12 Bank — Benchmark Survey of Foreign Direct Investment in the United States — 1992 (Bank Form)

A Form BE-12 Bank must be completed and filed by May 31, 1993, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1992

- a. It is a bank or bank holding company (see II.R. and IV.B., below) and,
- b. For all banking operations on a fully consolidated basis, one or more of the following three items for the U.S. affiliate (not the foreign parent's share) exceeded \$1 million (positive or negative) at the end of, or for, its 1992 fiscal year:
  - (1) Total assets (do not net out liabilities)
  - (2) Sales or gross operating revenues, excluding sales taxes, or
  - (3) Net income after provision for U.S. income taxes.
- form 4. Form BE-12(X) — Benchmark Survey of Foreign Direct Investment in the United States — 1992, Claim for Exemption from Filing BE-12(LF), BE-12(SF), or BE-12 Bank

A Form BE-12(X) must be completed and filed within 30 days of the date it was received, or by May 31, 1993, whichever is sooner, by

- a. Each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1992 fiscal year (whether or not the U.S. affiliate, or its agent, is contacted by BEA concerning its being subject to reporting in the 1992 benchmark survey), but is exempt from filing Form BE-12(LF), BE-12(SF), and BE-12 Bank (see I.C., below); and
- **b.** Each U.S. business enterprise, or its agent, that is contacted, in writing, by BEA concerning its being subject to reporting in the 1992 benchmark survey but that is not otherwise required to file the Form BE-12(LF), BE-12(SF), or BE-12 Bank.
- B. Aggregation of real estate investments All real estate investments of a foreign person must be aggregated for the purpose of applying the reporting criteria. A single report form must be filed to report the aggregate holdings, unless permission has been received from BEA to do otherwise. Those holdings not aggregated must be reported separately.
- C. Exemption A U.S. affiliate as consolidated, or aggregated in the case of real estate investments, is not required to file a Form BE-12(LF), Form BE-12(SF), or Form BE-12 Bank if each of the following three items for the U.S. affiliate (not the foreign parent's share) did not exceed \$1 million (positive or negative) at the end of, or for, its 1992 fiscal year:
  - (1) Total assets (do not net out liabilities)
  - (2) Sales or gross operating revenues, excluding sales taxes, and
  - (3) Net income after provision for U.S. income taxes.

If a U.S. business enterprise is a U.S. affiliate but is not required to file a completed Form BE-12(LF), Form BE-12(SF), or Form BE-12 Bank because it falls below the exemption level, then it must complete and file a Form BE-12(X) with item 1 marked and the information requested in item 1 filled in.

D. 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

#### I. REPORTING REQUIREMENTS — Continued

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).

#### **II. DEFINITIONS**

- A. 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.
- B. Foreign, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.
- C. Person, means any individual, branch, partnership, association, associated group, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the U.S. Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).
- D. Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- E. Direct investment means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- F. Foreign direct investment in the United States means the ownership or control, directly or indirectly, by one foreign person of 10 per centum or more of the voting securities of an incorporated U.S. business enterprise or an equivalent interest in an unincorporated U.S. business enterprise, including a branch.
- G. Business enterprise means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- H. Branch means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- I. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- J. U.S. affiliate means an affiliate located in the United States in which a foreign person has a direct investment.
- K. Foreign parent means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.
- L. Affiliated foreign group means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.
- M. Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise their voting privileges in a concerted manner to influence the management of a

business enterprise. The following are deemed to be associated groups:

- 1. Members of the same family.
- A business enterprise and one or more of its officers or directors
- 3. Members of a syndicate or joint venture.
- 4. A corporation and its domestic subsidiaries.
- N. Foreign affiliate of a foreign parent means, with reference to a given U.S. affiliate, any member of the affiliated foreign group owning the U.S. affiliate that is not a foreign parent of the U.S. affiliate.
- O. U.S. corporation means a business enterprise incorporated in the United States.
- P. Intermediary means any agent, nominee, manager, custodian, trust or any person acting in a similar capacity.
- O. Ultimate beneficial owner (UBO) is that person, 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. (A person who creates a trust, proxy, power of attorney, arrangement, or device with the purpose or effect of divesting such owner of the ownership of an equity interest as part of a plan or scheme to avoid reporting information, is deemed to be the owner of the equity interest.) Note: Stockholders of a closely or privately held corporation are normally considered to be an associated group and may be a UBO.
- R. 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, U.S. branches and agencies of foreign banks whether or not they accept domestic deposits, savings and loans, savings banks, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks which they hold.
- S. 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.
  - Capital lease A long-term lease under which a sale
    of the asset is recognized at the inception of the lease.
    These may be shown as lease contracts or accounts
    receivable on the lessor's books. The assets would not
    be considered as owned by the lessor.
  - Operating lease Generally, a lease with a term which is less than the useful life of the asset and a transfer of ownership is not contemplated.
- T. U.S. affiliate's 1992 fiscal year is the affiliate's financial reporting year that has an ending date in calendar year 1992.

#### **III. GENERAL INSTRUCTIONS**

- A. Fiscal year reporting period The report covers the U.S. affiliate's 1992 fiscal year. The affiliate's 1992 fiscal year is defined to be the affiliate's financial reporting year that has an ending date in calendar year 1992. Those affiliates having a "52/53 week" fiscal year that ends within the first week of January 1993 are considered to have a 1992 fiscal year for filing the benchmark survey and should report December 31, 1992 as their 1992 fiscal year end. For a business enterprise that does not have a financial reporting year, such as would be the case for investments in unimproved real estate, or does not have a financial reporting year ending in calendar year 1992, its fiscal year is deemed to be the same as calendar year 1992. (U.S. affiliates that changed the ending date of their financial reporting year in 1992 should contact BEA to determine what reporting period should be used.)
- B. Calculation of indirect ownership interest All direct and indirect lines of ownership interest held by a foreign person in a given U.S. business enterprise must be summed to determine whether the enterprise is a U.S. affiliate of the foreign person for purposes of reporting.

#### III. GENERAL INSTRUCTIONS — Continued

A foreign parent's percentage of indirect ownership interest in a given U.S. business enterprise is the product of the direct ownership percentage of the foreign parent in the first U.S. business enterprise in the ownership chain times that first enterprise's direct ownership percentage in the second U.S. business enterprise times each succeeding direct ownership percentage of each other intervening U.S. business enterprise in the ownership chain between the foreign parent and the given U.S. business enterprise.

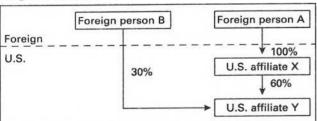
If there is more than one line of ownership from the foreign parent, or if other members of the affiliated foreign group hold direct or indirect lines of ownership in the U.S. business enterprise, then all ownership interest lines must be summed to determine if the U.S. business enterprise is a U.S. affiliate of a foreign person.

C. Accounting methods and records — Generally accepted U.S. accounting principles should be followed, unless otherwise specified. Corporations should generally use the same methods and records that are used to generate reports to stockholders except where the instructions indicate a variance.

Reports for unincorproated persons must be generated on an equivalent basis.

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

- D. Consolidated reporting by U.S. affiliate A U.S. affiliate must file on a fully consolidated domestic (U.S.) basis, including in the full consolidation all of its foreign parent's other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest, except that:
  - 1. A separate BE-12 report may be filed by a U.S. affiliate that is more than 50 percent owned by another U.S. affiliate if the first U.S. affiliate is not normally fully consolidated because control is temporary and provided that written permission has been requested from and granted by BEA. In accordance with FASB 94, consolidation of majority-owned subsidiaries is required even if their operations are not homogeneous with those of the U.S. affiliate that owns them.
  - A U.S. affiliate in which a direct ownership interest and an indirect ownership interest are held by different foreign persons should not be fully consolidated into another U.S. affiliate, but must complete and file its own Form BE-12(LF), BE-12(SF), or BE-12 Bank. (See diagram below.)



U.S. affiliate Y may not be fully consolidated into U.S. affiliate X because of the 30 percent direct ownership by foreign person B.

The indirect ownership interest, even if more than 50 percent, should be reflected on the balance sheet and income statement of the owning U.S. affiliate's Form BE-12(LF), BE-12(SF) or BE-12 Bank on an equity basis. (If both the direct and indirect lines of ownership are held by the same foreign person, the affiliate may be fully consolidated and the minority interest must be eliminated. Contact BEA for guidance on how the minority interest should be reported on Form BE-12(LF), BE-12(SF), or BE-12 Bank.

- Special instructions apply to consolidation of U.S. affiliates in banking. See IV.B., below.
- 4. Foreign subsidiaries, branches, or other foreign operations or equity investments of a U.S. affiliate are NOT to be included on a fully consolidated basis, but are to be included only as provided under III.E.

If a U.S. affiliate is not fully consolidated in its U.S. parent's BE-12 report, it must be listed on Supplement B of the U.S. parent's Form BE-12(LF) or BE-12(SF) and must file its own Form BE-12(LF), BE-12(SF), or BE-12 Bank. If you normally prepare your consolidated financial statements using the proportionate consolidation method, please contact this office before using that method in completing Form BE-12(LF), BE-12(SF), or BE-12 Bank.

Hereinafter, the fully consolidated entity is considered one U.S. affiliate.

- E. Method of accounting for equity investments in business enterprises that are not fully consolidated A U.S. affiliate's equity investment in all foreign business enterprises and in U.S. business enterprises that are not fully consolidated should be accounted for as detailed below. Foreign business enterprises must not be fully consolidated with the U.S. affiliate no matter what the percentage ownership. When equity investments are included under the equity basis, intercompany account items MUST NOT be eliminated.
  - Generally, investment in those business enterprises owned 20 percent or more (including those that are majority-owned) should be reported using the equity basis. However, immaterial investments may be reported using the cost basis provided this basis is consistent with normal reporting practice.
  - Investment in those business enterprises owned less than 20 percent normally should be reported using the cost basis.
- F. Changes in the reporting entity Changes in the consolidated reporting entity that occurred during FY 1992 must NOT result in restatement of close FY 1991 balances. The close FY 1991 balances for balance sheet or other items should represent the reporting entity as it existed at the close of FY 1991. This principle applies throughout the report form; for example, in Part III, close FY 1991 intercompany account balances should be those between the foreign parent and the U.S. affiliate as it actually existed at the close of FY 1991.

#### G. Reporting by unincorporated U.S. affiliate

DIRECTLY OWNED — A separate BE-12 report shall be filed by each unincorporated U.S. affiliate, including a branch, which is directly owned 10 percent or more by a foreign person; two or more such directly owned U.S. affiliates may not be combined on a single Form BE-12(LF) or Form BE-12(SF). The only exceptions are for U.S. affiliates that are banks or real estate investments (see Special Instructions IV.B. and IV.E., below).

INDIRECTLY OWNED — An indirectly owned unincorporated U.S. affiliate owned more than 50 percent by another U.S. affiliate must normally be fully consolidated on the report with the U.S. affiliate that holds the ownership interest in it.

Otherwise, a separate report is required for each indirectly owned unincorporated U.S. affiliate.

H. Industry and export and import trade classifications A list and explanation of the industry classifications and export and import trade classifications used are given in the "Guide to Industry and Foreign Trade Classifications for International Surveys," BE-799, which is included as part of the BE-12 package.

#### III. GENERAL INSTRUCTIONS — Continued

- I. Number of BE-12(LF), BE-12(SF), or BE-12 Bank Part IIIs, Investment and Transactions Between U.S. Affiliate and Foreign Parent, to be filed A separate Part III is required to be filed by the U.S. affiliate for each foreign parent that the affiliate had during its 1992 fiscal year. If multiple Part III's are required because there was more than one foreign parent, the foreign parent that held the largest percentage of direct ownership interest at yearend should be reported on the Part III that is included in the BE-12 report itself. Each other foreign ownership line should be reported on Form BE-12(LF) Part III ADDITIONAL. If copies of BE-12(LF), Part III ADDITIONAL are not available, reproduced copies of BE-12(LF), BE-12(SF), or BE- 12(Bank) Part III may be used as necessary.
- J. Bearer shares If the ownership in a U.S. affiliate by any owner in the ownership chain up to and including the ultimate beneficial owner (UBO) is represented by bearer shares, the requirement to disclose the information regarding the UBO remains with the reporting U.S. affiliate, except where a company in the ownership chain has publicly traded bearer shares. In that case, identification of the UBO may stop with the identification of a company whose capital stock is represented by the publicly traded bearer shares. For closely held companies with bearer shares that are not publicly traded, identifying the foreign parent or the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through managing directors, or any other official or intermediary.
- K. Separate filing of information by foreign parent or ultimate beneficial owner Where information is requested concerning the foreign parent or ultimate beneficial owner (UBO), if the foreign parent or UBO does not wish to make the information available to the U.S. affiliate for inclusion in the report, it may furnish it separately to BEA. In doing so, it must completely identify the U.S. affiliate BE-12 report and the Part III (or Part III ADDITIONAL) to which it pertains, separately reference the items to which the information pertains, and give an address (and phone number if in the United States) where the foreign parent or UBO can be contacted.
- L. Required information not available All reasonable efforts should be made to obtain the information required for reporting. Every question on each form should be answered, except where specifically exempt. When only partial information is available, an appropriate indication should be given.
- M. Estimates If actual figures are not available, estimates should be supplied and labeled as such. When data items cannot be fully subdivided as required, totals and an estimated breakdown of the totals should be supplied.

Certain sections of the BE-12(LF) require data that may not normally be maintained in a company's customary accounting records. Provision of precise data in these sections may present the respondent with a substantial burden beyond what is intended by BEA. This may be especially true for:

- Part I, Items 25 thru 34 Number of employees in each industry of sales;
- Part II, Section D Distribution of sales or gross operating revenues, by whether the sales were goods, investment income, or services, and the distribution of sales of services by transactor;
- Part II, Section G, Items 89 thru 91, column (1) Number of acres of land;
- Part II, Section J Exports and imports of U.S. affiliate on a shipped basis, by product and country; and
- Part II, Section K Data disaggregated by State.

Data provided in these sections may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. The procedures used should be consistently applied from one BEA survey to the next.

- N. Specify When "specify" is included in certain data items, the type and dollar amount of the major items included must be given for at least the items mentioned in the line instruction.
- O. Space on form insufficient When space on a form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form.

#### IV. SPECIAL INSTRUCTIONS

A. Insurance companies — When there is a difference, the financial and operating data in this report are to be prepared on the same basis as an annual report to stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, not at the rates promulgated by the National Association of Insurance Commissioners. Include assets not acceptable for inclusion in the annual statement to an insurance department.

Item on Form BE-12(LF):

- CURRENT RECEIVABLES Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurer, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- CURRENT LIABILITIES AND LONG-TERM DEBT—
  Include current items such as loss liabilities,
  policy claims, commissions due, and other
  current liabilities arising from the ordinary course
  of business, and long-term debt. Policy reserves
  are to be included in "Other non-current
  liabilities," item 46, unless they are clearly current
  liabilities.
- SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from unconsolidated affiliates that is to be reported in item 55 and certain gains or losses that are to be reported in item 56.
- CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES) Include, as appropriate, realized gains or losses due to profit or loss on the sale or maturity of investments, and unrealized gains or losses due to changes in the valuation of investments.
- COST OF GOODS SOLD OR SERVICES
  RENDERED, AND SELLING, GENERAL, AND
  ADMINISTRATIVE EXPENSES (COSTS AND
  EXPENSES RELATING TO OPERATIONS) —
  Include costs relating to sales or gross operating
  revenues, item 54, such as policy losses incurred,
  death benefits, matured endowments, other
  policy benefits, increases in liabilities for future
  policy benefits, other underwriting expenses, and
  investment expenses.
- 74 INVESTMENT INCOME Report that portion of sales or gross operating revenues, items 72 and 54, that is investment income (other than profit or loss on the sale or maturity of investments, which should be reported in item 56).
- 75 SALES OF SERVICES Include premium income and income from other services, if any.

#### IV. SPECIAL INSTRUCTIONS — Continued

B. Banks — U.S. bank affiliates are defined as U.S. affiliates classified in International Surveys Industry (ISI) codes 600

A significant amount of information on the activities of foreign-owned U.S. banks is already being reported to other agencies of the Federal Government. Form BE-12 Bank is designed to yield only such additional information as is deemed necessary.

1. Consolidation — The consolidation rules stated in III.D.3. and E. above apply, except that:

industries are **not** permitted to file a single consolidated report on Form BE-12 Bank. Rather, all their U.S. affiliates in banking, including International Banking Facilities (IBF's), must be fully consolidated on Form BE-12 Bank, and all their U.S. affiliates in nonbanking must be consolidated on Form BE-12(IEF) or BE-12(SF), whichever is applicable. (Note: A U.S. affiliate that provides support to a bank, such as a real estate subsidiary set up to hold the office buildings occupied by a U.S. bank affiliate, is consolidated on Form BE-12 Bank.)

If a directly-foreign-owned U.S. bank affiliate or BHC files separate reports for its banking and nonbanking activities, both reports should be classified as divining to the consolidate of the classified as divining to the classifi

activities, both reports should be classified as directly foreign owned. In the "name of U.S. affiliate" line at the beginning of each form, include "banking" on Form BE-12 Bank, and "nonbanking" on Form BE-12(LF) or BE-12(SF).

All U.S. branches and agencies (including IBF's) of a given foreign parent may be aggregated on a single Form BE-12 Bank. (Note, however, that subsequent filing of quarterly reports with BEA, if required, must be on the same, aggregated, basis.)

Operations of branches that are separately chartered offshore, in the Cayman Islands or the Bahamas for example, are not to be reported in the BE-12 survey, because they are considered to be foreign branches of the foreign parent,

For an incorporated U.S. bank affiliate, the number of its U.S. branches should not be reflected in item 12 of Form BE-12 Bank (the number of U.S. affiliates consolidated), and the U.S. branches should not be listed on Supplement A.

#### 2. Special Instructions -

#### Part III, Sections B through E:

Direct investment in a U.S. bank affiliate includes the foreign parent's equity investment and that portion of its debt investment in the U.S. affiliate that does not arise from the parent's or affiliate's normal banking business; similarly, the direct investment flows that enter the U.S. balance of payments accounts for these affiliates include only transactions related to such "permanent" investment. All other transactions and positions -- mainly claims and liabilities arising from the parent's and affiliate's normal banking business -- are excluded from direct investment because they are included, with other banking claims and liabilities, in the portfolio account data reported on the Treasury Department's International Capital (TIC) forms.

In order to avoid duplication in U.S. Government statistics, debt investment (item 62) and owner's equity (items 66 and 69), and changes in these items, reported on Form BE-12 Bank, should not be reported on Treasury's TIC forms. Also, interest and fees related to items reportable on Treasury's TIC forms should not be reported in Section D of Form BE-12 Bank.

Debt transactions and positions of the U.S. bank affiliate with foreign affiliates of the foreign parent should be reported on Treasury's TIC forms, not on Form BE-12 Bank.

#### Item on Form BE-12 Bank:

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FOREIGN PARENT'S DEBT INVESTMENT IN U.S. AFFILIATE - Report any loans from the foreign parent or home office that are nonbanking in nature including, for incorporated bank affiliates, that part of item 19 that is considered to be "permanent" debt investment by the office that may be required by regulatory portfolios or maintain liquidity, such as converted to U.S. dollars for purposes of

- offices, and terminal and port facilities of foreign airlines foreign airlines' and ship operators' own operation are not required to be reported. Reports are required when such enterprises produce significant revenues from services provided to unaffiliated persons.
- D. Railroad transportation companies Railroad transportation companies should include only the net annual balances for interline settlement items (car hire, car repair, freight revenues, switching revenues, and loss and damage settlements) in items 38, 43, 45, 243, and 244 of Form BE-12(LF) and items 21, 22, 48, and 49 of Form BE-12(SF). Receipts or payments of the same interline settlement items should be excluded from items 263, 265, and 266 of Form BE-12(LF) and items 61 and 62 of Form BE-12(SF).
- E. Real Estate The ownership of real estate is defined to be a business enterprise, and if the real estate is foreign owned, it is a U.S. affiliate of a foreign person. A BE-12 report is required unless the enterprise is otherwise exempt.

Residential real estate held exclusively for personal use and not for profitmaking purposes is not subject to the reporting requirements. A residence which is an owner's primary residence that is then leased by the owner while outside the United States, but which the owner intends to reoccupy, is considered real estate held for personal use.

Ownership of U.S. residential real estate by a corporation whose sole purpose is to hold the real estate for the personal use of the owner(s) of the corporation is considered to be real estate held for personal use and therefore not subject to the reporting requirements.

A foreign person holding real estate investments that are reportable on the BE-12 must aggregate all such holdings for the purpose of applying the reporting criteria (see I.B above). If the aggregate of such holdings exceeds one or more of the exemption levels, then the holdings must be reported even if individually they would be exempt. A single Form BE-12(LF) or BE-12(SF) should be filed to report the aggregated holdings, unless permission has been received from BEA to do otherwise. In the latter case, those holdings not aggregated must be reported separately; the reports must be filed as a group and notice given that they are all for one owner.

In Part I, Identification of U.S. Affiliate, for real estate investments being reported, BEA is not seeking a legal description of the property, nor necessarily the address of the property itself. Since there may be no operating

#### IV. SPECIAL INSTRUCTIONS — Continued

business enterprise as such for the investment, what is wanted is a consistently identifiable investment (i.e., U.S. affiliate) together with an address to which report forms can be mailed so that the investment (affiliate) can be reported on a consistent basis from survey to survey, or period to period.

Thus, in item 1 of the BE-12 survey forms the "name and address" of the U.S. affiliate might be:

XYZ Corp. N.V., Real Estate Investments c/o B&K Inc., Accountants 120 Major Street Miami, FL XXXXX

If the investment property has a name, such as Sunrise Apartments, Acme Building, etc., the name and address in item 1 of the BE-12 survey forms might be:

> Sunrise Apartments c/o ABC Real Estate 120 Major Street Miami, FL XXXXX

BEA will accommodate foreign owners that wish to have report forms sent directly to them. However, owners should be aware that extra time consumed in mailing to and from a foreign place may make meeting filing deadlines difficult.

There are questions throughout the report forms that may not be applicable to certain types of real estate investments -- questions such as the employer identification number, or, for unimproved land held as an investment, number of employees, and exports and imports of U.S. affiliate. In such cases, the items should be marked "none."

If a foreign 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 foreign person's share, is a U.S. affiliate and must be reported as set out below:

- If the foreign interest in such a U.S. affiliate is directly held by the foreign person, then a Form BE-12(LF) or BE-12(SF) must be filed by the affiliate (subject to the exemption criteria and aggregation rules discussed above).
- If such a U.S. affiliate is owned more than 50 percent by another U.S. affiliate, the owned affiliate must be fully consolidated in the BE-12 report form of the owning affiliate.
- 3. If such a U.S. affiliate is owned 50 percent or less by another U.S. affiliate, a separate BE-12 report form must be filed by the owned affiliate, and the BE-12 report form of the owning affiliate must show its equity investment in the owned affiliate.

For farms that are not operated by their foreign owners, the income statements and related items should be prepared based on the extent to which the income from the farm accrues to, and the expenses of the farms are borne by, the owner. Generally this means that income, expenses, and gain (loss) assignable to the owner should reflect the extent to which the risk of the operation falls on the owner. For example, even though the operator and other workers on the farm are hired by a management firm, if their wages and salaries are assigned to, and borne by, the farm operation being reported, then the operator and other workers should be reported as employees of that farm operation and the wages and salaries should be included as an expense in the income statement.

#### **EXAMPLES:**

 If the farm is leased to an operator for a fixed fee, the owner should report the fixed fee in his "sales or gross operating revenue," and should report the non-operating expenses that he may be responsible for, such as real estate taxes, interest on loans, etc., as expenses in the income statement.

- 2. If the farm is operated by another person on a share arrangement whereby income and expenses are shared by the owner and operator in some ratio, only the owner's share of the income should be shown in "sales or gross operating revenues," and only the owner's share of operating expenses and non-operating expenses should be shown elsewhere in the income statement, and in related items, as appropriate.
- 3. If the farm is operated by a management firm that oversees the operation of the farm and hires an operator, but the operating income and expenses are assigned to the owner, the income and expenses so assigned should be shown in the requested detail in the income statement, and related items, as appropriate. (The report should not show just one item, i.e., the net of income less the management fee, where the management fee includes all expenses.)

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

A FOREIGN ESTATE is a person and therefore may have direct investment, and the estate, not the beneficiary, is considered to be the owner.

A TRUST is a person, but is not a business enterprise. The trust is considered to be the same as an intermediary, and reporting should be as outlined below. For reporting purposes, the beneficiary(ies) of the trust, or the creator(s) of the trust in the situation detailed in the next sentence, or, if there is, or may be, a reversionary interest is (are) considered to be the owner(s) of the investments of the trust for determining the existence of direct investment. When a corporation or other organization creates a trust designating its shareholders or members as beneficiaries, the creating corporation or organization is deemed to be the owner of the investments of the trust, or succeeding trusts where the presently existing trust had evolved out of a prior trust, for the purposes of determining the existence and reporting of direct investment.

This procedure is adopted in order to fulfill the 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).

#### FOR AN INTERMEDIARY:

- 1. If a particular foreign direct investment in the United States is held, exercised, administered, or managed by a U.S. intermediary for the foreign beneficial owner, such intermediary is responsible for reporting the required information for, and in the name of, the U.S. affiliate, and will report on behalf of the U.S. affiliate or will instruct the U.S. affiliate to submit the required information. Upon so instructing the U.S. affiliate, the intermediary is 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 U.S. affiliate, and has supplied the U.S. affiliate with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the U.S. affiliate to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with a foreign beneficial owner are considered as accounts or transactions of the U.S. affiliate with the foreign beneficial owner. To the extent such transactions or accounts are unavailable to the U.S. affiliate, they may be required to be reported by the intermediary.
- 2. If a foreign beneficial owner holds a U.S. affiliate through a foreign intermediary, the U.S. affiliate may report the intermediary as its foreign parent but, when requested, must also identify and furnish information concerning the foreign beneficial owner. Accounts or transactions of the U.S. affiliate with the foreign intermediary are considered as accounts or transactions of the U.S. affiliate with the foreign beneficial owner.
- G. Partnerships Limited partners do not have voting rights in a partnership and therefore cannot have direct investment in a partnership; their investment is considered

#### IV. SPECIAL INSTRUCTIONS — Continued

to be portfolio investment. Determination of the existence of direct investment in a partnership is based on the country of residence of, and the percentage control exercised by, the general partner(s), although the latter may differ from the financial interest of the general partner(s).

- H. Determining place of residence and country of jurisdiction of individuals — An individual is considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:
  - 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.
  - Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in paragraph IV.H.3.
  - 3. Notwithstanding paragraph IV.H.2., if an owner of employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee nevertheless is considered a resident of the country of citizenship, provided there is the intent to return within a reasonable period of time.
  - 4. Individuals and members of their immediate family who are residing outside their country of citizenship as a result of employment by the government of that country -- diplomats, consular officials, members of the armed forces, etc. -- are considered to be residents of their country of citizenship.

#### V. FILING THE BE-12

- A. Due date A fully completed and certified Form BE-12(LF), BE-12(SF), or BE-12 Bank, including all Part III ADDITIONALS, is due to be filed with BEA not later than May 31, 1993. If the U.S. affiliate is exempt from filing Form BE-12(LF), BE-12(SF) and BE-12 Bank, based on the criteria in paragraph I.C. above, it must complete and file Form BE-12(X) within 30 days of its receipt, or by May 31, 1993, whichever is sooner.
- B. Extensions Delays in filing necessarily affect BEA's already tight processing schedule for the benchmark survey and, therefore, requests for extension of the reporting deadline will not normally be granted. Nevertheless, a limited number of requests for extension in hardship cases will be considered. They must be in writing and received by BEA at least 15 days before the due date of the report, and include substantive reasons for the extension. BEA will provide a written response to such requests.
- C. Assistance For assistance, telephone (202) 523-0547 between 8:30 a.m. and 4:30 p.m. eastern time.
- D. Annual stockholders' report Business enterprises issuing annual reports to stockholders are to furnish a copy of their FY 1992 annual report when filing the BE-12 report.
- E. Number of copies A single original copy of each form and supplement is to be filed with BEA. This should be the copy with the address label in Part 1, if such a labeled copy has been provided by BEA. (Make corrections to the address on the label, if necessary.) You must also retain a file copy of each report for five years to facilitate resolution of any questions that BEA may have concerning your report. (Both copies are protected by law; see the statement on confidentiality in paragraph I.D. above, and on each form.)

F. Where to send report — Reports filed by mail through the U.S. Postal Service should be sent to:

> U.S. Department of Commerce Bureau of Economic Analysis BE-50(IN) Washington, DC 20230

NOTE: For information on filing reports by direct private delivery, please telephone (202) 523–0547 during office hours – 8:30 a.m. to 4:30 p.m. eastern time.

## VI. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS

A. Industry classification — Enter in items 25 through 32 of Form BE-12(LF) and items 16 through 18 of Form BE-12(SF) and items 13 through 15 of Form BE-12 Bank the 3-digit ISI code and the sales associated with each code. For a full explanation of each code, see the "Guide to Industry and Foreign Trade Classifications for International Surveys." If fewer than eight codes are used on Form BE-12(LF) or fewer than three codes are used on Form BE-12(SF) or Form BE-12 Bank, total sales must be accounted for.

For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activities).

Holding companies should show total income. Note, however, that industry classification of a U.S. affiliate that is a conglomerate is based on the activities of the fully consolidated U.S. business enterprise. The "holding company" classification (i.e., ISI code 671), therefore, is often an invalid industry classification for a conglomerate. Call BEA for further assistance if this is the U.S. affiliate's apparent classification.

- B. Certain realized and unrealized gains (losses) -- Items 56 and 69 of Form BE-12(LF) and items 28 and 36 of Form BE-12 Bank--include:
  - Gains or losses from the sale, disposition, or revaluation of investment securities. (Dealers in securities, other finance companies, and insurance companies, see special instructions on page 12.)
  - 2. Gains or losses from the sale, disposition, or revaluation of land, other property, plant, and equipment, or other assets. (Real estate companies, see special instructions on page 12.) However, gains or losses from the sale of inventory assets in the ordinary course of trade or business should not be included.
  - 3. Gains or losses from remeasurement of the affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period and transaction gains (losses) taken to income in accordance with FASB 52.
  - 4. Gains or losses due to extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgements, and accidental damage to fixed assets).
  - Material gains or losses resulting from unusual or infrequently occurring items.

Gains or losses included in the income statement should be reported in item 56 of Form BE-12(LF) or item 28 of Form BE-12 Bank before income tax effect. Gains or losses taken directly to retained earnings, or to a surplus or other equity account, including translation adjustments per FASB 52 and valuation allowances for marketable equity securities per FASB 12, should be reported in item 69 of Form BE-12(LF) (or item 36 of Form BE-12 Bank) after giving effect to income tax liability (benefit), if any, on the gains or losses.

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#### VI. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

**Dealers in securities** do **not** include realized gains or losses due to profit or loss on the sale or maturity of investments in either item 56 or 69, as appropriate, of Form BE-12(LF). However, unrealized gains or losses due to changes in the valuation of investments that are recognized during the period should be included in item 56 or 69, as appropriate, of Form BE-12(LF).

Finance companies (other than dealers in securities) and insurance companies should include in item 56 or 69, as appropriate, of Form BE-12(LF), realized gains or losses due to profit or loss on the sale or maturity of investments and unrealized gains or losses due to changes in the valuation of investments.

Real estate companies should not include in item 56 of Form BE-12(LF) gains or losses from the sale of real estate in the ordinary course of trade or business. However, a gain or loss that is recognized due to revaluation of assets without a sale should be shown in item 56 or 69, as appropriate, of Form BE-12(LF).

- C. Employment and employee compensation —
  Employment and employee compensation data must be based on payroll records and relate to activities during the reporting period. The employment and employee compensation data must cover only activities that were charged as an expense on the income statement, charged to inventories, or capitalized during the reporting period. Do not include data related to activities of prior periods, such as those capitalized or charged to inventories in prior years.
  - 1. Employment is the number of full-time and part-time employees on the payroll at the end of FY 1992, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1992 may be used provided it is a reasonable proxy for the end of FY 1992 number. If employment at the end of FY 1992, or the count taken at some other time during FY 1992, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations should be given. If the business enterprise's activity involves large seasonal variations, the average number of employees for FY 1992 should be given. If given, the average should be the average for FY 1992 of the number of persons on the payroll at the end of each payroll period, month, or quarter. If precise figures are not available, give your best estimate of the number of employees for FY 1992.
  - Collective bargaining agreements--item 36 of Form BE-12(LF) — Employees are covered by collective bargaining agreements if:
    - They are represented by a labor organization which is recognized as their bargaining agent,
    - Their wages are determined by collective bargaining, and
    - Settlements are embodied in signed, mutually binding collective bargaining agreements.

Thus, in item 36 of Form BE-12(LF), employees covered by national unions, plant unions, or any other organization meeting these criteria should be included. A reasonable estimate of the number of these employees is acceptable. If necessary, to facilitate estimation, you may consider all employees of a given establishment, plant, location, unit, etc., to be covered by collective bargaining agreements if a majority of those employees meet the three criteria above.

- Employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.
  - Wages and salaries are the gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions,

group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profitsharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Wages and salaries include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Employer contributions to benefit funds are "included in employee benefit plans.")

Wages and salaries include in-kind payments, valued at their cost, that are clearly and primarily of benefit to the employees as consumers. Do not include expenditures that benefit employers as well as employees, such as for plant facilities, employee training programs, and reimbursement for business expenses.

- b. Employee benefit plans Employer expenditures for all employee benefit plans, including those required by government statute, those resulting from a collective bargaining contract, or those that are voluntary. Employee benefit plans include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.
- D. Research and development Research and development (R&D) includes basic and applied research in science and engineering, as well as design and development of prototypes and processes, if the purpose of such activity is to:
  - Pursue a planned search for new knowledge whether or not the search has reference to a specific commercial application;
  - Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
  - Apply existing knowledge to the employment of a present product or process.

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

Research and development employees are scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level that requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields (i.e., training may be either formal or by experience).

E. U.S. merchandise exports and imports — The data on U.S. merchandise trade between U.S. affiliates and foreigners are to be reported on a "shipped" basis — i.e., on the basis of when, where, and to (or by) whom the goods were shipped — in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. However, it is recognized that U.S. affiliates keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were billed or charged. Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when a U.S. affiliate 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. affiliate records the transactions on its books, it would show a

## VI. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

purchase charged to it from country A and a sale charged by it to country B. If the U.S. affiliate'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 U.S. export, respectively. Other differences arise when the U.S. affiliate charges the sale of its products to a foreign parent in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this should be a U.S. export to an unaffiliated foreigner, not to the foreign parent, and the destination should be the country of the unaffiliated foreigner, not that of the foreign parent.

For many U.S. affiliates, these and other differences between the "charged" and "shipped" bases may not arise. If there is no material difference between the two bases, the "charged" basis may be used. However, if a material difference does exist, then trade must be reported on the "shipped" basis. For this purpose, the U.S. affiliate may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis. In item 115 of Form BE-12(LF), the U.S. affiliate must indicate whether there is a material difference between the two bases in determining what is considered U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade. In item 116 of Form BE-12(LF), the U.S. affiliate must indicate that the data are in fact being reported essentially on the "shipped" basis. BEA will ask the U.S. affiliate to refile the data if it determines that there is a material difference between the "charged" and "shipped" bases, and that the data are not on, or adjusted to, the "shipped" basis.

1. Definition of U.S. merchandise trade — The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise.

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

- 2. Timing Only goods actually shipped between the United States and a foreign country during FY 1992 should be included, regardless of when the goods were charged or consigned. For example, goods shipped by the U.S. affiliate in FY 1992 that were charged or consigned in FY 1993, should be included, but goods shipped in FY 1991 that were charged or consigned in FY 1992 should be excluded.
- Trade of the U.S. affiliate Goods shipped by, or to, the U.S. affiliate whether or not they were actually charged or consigned by, or to, the U.S. affiliate, are considered to be trade of the U.S. affiliate.
- 4. Country of ultimate destination or origin On Form BE-12(LF) of this report, the country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as

known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. The country of origin is the country where the goods were grown, mined, or manufactured. In instances where the country of origin cannot be determined, the transactions are credited to the country of shipment.

- 5. Trade by product In disaggregating U.S. merchandise exports and imports by product, see the "Guide to Industry and Foreign Trade Classifications for International Surveys," Part II, for a detailed description of the product categories used.
- 6. By (or to) whom goods were shipped Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. affiliate charges goods to a foreign parent in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. affiliate to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. affiliate's Form BE-12(LF) or BE-12(SF).

NOTE: Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by the entity.

- 7. Valuation of exports U.S. merchandise exports should be valued f.a.s. (free alongside ship) at the U.S. port of exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. port of exportation, including the selling price at the interim point of shipment (or cost if not sold), packaging cost, and inland freight and insurance. It excludes all subsequent costs such as loading cost, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.
- 8. Valuation of imports U.S. imports should be valued at the actual contract price agreed upon between buyer and seller, adjusted to an f.a.s. foreign port-of-exportation basis. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. import duties, and freight and insurance from the foreign port of exportation to the U.S. port of entry.
- F. Distribution of selected data by State The Schedule of Employment, Land and Other Property, Plant, and Equipment, by Location covers the 50 States, the District of Columbia, and all territories and possessions of the United States. Include in this schedule only data pertaining to those U.S. business enterprises that are fully consolidated into the reporting U.S. affiliate; foreign business enterprises or operations, whether incorporated or unincorporated, should not be consolidated with the reporting U.S. affiliate and no data for them should be included. Exclude data for employees permanently located outside the United States. The "foreign" category is primarily for use in reporting movable fixed assets temporarily outside the United States, or for reporting any foreign fixed assets carried directly on the U.S. affiliate's books.
  - Location of employees or of an asset is the U.S. State, territory, or possession in which the person is permanently employed, or in which the land or other property, plant, and equipment is physically located and to which property taxes, if any, on such assets are paid. Therefore, an employee permanently based and carried on the payroll of a company located in California, who

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## VI. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

is on a temporary duty assignment in Texas at the end of the reporting period, should be shown as located in California rather than Texas. In the case of equipment which may reside in more than one location during the reporting period, such as transportation equipment, location of the asset is to be:

- The State, territory, or possession to which property taxes, if any, were paid.
- b. If no tax was paid, the State, territory, or possession in which the asset was physically located at the end of the reporting period. (If the plant and equipment is movable, and is temporarily located outside the United States, enter in the "foreign" category.)
- 2. Valuation of property, plant, and equipment —
  Land and other property, plant, and equipment are to
  be valued at historical cost before any allowances for
  depreciation or depletion.
- 3. Classification of land and other property, plant, and equipment by use category For purposes of this survey, portions of the land and other property, plant, and equipment (shown in column 5 of Form BE-12(LF) and Form BE-12(SF)) and column 4 of Form BE-12 Bank are classified according to use.
  - a. Manufacturing property, plant, and equipment
     If the U.S. affiliate has activity classified in one of
    the manufacturing ISI codes (see items 25 through 32
    in Part I of Form BE-12(LF) and items 16 through 18
    in Part I of Form BE-12(SF)), the gross book value of
    all property, plant, and equipment used for
    manufacturing purposes should be entered in
    column 7 of the BE-12(LF) and Form BE-12(SF).
    Manufacturing property, plant, and equipment
    should include the gross book value of all property,
    plant, and equipment located at a manufacturing site.
  - b. Commercial property Include in column 6 of Form BE-12(LF) and Form BE-12(SF) or column 5 of Form BE-12 Bank the gross book value of all buildings and associated land leased or rented to others and the value of commercial property you own and use or operate. Commercial property includes apartment buildings, office

buildings, hotels, motels, and buildings used for wholesale, retail and service trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations.

A manufacturing activity should report the gross book value of office buildings owned and the associated land that is not located at the manufacturing site as commercial property in column 6 of Form BE-12(LF) and Form BE-12(SF).

The gross book value of undeveloped land should not be reported as commercial property in column 6 of Form BE-12(LF) and Form BE-12(SF) or column 5 of Form BE-12 Bank unless the U.S. affiliate intends to start developing the land as commercial property within the next year.

#### VII. REPORTING BURDEN

The estimates of reporting burden provided to the Office of Information and Regulatory Affairs of the Office of Management and Budget during their review of this form were based upon limited information from potential respondents and experience with other BEA surveys.

Reporting burden is expected to vary considerably because of differences in company size and complexity. BEA estimates that the burden on Form BE-12(LF), the long form, will range from about 7 hours for the smallest and least complex companies to 750 hours for the largest, most diverse companies with significant international trade and with activities in many industries and States. The average burden is estimated at about 60 hours per form.

Form BE-12(SF), the short form, was designed specifically to reduce the burden on smaller businesses. BEA estimates that the burden for Form BE-12(SF) will range from 2 to 6 hours. The average burden is estimated at about 3 hours per form.

Form BE-12 Bank was designed for reporting by foreign-owned U.S. banks. BEA estimates that the burden for Form BE-12 Bank will range from 3 to 7 hours. The average burden is estimated at about 5 hours per form.

#### **BENCHMARK SURVEY** OF FOREIGN DIRECT **INVESTMENT IN THE UNITED STATES - 1992** (LONG FORM)

MAIL REPORTS TO

U.S. Department of Commerce **Bureau of Economic Analysis** BE-50(IN) Washington, DC 20230

**NOTE** — For information on filing reports by direct private delivery, please telephone (202) 523–0547 during office hours — 8:30 a.m. to 4:30 p.m. eastern

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

#### **Important**

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

– See Banks and bank holding companies -

Instruction Booklet, page 9, for special instructions.
Insurance companies — See Instruction Booklet, page 8, for special instructions.

- WHO MUST REPORT A Form BE-12(LF) report is required for each nonbank U.S. affiliate, fully consolidated as required, of a foreign person if
  - a. At the end of, or for, its 1992 fiscal year any one of the following three items the U.S. affiliate was greater than \$50 million (positive or negative)
    - (1) Total assets, or
    - (2) Sales or gross operating revenues, excluding sales taxes, or
    - (3) Net income after provision for U.S. income taxes; and
  - b. The business enterprise was a U.S. affiliate of a foreign person at the end of its 1992 fiscal year.

If no one of the three items exceeds \$50 million, but at least one of the three items does exceed \$1 million, the U.S. affiliate must file form BE-12(SF), the short form.

See Instruction Booklet for reporting requirements, page 5, and for definitions of affiliate and U.S. affiliate, page 6.

- 2. U.S. AFFILIATE'S 1992 FISCAL YEAR The affiliate's financial reporting year that has an ending date in calendar year 1992.
- 3. CONSOLIDATED REPORTING A U.S. affiliate shall file on a fully consolidated basis, including in the consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. Hereinafter, the fully consolidated entity is considered to be one U.S. affiliate. See Instruction Booklet, page 7.
- 4. ASSISTANCE Telephone (202) 523-0547 during office hours - 8:30 a.m. to 4:30 p.m. eastern time.
- 5. DUE DATE A completed report on Form BE-12(LF) shall be due no later than May 31, 1993.
- 6. GENERAL NOTES
  - Figures such as the number of acres and the number of employees should be reported to the nearest whole unit.
  - b. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

**EXAMPLE** — If amount is \$1,334,615.00,

Bil.	Mil.	Thous.	Dols.
	1	335	i

- c. If an item is between + or \$500.00 enter "0."
- d. Use parentheses to indicate negative numbers.
- e. All questions should be answered in the context of the reporting period given in item 5

**BEA USE ONLY** Control number

Public reporting burden for this long form is estimated to vary from 7 to 750 hours per response, with an average of 60 hours per response, including the 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 or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0042, Washington, DC 20503.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 22 U.S.C. 3101–3108, as amended by P.L. 98-573 and P.L. 101-533 – hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C.

**CONFIDENTIALITY** — The Act provides that your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The Act also provides that copies retained in your files are immune from legal process.

IDENTIFICATION OF U.S. AFFILIATE 1. Name and address of U.S. affiliate — An address label, if affixed, shows, among other things.

the name and address of this U.S. affiliate, as known to BEA. If the name and address are correct,
write "same" on the label below of there are any changes in the name or address on the label,
make the changes directly on the label. If no label has been affixed, enter the name and address in
full; skip a single block between words.
Name of U.S. Affiliate

Street or PO Box  1003 1  City and State	Т
City and State	Т
1004 1	
600	
ZIP Code	

**Continuous of U.S. affiliate** — If the mailing address in item 1 is in care of someone other than the U.S. affiliate, e.g., a CPA firm, a law firm, or some other intermediary, give the name and location of the primary U.S. headquarters of the affiliate. For U.S. affiliates that are real estate investments with no U.S. headquarters, give the name (if any) and location of the real estate. (If the real estate is in more than one location give the name and location of the real estate with the largest gross book value.)

	Name
1300	
	Street or PO Box
1301	
	City and State
1302	1
	ZIP Code
1303	1

3. Is more than 50 percent of the ownership interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent?

1400	1	1	Yes
	1	2	No

- Do not complete this report unless this affiliate has obtained permission If the answer is "Yes" from BEA to do so. Note, however, that nonbank affiliates of a bank affiliate must file separately regardless of the ownership interest; see **Instruction Booklet**, page 9. Otherwise, the report must reflect information and data for, and be filed in the name of, the fully consolidated U.S. business enterprise meeting the definition of U.S. affiliate. Please forward this BE-12 survey packet to the U.S. business enterprise owning your company to the extent of more than 50 percent, and notify BEA of the action taken by filing Form **BE-12(X)** with item **2(c)** completed.

4. Enter Employer Identification Number(s) used b	by U.S. affiliate to file income and payroll taxes.
Primary	Other
1006 1	2

Day 5. REPORTING PERIOD Month This U.S. affiliate's 1992 fiscal year ends on 1

**Example** — If the fiscal year ends on March 31, report for the 12 month period ending March 31, **1992**. 6. Did the U.S. business enterprise become a U.S. affiliate during its 1992 fiscal year?

Year

1 1 Yes 1 2 No Month Day 1008 If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate.

NOTE — For a U.S. 1992 fiscal year, the	business enterprise that b close FY 1991 data colum	pecame a U.S. affiliate duri uns should all be zero.	ng its
	BE	A USE ONLY	
1010 1	2	3	4

Whoever fails to report shall be subject to a civil penalty of not less than \$2,500 than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (See Section 6 of the Act, 22 U.S.C. 3105).

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address  Name 1000 1	<b>CERTIFICATION</b> — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with III.M. of the <b>Instruction Booklet</b> , estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.				
Address	Authorized official's signature				
TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension	Print or type name and title Date				

Pa	IDENTIFICATION OF U.S. AFFILIATE — (	Continued					18815				
7.	Form of organization of U.S. affiliate — Mark (X) one										
	1 —				oad, but whose head offici tivity is conducted in, or fi		ates				
	2 U.S. partnership  1 3 U.S. branch of a foreign person  1 6 Other — Specify Z										
	4 Real property not in 1–3 above					<b>\</b>					
	U.S. affiliates fully consolidated in this report	4 02 20 4			1311	0					
	If this report is for a single unconsolidated U.S. affiliate, enter "1" report, enter the number of U.S. affiliates fully consolidated. (Her minority-owned U.S. business enterprises, and all foreign busines affiliates must be included in this report on the equity basis, or continuation Booklet, page 7. (Note that all more-than-50-percentinuation)	einafter, they ss enterprises ost basis if les t-owned U.S.	are co owne s than affilia	onsidered to be one od by this U.S. affili 20 percent owned tes must be fully c	e U.S. affiliate.) Exclude al iate, from the full consolid I. See consolidation instru onsolidated in this report	l lation; such ctions in the unless	nts.				
	permission has been received from BEA to do otherwise; those n	ot fully consol	idated	must file a separ	ate Form BE-12(EF) or Form	m BE-12(SF).)	6.				
	Number — If number is greater than one, Supple	ment A must b	e con	npleted.	so at	2590					
	9. U.S. affiliates NOT fully consolidated  Number of U.S. affiliates in which this U.S. affiliate has an ownership interest that ARE NOT fully consolidated in this report.										
	Number — If number is not zero, Supplement B must be completed. The U.S. affiliate named in item 1 must include data for such U.S. affiliates in this report on an equity basis, or cost basis if less than 20 percent owned, and must notify such other U.S. affiliates of their obligation to file a Form BE-12(LF) or Form BE-12(SF) in their own name.										
10.	Does this U.S. affiliate have an equity interest in a foreign	business ent	erpri	se or conduct op	erations outside the Ur	ited States?					
	1014 1 Yes Chiscis for ent	ימות	10								
	1 2 No If "Yes" — Do not fully consolidate such equity basis, or cost basis if les	nterprises in t	his re cent o	port; include them wned.	in data on an						
11.	Did this U.S. affiliate acquire or establish any U.S. busines report on a fully consolidated basis or that were merged in	s enterprises	ors	egments during t		t are now conta	ined in this				
	1015 1 Yes  2 No If "Yes" — Note that a Form BE-13 should				ion.						
12.	Did this U.S. affiliate sell or otherwise transfer ownership	of any of its	subsi	idiaries, operatin	g divisions, etc., during	its 1992 fiscal	/ear?				
	1 FANN										
	1016 1 Ves 2 No										
Owr	ership — Enter percent of ownership, to a tenth of one percen	nt, based on <b>v</b>	oting	stock if an incorp	porated affiliate						
	or an equivalent interest if an unincorporated affiliate,	in this U.S. at	filiate	held directly by		Close FY 1992 (1)	Close FY 1991 (2)				
13.	All foreign parents of this affiliate — Give name of each (if n	nore than 4, co	ontinu	e on a separate sh	eet.)	1	2				
	a.				1017	. %	. %				
	b.				1018	. %	. %				
	c.				1019	. %	. %				
	d.				1020	. %	. %				
14	All U.S. affiliates of the foreign parents				1060	1 . %	2 . %				
						1	2				
15.	All other U.S. persons				1061	1 %	2				
16.	All other foreign persons		-		1062	. %	. %				
17.	TOTAL of directly held voting ownership interests -				<b>→</b>	100.0%	100.0%				
dire	ere is an entry in item 14, column (1) or column (2) — Enter in ite ct ownership interest in this U.S. affiliate (if more than 4, continue is directly owned by a foreign parent.	ms 18–21 beld e on a separat	ow, the	e name(s) and pero et). Also, for each o	cent(s) of ownership of ea ownership chain, enter the	ch U.S. affiliate ho name of each U.S	lding a S. affiliate				
	U.S. affiliate holding direct ownership interest in t	his U.S. affilia	ite			n ownership chain ned by a foreign p					
	Name	this (For the close the sum	U.S. se of a of th	ownership in affiliate each fiscal year, ese percents	Name		BEA USE				
				owners must em 14.)			ONLY				
	(a)	Close FY 199 (b)	92	Close FY 1991 (c)	(d)		(e)				
18.	1063	1	%	2 . %			3				
		1		2			3				
19.	1064	1	%	2 . %			3				
20.	1065	1	%	. %			3				
21.	1070 1	. 3	%	. %	4	5					
	BEA USE ONLY	3			**	5					

Par	3.00										
	orga	a foreign government (incl nization or agency) or a gov est, or its equivalent, of 5% ncluding the ultimate benef	ernment-run pensi or more in anv for	ion fund have a creign parent, or a	combined direct	and indirec	t voting	owner	ship		BEA USE ONLY
	1071	1 Yes — Enter country of	the government _								
	1	2 No							_		
	gover	answer to item 22 is "Yes" — ( rnment or government-run pen in the entity below it. See Ins	sion fund, showing	at each level the r	name of, and the p	ercent owne.	rsnip nei	he d by, ea	icho i o		
	100000000000000000000000000000000000000	Information regarding the Urequired by the line instruct	IBO and governmen	t ownership is es	sential: failure to p	roperly comi	plete the	relevan ter for c	t items, to the	e extent	25.
22	Maio	r activity of fully consolidat				20	31.4-	01/	1		Jene
	A list, Forei	and explanation of, the Intern- gn Trade Classifications for Inter- d; for "start-ups," show the inte	ational Surveys Indu ernational Surveys. I	istry (ISI) codes us	sed below are give iliate, indicate the	n in the <i>Gui</i> t activity perti	de to Indi	ustry an ne last a	active	bol	ndents
	1072	Production — The U.S mining or extracting (ir 300 series, except 070,	cluding exploration	and development	t) a product. These	iting, assemi activities are	oling, pro e coded i	cessing n the 00	growing, o 00, 100, 200,	r or	
	1	Sales — The U.S. affiliactivities are coded in t	ate is primarily enga he 500 series of the	iged in selling (at list of ISI codes.	wholesale or retail	) products w	hich it de	oes not	produce. Th	ese	
	1	Services — The U.S. a consulting, accounting, 400, 600, 700, or 800 se	engineering, holdin	a companies, etc.	These activities a	as public util re coded in 0	lities, trar 170, 108,	nsportat 124, 138	tion, lodging 3, 148, or in t	, the	
		4 Real estate — The U.S. developing, leasing, or	affiliate is either re acting as an agent of	eal property or is por broker of, real e	primarily engaged estate. These activi	in investing ties are code	in, or ope ed in 650	erating, of the li	managing, ist of ISI code	es.	
24.	What is mir	t is the major product or ser ned, manufactured, sold at who	vice involved in the	is activity? If a packaged, etc.	oroduct, also state	what is done	e to it, i.e.	, wheth	ner it		
			SOAL.								
and t	he sal	classification of fully consolles (as defined in item 54) asso sifications for laternational Sun ndustry classification(s) pertine	ciated with each coo	de. For a full expla	ination of each cod	le, see the G int for total s	uide to II sales. For	ndustry an inac	and Foreign ctive affiliate.		
Holdi base is oft	ng co	mpanies should show total inc he activities of the fully consoli invalid industry classification f	ome. Note, however	r, that a U.S. affilia	ate that is a conglo	merate mus	t determi	ne its in	ndustry code 71), therefore	е,	
emnl	ovees	column (3) all employees, incluse engaged in manufacturing act	ivities, see also insti	ructions to columi	n (4) on page 11. A	Y 1992, asso count taken	ciated w	ith each	code (for		
the n	umbe erning	during the reporting period ma or on the payroll at the end of F or reporting when employment in For most U.S. affiliates, the per	Y 1992. See <b>Instruc</b> s subject to unusua	tion Booklet, pa I variations.	ge 12,	ISI code		Sale	es	enç	mber of employees gaged in activities compassed in each ndustry code in
1401	(	column (3) is expected to differ not distribute employment by i	from that for sales industry simply by m	in column (2). Do		(1)	Bil.	Mil.	Thous. Dols		column (1) (3)
	(	employment by the percent dis	tribution of sales.			1	2			3	1000
25.	Enter	code with largest sales			1164	1	2			3	
26.	Enter	code with 2nd largest sales			1165	1	2			3	
27.	Enter	code with 3rd largest sales			1166		2		- 1	3	
28.	Enter	code with 4th largest sales			1167						
29.	Enter	code with 5th largest sales			1168	1	2		i i	3	
				11 E 3	1169	I.	2		i	3	
30.	Enter	code with 6th largest sales			1109	1	2			3	
31.	Enter	code with 7th largest sales			1170	1	2			3	
32.	Enter	code with 8th largest sales			1171		2		I	3	
		and employees accounted for	or the same of the same of		1172		2		i	3	
	empl	and employes not accounted oyees in central administrative	offices and headqu	arters.	1173	1	2			3	
	(Tota	AL sales and employees — S al sales must equal item 54.,	1		1174		\$		į.	1	
36.	Num See I	ber of employees in item 35, co Instruction Booklet, page 12.	olumn (3), covered b	y collective barga	ining agreements				1179	5	
			Perioden .		BEA USE ONL	Υ		6			
	1200	1	2	3		4				5	
	1201	1	2	3		4				5	3
	1202	1	2	3		4				5	
	1203	1	2	3		4				5	

Par	FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE Report all amounts in thousands of U.S. dollars.						
	Section A — BALANCE SHEET		BALANCES				
	NOTE FOR UNINCORPORATED U.S. AFFILIATE — All asset and liability items should be disaggregated in the detail shown; in particular, receivables and payables between the affiliate and the foreign parent should be shown in the proper asset and liability accounts of the affiliate rather than being included only as a net amount in total owners' equity. Include asset and liability items of the U.S. affiliate that are carried only on an owner's books.	Close FY 1992 (1)		Close FY (Unrestat			
1,000	ASSETS	Bil. Mil. Thous.	Dols.		hous. Dols		
37.	Cash items — Deposits in financial institutions and other cash items. Do NOT include overdrafts here as negative cash. Note — Although including CD's in CASH is permitted by generally accepted accounting principles, CD's and other deposits of the U.S. affiliate held by the foreign parent(s) or foreign affiliates of the foreign parent(s) should be excluded from cash and included in item 38, current receivables, below.	ser valir	1	2 \$	1		
38.	Current receivables — Trade accounts, trade notes, and other current receivables, net of allowances for doubtful items. Include certificates of deposit (CD's) and other deposits held by the foreign parent(s) or foreign affiliates of the foreign parent(s) (See note in item 37 above.)	igouly.		nden	(5)		
39.	Inventories — Land development companies should exclude land held for resale (include in item 40); finance and insurance companies should exclude inventories of marketable securities (include in item 40 or item 43, as appropriate). The primary basis of inventory valuation is (Mark (X) one)	e at re	SP	0,,	1		
	2 FIFO	Mey	i i	2	i		
40.	Other current assets, including land held for resale and current		1	2			
41.	Equity investment in all unconsolidated U.S. affiliates and foreign business enterprises owned 20 percent or more — For U.S. affiliates and foreign business enterprises owned 20 percent or more (including those that are majority-owned), report on the equity basis to include equity in undistributed earnings since acquisition; for U.S. affiliates and foreign business enterprises owned less than 20 percent, report at cost.	1	1 1 1	2	1		
42.	Property, plant, and equipment, net — Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the affiliate, at historical cost net of accumulated depreciation, depletion, and amortization, include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (An unincorporated affiliate should include items owned by its foreign parent but which are in the	1	] [ ]	2	 		
43.	affiliate's possession whether or not carried on the affiliate's own books or records.)	1	1	2	     		
	2108		l l	2	1		
	What was a second of the secon	1	1	2			
	TOTAL ASSETS — Sum of items 37 through 43   IABILITIES	1	I I	2	1		
45.	Current liabilities and long-term debt — Trade accounts, trade notes, other current liabilities, and long-term debt.		l I		1)		
46.	2111	1	I I I	2	1		
		1	 	2			
	TOTAL LIABILITIES — Sum of items 45 and 46 — 2114  DWNERS' EQUITY	S		s			
3000	Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital.	1 S	I I – I	2 \$			
49.	Retained earnings (deficit) — Also include valuation allowance for marketable equity securities per FASB 12.	1		2			
50.	Translation adjustment — Balance at year end (per FASB 52). 2122						
51.	Treasury stock 2118	1	1	2	1		
52.	Other — Specify	1	i	2			
	2119		l l				
53.	Sum of items 48 through 52 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which this breakdown is available. For those unincorporated U.S. affiliates that cannot provide a breakdown for items 48 through 52, report total owners' equity in this item. For both incorporated and unincorporated U.S. affiliates, total owners' equity must equal item 44	1	 	2			
	minus item 47.   Section B — INCOME STATEMENT	\$	_	s Amour	nt		
	NCOME			(1)			
or Charles No.	Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and exdirectly on manufacturers, wholesalers, and retailers.	discounts, or gross cise taxes levied	2149	1	hous. Dols		
55.	Income from equity investments in unconsolidated business enterprises (domestic and foreign owned 20 percent or more (including those that are majority-owned), report equity in earnings during repetitions owned less than 20 percent, report dividends received. Do not include any interest income.	) — For those porting period; for	2150	1	1		
56.	Certain realized and unrealized gains (losses) — Include gains (losses) before income tax effect (wh included in item 60 on page 5) from — a. Sale, disposition, or revaluation of investment securities (deale finance companies, and insurance companies, see Instruction Booklet, page 12; b. Sale, disposition, o other property, plant and equipment, or other assets (real estate companies, see Instruction Booklet, p. c. Remeasurement of the U.S. affiliate's foreign-currency-denominated assets and liabilities due to change exchange rates during the reporting period and transaction gains (losses) taken to income in accordance d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judg accidental damage to fixed assets); and e. Unusual or infrequently occuring items.	rs in securities, other revaluation of land, age 12; les in foreign with FASB 52:	2154	1			
57.	Other income — Non-operating and other income not included above. — Specify		2151	1	1		
				1	1		
58. Page			2153	FORM BE-12(LF) (	REV. 12/92		

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued Report all amounts in thousands of U.S. dollars.			
Section B — INCOME STATEMENT — Continued		Amou	nt
COSTS AND EXPENSES		Bil. Mil. T	hous. Dols.
59. Cost of goods sold or services rendered, and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues, item 54, 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.	2151	\$	
60. Income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.	2154		
61. Other costs and expenses not included above, including underlying minority interest in profits that arise out of	2150		
consolidation. — Specify major items	2157	1 46	uts.
62. TOTAL COSTS AND EXPENSES — Sum of items 59 through 61	2158	\$	
• NET INCOME	6	1	
63. Net income after provision for U.S. Federal, State, and local income taxes—Item 58 minus item 62.	2159	\$	
Section C — CHANGE IN RETAINED EARNINGS OF INCORPORATED U.S. AFFILIATE, OR IN TOTAL OWNERS' EQUITY OF UNINCORPORATED U.S. AFFILIATE			
64. Balance, close FY 1991 before 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 any — incorporated affiliate, enter amount from item 49, column (2); unincorporated affiliate, enter amount from item 53, column (2).	2211	1 \$	
65. Increase (decrease) to FY 1991 closing balance resulting from restatement due to a change in the entity or a change in accounting methods or principles. — Specify reasons for change			
This and Cui, linio		1	
belp	2212	1	
66. FY 1991 closing balance as restated tem 64 plus item 65.	2213	\$	1
69.9	2213	1	
67. Net income — Enter amount from item 63.	2214		1
68. Dividends or remitted earnings — Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of corrent- or prior-period income, on common and preferred stock, excluding stock dividends. Unincorporated affiliate, enter amount of current- or prior-period net income distributed to owners.	2215	1	1
69. Certain realized and unrealized gains (losses), after tax effect, that were not included in the determination of net income and therefore excluded from item 56, but that were taken directly to retained earnings or a surplus account for an incorporated affiliate, or to owners' equity for an unincorporated affiliate — Include valuation allowance for marketable equity securities per FASB 12. Report amount after giving effect to income tax liability (benefit), if any, on the gains (losses). See Instruction Booklet, page 11. — Specify			 
	2216	1	
70. Other increases (decreases) in retained earnings of an incorporated affiliate, including stock or liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital). — Specify   ▼			
	2217	1	
71. FY 1992 closing balance — Sum of items 66, 67, 69, and 70 minus item 68; also for incorporated affiliate, equals item 49, column (1), and for unincorporated affiliate, equals item 53, column (1).	2218	1 \$	
Section D — DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES			
For purposes of distributing sales or gross operating revenues between sales of "goods" and sales of "services," consider as sales of goods those sales that are associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148; consider as sales of services those sales that are associated with industries coded in the 400, 600, 700, and 800 series, or in codes 070, 108, 124, 138, and 148, except as noted below regarding investment income included in gross operating revenues. For an explanation of each code, see the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> .			
The disaggregation of sales by industry in this section should be consistent with that used in items 25 through 32 (industry classification of fully consolidated U.S. affiliate), except that companies, such as finance or insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 74, rather than in item 75 as a sale of a "service."			
When a sale consists of both goods and services and cannot be unbundled (for example, because the goods and services are not separately valued), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.		Amou	int
			hous. Dols.
72. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES —  Equals item 54, and also sum of items 73 through 75	2010	\$	į
	2243	1	i
73. Sales of goods	2244	1	1
74. Investment income included in gross operating revenues (e.g., by finance and insurance companies)	2245	\$	
75. SALES OF SERVICES, TOTAL — Sum of items 76 through 79	2246	\$	
76. To U.S. persons	2247		
77. To foreign parent(s) and foreign affiliates of the foreign parent(s) of this U.S. affiliate	2248	1	
78. To foreign affiliates of this U.S. affiliate	2249	1	1
79. To other foreign persons	2250	1	

W.	art II FINANCIAL AND OPI				ntinued			Part I
	Report all amounts in a Section E — EMPLOYEE COMPENSATION — AI	SATION Il expenditures made	by an e	employer in connection	with the employment o	of workers,		unt for all ployees (1)
	including cash payments, payments-in based on payroll records. They should charged as an expense on the income a prior period, such as those capitalize	d relate to activities de statement, charged to	uring th	ne reporting period reg ntories, or capitalized. I	ardless of whether such	activities were	Bil. Mil.	Thous. Dols.
80	. Wages and salaries — Employees' g					ents by the	\$	1 1 1
81.	Employee benefit plans — Employe employer's Social Security taxes, thos	er expenditures for all	l emplo	yee benefit plans, inclu	ding those required by	arv	1	
82.					200	2252	1	451
	Section F -	Total		Vith foreign parent(s)	With foreign	With all other	Yge,	
	COMPOSITION OF EXTERNAL FINANCES OF U.S. AFFILIATE CLOSE FY 1992	Equals sum of colur (2)–(5)	mns a	nd foreign affiliates of the foreign parent(s)	affiliates of this U.S. affiliate	foreigners (48	With U.	.S. persons
	Current liabilities and long-term debt – Sum of items	Bil. Mil. Thous.	Ools. Bi	I. Mil. Thous. Dols.	Bil. Mil. Thous Dol	s. Bil. Mil. Thous. Dols		Thous. Dols.
	83 and 84, column (1), must equal item 45, column (1)			es ation;	orms su'		5	I I
83.	To banks 2254	\$ 5	\$	May	\$ 3	\$	\$	!
84.	To other than banks 2255	orico ir	2	SUL LI		4	5	- 1
85.	Current and noncurrent receivables — Column (1) must equal item 38, column (1), and that part of item 43, column (1), that is noncurrent receivables  NOTE — Include CD's and other deposits held by the foreign parent(s) or foreign affiliates of	orical in its for its current of the land	ent plik	formas	1	1 1 1 1 1 1 1 1 1		1
	the foreign parent(s) that would otherwise be included in cash, item 37 (See Note in item 37).	2011.		1		1		
86.	Current and noncurrent financial investments — Column (1) must equal that part of item 40, column (1), that is current marketble securities and that part of item 43,	19	2		3	4 1	5	1 1 1
	column (1), that is financial investments 2257							1
87.	INCORPORATED AND UNINCORPORATED AFFILIATES WITH EQUITY BREAKDOWN Capital stock and additional	1 !	2		3	4	5	
	paid-in capital — Column (1) equals item 48, column (1). 2258	i		İ			5	
88.	ALL OTHER UNINCORPORATED AFFILIATES Total owners' equity — Column (1) equals item 53, column (1).	1 1	2		3	4 1 1 1 1 1 1 1 1	5	1
	BEA USE ONLY	1	2		3	4		
	Section G — LAND AND OTHER PR Land and other property, plant, and en balance sheet, whether or not the inte earth's surface; other property, plant tools, and other depreciable property, excludes other types of intangible ass noncurrent assets (item 43), or in othe ltems, including land, being leased fro affiliate; items which the affiliate has a affiliate. The capitalized value of timber included.  Expenditures cover all acquisitions by of where carried on the balance sheet plant, and equipment accounted for be etc.) or a change in accounting methol accounted for in item 96.	quipment includes all ant is to hold and activate, and equipment in construction in progrets. In addition to iter are current assets (item om others pursuant to sold on a capital lease, mineral, and like rive, or transfers to, the Lacketone page of the entire of the control o	land an vely use neludes ress, an ms carrin 40). O capital a basis a ights lead turns ity (i.e.,	nd other property, plants the asset in the operatimber, mineral and liked capitalized tangible asied in property, plant, all leases are to be considere ased by the affiliate frouliate of the items detail all changes in land and due to mergers, acquis	ing activity of the busing rights owned, all strund intangible exploration dequipment (item 42) dered as owned by the das owned by the mothers is to be lin other property, itions, divestitures,	ness. <b>Land</b> refers to any pa ctures, machinery, equipm on and development costs.	Gross boo land and of plant, and histor (Include m	ok value of all ther property, equipment at rical cost nineral rights) (2)
89	LAND AND OTHER PROPERTY, PL Carried in property, plant, and equ					Number 1	Bil. Mil.	Thous. Dols.
	plant, and equipment carried in item 4	12, column (1)			235	1	\$	i
90.	Carried in other noncurrent assets or other property, plant, and equipme		43, colu	ımn (1) that is land	235.	2		1
91.	Carried elsewhere on balance shee	et — Specify where	7		235.	1	2	
92	TOTAL — Sum of items 89 through 9	27				1	2	i
			lealu	do como locard form	2354		Acres of m owned or oti (To neares	nineral rights leased from hers st whole acre)
<i>3</i> 3.	Acres of mineral rights owned or I operating leases. Exclude acreage rep	orted as land owned	in item	92, column (1)	mers pursuant to both	capital and 2355		
								nount (1)
94.	Gross book value of land owned — acreage is reported in item 92, column	- The portion of item :	92, colu	ımn (2), that is the gros	s book value of land ov	vned for which	1	Thous. ¡Dols.

Part	FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE – Continued Report all amounts in thousands of U.S. dollars.		4		
Se	ction G - LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT - Continued			Amount (1)	
	SCHEDULE OF CHANGE FROM FY 1991 CLOSING BALANCES TO FY 1992 CLOSING BALANCES		Bil. N	Viil. Thou	s. Dols.
F 10-27 F (C.P.C.) VID. C.	ANCES AT CLOSE FY 1991, BEFORE RESTATEMENT DUE TO A CHANGE IN THE ENTITY  Net book value of all land and other property, plant, and equipment, wherever carried on balance sheet	2386	\$		1
	NGES DURING FY 1992				
96.	Give amount by which the net book value in item 95 would be restated due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.), if answer to item 6, 11, or 12 was "Yes," or due to a change in accounting methods or principles. If a decrease, put amount in parentheses. Gains (losses) resulting from the sale of disposition of U.S. affiliates, and from revaluation of assets (whether or not realized), should be included in item 56.	2387	1		
	NOTE — Land and mineral rights includes expenditures for land and capitalized expenditures for mineral and timber rights, but excludes other capitalized expenditures for the exploration and development of natural resources and land bed for resale.  Expenditures by the U.S. affiliate for, or transfers into the U.S. affiliate of		1	<i>lent</i>	5.
97.	Land	2388	$\partial U_i$	<u></u>	
98.	Mineral rights, including timber	2389			
99a.	Plant, equipment, and property other than land and mineral rights (Changes due to mergers and acquisitions are separately accounted for in item 96.)	2390	1		
99b.		2391			
100.	Depreciation Color in following Strong Tolor in Survey and Tolor i	2392	1		i
101	Depletion history for ant small	2393	1		1
	Net book value of sales, retirements, or transfers out of assets defined for inclusion in this section, and other decreases (increases) — Divestitures of U.S. affiliates are separately accounted for in item 96. Gains (losses) resulting from the sale or disposition of property, plant, and equipment should be included in item 56. — Specify	2353			
	the sale of disposition of property, plant, and equipment should be included in norm oc.		1		
• BAL	ANCES AT CLOSE FY 1992	2394	1		1
Y 5239550H	Net book value — Sum of items 95, 96, 97, 98, and 99a and b, minus sum of items 100, 101, and 102.	2395	1		
104.	Accumulated depreciation and depletion.	2396			i
105.	Gross book value of all land and other property, plant, and equipment, wherever carried on balance sheet — Sum of items 103 and 104; must also equal item 92, column (2).	2397	\$		!
	ENDUM  Expensed petroleum and mining exploration and development expenditures — Include expensed expenditures to		1		
	acquire or <b>lease</b> mineral rights. Expenditures made in prior years that are reclassified in the current year are not to be included; such expenditures are considered to be expenditures only in the year when initially expended.	2398	\$		
Se	ction H — INTEREST AND TAXES			Amount (1)	
	Interest		Bil. N		s. Dols.
107a	Interest received by U.S. affiliate from, or credited to U.S. affiliate by, all payors (Including foreign parents and		1		
b	affiliates), after deduction of tax withheld at the source. Do not net against interest paid (item 107b.)  Interest paid or credited to all payees (Including foreign parents and affiliates), by U.S. affiliate, before deduction	2400	1		
	of U.S. tax withheld by the affiliate. Do not net against interest received (item 107a).  Taxes (other than income and payroll taxes) and non-tax payments (including production royalties and import and export	2401			1
100.	duties) — Amount paid or accrued for the year, net of refunds or credits, to U.S. Federal, State, and local governments, their subdivisions and agencies for —				1
	<ul> <li>Sales, consumption, and excise taxes collected by you on goods and services you sold</li> <li>Property and other taxes on the value of assets and capital</li> </ul>				
	<ul> <li>Any remaining taxes (other than income and payroll taxes)</li> <li>Non-tax liabilities (other than for purchases of goods and services) such as —</li> </ul>				i
	Import and export duties     Production royalties for natural resources     License fees, fines, penalties, and similar items	0.400	1		1
Se	• Elcense lees, lines, penalties, and similar items	2402		Amount	
Re	search and development (R&D) expenditures — Include all costs incurred in performing R&D, including depreciation, ortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs. See Instruction Booklet,		Bil. N	(1) Viil. Thou	s. ¡Dols.
NO for	ge 12.  TE — Items 109 through 112 pertain to R&D <b>performed</b> by the U.S. affiliate, including R&D performed by the U.S. affiliate others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The				1
FAS	SB 2 measure of R&D (i.e., R&D from which the firm <b>benefits</b> ) is the sum of items 110 and 113.	Ng gazaan	1		
109.	R&D performed BY the U.S. affiliate, total — Sum of items 110, 111, and 112	2403	1		
110.	For own account	2405	1		
111.	For Federal Government (i.e., federally financed R&D)	2406	1		
112.	For others under contract	2407	1		i
113.	R&D performed FOR U.S. affiliate by others on a contractual basis	2408			
				Number (1)	
114.	<b>Research and development employees</b> — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees. <i>See Instruction Booklet</i> , page 12.	2409	1		
	2404 1 2 3 4		5		
	DNLY 2410 1 2 3 4		5		
FORM	BE-12(LF) (REV. 12/92)				Page 7

### FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued Report all amounts in thousands of U.S. dollars.

#### Section J - EXPORTS AND IMPORTS OF U.S. AFFILIATE - GOODS ONLY, DO NOT INCLUDE SERVICES

IMPORTANT NOTES — This section requires the reporting of data on U.S. merchandise trade of the U.S. affiliate in FY 1992. The data should be on a "shipped" basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the U.S. affiliate by, or charged by the U.S. affiliate to, a foreign person.

However, U.S. affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between it who bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the Instruction Booklet, page 12. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1992, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or

merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise exports and imports of the U.S. affiliate to be shown here are not the same as the U.S. affiliate's sales to, or purchases from, foreign persons because, among other reasons, sales and purchases may include services.

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

See the Instruction Bookles, page 12, for additional data requirements.

		(U)		00		31		N.			10		
115. For this U.S. affiliate, is there a material difference between the "charged" and "shipped" bases in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade?  2500 1 1 Yes  1 2 No  1 1 No  1 1 No  1 1 No  1 2 No  1 1 No  1 2 No	basis v mater and "sl "No.") basis v fference	withour ial diffe hipped with acces bet	tadjust erence " bases fjustme ween t	tments, I between (item 1 ents to co he "char	because the 15 mus errect fo	t be	If it differ "ship filed adju "cha basi refile	erence oped" on the stmer rged" s, thered.	between bases a ne "ship nts have basis d n BEA v	I that ther en the "ch and the da ped" basis e not beer ata essen vill requin	arged ata ha s, or th mad atially e that	I" and ve not be he neced to put on a "sh the data	oeen sary nipped" a be
MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS			EXP	ORTS —	Shippe	d by U	.S. affiliat	e to fo	reigner	s (valued	f.a.s.	U.S. po	rt)
117. TOTAL exports of U.S. affiliates to foreigners —			тоти		and	foreign of the fo paren	it(s)		this Ű.S	affiliates . affiliate	То	perso	
a. For each column, equals sum of items 118 through 129.		7.00	(1)	0.950	i de la composición dela composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición de la composición de la composición de la composición dela composición del composición dela c	(2)		-	(3)		-	(4)	
<ul> <li>b. Column (1) equals sum of items 148 through 172, column (2).</li> <li>c. Column (2) equals sum of items 148 through 172, column (3).</li> </ul>		Bil.	Mil.	Thous	. Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
d. Column (3) plus column (4) equals sum of items 148 through		1			2			3			4		
172, column (4).	2502	\$			\$			\$			\$		
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade								Co	mbine (	entries foi	colu	mns (3)	and (4).
Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports.		1			2			3					
118. Food and live animals	0500							\$					
	2503	1			2			3					
119. Beverages and tobacco	2504				1000								
120. Crude materials, inedible, except fuels — Include soybeans	2505	1			2			3					
121. Petroleum, petroleum products, and related material;		1			2			3					
natural and manufactured gas	2506												
122. Coal, coke, briquets, and electric current		1			2			3					
	2507	1			2			3					
123. Chemicals and related products	2508												
124. Machinery, electrical and nonelectrical, except transportation equipment	2509	1			2			3					
125. Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	2510	1			2			3					
126. Other transportation equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	2511	1			2			3					
127. Metal manufactures	2512	1			2			3					
128. Other manufactures — Specify	2512	1			2			3					
	2513	1											
129. Animal and vegetable oils, fats, waxes; and commodities and transactions n.e.c. — Specify		1			2			3					
	2514							3					
Remarks													
*Some parts that are shipped separately are included in items 125 and categories appropriate to the type of part based, not on the part's end-	126, or use, bu	items ut rathe	138 an er on th	d 139; ho ne main t	wever	, others materia	are inclu al from wi	ded ir nich it	n produ is mad	ct e or			

# Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued Report all amounts in thousands of U.S. dollars.

Section J — EXPORTS AND IMPORTS OF U.S. AFFILIATE — GOODS ONLY, DO NOT INCLUDE SERVICES — Continued

#### PLEASE READ INSTRUCTIONS ON PAGE 8 BEFORE COMPLETING THESE ITEMS.

MERCHANDISE TRADE OF U.S. AFFILIATE		IMPORTS — Sh	ipped to U.S. affiliate b	y foreigners (valued f.a	a.s. foreign port)
130. TOTAL imports of U.S. affiliate from foreigners —  a. For each column, equals sum of items 131 through 142 and sum of items 143 through 146.		TOTAL	By foreign parent(s) and foreign affiliates of the foreign parent(s)	By foreign affiliates of this U.S. affiliate	By all other foreign persons
<ul> <li>b. Column (1) equals sum of items 148 through 172, column (5).</li> <li>c. Column (2) equals sum of items 148 through 172, column (6).</li> </ul>		Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous
d. Column (3) plus column (4) equals sum of items 148 through 172, column (7).	2515	\$ 35 1	\$ 65	\$	\$
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchandise exports and imports.  131. Food and live animals	2516	orm pur	ns are ar	Combine entries for 3 \$	columns (3) and (4).
132. Beverages and tobacco	2517	30, 40,	or-su	3	
133. Crude materials, inedible, except fuels — Include soybeans	2518	"ion	2	3	
134. Petroleum, petroleum products, and related materials; natural and manufactured gas	2519	War	2	3	
135. Coal, coke, briquets, and electric current	2520	1	2	3	
136. Chemicals and related products	2521	1	2	3	
137. Machinery, electrical and nonelectrical, except	2522	1	2	3	
138. Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are	2523	1	2	3	
139. Other transportation equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	2524	1	2	3	
140. Metal manufactures	2525	1	2	3	
141. Other manufactures — Specify		1	2	3	
	2526				
142. Animal and vegetable oils, fats, and waxes; commodities, and transactions n.e.c. — Specify		1	2	3	
BY INTENDED USE:	2527				
143. Capital equipment and other goods charged by U.S. affiliate to its fixed asset accounts. Item 99a and/or 99b must have an entry.	2529	1	2	3	
144. Goods intended for further processing, assembly, or	2530	1	2	3	
145. Goods for resale without further processing, assembly, or manufacture by U.S. affiliate	2528	1	2	3	
146. Other — Specify		1	2	3	
				I	

Remarks

<sup>\*</sup>Some parts that are shipped separately are included in items 125 and 126, or items 138 and 139; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 124 or 137); air conditioners for motor vehicles (item 124 or 137); tires and tubes (item 128 or 141); and lamps, batteries, and electrical parts for engines (item 124 or 137). For more complete information, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

MERCHANDISE TRADE OF			EXPORTS -	— Shipped by U.S ers (valued f.a.s. U	. affiliate to	IMPORTS -	- Shipped to U.S.	affiliate by
U.S. AFFILIATE WITH ALL FOREIGNERS			foreigne		.S. port)	foreigner	s (valued f.a.s. for	eign port)
<b>147.</b> (Repeated) Bring forward amounts from items 117 and 130, pages 8 and 9, which		BEA USE ONLY	Equals item 117, column (1). (2)	To foreign parent(s) and foreign affiliates of the foreign parent(s) Equals item 117 column (2).	To all other foreign persons Equals item 117, sum of columns (3) and (4).	TOTAL Equals item 130, column (1).	By foreign parent(s) and foreign affiliates of the foreign parent(s) Equals item 130, column (2).	By all other foreign persor Equals item 130, sum of columns (3) and (4).
beginning with item 148, must equal item 172 and the sum of all countries with	-	(1)	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous	40	Bil. Mil. Thous.	Bil. Mil. Thou
entries.		1	2	3	1	5	6	7
	2600		\$	\$	\$.0	\$	\$	\$
BY COUNTRY OF ULTIMATE DESTINATION OR ORIGIN — Entra amounts for all individual countries which exports, or from which important were \$500,000 or more.	to rts,	1	2	form is	urpose urpose	e at	espo	7
148. Australia	2601	<b>601</b>	2	3 10	1113	5	6	7
149. Belgium and Luxembourg	2602	302	300 M	3 104	401		6	7
150. Brazil	2603	202	info	We in	7-1	5 .	6	/
151. Canada	2604	100	2	3 Jac.	4	5	6	7
152. France 1/15		307 1	te inte	3	4	5	6	7
TOZ. Trance	2605	1	10	3	4	5	6	7
153. Germany	2606	308	2	3	4	5	6	7
154. Hong Kong	2607	611						
155. Italy	2608	314	2	3	4	5	6	7
156. Japan	2609	614	2	3	4	5	6	7
157. Korea, Republic of	2610	1 626	2	3	4	5	6	7
		1	2	3	4	5	6	7
158. Mexico	2611	213	2	3	4	5	6	7
159. Netherlands	2612	319	2	3	4	5	6	7
160. Singapore	2613	625	2	3	4	5	6	7
161. Sweden	2614	324	2	3	4	5	6	7
162. Switzerland	2615	325						
163. Taiwan	2616	628	2	3	4	5	6	7
164. United Kingdom	2617	327	2	3	4	5	6	7
165. Venezuela	2618	219	2	3	4	5	6	7
Other individual countries to wh	ich							
exports, or from which imports, \$500,000 or more — Specify (Use supplemental sheets if necessary, to account for all such countries.)		1	2	3	4	5	6	7
166.	2619	1	2	3	4	5	6	7
167.	2620							
		1	2	3	4	5	6	7
168.	2621	1	2	3	4	5	6	7
169.	2622	70		M.		9	0	7
		1	2	3	4	5	6	7
170.	2623							
		1	2	3	4	5	6	7
171.  172. Sum of exports to, or imports from, all countries for which exports or imports were less than \$500,000.  The sum of this item and all countries with	2624							
entries must equal item 117, column (1) for exports and item 130,		1	2	3	4	5	6	7
column (1) for imports.	2698		\$	\$	\$	\$	s	\$

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

Section K -- SCHEDULE OF EMPLOYMENT, LAND, AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

In column (3), include all employees on the payroll at the end of FY 1992, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1992. See **Instruction Booklet**, page 12, concerning reporting when employment is subject to unusual variations.

In column (4), include all employees on the payroll of operating manufacturing plants located in the State. Also include employees on the payrolls of central administrative offices and auxiliary units if these units primarily serve manufacturing plants (even if the plants served are located in other States).

Land and other property, plant, and equipment covers all such items, whether carried as investments, in fixed asset accounts, or in other balance sheet accounts. Include land held for resale, held for investment purposes, and all other land owned. Land and other property, plant, and equipment on capital lease from others should be included, but that on capital lease to others should be included, but that on capital lease to others should be excluded. In categorizing land and other property, plant, and equipment by use, classify by primary use. For land not in use, classify it by expected or intended use.

rented to others and the value of commercial property you own and use or operate. Commercial property incudes apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations. Include the value of the land associated with these buildings. Exclude property you use for agricultural, mining, manufacturing, or other industrial purposes, property that is used to support these activities, such as research labs and warehouses, and office buildings located at industrial sites (office buildings owned by an industrial company but not located at an industrial site should be included in column (6)). Also exclude educational buildings, hospital and institutional buildings, and all undeveloped land.

\*\*Do not include in the "foreign" category-land and other property, plant, and

Do not include in the "foreign" category land and other property, plant, and equipment owned by foreign business enterprises in which this U.S. affiliate has an equity interest or by foreign operations of this affiliate. The foreign category is primarily for use in reporting movable fixed assets temporarily outside the U.S. or for reporting any foreign fixed assets carried directly on the U.S. affiliate's books. See Instructions Booklet, page 13, for additional details of data requirements.

			Number of	The portion	Gross book value (historical cost) of all land and other	35	The walles of selection 1
LOCATION		State code	employees at the end of FY 1992 — Total must equal item 35, column (3).	The portion of employees in column (3) that are manufacturing employees	property, plant, and equipment wherever carried on balance sheet. FV 1992 closing balance. Must equal item 92, column (2).	The portion of column (5) that is commercial property	The portion of column (that is used primarily in manufacturing. Include petroleum refining.
173. TOTAL for eac column must sum of items	equal 174	(2)	(3) Number	(4) Number	Bil. Mil. Thous.	(6) Bil. Mil. Thous.	(7)  Bil. Mil. Thous.  6 \$
through 231	2700	1 04		3, 3,	4 \$ 60	5	6
174. Alabama	2701	1 01	2	3	10,	5	6
175. Alaska	2702	1 02	2		4	5	6
176. Arizona 177. Arkansas	2703	1 05	<b>30</b>	3	4	5	6
177. Arkansas 178. California	2704	1 06	2	33	A	5	6
179. Colorado	2705 2706	1 08	2	3 (0)	4	5	6
180. Connecticut	2705	1 09	2	3	4	5	6
181. Delaware	2707	1 10	2	3	4	5	6
182. Florida	2709	1 12	2	3	4	5	6
183. Georgia	2710	1 13	2	3	4	5	6
184. Hawaii	2711	1 15	2	3	4	5	6
185. Idaho	2712	1 16	2	3	4	5	6
186. Illinois	2713	17	2	3	4	5	6
187. Indiana	2714	1 18	2	3	4	5	6
188. lowa	2715	1 19	2	3	4	5	6
189. Kansas	2716	1 20	2	3	4	5	6
190. Kentucky	2717	1 21	2	3	4	5	6
191. Louisiana	2718	1 22	2	3	4	5	6
<b>192.</b> Maine	2719	1 23	2	3	4	5	6
193. Maryland	2720	1 24	2	3	4	5	6
194. Massachusetts	2721	1 25	2	3	4	5	6
195. Michigan	2722	1 26	2	3	4	5	6
196. Minnesota	2723	1 27	2	3	4	5	6
197. Mississippi	2724	1 28	2	3	4	5	6
198. Missouri	2725	1 29	2	3	4	5	6
199. Montana	2726	1 30	2	3	4	5	6
200. Nebraska	2727	1 31	2	3	4	5	6
201. Nevada	2728	1 32	2	3	4	5	6
<b>202.</b> New Hampshire	2729	1 33	2	3	4	5	6
203. New Jersey	2730	1 34	2	3	4	5	6
204. New Mexico	2731	1 35	2	3	4	5	6
205. New York	2732	1 36	2	3	4	5	6
206. North Carolina	2733	1 37	2	3	4	5	6
207. North Dakota	2734	1 38	2	3	4	5	6
<b>208.</b> Ohio	2735	1 39	2	3	4	5	6
209. Oklahoma	2736	1 40	2	3	4	5	6
210. Oregon	2737	1 41	2	3	4	5	6
211. Pennsylvania	2738	1 42	2	3	4	5	6
212. Rhode Island	2739	1 44	2	3	4	5	6
213. South Carolina	2740	1 45 1 46	2	3	4	5	6
214. South Dakota	2741	1 47	2	3	4	5	6
215. Tennessee 216. Texas	2742	1 48	2	3	4	5	6
216. Texas 217. Utah	2743 2744	1 49	2	3	4	5	6
217. Otan 218. Vermont	2745	1 50	2	3	4	5	6
219. Virginia	2745	1 51	2	3	4	5	6
220. Washington	2747	1 53	2	3	4	5	6
221. West Virginia	2748	1 54	2	3	4	5	6
222. Wisconsin	2749	1 55	2	3	4	5	6
223. Wyoming	2750	1 56	2	3	4	5	6
224. District of Colur		1 11	2	3	4	5	6
225. Puerto Rico	2752	1 43	2	3	4	5	6
226. Virgin Islands	2753	1 52	2	3	4	5	6
227. Guam	2754	1 14	2	3	4	5	6
228. American Samo	310000 P. D.	1 03	2	3	4	5	6
229. U.S. offshore oi	ı	1	2	3	4	5	6
and gas sites	2756	65	2	2		r.	6
<ol> <li>Other U.S. territ and possession</li> </ol>	tories s 2757	60	2	3	4	5	6
231. Foreign	2758	1 70	2	3	4	5	6

#### Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT A separate Part III must be completed for each foreign parent that held a direct or indirect equity interest in the U.S. affiliate at **anytime** during the reporting period. If a foreign parent holds both direct and indirect interests, then separate Part III's must be completed for each line of ownership. Do not duplicate positions or transactions where multiple Part III's are filed. Use BE-12(LF), Part III ADDITIONAL, or photocopies of Part III if more than one must be filed. At the top of the additional Part III, identify each with the name and the primary El Number, shown in item 4, of the U.S. affiliate. Section A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER 232. Number of Part III's filed by the U.S. affiliate - If there is only one, enter "1. 3010 233. Name of foreign parent that this 3011 Part III is for. a direct equity interest in the U.S. affiliate (as reported in item 13) Close FY 1992 | Close FY 1991 | Close FY 1992 | Close FY 1991 | 234. For the foreign parent named in item 233, this Part III is being used to report - Mark (X) one 3012 1 a direct equity interest in the U.S. affiliate (as reported in item 13) 3013 S-survey 235. If item 234a is marked a. voting rights owned . . . NOTE — Sum of item 235a of all Part III's must equal item 13. b. equity interest owned . . 3015 linformati 236. Country in which foreign parent named in item 233 — **BEA USE ONLY** a. is incorporated or organized, if a business enterprise, or is a resident, if an individual 3016 b. is located, if a business enterprise and the country is different from that in item 236a 3017 237. Industry code of foreign parent named in item 233 — For a foreign parent that is a business enterprise, enter the code for the primary activity of the single entity named as the foreign parent in item 233. 3018 Secure industry code from list at the bottom of page 13. 238. Is the foreign parent named in item 233 Yes — If the foreign parent is a business enterprise, skip to item 242, if an individual, SKIP to item 243. the ultimate beneficial owner (UBO)? (See definitiions in Instruction Booklet, page 6.) 2 No — Continue with item 239. 239. Is the UBO an individual, or an associated 3020 group of individuals? (See Instruction Booklet, page 6.) A name need not be given in item 240, but item 241 must be completed for the individual(s). No — Continue with item 240. 240. Name of UBO 3021 241. Country of UBO named in item 240, or of **BEA USE ONLY** the individual(s) if the answer to item 239 Yes. 3022 242. Industry code of UBO — For a business enterprise, enter the code for the primary activity of the worldwide consolidation of the UBO. Secure industry code from list at the bottom of page 13. Information regarding the UBO in items 238 through 242 above is essential; failure to properly complete these items to the extent required by the line instructions will constitute an incomplete report, which will be returned to the Reporter for completion. NOTE 2. Data reported in sections B, C, D, and E must be for the fully consolidated U.S. affiliate. See Instruction Booklet, page 7. 3. If item 234b is marked, then only the following items in the rest of this Part III need be completed to report direct transactions or positions, if any, between the U.S. affiliate and the foreign parent: 243, 244, and 261 through 267. Do not duplicate data reported on other Part III's. Section B — INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT BALANCE NAMED IN ITEM 233, ACCORDING TO BOOKS OF THE U.S. Close FY 1992 Close FY 1991 **AFFILIATE** (1) (2) Bil Mil Thous. Dols. Bil. Mil. Thous. Dols. 243. Liabilities owed by U.S. affiliate to foreign parent named in item 233 — current and 3056 \$ \$ Receivables due to U.S. affiliate from foreign parent named in item 233 — current and long-term. Include CD's and other deposits of the U.S. affiliate held by the foreign parent. 2 244. 3057 • OWNERS' EQUITY ITEMS — Foreign parent's equity in 2 245. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital. 3058 2 246. Retained earnings (deficit) 3060 Translation adjustment - Parent's share of balance at year end 305 248. Treasury stock held by U.S. affiliate 3061 2 249. Other - Specify • FOREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUITY OF INCORPORATED OR UNINCORPORATED U.S. AFFILIATE Sum of items 245 through 249 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which this breakdown is available. For those unincorporated U.S. affiliates that cannot 1 2 provide a breakdown for items 245 through 249, report foreign parent's share of total owners' \$ equity, item 53 REA LISE ONLY DI position \$

3064

Part III INVE	SIMENI AND IRANSAC	LIONS BELWE	EN U.S. A	FFILIATE	AND FOREIG	N PARENT -	- Continue	d		
Report transactions item 233 that change Exclude changes co account, the payment	ANGES IN EQUITY HOLDING s during FY 1992 by the foreign ged its equity holdings in the U. aused by carrying net income to ent of stock or cash dividends (c ds), or the distribution of earnin	parent named in S. affiliate. the equity ther than	period. Exc persons ot structure to AT TRANS	clude the effe her than the nat do not af ACTIONS VA	ect of treasury st foreign parent a fect total equity. ALUE, i.e., the va	ock transactions nd reorganization REPORT ALL Allue of the consid	with ons in capital MOUNTS deration		Amount (1)	
	ETWEEN FOREIGN PARENT AN		given (rece	ived) by the	foreign parent,	эхсері цеті 256.		Bil. N	Mil. Thous	s. Dols
251. Increase in e		D 0.5. ATTICIATE					3065	\$		1
252. Decrease in e	equity interest — Include liqui	dating dividends.					3066	1		-
	ETWEEN FOREIGN PARENT AN						19,	1		1
	by foreign parent of equity in ons other than the U.S. affilia		iliate from	_		del	3067			1
254. All foreign					10	1113 1	3068	1	-nt	3
Sale by forei	gn parent of equity interest i	n U.S. affiliate to	<b>—</b>		~0 "	01,		1	9s,	!
	ons other than the U.S. affilia	ite			5/10	62	3069	20/		
256. All foreig				m	1200	20	3070	1		1
and 254, minu	ransactions value, in equity l us sum of items 252, 255, and 25	56.	21,		pull	are de	3071	1		1
books of the U	J.S. affiliate, that is equivalent to	the transactions	value repor	ed in item 2	57.	Su.	3072			1
Section D — PA	YMENTS AND RECEIPTS OF I D LICENSE FEES, AND OTHE	DIVIDENDS, DIS R SERVICES BET	TRIBUTED WEEN U.S.	AFFILIATE	AND FOREIGN	PARENT				
	eived, paid, or entered into unts, whichever occurred first.	Payment	s or credit	by U.S. af	filiate to	Receipts			affiliate fro	m
Include amounts fo	r which payment was made in ntered into intercompany	Net paymen	-	parent		Net receip	-	parent		_
account prior to the	e reporting period, any nent of the account should not	deduction of withhel	U.S. tax	U.S. ta	x withheld	deduction of	of foreign	Fore	eign tax withh	eld
be reported in the i	tems below, but should be reduction in intercompany	(1)	710.		(2)	(3)			(4)	
account (items 243	and 244).	Bil. Mil. Th	ous. Dols.		Thous. Dols.	Bil. Mil.	Thous. Dols.	Bil. N	Mil. Thous	s. Dols
INCORPORATED U     259. Dividends —     preferred stoop		heir	!	2	1		1			1
liquidating div	vidends 3074	\$		\$						
UNINCORPORATE      260. Distributed 6	00		- 100	2	I	1971	1			1
ALL U.S. AFFILIATE	S	1		2		3	i i	4		<u> </u>
261. Interest — In leases.	clude interest on capital 3076					\$		\$		i
	ense fees, and other use or sale of operty 3077	1	1	2	1	3		4		
Include rentals one year or le operating leas Net rent is equ payment less	use of tangible property s for operating leases of ss and net rent on less of more than one year. uivalent to the total lease the return of capital component. Exclude film tape rentals.	1		2		3		4		1 1 1 1 1 1 1
	tape rentals. 3078	1	1	2	1	3	1	4		1
	vision tape rentals 3079									
månagement, other services included in "ot statement of tl	penses — Allocated simbursements for professional, technical, or that normally would be ther income" in the income the provider of the service s form for the U.S.	1		2		3	1 1 1 1 1	4		1 1 1 1 1 1 1 1 1
266. Sales of serv	ices — Receipts or services that are separately		i		i		1			1
billed and that included in sa revenues of th	would normally be ales or gross operating e seller of the services	1	1	2		3	1	4		i
	s form for the U.S. affiliate). 3081	1	- 1	2		3		4		1
267. TOTAL — Sui thi	m of items 259 rough 266 >> 3084	\$	1	s	!	\$	!	\$		1
Section E — FOR	EIGN PARENT'S EQUITY IN	J.S. AFFILIATE'S	NET INCO	ME AND C	ERTAIN REALIZ	ED			Amount (1)	
	D UNREALIZED GAINS (LOSS) parent's percentage of direct e		n the U.S. a	ffiliate during	FY 1992, enter			Bil. N	Mil. Thous	s. Dols
268. Foreign pare	nt's direct equity in U.S. affi ome taxes — Enter the foreign	liate's net incom	e (loss) aft	er provisio	for U.S. Fede	ral, State,	3085	1 \$		i
	nt's share of certain realized			es) included	l in net income	— Enter the	0000	1		1
foreign paren	t's share of item 56.						3086	1		1
unrealized g	nt's share of U.S. Federal, St ains (losses) included in net i	ncome — Enter ti	he portion o	f item 60 tha	t is taxes on iter	n 269.	3087	1		i
	nt's share of certain realized other equity account — Enter				x errect, taken	ulrectly to ret	ained 3088	\$		1
FOREIGN PARENT	AND UBO INDUSTRY CODES	NOTE - All is	ndustries lis	ted below ex	clude	Manufacturin	g, including f	abricating	g, assembly,	and
-sponsored en organization o  2 Pension fund —  03 Pension fund —  04 Estate, trust, or n  05 Individual  Private business entror group engaged in  06 Petroleum and n development a services; refini wholesale and	Government run Privately run onprofit organization erprise, investment organization	natural gas," a 07 Agriculture 08 Mining (ISI 09 Constructio 11 Transports utilities 481, 483 12 Wholesale 519, 533 13 Banking (i (ISI cod) 14 Holding cod 15 Other fina 632, 633 16 Real estate real esta	as defined a (ISI codes 0 codes 101— on (ISI code 1 of 1 of 1 of 1) of 1 of 1 of 1 of 1 o	bove. 10—090, exce 107, 120, and 50) unication, an 01, 449, 450, rade (ISI cod 380, and 590 nk holding c 303) SI code 671) urance (ISI cod ag investing erator, mana code 650)	140) and public 462, 472, 477, es 501—515, companies) andes 612, 631, or engaging in	341—34 25 Computer 26 Nonelectro office e and 353 27 Electric are 363—34 28 Motor vel 29 Other trans 30 Instrumer 381—34 31 Other ma	I code 283) s, other than (839) sy and glass p end fabricated 49) rs and office e ic machinery quipment (IS) end felectronic 639) hicles and equipportation ecuts and relate 686)	drugs (ISI products ( metals (I equipmen other tha I codes 35 equipmen Lipment ( Juipment d product	Il codes 281, (ISI codes 321) ISI codes 331, Int (ISI code 35) Int computers 51—356, 358, Int (ISI codes (ISI code 371) It (ISI codes 375) It (ISI codes 375)	1 , 335, 57) ; and

#### DIRECT TRANSACTIONS OR ACCOUNTS BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT(S) (FAFP) Part IV

Report all direct transactions between the U.S. affiliate and FAFP. Do not include any direct transactions, accounts, or balances between the U.S. affiliate and the foreign parent — they must be reported in Part III. Do not net payables against account to the payable and the payable and the foreign parent and link like its payable and applied to the payable and th

Please continue with instructions on next page before completing items 272 through 300.

NOTE - Include in Section B, columns (2) and (3) (Receivables of U.S. affiliate

	vables. In section A, report payments and rt receipts and receivables due from, FAFF			FROM FAFP), CD's affiliates of the fore	and of	ther deposits of the U.Sarent.	S. affili	ate held by	foreign	ato
272.	Does the U.S. affiliate have direct tr	ansac	tions with foreign affiliate							
	4100 1 Yes - Complete the rest of		IV. Do not duplicate amou	nts reported in Part II	1.					
	2 ☐ No – SKIP the rest of Par	t IV					6			
	Country of foreign affiliate of			Current and long	g-term	liabilities or receivable	S	Intere	est, includin	ng
E	foreign parent nter amounts of \$1,000,000.00 or greater t	for	BEA USE ONLY	Close FY 1992		Close FY 1991		(after de	on capital le eduction of	U.S.
-	all individual countries.	OI .	(1)			09 M.		tax	x withheld)	<b>5</b> •
	Section A — U.S. AFFILIATE'S	Key	(1)	(2)	fUS	affiliate TO FAFP		Pa	id/Accrued	-
	LIABILITIES AND	code		Bil. Mil. Thous.		The state of the s	Dols.			Dol
	PAYMENTS TO FAFP	A	1	2	0	3	16	7		I
273.	Canada	4101	100	\$		\$ 0	6	\$		1
274	Halle d Minutes		1	2 200	£ 3	167	1	4		1
2/4.	United Kingdom	4102	327	301, 40	P	2	1	4		1
275.	Netherlands	4103	CV 319 00	F. (60)	1	300	1			1
			3/ 60/	20		3	1	4		+
276.	Japan	4104	614	1011	1		1			1
077	Other countries — Specify	8	or at so	2 2	1	3	i	4		i
277.	17.	4105	1 (18)	2	1	3	1	4		1
278.	This no	4106	UI, IIU		!		!			1
	0.		1 10	2	i	3	1	4		1
279.		4107	he.,		1		1			1
280.	*	4108		2	1	3	!	4		1
200.	pea.	4108	1	2	1	3	1	4		1
281.	bes	4109			1		1			1
	NN		1	2	1	3	1	4		1
282.	Ma.	4110			-		-			-
283.		4111	1	2	!	3	1	4		1
200.		7111	1	2	-	3	1	4		1
284.		4112					1			1
285	Unallocated by country — Sum of		REED ATELL		1		!			1
	amounts for each country for which each entry is less than \$1,000,000,000.	4113	1	2	1	3	1	4		1
	cacif entry is less than \$1,000,000.00.	4113			1		1			+
286.	TOTAL — Sum of items 273	1	i	2	!	3	1	4		į
1,000	through 285	4149		\$		\$		\$		1
	Section B — U.S. AFFILIATE'S RECEIVABLES AND			Receivables of	f U.S.	affiliate FROM FAFF	11.0	Davis		
	RECEIPTS FROM FAFP			affiliat	s and te held	d other deposits of the by the FAFP.	0.5.	Rece	eived/accrue	3G
				Bil. Mil. Thous.	I Dols.	Bil. Mil. Thous.	I Dols.	Bil. Mi	I. Thous.	. Dol
			1	2		3	1	4		i
287.	Canada	4150	100	\$	1	\$	<u>i                                     </u>	\$		1
200	United Kingdom	4151	327	2	1	3	1	4		1
200.	United Kingdom	4101	1	2	+	3	+	4		1
289.	Netherlands	4152	319		i		i			1
			1	2	1	3	1	4		i
290.	Japan	4153	614	2	1	3	1	4		1
	Other countries — Specify				1	[	i	77		1
291.		4154			1		1			1
		13	1	2	1	3	!	4		1
292.		4155	1	2		2	1			1
202		4156	1	2		3	1	4		
293.		4150	1	2	1	3	1	4		1
294.		4157			1		1	1000		i
			1	2	1	3	1	4		1
295.		4158	1	2	<u> </u>	3	1	4		1
296.		4159	<sup>32</sup>	2	1	3	1	4		i
		-	1	2		3		4		1
297.		4160			i		i			1
298.		1101	]	2		3	1	4		i
250.		4161			1		-			1
299.	Unallocated by country — Sum of amounts for each country for which		1	2	1	3	1	4		1
	each entry is less than \$1,000,000.00.	4162					1			i
					1		1			1
	TOTAL — Sum of items 287 through 298	4199	19	s	i	3	i	\$		1

## Part IV DIRECT TRANSACTIONS OR ACCOUNTS BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT(S) (FAFP) — Continued

Enter only one foreign country per line. If more lines than provided are needed in order to list all countries, use additional copied Part IV's and, at the top of the additional Part IV, identify each with the name and the primary El Number, shown in item 4, of this Form BE-12(LF). An item needs to be reported by country only if it is \$1,000,000.00 or greater for that country. The instructions for Part III, Section D, and items 260 through 265 also apply to columns (5) through (9) below.

IMP	ORTA	NT		ts in thousands of U.S. doll ure is <b>\$1,125,628,000.00</b>	lars, as illustrated.  — Report as shown			hous. Dols.
Item No.	Key code	Royalties, license fees other fees for the us sale of intangible pro (5)		Charges for use of tangible property (6)	Film and television tape rentals (7)	Allocated e		Sales of services
		Bil. Mil. Thous	Payme s. Dols. Bil.		occurred first, <b>TO</b> FAFP (after Bil. Mil. Thous Dols		ax withheld) Thous. Dols. Bil.	Mil. Thous.   Do
	В	Bil. Mil. Thous	6	. Will. Mous. Dois.	7	8 8	1 Jois. Bil.	Will Thous. Doi
273.	4101	\$	\$	i	\$ 15	3 31	i s	1
274.	4102	5	6	i	for our	8 1 C	9	
	4102	5	1 6	18	7	8	1 9	1
275.	4103	-		- CUI	361 601	8	1 9	1
276.	4104	5	1 6	cal sort	" ley " afc	0	1	1
			1.01	10, 10,	11 4101			
277.	4105	5	5 6	401 WE	mac	8	1 9	İ
	4103	5	6	TITLE	7	8	1 9	1
278.	4106	711.		Co. Milli	7		1 9	- 1
279.	4107	5	1 6	help	1	8		
	4107	5	6	MI	7 1	8	1 9	
280.	4108	5	6	1	7	8	9	
281.	4109	be		1	1	0		1 -
	SOME WAY IN	5	1 6	1	7 1	8	1 9	1
282.	4110	5	1 6	1	7	8	1 9	
283.	4111			i	i			i
004		5	6		7	8	9	
284.	4112		1	1	1			1
		5	1 6	1	7 1	8	1 9	1
285.	4113		1	1	1		1	
			T		1			
		5	6		7	8	1 9	
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FORM <b>BE-12(LF) Supp</b> (REV. 12/92)	ement A	BEA USE ONLY Page number		
LIST	OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AF	FILIATE	Name of U.S. affiliate as shown in item 1, Part I of BE-12(LF)	
Supp	Ifiled a Supplement A or a computer printout of Supplement A with your 1991 BE-15 report, in lieu of lement A, you may substitute a copy of that Supplement A or computer printout which has been updations, or other changes.	ted to show any		
listed below plus the reporti	oleted by a reporting affiliate which consolidates financial and operating data of any other U.S. affiliate go on U.S. affiliate must agree with item 8, Part I of BE-12(LF). Continue listing onto as many additional co	Primary Employer Identification Number as shown in item 4, Part I of BE-12(LF)	-	
BEA USE ONLY	Name of each U.S. affiliate consolidated (as represented in item 8, Part I)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes	interest in the U.S. affiliate listed in column (2)	Percentage of direct ownership which the U.S. affiliate listed in lumn (4) holds in the U.S. affiliate listed in column (2). – Enter
(1)	(2)	(3)	(4)	percentage to nearest tenth. (5)
5111		3    -	4	. %
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5113		3    -	4	. %
5114		3     -	*INON 7 I BON 1 I I I I I I I I I I I I I I I I I I	9/6
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5118	2	3	4	. %
5119		3  -	4	. %
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WOTE - If you filled a Supplement is not accorded primarial of a Supplement of the victor of Supplement Supple	FORM <b>BE-12(LF) Supplement B</b> LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLI	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE ONLY  Name of U.S. affiliate as shown in ite	m 1 Part Lof RF-12/LF	Page number					
Supplemental manual be completed by an appoint of efficient price of the state of	OWNERSHIP INTEREST BUT WHICH ARE NOT FULLY CONSOLID	ATED	Name of 6.6. annuale as shown in the	1, 1 31(1 01 51-12)[						
Note of each U.S. #Filliag in which a deep reseast in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not placed in Supplement A.   Address of anoth U.S. #Filliag in held but which is not		of								
BEAUSE ONLY  Name of coch U.S. efficie in which is not closed and search in the closed in Degreement A.  Address of each U.S. efficie interior in common 1)  BY 10	U.S. affiliates listed below must agree with item 9, Part I, of BE-12(LF). Continue listing onto as many additional copied pages as necessar	ry.	Primary Employer Identification Num	ber as shown in item	4, Part I of BE-12(LF) 6210 1	-				
2012   2   2   3   3   3   4   2   3   3   3   3   3   3   3   3   3	is held but which is not listed in Supplement A	Give number, street, city, State	ed in column (2) , and ZIP Code	been notified of obligation to file? Mark (X) one	column (2) to file income and payroll taxes	ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this BE-12(LF), holds in the U.S. affiliate listed in column (2) — Enter percentage to nearest tenth.				
2 No	1 2	3		4	5	6				
6212  6213  6214  6214  6215  6215  6216  6217  6218	6211					D/.				
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BEA USE ONLY	Control number						
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nly for analytical or s	The Act provides that your report to statistical purposes and CANNOT be used to provide that copies retained in your provides that copies retained in your provides that copies retained in your provides that copies retained in your provides that copies retained in your provides that the provides that the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your report to the provides that your provides the provides that your provides the provides that your provides the provides that your provides the provides that your provides the provides the provides that your provides the pro	ed for purpos	es of taxa	ation,	investig	gation,	or
	IFICATION OF U.S. AFFILIATE	*	<u> </u>	30	40		
the name and addr write "same" on the make the changes full; skip a single b	es of U.S. affiliate — An address label ess of this U.S. affiliate, as known to BE a label below. If there are any changes directly on the label, If no label has bee lock between words.	A. If the name of	ne and ad or addres:	dress s on t	are cor	rect,	
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separately and has of a bank affiliate in <b>Booklet, page 9</b> , name of, the fully Please forward this company to the ex	es" — Do not complete this report unless obtained permission from BEA to do so must file separately regardless of the over the consolidated U.S. business enterprise not some BE-12 survey packet to the U.S. tent of more than 50 percent, and notify	o. Note, how vnership inte mation and d neeting the d business ent	ever, that rest; see l lata for, a efinition d erprise ov	noni Instr nd be of U.S	bank affi <b>uction</b> e filed in 6. affiliat i vour	the te.	
BE-12(X) with iter	n <b>2(c)</b> completed. entification Number(s) used by U.S. affil	liate to file in	come and	d pay	roll taxe	s.	
Primary 1006 1 -	Other 2 _						
. REPORTING PER	IOD.				Month	Day	Year
The U.S. affiliate's	1992 fiscal year ends on		<b>→</b>	1007	1     1   1	1	1
Example — If the period ending Mar	fiscal year ends on March 31, report for ch 31, <b>1992</b> .	the 12 mont	h				
	ness enterprise become a U.S. affil	iate during i	ts 1992	fisca	l year?		
1008 1 1 Yes 1 2 No							
	If the answer is "Yes" — Enter date business enterprise became a U.S.	U.S. affiliate. —		1009	Month 1	Day	Year
NOTE — For a U.S. 1992 fiscal year, the	business enterprise that became a U.S. close FY 1991 data columns should all	. affiliate dur	ing its		<u>Li</u>	l i	<u>l</u> i
le the II S affilia	te named in item 1 above separatel itories and possessions? Mark (X) "N	v incorporat	ted in the affiliate	e Uni	ited Sta ranch o	ates,	
1011 <sup>1</sup> 1  Yes 1 2  No							
han \$25,000, and to in eport shall be fined no	rer fails to report shall be subject to a ci junctive relief commanding such perso ot more than \$10,000 and, if an individu er, director, employee, or agent of any ttion, may be punished by a like fine, in	n to comply, al, may be in corporation y	or both. V oprisoned who know	vnoe   for r vinal	ver will not more particit	e than pates ir	iis to one n such

FORM **BE-12 BANK** U.S. DEPARTMENT OF COMMERCE (REV. 12/92)

**BENCHMARK SURVEY** OF FOREIGN DIRECT INVESTMENT IN THE **UNITED STATES - 1992** (BANK FORM)

MAIL REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis BE-50(IN) Washington, DC 20230

**NOTE** — For information on filing reports by direct private delivery, please telephone (202) 523–0547 during office hours – 8:30 a.m. to 4:30 p.m. eastern

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

#### **Important**

Form BE-12 BANK is to be used only by U.S. affiliates that are in banking, i.e., 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, U.S. branches and agencies of foreign banks whether or not they accept domestic deposits, savings and loans, savings banks, and bank holding companies.

Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. In particular, see special instructions for banks in the **Instruction Booklet**, page 9.

- WHO MUST REPORT A Form BE-12 BANK report is required for each bank U.S. affiliate, fully consolidated as required, of a foreign person if
  - a. At the end of, or for, its 1992 fiscal year any one of the following three items, for the U.S. affiliate, was greater than \$1 million (positive or negative)
    - (1) Total assets, or
    - (2) Gross operating revenues, or
    - (3) Net income after provision for U.S. income taxes; and
  - b. The business enterprise was a U.S. affiliate of a foreign person at the end of its 1992

See Instruction Booklet for reporting requirements, page 5, and for definitions of affiliate and U.S. affiliate, page 6.

- U.S. AFFILIATE'S 1992 FISCAL YEAR The affiliate's financial reporting year that has an ending date in calendar year 1992.
- 3. CONSOLIDATED REPORTING In general, a
  U.S. affiliate that is a bank or a bank holding
  company must fully consolidate all other U.S. bank
  affiliates in which it directly or indirectly owns
  more than 50 percent of the outstanding voting
  interest. Nonbank U.S. affiliates must file
  separately on Form BE-12(LF) or BE-12(SF). See
  Instruction Booklet, page 9.
- 4. ASSISTANCE Telephone (202) 523–0547 during office hours 8:30 a.m. to 4:30 p.m. eastern time.
- 5. DUE DATE A completed report on Form BE-12 BANK shall be due no later than May 31, 1993.
- 6. GENERAL NOTES
  - Figures such as the number of acres and the number of employees should be reported to the nearest whole unit.
  - Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

**EXAMPLE** — If amount is \$1.334.615.00

. opo			
Bil.	Mil.	Thous.	Dols.
	1	335	
	1	335	

- c. If an item is between + or \$500.00 enter "0."
- d. Use parentheses to indicate negative numbers.
- All questions should be answered in the context of the reporting period given in item 4

**PENALTIES** — Whoever fails to report shall be sthan \$25,000, and to injunctive relief commanding report shall be fined not more than \$10,000 and, if year, or both. Any officer, director, employee, or a violations, upon conviction, may be punished by a 22 U.S.C. 3105).

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address	CERTIFICATION — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with III.M. of the Instruction Booklet, estimates have been provided where data are not available from customary
Name 1000 1 Address	accounting records or precise data could not be obtained without undue burden.  Authorized official's signature
Address	
TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension	Print or type name and title Date

Part I	IDENTIFICATION OF	U.S. AFFILIAT	ΓE — Continued				100					
Ownershi	ip — Enter percent of ownersh interest if an unincorporated a	p, to a tenth of one	percent, based on voting stock	k if an incorporate	d affiliate or an		PI	EPORTIN	NG PERIOD			
11/12/2011 07:14/50:11/53	oreign parents of this affilia			on a separate shee	et.)		Close F	Y 1992	Close FY 19	91		
7.							1		2 (2)			
		1017	1	%	2	%						
8. All U	I.S. affiliates of the foreign p	parents — Give nam	ne of each (if more than 2, con	tinue on a separat	e sheet.)	1018		%		%		
			±	•	190		1		2			
9.			1063		%	uts.	%					
10.				00	95 01.	1064		%		%		
11. All o	ther persons (do not list nan	nes)	m	3 4002	a at	1061	500	%	2	%		
	TOTAL of directly held vot	ing ownership inte	erests — Sum of items 7 thro	ugh 11 3	Jey J		100.0	10%	100.0%			
Form	田田田田田	ooklet. A bank hold ank U.S. affiliates, it is of its majority-ow E-12(LF) or (SF), as a	must file a separate Form BE	consolidate its no 12(LF) or BE-12(SI ich minority-owne Booklet, page 9.	nbank U.S. affili	ates on	this					
Industry of	classification of fully consol	idated U.S. affiliat	e (based on gross operating r	evenues) — Enter	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
codes, you	ISI code(s) and the gross opera i must account for total gross o ions for International Surveys a	perating revenues. S	See the Guide to Industry and	se fewer than thre Foreign Trade	9	ISI co	ode		ss operating evenues			
		"Wer				(1	, F	Bil. M	(2) /iil. Thous. D	)ole		
13. Bankir	ng (ISI code 600) or savings inst	itutions and credit u	nione (ISI ando 602)			1 60	0 29	\$	III. Tilous.	Thous. Dols		
	Pea		mons (ioi code sos)		1164	1 60	2 2	ò				
<b>14.</b> Enter (	code with 2nd largest gross ope	erating revenues			1165				i			
<b>15.</b> Enter (	code with 3rd largest gross ope	rating revenues			1166		2		1			
16. Gross	operating revenues not accoun	ted for above			1173							
17. TOTA	L GROSS OPERAT ING REVE	NUES — Equals sur	m of items 13 through 16, colu	ımn 2	<b>→</b> 1174		2	5				
1200	1	2	BEA USE	ONLY 4			5					
1201	1	2	3	4								
1202				4			5					
	1	2	3	4			5					
1203	1	2	3	4			5					
Part II	SELECTED FINANCIA Report all amounts in t	L AND OPERAT	ING DATA OF U.S. AFFI	LIATE								
interna	n A — BALANCE SHEET ITE!	//S — Report on the	basis of audited statements, o	or for the			BALANCI	ES				
Call Re	ports to the Federal Reserve (FF Report equity investment in all (	IEC-002 or FFIEC-03	2).		Close F	Y 1992			se FY 1991 prestated)			
to include	s owned 20 percent or more (In equity in undistributed earning	cluding those that ar	e majority-owned) on an equi	ty hacie	Bil. Mil.	) Thous.	Dols. Bi	I. Mil.	(2) . Thous. D	nle		
18. Total	s owned less than 20 percent, reassets	eport at cost.		2109	1 \$		2		, node, p	0.0		
19. Total	liabilities — Branches and age	encies include depos	its required by regulatory age	ncies to offeet	1		2					
office,	ns of loan portfolios or maintail whether or not denominated in	n liquidity, and any r	on-interest bearing loans from	n the home	\$		\$					
	S' EQUITY ITEMS RATED U.S. AFFILIATE				1	i	2					
20. Capita	al stock and additional paid- pting capital stock and addition	in capital — Comm	on and preferred, voting and	2130	\$	į	s		i i			
		a paio in copilon		2130	1		2					
	ned earnings (deficit) , including translation adjus	tment and treasur	y stock — Specify Z	2131								
				2132	1	i	2					
00 70				1132	1		2					
	L — Sum of items 20 through a IATE THAT IS A BRANCH OR A		18 minus item 19	<b>→</b> 2133	1		\$		(1) (2)			
24. Capita				2134	\$		\$					
25. Retair	ned earnings (deficit)			2135	1	ļ	2					
	L equity from home office —				1		2					

Pa	rt II	SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued Report all amounts in thousands of U.S. dollars.			Ar	nount	
		Report all amounts in thousands of U.S. dollars.  — OTHER FINANCIAL AND OPERATING DATA				(1)	I <sub>B</sub>
		— OTHER FINANCIAL AND OF LIMING DATA		Bil.	Mil.	Thous	s. Dols.
11555	COME Total inc	come — Include —					İ
	a. Gross	operating revenues;					i
	<ul><li>b. Incom</li><li>c. Certai</li><li>d. Other</li></ul>	ne from equity investments in foreign affiliates, including IBF's; n realized and unrealized gains (losses); and	2153	1 \$			
	all amou	realized and unrealized gains (losses) included in the determination of total income — See line 27c. Report into before income tax effect.  ains (losses) resulting from —  disposition, or revaluation of investment securities; disposition, or revaluation of land, other property, plant and equipment, or other assets; and tabilities due to changes in foreign				an'	\$.
		ains (losses) resulting from —  disposition, or revaluation of investment securities;			ng	10,	i
	<ul> <li>Sale,</li> <li>Reme excha with I</li> <li>Extract</li> </ul>	range rates during the reporting period and transaction gains (losses) taken to income in accordance (FASB 52;  ordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgements, and	es	1			i 1 1 1
	accid	ental damage to fixed assets); and ual or infrequently occurring items.	2151	\$			1
29.	Net inco	ome (loss) — After provision for U.S. Federal, State, and local income taxes.	2159	\$			1
30.	Include a employer esulting based on such acti	Inployee compensation for FY 1992 — Employee's gross earnings (before payroll deductions).  Ill direct and in-kind payments by the employer to employees, and employer expenditures for all elements plans, including those required by statute, such as employer's Social Security taxes, those from collective bargaining contracts, and those that are voluntary. Compensation data should be a payroll records. They should relate to activities during the reporting period regardless of whether vities were charged as an expense on the income statement, charged to inventories, or capitalized, include data related to activities of a prior period, such as those capitalized or charged to estimate the prior periods. See Instruction Booklet, page 12.	2253	1 \$			 
	inventori		2599	1			
		BEA USE ONLY	2055				1
9 5	Section (	C — CHANGE IN RETAINED EARNINGS OF INCORPORATED U.S. AFFILIATE, OR IN TOTAL OWNERS EQUITY OF U.S. AFFILIATE THAT IS A BRANCH OR AGENCY					1
31.		, close FY 1991 before restatement due to a change in the entity (i.e., due to mergers, tions, divestitures, etc.) or a change in accounting methods or principles, if any — ated affiliate, enter amount from item 21, column (2); branch or agency, enter amount from item 26, 2).	2211	1 \$			
32.	Increase	e (decrease) to FY 1991 closing balance resulting from restatement due to a change in the r a change in accounting methods or principles, if any — Specify reasons for change					i
	entity 0	i a unango in autouring mountae of principles, i any opony, reasons a series p	2212	1			1 1 1
			2213	1 \$			
33.	FY 1991	I closing balance as restated — Item 31 plus item 32.		1			
34.	Net inc	ome — Enter amount from item 29.	2214				
	withhold dividend reimburs	ds or remitted earnings – Incorporated affiliate, enter amount of dividends declared, inclusive of ling taxes, out of current – or prior-period income, on common and preferred stock, excluding stock ls. Branches and agencies, enter amount of earnings remitted to home office. Report losses sed by home office in item 37 below.	2215	1			1
36.	determi to retain	realized and unrealized gains (losses), after tax effect, that were not included in the ination of net income and therefore excluded from item 28), but that were taken directly ned earnings or a surplus account for an incorporated affiliate, or to owners' equity for an extra tax a branch or agency — Include translation adjustments per FASB 52, and valuation see for marketable equity securities per FASB 12. Report amount after giving effect to income tax (benefit), if any, on the gains (losses). See Instruction Booklet, page 11. — Specify					
				1			i I
37.	Hamidat	ncreases (decreases) in retained earnings of an incorporated affiliate, including stock or ting dividends, or in total owners' equity of an affiliate that is a branch or agency,	2216				1
	includi	ng capital contributions (return of capital) and reimbursed losses. — Specify 🗸					 
			2217	1			
38.	FY 199	2 closing balance — Sum of items 33, 34, 36, and 37 minus item 35. For incorporated affiliate, must equal item 21, (1); and for an affiliate that is a branch or agency, must equal item 26, column (1).	2218	\$			
>		D — CHANGE IN LOAN LOSS RESERVE, EXCLUDE LOANS TRANSFERRED TO THE FOREIGN PARENT		1			
		ss reserve — Balance at close of FY 1991	2300				
		on for loan losses — Amount charged to the loan loss reserve account during FY 1992	2301	1			1
			2302	1			
		sses — Amount of actual loan losses incurred during FY 1992, including direct write-offs		1			İ
42	. Recove	red losses — Amount of actual loan losses recovered during FY 1992	2303	1	141.591 EX		-
43	. Loan lo	oss reserve — Balance at close of FY 1992 — Sum of items 39, 40, and 42 minus item 41	2304	\$			1

#### SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued Report all amounts in thousands of U.S. dollars.

#### SCHEDULE OF EMPLOYMENT, LAND, AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION Section E -

Complete the schedule below for the five primary States in which the U.S. affiliate has reportable data. If the U.S. affiliate has activities in more than five States, report those five States for which the gross book value of all land and other property, plant, and equipment (column (4)) is largest. If column (4) is zero or insignificant, use the number of employees at yearend to determine the five primary States.

In column (3), include all employees on the payroll at the end of FY 1992, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1992. See **Instruction Booklet**, page 12, concerning reporting when employment is subject to unusual variations.

Land and other property, plant, and equipment covers all such items, whether carried as investments, in fixed asset accounts, or in other balance sheet accounts. Include land held for resale, held for investment purposes, and all other land owned. Land and other

property, plant, and equipment on capital lease from others should be included, but that on capital lease to others should be excluded.

Include in column (5), the value of buildings and all associated land leased or rented to others and the value of commercial property you own and use or operate. Commercial property includes apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations. Include the value of the land associated with these buildings. Exclude property you use for agricultural, mining, manufacturing, or other industrial purposes, property that is used to support these activities, such as research labs and warehouses, and office buildings located at industrial sites (office buildings owned by an industrial company but not located at an industrial site should be included in column (5). Also exclude educational buildings, hospital and institutional buildings, and all undeveloped land.

STATE — Entername FOR	BEA USE ONLY	Number of employees at close FY 1992 (3)	Gross book value (histocost) of all land, and of property, plant, an equipment, wherever con balance sheet, FY closing balance (4)	ther d arried	The portion of column that is commercial prop (5)	ı (4) perty
	(2)	Number	Bil. Mil. Thou.	Dols.	Bil. Mil. Thou.	Dols
44.	2	3	\$		5 \$	
45.	2	3	4		5	
46. bea. 2777	2	3	4		5	
47.	2	3	4		5	1
48. 2781	2	3	4		5	
49. Other States 2778		3	4		5	
50. TOTAL — Sum of items 44 through 49 2779	2	3	4		5	

at held a direct or indirect equity interest in the U.S. affiliate

Ill's are filed. Use photocopies of Part III if more than one must

	art III's must be completed for each line of or								affili											Γ			USI		
5	ection A — IDENTIFICATION OF FOREIGN PA	RENT	ANI	D UL	TIMA	TE B	ENE	FICIA	. owi	VER										1		Con	trol n	umb	er
51.	Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	1 1 3010	1		1																				
	Name of foreign parent that this Part III is for. If the U.S. affiliate is a branch or agency of a foreign bank, the name of the parent bank (home office) must be reported here. Government control, if any, of the foreign parent is to be reported in items 57 through 61.	 	1																						
	For the foreign parent named in item 52, this Part III is being used to report — Mark (X) one	 						inter															10)		
	If item 53a is marked — Give percent of —		CI	ose I				se F\ (2)		-															
	a. voting rights owned	3014	1	,		%	2		9	6															
	<b>b.</b> equity interest owned	3015	1			%	2		9	6	N	OTE	-	Sun	n of	f ite qua	m 5 I th	4a de su	of a	II Pa	art II ems	l's 7 a	nd 8	3.	
5. (	Country in which foreign parent named in item 52 —																								NLY
	a. is incorporated or organized, if a business enterprise, or is a resident, if an individual																				30	_	1		
-	b. is located, if a business enterprise and the country is different from that in item 55a																				30	17 [	1	7	$\neg$

AF		AFFILIATES OF TH	EN U.S. AFFILIATE AND I IE FOREIGN PARENT (FA TIMATE BENEFICIAL OWNER	FP) —	Continued	IND BETW		
named in i parent that enter the co	ode of foreign parent tem 52 — For a foreign is a business enteprise, ode for the primary activit e entity named as the ent in item 52.	 	— Secure industry code	from l	ist on page 7.	64		
52 the ulti	ign parent named in ite mate beneficial owner a definitions in Instruction age 6.)	on 3019 1 Y	es — If the foreign parent i individual, SKIP to ite o — Continue with item 58	m 62.	siness enterpris	e, SKIP to i	tem 61; if an	nts.
associated	an individual, or an I group of individuals? ction Booklet, page 6.)		es — A name need not be completed for the inc o — Continue with item 59	lividua	in item 59, but i	tem 60 mus	st beo no	
59. Name of U	BO	3021 1	19 200 600	للاي	SUL			
or of the it	f UBO named in item 5 ndividual(s) if the answ was "Yes."	er Caling	t survey on	<b>{O</b>			3022 1	SE ONLY
business er	ode of UBO — For a nterprise, enter the code is activity of the worldwide on of the UBO.	for 3023 1	Secure industry code	from	list on page 7.		alian (S. <del>M</del> a	
2. [ 3. ] 4. ]	completion.  Data reported in sections if item 53b is marked, the propositions, if any, between processing the propositions of the propositions of the proposition of	B, C, D, and E must be n only the following is sen the U.S. affiliated s.  S. bank affiliate including the that does not are between the U.S. bank Government statistics.	e for the fully consolidated tems in the rest of this Part and the foreign parent or F es the foreign parent's equise from the parent's or affic and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, are and its foreign parent, and its foreign parent, are and its foreign parent, and its foreign parent, are and its foreign parent.	U.S. a III nee AFP: 6 ity inv liate's to be positi	ffiliate. See <b>Ins</b> d be completed and 79 throug estment and the normal banking reported below ons – mainly cla room Sections B	truction Both to report of the same of the	direct transaction duplicate da fits debt Such investments billities arising of Form BE-12	ons ta ents, To
	BANK and reported inste	ad on Treasury Depar	tment International Capital	(110)1	orms. See Instr Close FY	uction po	Close F	
• DEBT					(1) Bil. Mil. Th	ous. Dols.	Bil. Mil. Th	nous. Dols
foreign par normal bar	arent's debt investment or home office that deposite by the home office that deposite by the home offset portions of loan page 9.	o not arise from the p "permanent" debt inv ne office that may be	estment; branches and	3055	1 \$		2 \$	
equity position parent's invest	<ul> <li>That portion of items ment in the U.S. affiliate.</li> </ul>	20 through 23 that re			1		2	
63. Capital st and non-vo	ock and additional pai oting capital stock and ad	d-in capital — Comn ditional paid-in capita	non and preferred, voting	3058	<b>\$</b>		\$	
	earnings (deficit) cluding translation adju	etment and treasur	ry stock — Specify =	3060				
65. Other, inc	ransiation adj	atment and a case.	, , , , , , , , , , , , , , , , , , , ,	3062	1		2	
				3062	\$		2 \$	
U.S. AFFILIA' office's investr	ment in the U.S. affiliate, the foreign parent consid	OR AGENCY — Rep	oort that part of the home tment reported in item 62 noluding unremitted income			1		
(unreimbursed	i losses).			3052	1 \$		\$	į
and the	earnings (deficit)			3053	1		2	ļ
	quity from home office	— Sum of items 67	' and 68 ———→	3054	\$		\$	
BEA USE ON		DI position		3064	1 \$		\$	
BEA USE 3100		2	3		4		5	
ONLY 3101	1	2	3		4		5	
3102	1	2	3		4		5	
3102								

	art III	INVESTMENT AND TRA BETWEEN U.S. AFFILIA	ANSA TE A	CTIONS BETWE ND FOREIGN AF	EN U. FILIA	S. AFFILIATE AND FO TES OF THE FOREIGN	REIGN PARENT ANI PARENT (FAFP)	D		
	Section C	- CHANGES IN EQUITY H NAMED IN ITEM 52								
	foreign pa its equity changes of equity acc dividends	nsactions during FY 1992 rent named in item 52 the holdings in the U.S. affilia aused by carrying net inc ount, the payment of stoc (other than liquidating di ution of earnings during t	at char ite. Ex ome to k or c	nged clude o the ash	reorg affect TRA cons	ude effect of treasury st persons other than the ganizations in capital str t total equity. REPORT, NSACTIONS VALUE, i.e ideration given (receive nt, except item 77.	foreign parent and ructure that do not ALL AMOUNTS AT the value of the		Amount (1) Bil. Mil. Thous.	i. Dol
		IONS BETWEEN FOREIGI				E	21 13	306	1 \$	1
71	1000	in equity interest — In	MILESON.				ougeuly.	306	י הלי	0 0 1
72	. Acquisit	TIONS BETWEEN FOREIC on by foreign parent of ersons other than the U	f equi	ity interest in U.	SON (	OTHER THAN U.S. AFFII	LIATES at	306	pond	
73		eign persons			4	or pur	are vey-	3068	1	
74	U.S. p	foreign parent of equersons other than the U	ity in I.S. at	terest in U.S. ffiliate	affilia 7	te to	SUI	3069	3	
75	. All for	eign persons	: (	al for	U	Jey 7-90		3070	1	
76	Change, items 71,	at transactions value, i 74, and 75.	n equ	ity holdings — E	quals	sum of items 70, 72, an	d 73, minus sum of	3071	1	1
77.	Change,	at book value, in equity books of the U.S. affiliate	holo	lings — Approxim	nate be	ook value on the date of	of the transaction(s),		1	1
>		- PAYMENTS AND RECEI	PTS O	EDIVIDENDS DIS	TRIBLE	TED EARNINGS INTERE	ST DOVALTIES AND LE	3072 CENS	FFFF	İ
En	ter amount	received, paid, or entere	d d	EEN U.S. AFFILIAT	E AND	FOREIGN PARENT AND	BETWEEN U.S. AFFILIA	ATE AI	ND FAFP	
occ pay ent	o intercom curred first. ment was ered into in	pany accounts, whichever Include amounts for which made in kind. For an item atercompany account prio	h	FOREIGN	PAYMENTS OR CREDITS BY U.S. AFFILIATE TO RECEIPTS BY OR CRED FROM FOREIGN P					ATE
rep ref	the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in			Net payment (a deduction of U.S withheld) (1)		U.S. tax withheld (2)	Net receipt (aft deduction of fore tax withheld) (3)	ign	Foreign tax with	held
sho	ntercompany account (item 62). Banks hould exclude interest and fees related to he items reportable on the Treasury			Bil. Mil. Thous	.  Dols.			, Dols		is. Dols
	Dividend earnings common a excluding dividends bank affilia earnings of that is a b	ternational Capital Forms or distributed — Dividends on and preferred stock, stock and liquidating of incorporated U.S. ate, or distributed f a U.S. bank affiliate anch or agency. imbursed losses on line	3073	1		2 1				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
79.	62) - Do	on invested debt (item not include interest or types of loans.	3076	1		2	3		4	i I
80.	other fee	s, license fees, and s for the use or sale lible property	3077	1	1	2	3		4	
	property operating less and n leases of r rent is equilease payr	or use of tangible  — Include rentals for eases of one year or et rent on operating nore than one year. Net ivalent to the total nent less the return of preciation) component.	3082	1		2 !	3		4	
	of service allocated e reimburse manageme technical, would non "other inco statement service and U.S. affilial U.S. affilial parent or F are separal would non gross oper seller of th	ent, professional, prother services that mally be included in me" in the income of the provider of the d. (2) payments by the eto, or receipts by the efrom, the foreign AFP for services that the provided in a sting revenues of the eservice (item 17, of this form for the	13083			2			4	
	TOTAL — through 8	Sum of items 78	3084 §			2	3 \$	1	4	T
> :	Section E —	FOREIGN PARENT'S EQU	- 12		NET II			1	\$ Amount	1
84.	Foreign pa	arent's direct equity in	U.S. a	affiliate's net inc	ome	(loss) after provision	for II S		(1) Bil. Mil. Thous	s. ¡Dols.
-	foreign par	ent's percentage of direct	PAKES	- Enter the forei	an nai	rent'e chara of itam 20 k	sacad on the	3085	1	
3E/	USE ONI	Y	1		2					
	6	3103							4	
one	42									_

# INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND Part III BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP) — Continued NOTE — All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above. Manufacturing, including farbicating, assembly, and processing **FOREIGN PARENT INDUSTRY CODES 01** Government and government-owned or -sponsored enterprise, or quasi-government organization or agency 07 Agriculture (ISI codes 010-090, except 070) 20 Food and kindred products (ISI codes 201-209) 21 Drugs (ISI code 283) 08 Mining (ISI codes 101-107, 120, and 140) 22 Chemicals, other than drugs (ISI codes 281, 284—289) 02 Pension fund - Government run 09 Construction (ISI code 150) 23 Stone, clay and glass products (ISI codes 321 and 329) 03 Pension fund - Privately run 11 Transportation, communication, and public utilities (ISI codes 401, 449, 450, 462, 472, 477, 04 Estate, trust, or nonprofit organization 481, 483, and 490) 24 Primary and fabricated metals (ISI codes 331, 335, 341, 349) 12 Wholesale and retail trade (ISI codes 501—515, 519, 530, 540, 560, 580, and 590) 05 Individual 25 Computers and office equipment (ISI code 357) Private business enterprise, investment organization, 13 Banking (including bank holding companies) (ISI codes 600 and 603) 26 Nonelectrical machinery other than computers and office equipment (ISI codes 351—356, 358, and 359) or group engaged in: 06 Petroleum and natural gas: exploration, development and extraction; oil and gas field services; refining; transport; storage; and wholesale and retail trade (ISI codes 133, 138, 291, 292, 299, 441, 461, 470, 517, and 554) 14 Holding companies (ISI code 671) 27 Electric and electronic equipment (ISI codes 363–369) 15 Other finance and insurance (ISI codes 612, 631, 632, 639, and 679) 28 Motor vehicles and equipment (ISI code 371) 16 Real estate — Including investing or engaging in real estate as an operator, manager, lessor, agent, or broker (ISI code 650). 29 Other transportation equipment (ISI code 379) 30 Instruments and related products (ISI codes 381—386) and Current Surma and Current Surma www.bea.gov/help/informa 17 Services (ISI codes 070, 108, 124, 148, and 700—890) 31 Other manufacturing (ISI codes 210—275, 305—310, and 390) REMARKS — Please use this space for any explanation that may be essential in understanding your reported data.

	Form is no longer valid  Form purposes at respondent  Mation purposes at response at r
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FORM <b>BE-12 BANK</b> \$ (REV. 12/92)	Supplement A U.S. DEP	ARTMENT OF COMMERCE EAU OF ECONOMIC ANALYSIS			
	LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED OR BRANCHES AND AGENCIES AGGREGATED INTO THE REPORTING AFFILIATE		Name of U.S. affiliate as shown in item 1, Part I of BE-12 BANK		
Supplement A must be out. S. affiliates listed below	ompleted by a reporting affiliate which consolidates or aggregates financial and operating data of any other U.S. a v plus the reporting U.S. affiliate must agree with item 12, Part I of BE-12 BANK. Continue listing onto as many ad	affiliate(s). The number of ditional copied pages as	Discontinuo Identification Number on about in item 2 Deat of DE 12 DANK 5110   1		
necessary.			Primary Employer Identification Number as shown in item 3, Part I of BE-12 BANK	Percentage of direct ownership which the U.S. affiliate listed in	
BEA USE ONLY	Name of each U.S. affiliate consolidated or aggregated (as represented in item 12, Part I)  by U.S.  file	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes  Name of U.S. affiliate which holds the direct ownersh interest in the U.S. affiliate listed in column (2)			
1 [ ] [ ]		(3)	4	5 (5)	
5111			4 , , , , , , , , , , , , , , , , , , ,	5	
5112			4	. %	
1		-	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. %	
1		-		5 . %	
5115				5 . %	
5116		_		5 . %	
5117			4   1   1   1   1   1   1   1   1   1	5 . %	
5118		-110111	4 4 4 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1	5 . %	
5119		2011111		5 . %	
1 5121		-11101	4	5 . %	
1		-19.11.11		5 . %	
1		-11110	4	5 . %	
1		-1111111	4	5 . %	
1			4	5 . 9	
1 5126		-1 1 1 1 1 1	4	5 . 9	
1			4	5 . 9	
5128		-	4	5 . 9	
5129		-	4	5 . 9	
1 5130		-	4	5 . 9	
1		-	4	5	
1		-1	4	5	
1 5133		1-1 1 1 1 1 1	4	5 . 9	
the state of the s					

FORM **BE-12(SF)** 

U.S. DEPARTMENT OF COMMERCE

#### **BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES - 1992** (SHORT FORM)

MAIL REPORTS

U.S. Department of Commerce Bureau of Economic Analysis BE-50(IN) Washington, DC 20230

**NOTE** — For information on filing reports by direct private delivery, please telephone (202 523–0547 during office hours – 8:30 a.m. to 4:30 p.m. eastern

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

#### **Important**

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

Banks and bank holding companies See Instruction Booklet, page 9, for special instructions.

Insurance companies — See Instruction Booklet, page 8, for special instructions.

- 1. WHO MUST REPORT -- A Form BE-12(SF) report is required for each nonbank U.S. affiliate, fully consolidated as required, of a foreign person if
  - a. At the end of, or for, its 1992 fiscal year, any one or more of the following three items for the U.S. affiliate, exceeded \$1 million (positive or negative), but no one item exceeded \$50 million (positive or negative) 
    (1) Total assets, or

    - (2) Sales or gross operating revenues, excluding sales taxes, or
    - (3) Net income after provision for U.S. income taxes; and
  - The business enterprise was a U.S. affiliate of a foreign person at the end of its 1992 fiscal year

If any one of the three items above exceeds \$50 million (positive or negative), the U.S. affiliate must file Form BE-12(LF), the long form.

See Instruction Booklet for reporting requirements, page 5, and for definitions of affiliate and U.S. affiliate, page 6.

- 2. U.S. AFFILIATE'S 1992 FISCAL YEAR affiliate's financial reporting year that has an ending date in calendar year 1992.
- CONSOLIDATED REPORTING A U.S. affiliate shall file on a fully consolidated basis, including in the consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. Hereinafter, the fully consolidated entity is considered to be one U.S. affiliate. See Instruction Booklet, page 7
- 4. ASSISTANCE Telephone (202) 523–0547 during office hours 8:30 a.m. to 4:30 p.m. eastern time.
- 5. DUE DATE A completed report on Form BE-12(SF) shall be due no later than May 31, 1993.
- 6. GENERAL NOTES
  - a. Figures such as the number of acres and the number of employees should be reported to the nearest whole unit.
  - Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions

**EXAMPLE** — If amount is \$1,334,615.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	i

- c. If an item is between + or \$500.00 enter "0."
- d. Use parentheses to indicate negative numbers.
- e. All questions should be answered in the context of the reporting period given in item 5

**BEA USE ONLY** Control number

Public reporting burden for this short form is estimated to vary from 2 to 6 hours per response, with an average of 3 hours per response, including the 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 or any other aspect of this collection of information, including suggestions for reducing this burden, to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0042, Washington, DC 20503.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 22 U.S.C. 3101–3108, as amended by P.L. 98-573 and P.L. 101-533 — hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C.

**CONFIDENTIALITY** — The Act provides that your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The Act also provides that copies retained in your files are immune from legal process.

## IDENTIFICATION OF U.S. AFFILIATE

1. Name and address of U.S. affiliate — An address label, if affixed, shows, among other things,
the name and address of this U.S. affiliate, as known to BEA. If the name and address are correct,
write "same" on the label below. If there are any changes in the name or address on the label,
make the changes directly on the label. If no label has been affixed, enter the name and address in
full; skip a single block between words.
Name of U.S. Affiliate

1002	P APPLICATION E A POPULATION AND A POPUL
	Street or PO Box
1003	
	City and State
1004	
	ZIP Code
1005	

2. Location of U.S. affiliate — If the mailing address in item 1 is in care of someone other than the U.S. affiliate, e.g., a CPA firm, a law firm, or some other intermediary, give the name and location of the primary U.S. headquarters of the affiliate. For U.S. affiliates that are real estate investments with no U.S. headquarters, give the name (if any) and location of the real estate. (If the real estate is in more than one location give the name and location of the real estate with the largest gross book value.)

1													П	
Street	or PO Bo	OX .												
1													П	
City ar	nd State												-	
1													П	
ZIP Co	de													
1														
	City ar		City and State	City and State	City and State	City and State	City and State	City and State	City and State	City and State	City and State	City and State	City and State	City and State

3. Is more than 50 percent of the ownership interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent?

1400	1	1	Yes
	1	2	No

Name of U.S. Affiliate

If the answer is "Yes" — Do not complete this report unless this affiliate qualifies for filing separately and has obtained permission from BEA to do so. Note, however, that nonbank affiliates of a bank affiliate must file separately regardless of the ownership interest; see Instruction Booklet, page 9. Otherwise, the report must reflect information and data for, and be filed in the name of, the fully consolidated U.S. business enterprise meeting the definition of U.S. affiliate. Please forward this Form BE-12 survey packet to the U.S. business enterprise owning your company to the extent of more than 50 percent, and notify BEA of the act ion taken by filing Form BE-12(X) with item 2(c) completed.

4. Ente		Primary						d by U.S. affiliate to file income and payroll taxes.  Other							
1006	1		-					2		-					
5. REP	1000		Control of the Contro	-									Month	Day	Year
							nds on March 31, repor	rt for the 1	2 n	nonth	<b>→</b>	1007	1	- 1	

period ending March 31, 1992. 6. Did the U.S. business enterprise become a U.S. affiliate during its 1992 fiscal year?

1008 <sup>1</sup> 1 Yes			Month	Day	Year
1 2 No	If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate.	1009	1		L
	siness enterprise that became a U.S. affiliate during its		i	i	i_i
1992 fiscal year, the clo	se FY 1991 data columns should all be zero.				

7. Is the U.S. affiliate named in item 1 above separately incorporated in the United States, including its territories and possessions? — Mark (X) one

1011	1	1	Ye
	4	2	No

**PENALTIES** — Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (See Section 6 of the Act, 22 U.S.C. 3105).

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address	<b>CERTIFICATION</b> — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with III.M. of the <b>Instruction Booklet</b> ,
Name 1000 <sup>1</sup>	estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.
Address	Authorized official's signature
TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension	Print or type name and title Date

Part I	IDENTIFICATION OF	U.S. AFFILIATE — C	Continued				
8. U.S. a	ffiliates fully consolidated i	n this report					
report	enter the number of U.S. affili	ates fully consolidated. (He	reinafter, they are consid	re than one U.S. affiliate is fully ered to be one U.S. affiliate.) Ex	clude all		
affiliate	s must be included in this rep	ort on the equity basis, or c	ost basis if less than 20 p	this U.S. affiliate, from the full percent owned. See consolidation nust be fully consolidated in this st file a separate Form BE-12(SF	n instructi report ur	ions in the nless	
					bir		
1012 1	() [F] (SEE			SEC. 31.01H	91,		
Nı	l umber — If number is greater i	than one, Supplement A mu	ust be completed.	ngel	1.		*5.
WAS - 28 FEW - 12				10,,001,		- A	34,
	ffiliates NOT fully consolidates of U.S. affiliates in which thi		rship interest that ARE N	OT fully consolidated in this rep	ort.	DOUG	
1013 1			corm	"ILLO, LE ac	ort.	Y	
			ey to an P	~~			
in	umber — If number is not zero this report on an equity basis, orm BE-12(SF) or Form BE-12(L	or cost basis if less than 20	mpleted. The U.S. affilia percent owned, and mu	e named in item 1 must include ist notify such other U.S. affiliate	data for s es of their	such U.S. affiliat obligation to fi	res le a
Ownership or an equiva	— Enter <b>percent of ownership</b> lent interest if an unincorpora	o, to a tenth of one percent, ted affiliate, in the U.S. affil	based on <b>voting stock</b> il iate <b>held directly by</b>	an incorporated affiliate		REPORTIN	G PERIOD
All for	eign parents of this affiliate	e — Give name of each lif r	nore than 2, continue on	a separate sheet.)	(	Close FY 1992	Close FY 1991
	reign parents of this affiliate	13 CILLE	1601.			(1)	(2)
	1. 91.	Colpin			1		2
10.		Alber.			1017	. %	. %
		90					2
11.	S. affiliates of the foreign p	avanta Giva nama of as	ch /if more than 2 contin	uua on a canarata cheat l	1018	. %	. %
All U.	s. arrillates of the foreign p	arents — Give hame or ear	or (ii more than 2, contin	uo on a separate sneet.	1		2
	4.						2
12.					1063	. %	. %
13.					1064	. %	2
		2224			1001	. %	n
14. All ot	her persons (do not list nam	les)			1061	• 76	. 7
	TOTAL of directly held voti	ing ownership interests -	– Sum of items 10 throu	gh 14		100.0%	100.0%
15. Major		d U.S. affiliate — Briefly of	describe the major produ	ct or service of the U.S. affiliate.	If a produ	uct, also	
0,0,0		, , , , , , , , , , , , , , , , , , , ,					
Enter the 3	lassification of fully consol digit ISI code(s) and the sales	(as defined in item 20) asso	ciated with each code. If	you use fewer			
Industry an	codes, you must account for to d Foreign Trade Classification on(s) pertinent to the last active	s for International Surveys.	For an inactive affiliate, s	show the industry	ISI cod	te l	Sales
					101 000		0.0100
determine	mpanies should show total inc its industry code based on the impany" classification (i.e., ISI	activities of the fully conso	lidated U.S. business ent	erprise. The	(4)	811	(2)
conglomer	ate. Call BEA for further assista	ance if this is the U.S. affilia	te's apparant classification	on.	1 (1)	Bil. 1	Mil. Thous. Dol
16. Enter c	ode with largest sales	N CONTRACTOR OF THE		1164	1	2	1
<b>17.</b> Enter c	ode with 2nd largest sales			1165			
18. Enter c	ode with 3rd largest sales			1166	1	2	
19 Sales r	ot accounted for above			1173		2	1
	SALES — Gross sales minu	ue raturne allawancae a	nd discounts or aross				1
both e	. SALES — Gross sales mini xclusive of sales or consun directly on manufacturers, s sum of items 16 through 1	nption taxes levied direct wholesalers, and retaile	tly on the consumer an	nd excise taxes	1	2	1 1
			BEA USE (	DNLY		121121111111111111111111111111111111111	
1200	1	2	3	4		5	
1201	1	2	3	4		5	
1202	1	2	3	4		5	
201000201	1						
1203	1	2	3	4		5	

Part II SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE					
Report all amounts in thousands of U.S. dollars.			Bala close F	nces	
Section A — BALANCE SHEET ITEMS				1 1992	
<b>NOTE</b> — Report equity investment in all unconsolidated U.S. affiliates and foreign business enterprises owned more (including those that are majority-owned) on an equity basis to include equity in undistributed earnings s		Bil.	- Carrier	Thous.	Dols.
for U.S. affiliates and foreign business enterprises owned less than 20 percent, report at cost.	ince acquisition,	1			1
21. Total assets	2109	\$			1
	The second second second	1			1
22. Total liabilities	2114				1
23. Total owners' equity	2120	\$			
Section B — OTHER FINANCIAL AND OPERATING DATA	2120			ount C	•
ic no	25 011	Bil.	Mil.	Thous.	Dols.
24. Net income — After provision for U.S. Federal, State, and local income taxes	2159	\$			i
25. Total employee compensation for FY 1992 — Employees' gross earnings (before payroll deductions). direct and in-kind payments by the employer to employees, and employer expenditures for all employee be including those required by statute, such as employer's Social Security taxes, those resulting from collection contracts, and those that are voluntary. Compensation data should be based on payroll records. They shou activities during the reporting period regardless of whether such activities were charged as an expense on statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period those capitalized or charged to inventories in prior periods. See Instruction Booklet, page 12.	ld relate to the income	î			
26. Expenditures for property, plant, and equipment for FY 1992 — Include expenditures for land, miner rights, plant, equipment, and other property, prespective of where carried on the balance sheet. Include the book value of transfers in, and capitalized and expensed exploration and development expenditures. Do not include expenditures made in prior years that are reclassified in the current year. Do not net sales, other dispositions, or other charges against expenditures.	e net	1			1 1 1 1
27. Research and development expenditures, calculated in accordance with FASB 2 — All R&D costs i including depreciation, amortization, wages and salaries, taxes cost of materials and supplies, allocated ovindirect R&D costs, and the costs of R&D conducted by others on behalf of the U.S. affiliate. Exclude costs R&D activities conducted for others under a contractual arrangement.	erhead,	1			I I I
<b>NOTE</b> — U.S. merchandise trade for FY 1992 must be reported on a "shipped" basis, irrespective of to or from shipments were billed or "charged." The "charged" basis may be used only if there is no material difference between it and the "shipped" basis. See <b>Instruction Booklet</b> , page 12.	whom the	1	d H	etanulo.	1 1
28. TOTAL EXPORTS, INCLUDING CAPITAL GOODS — Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port) in FV 1992.	2502	\$			
29. TOTAL IMPORTS, INCLUDING CAPITAL GOODS — Shipped to U.S. affiliate by foreigners		1			1
(valued f.a.s. foreign port) and received in FY 1992.	≥ 2515	\$			
	All acres of land owned at close of FY 1992 (Exclude mineral rights) (To nearest whole acre) (1)	land (Excl	d at hist at close lude mii (2		ost ! ghts)
30. Acres and gross book value of land owned — Number of acres and gross book value of all U.S. land owned at close FY 1992 wherever carried on the balance sheet.	Number	Bil.	Mil.	Thous.	Dols.
Include land on capital lease from others. Exclude the value and acres of mineral rights owned or leased.	1	\$			
rigitts owned of leased.		1			
					1
В	EA USE ONLY 2599				1

### Section C — SCHEDULE OF EMPLOYMENT, LAND, AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

Complete the schedule below for the four primary States in which the U.S. affiliate has reportable data. If the U.S. affiliate has activities in more than four States, report those four States for which the gross book value of all land and other property, plant, and equipment (column (5)) is largest. If column (5) is zero or insignificant, use the numbers of employees at yearend (column (3)), to determine the four primary States.

In column (3), include all employees on the payroll at the end of FY 1992, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1992. See **Instruction Booklet**, page 12, concerning reporting when employment is subject to unusual variations.

In column (4), include all employees on the payroll of operating manufacturing plants located in the State. Also include employees on the payrolls of central administrative offices and auxiliary units if these units primarily serve manufacturing plants (even if the plants served are located in other States).

Land and other property, plant, and equipment covers all such items, whether carried as investments, in fixed asset accounts, or in other balance sheet

accounts. Include land held for resale, held for investment purposes, and all other land owned. Land and other property, plant, and equipment on capital lease from others should be included, but that on capital lease to others should be excluded. In categorizing land and other property, plant, and equipment by use, classify by primary use. For land not in use, classify it by expected or intended use.

Include in column (6), the value of buildings and all associated land leased or rented to others and the value of commercial property you own and use or operate. Commercial property includes apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations. Include the value of the land associated with these buildings. Exclude property you use for agricultural, mining, manufacturing or other industrial purposes, property that is used to support these activities, such as research labs and warehouses, and office buildings located at industrial sites (office buildings owned by an industrial company but not located at an industrial site should be included in column(6)). Also exclude educational buildings, hospital and institutional buildings, and all undeveloped land.

	STATE — Enter name		BEA USE ONLY	Number of employees at close FY 1992	The portion of employees in column (3) that are manufacturing employees (4)	Gross book value (historical cost) of all land and other property, plant, and equipment wherever carried on balance sheet, FY 1992 closing balance.	The portion of column (5) that is commercial property	The portion of column (5) that is used primarily in manufacturing. Include petroleum refining.
	(1)		(2)	Number	Number	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.
		100	1	2	3	4	5	6
31.		2775				\$	\$	s
32.		2776	1	2	3	4	5	6
33.		2777	1	2	3	4	5	6
34.	5000	2780	1	2	3	4	5	6
35. Ot	ther states	2778	(1-11)	2	3	4	5	6
36. TC	OTAL — Sum of items 31 through 35	2779	1	2	3	\$	5	6

FORM BE-12(SF) (REV. 12/92) Page 3

	A separate Part III must be completed for each foreign parent holds both direct ownership. Do not duplicate positions or transaction the top of the additional Part III, identify each with the	FILIAT on parent and industrial	t tha	OF at he at eq at eq	THE Id a d uity in Part	FOR irect iteres Ill's a	or ir	direct hen so led. U	AR t ec epa lse	uity rate phot	int Par	erest ert III's	P) in t s mu of F	he L st b	I.S. a e co	affili mpl mor	ate a eted e tha	t an	ytin each	ne d	durir						
	Section A — IDENTIFICATION OF FOREIGN PAR	and Commence			A SHOWN THE S		-110100			are to be		LOIII .	7, 01	tilo	0.0		muto.				Т						_
37.	Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	I I 3010	1					21										4	8		F	T		use rol nu			
38.	Name of foreign parent that this Part III is for.	3011	1	T		T			T			T	7//-				13			T	T	T	T		T		
39.	For the foreign parent named in item 38, this Part III is being used to report — Mark (X) one	 		7	direct			*****		*1			3	10		C	1	•	- 10		d 111		46	7	C	•	
	a	3012 I 3013			indir																		)				
40.	If item 39a is marked — Give percent of —  a. voting rights owned	 	CI		FY 19	92	Clo	ose FY (2)		91	0	5	ar	S	7	e	m 40	4	3-								
		SU	1	1	W	0/	2	14	0	70	50						m 40 of ite		all P	art	Ill's						
41.	b. equity interest owned	3015 I	1	<u> </u>	-1)	76		-1	0	70		IIIus	i cy	uai	110 3	sum	OT ILE	1115	10 a	Hu	11.	-	BEA	USE	01	VLY	_
	named in item 38 —  a. is incorporated or organized, if a business enterprise, or is a resident, if an individual	rre	7	5	5U 50	(L	1 <sub>S</sub>	ic.			_	_											3016	1			
	b. is located, if a business enterprise and the country is different from that in item 41a	246	1	11.																	_		3017	1			
42.	Industry code of foreign parent named in item 38 — For a foreign parent that is a business enterprise, enter the code for the primary activity of the single entity named as the foreign parent in item 38.	 	1		-s	ecure	e ina	lustry	cod	de fro	om	list a	at th	e bo	tton	n of	page	5.					- 1				
43.	Is the foreign parent named in item 38 the ultimate beneficial owner (UBO)? (See definitions in Instruction Booklet, page 6.)	3019 			Yes —	if a	n inc	lividu	al, :	SKIP	to	busi item	ines: 48.	s en	terpi	rise,	SKIF	to i	item	47,	e						
44.	Is the UBO an individual, or an associated group of individuals? (See Instruction Booklet, page 6.)	3020 1 1 1	1		Yes — No —	con	nplei	ted fo	r th	e ind	divi	en in dual	iter (s).	n 45	, bu	t ite	m 46	mu	st be	9							
45.	Name of UBO	3021	П	T								T					T			T	T	Ī	Т				
46.	Country of UBO named in item 45, or of the individual(s) if the answer to item 44 was "Yes."	1 1 1																					BEA 3022	USE 1	OI	VLY	
47.	Industry code of UBO — For a business enterprise, enter the code for the primary activity of the worldwide consolidation of the UBO.	1 1 3023	1		_s	ecure	e ina	lustry	cod	de fro	om	list a	nt th	e bo	tton	n of	page	5.									
NO	<ol> <li>Information regarding the UBO in it line instructions will constitute an ir</li> <li>Data reported in Sections B, C, D, ar</li> <li>If item 39b is marked, then only the between the U.S. affiliate and the formal of the constitution of the section of the unit of the constitution of the unit of the</li></ol>	complet nd E mus followin	te re st be g ite	port, for ems	, whic the fu in the	h wil Illy co rest	I be onso of th	returr lidate iis Par	ned ed U rt III	to th J.S. a I nee	ne F affil ad b	Repo iate. e co	rter See mple	for d Inst ted	truc to re	oleti tion epor	on. <b>Boo</b> rt dire	kle ect ti	<b>t,</b> pa	age acti	7.	or	posi	tions			
	Section B — INVESTMENT BETWEEN U.S. AFFIL NAMED IN ITEM 38, AND BETWEEN												T			7/2070	Service	CLC	SIN	G E	BALA	NO	19814				
	ACCORDING TO BOOKS OF THE U.						,										1992 (1)		V/2				FY	(2)	1		
10	Liabilities owed by U.S. affiliate to foreign par	oné nam	and	in it	om 2	9 and	d to	EAEE						Bil.	IV	lil.	The	ous.	Dol	-	Bil.		Mil.	TI	hou	s. Do	ols
40.	current and long-term	GIIL Hall	icu		CIII 3	o am	u to	TALL				30	56	5					i I	-	\$	_				1	_
49.	Receivables due to U.S. affiliate from foreign praffe — Current and long-term. Include certificates would otherwise be included in cash on your balant foreign affiliates of the foreign parent.	of depos	sit a	nd o	ther d	lepos	sits (	that				305	57	1					1 1 1		2					1	
e (	OWNERS' EQUITY ITEMS — Foreign parent's equity i	n —					- 11				E								1		2					1	
50.	Capital stock and additional paid-in capital — non-voting capital stock and additional paid-in capit	Commor al.	n an	d pre	eferre	d, voi	ting	and		_		30	58	17					-		2					1	
_	Retained earnings (deficit)		Sept. S		-							30	200						-		2					1	
52.	Other, including translation adjustment and tr	easury :	stoc	k —	- Spec	ify — ⊭	7												i							1	
												301	60	I					1		2					1	
	OREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUININCORPORATED U.S. AFFILIATE —	JITY OF	INC	ORP	ORAT	ED O	R																			1	
	Sum of items 50 through 52 for incorporated U.S. a for which this breakdown is available. For those unibreakdown for items 50 through 52, report foreign p	ncorpora	ated	U.S	. affili	ates 1	that	canno	ot p	rovio	de a		33	5					1	- 10	2					1	
	BEA USE ONLY	DI posi			*22.001	J 1111G		- derry	, 110	21	77	300		1			_	_	1	1	2	_			_	1	_

Part III INVESTMENT AND TRANSACTION AND FOREIGN AFFILIATES OF T	ONS BETWEEN U.S. AFFILIATE AND FOREIGHE FOREIGN PARENT (FAFP) — Continued	N PARENT AND BETWE	EN U.S. AFFILIA	TE
	N THE U.S. AFFILIATE BY THE FOREIGN PARENT N			
Report transactions during FY 1992 by the foreign partitem 38 that changed its equity holdings in the U.S. at changes caused by carrying net income to the equity payment of stock or cash dividends (other than liquid	account, the structure that do not affect total equity.	nd reorganizations in capital REPORT ALL AMOUNTS	Amount (1)	
dividends), or the distribution of earnings during the	given (received) by the foreign parent,	except item 57.	Bil. Mil. Thou	us. Dols
54. Increase by foreign parent of equity interest	in U.S. affiliate	3065	\$	
55. Decrease by foreign parent of equity interes	t in U.S. affiliate	3066	1	I
	dinera Fauela itam Ed minus EE	3071	1	١.
<ul><li>56. Change, at transactions value, in equity hol</li><li>57. Change, at book value, in equity holdings –</li></ul>	- Approximate book value on the date of the transaction	n(s), based on	1 Jen	1
books of the U.S. affiliate, that is equivalent to the Section D — PAYMENTS AND RECEIPTS OF DIV	ne transactions reported in item 56.	Net payments or credits	Net receipts by	v or
INTEREST, ROYALTIES AND LICEN	SE FEES, AND OTHER TE AND FOREIGN PARENT AND BETWEEN	by U.S. affiliate to foreign parent and FAFP (after deduction of U.S. tax withheld)	from foreign pare FAFP (after deduction foreign tax with	ffiliate ent and ction of
Enter amounts received, paid, or entered into intercor first. Include amounts for which payment was made i	n kind, horan item enteredinto	BD. Mil. Thous. Dols.	. Bil. Mil. Thou	us. Dols
intercompany account prior to the reporting period, a account should not be reported in the items below, b reduction in intercompany account (items 48 and 49).	ny subsequent settlement of the ut should be reflected only as a	1		
58. Dividends or distributed earnings — Dividen excluding stock and liquidating dividends of in earnings of unincorporated U.S. affiliate.	ds on common and preferred stock, corporated U.S. affiliate, or distributed 3073	\$		
This and	ur linio	1	2	
59. Interest — Include interest on capital leases.	1076 3076			
404		1	2	1
60. Royalties, license fees, and other fees for the		177		
61. Charges for use of tangible property — Includes and net rent on operating leases of more the lease payment less the return of capital (depreciatape rentals	on one year. Net rent is equivalent to the total	1	2	1
62. Allocated expenses and sales of services —	echnical, or other services that would normally			
be included in "other income" in the income state payments by the U.S. affiliate to, or receipts by the FAFP for services that are separately billed and the operating revenues of the seller of the service (ite	e U.S. affiliate from, the foreign parent or at would normally be included in gross	1 1	2	1
affiliate).	3063	1	2	1
63. TOTAL — Sum of items 58 through 62 ——	→ 3084		\$	i
Section E — FOREIGN PARENT'S EQUITY IN U.	Constitution of the Consti		Amount	
			Bil. Mil. Tho	us. Dols
64. Foreign parent's direct equity in U.S. affilia	te's net income (loss) after provision for U.S.		1	1
Federal, State, and local income taxes — Er the foreign parent's percentage of direct equity	iter the foreign parent's share of item 24. based on	3085	\$	1
FOREIGN PARENT AND UBO INDUSTRY CODES	NOTE — All industries listed below exclude	Manufacturing, including	fabricating, assembly	y, and
	petroleum subindustries included in "Petroleum and natural gas," as defined above.	processing —  20 Food and kindred proc	ducts (ISI codes 201-	-209)
O1 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency O2 Pension fund — Government run O3 Pension fund — Privately run O4 Estate, trust, or nonprofit organization O5 Individual	<ul> <li>O7 Agriculture (ISI codes 010—090, except 070)</li> <li>O8 Mining (ISI codes 101—107, 120, and 140)</li> <li>O9 Construction (ISI code 150)</li> <li>11 Transportation, communication, and public utilities (ISI codes 401, 449, 450, 462, 472, 477, 481, 483, and 490)</li> <li>12 Wholesale and retail trade (ISI codes 501—515, 519, 530, 540, 560, 580, and 590)</li> </ul>	21 Drugs (ISI code 283) 22 Chemicals, other than 284—289) 23 Stone, clay and glass and 329) 24 Primary and fabricated 341—349) 25 Computers and office 26 Nonelectrical machine	drugs (ISI codes 281 products (ISI codes 3 d metals (ISI codes 3 equipment (ISI code	321 31, 335, 357)
Private business enterprise, investment organization, or group engaged in:  06 Petroleum and natural gas: exploration, development and extraction; oil and gas field services; refining; transport; storage; and wholesale and retail trade (ISI codes 133, 138, 291, 292, 299, 441, 461, 470, 517, and 554)	<ul> <li>13 Banking (including bank holding companies) (ISI codes 600 and 603)</li> <li>14 Holding companies (ISI code 671)</li> <li>15 Other finance and insurance (ISI codes 612, 631, 632, 639, and 679)</li> <li>16 Real estate — Including investing or engaging in real estate as an operator, manager, lessor, agent, or broker (ISI code 650)</li> <li>17 Services (ISI codes 070, 108, 124, 148, and 700—890)</li> </ul>	office equipment (IS and 359) 27 Electric and electronic 363—369) 28 Motor vehicles and equation equation equation (IS and equation equation equation equation equation (IS and equation equation equation equation equation equation equation (IS and equation	SI codes 351—356, 35 equipment (ISI code quipment (ISI code 37 quipment (ISI code 3 ed products (ISI code	58, es 71) 379)
REMARKS — Please use this space for any expl	anation that may be essential in understanding y	our reported data.		
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OMB No. 0608-0042: Approval Expires 12/31/94

NOTE – If you Suppl	ement A  F ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFF filed a Supplement A or a computer printout of Supplement A with your 1991 BE-15 report, in lieu of ement A, you may substitute a copy of that Supplement A or computer printout which has been upons, deletions, or other changes.		Name of U.S. affiliate as shown in item 1, Part I of BE-12(SF)	
Supplement A must be comp listed below plus the reportin	leted by a reporting affiliate which consolidates financial and operating data of any other U.S. affiliage U.S. affiliate must agree with item 8, Part I of BE-12(SF). Continue listing onto as many additional	te(s). The number of U.S. affiliates copied pages as necessary.	Primary Employer Identification Number as shown in item 4, Part I of BE-12(SF)  5110   1	
BEA USE ONLY	Name of each U.S. affiliate consolidated (as represented in item 8, Part I)  (2)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate listed in column (2)	Percentage of direct ownership which the U.S. affiliate listed in column (4) holds in the U.S. affiliate listed in column (2). – Enter percentage to nearest tenth. (5)
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Sur U.S	plement affiliates	B must l s listed b	e complet elow must	ted by a r agree w	eportin ith iten	g affilia 19, Part	te whic I, of BE	h files a E-12(SF)	BE-12( Contin	SF) and hour listing	nas a di J onto a	rect owr is many	nership additio	interest nal copi	in a U. ed pag	S. affilia es as ne	ate(s) w ecessar	hich is (are) not f /-	ully con	nsolidated	d. The nun	nber of	Prima	ry Employ	er Identifica	ation Num	ber as shown in iten	1 4, Part I	of BE-12	(SF)	62	10 1			
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	BEA US	SE ONLY	,				Na	me of e	ach U.S	6. affiliate	in whi	ch a dire	ect inter	est					Ad	ddress of	each U.S.	affiliate li	sted in co	olumn (2)			been notified of obligation to	us	ployer Ide	S. affiliat	te listed	in	consolidated U	.S. affiliate	named in
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FORM **BE-12(X)** (REV. 12/92)

U.S. DEPARTMENT OF COMMERCE

#### **BENCHMARK SURVEY** OF FOREIGN DIRECT INVESTMENT IN THE **UNITED STATES - 1992**

**CLAIM FOR EXEMPTION FROM FILING** BE-12(LF), BE-12(SF), OR BE-12 BANK

MAIL REPORTS TO

U.S. Department of Commerce **Bureau of Economic Analysis** BE-50(IN) Washington, DC 20230

**NOTE** — For information on filing reports by direct private delivery, please telephone (202) 523–0547 during office hours – 8:30 a.m. to 4:30 p.m. eastern

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

#### INSTRUCTIONS

Response required — The publication in the Federal Register of the notice implementing this survey is considered legal notice to covered U.S. business enterprises of their obligation to report. Therefore, a response is required for each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of the business enterprise's 1992 fiscal year, whether or not they are contacted by end of the business enterprise's 1992 fiscal year, whether or not they are contacted by BEA. Also, a person or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to Section 806.4 of 15 CFR, Chapter VIII. A response is defined as completion and return of Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK, if applicable, by May 31, 1993, or of this Form BE-12(X) within 30 days of its receipt, if the U.S. business enterprise is exempt from filing. exempt from filing.

A U.S. affiliate is a U.S. business enterprise in which one foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise. See the Instruction Booklet for other definitions and reporting requirements

**Consolidated reporting** — A U.S. affiliate shall file on a fully consolidated basis, including in the full consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting securities. The fully consolidated entity is considered to be one U.S. affiliate. See **Instruction Booklet**, page 7. Reporting criteria are applied to the consolidated entity.

Aggregation of real estate investments Aggregation of real estate investments — All real estate investments of a foreign person must be aggregated for the purpose of applying the reporting criteria. A single report form must be filed to report the aggregate holdings, unless permission has been received from BEA to do otherwise. Those holdings not aggregated must be reported separately. See Instruction Booklet, pages 5 and 9.

- The U.S. affiliate's 1992 fiscal Fiscal year year is defined to be the affiliate's financial reporting year that has an ending date in calendar year 1992.

Assistance — Telephone (202) 523-0547 during office hours - 8:30 a.m. to 4:30 p.m. eastern time.

- 18 U.S.C. 1001 (Crimes and Criminal Procedure) makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jursidiction. Any officer, director, employee, or agent of any corporation who knowingly participates in a willful failure to report, upon conviction, may be punished by a fine, imprisonment, or both (22 U.S.C. 3105).

**BEA USE ONLY** Control number

and Budget, Paperwork Reduction Project 0608-0042, Washington, DC 20503.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 22 U.S.C. 3101—3108, as amended by P.L. 98-573 and P.L. 101–533 — hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C.

**CONFIDENTIALITY** — The Act provides that your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The Act also provides that copies retained in your files are immune from legal process.

#### **IDENTIFICATION OF U.S. AFFILIATE**

A	A. Name and address of U.S. business enterprise for which this claim is filed. If the business
	enterprise received a prelabeled Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK, enter in the
	blocks below the name, address, and BEA Identification Number from the label affixed to Part 1,
	item 1, of that form; skip a single block between words. If a prelabeled form was not received, enter
	name and address as contained on letter transmitting the report forms to you, indicating any
	changes or corrections.

	Name	of U.S.	affili	ate		C	1		116										
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1.	This U.S. business enterprise was a U.S. affiliate of a foreign person at the end of its 1992 fiscal year, but is exempt from filing a Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK because, on a fully consolidated, or in the case of real estate investments, an aggregated basis, each of the following three items for the U.S. affiliate (not the foreign parent's share) did not exceed \$1 million (positive or negative) at the end of, or for, its 1992 fiscal year:
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(positive or negative) at the end of, or for, its 1992 fiscal year:	are) did n	of excee	ed \$1 mill	ion
<ul><li>a. Total assets (do not net out liabilities)</li><li>b. Sales or gross operating revenues, excluding sales taxes, and</li></ul>		Am	ount	
c. Net income after provision for U.S. income taxes.	Bil.	Mil.	Thous.	Dols

Total assets at close FY 1992- Do not net out liabilities

Enter value or amount for each of the following four items.

ales or gross operating revenues for FY 1992, excluding sales			1
axes — Do not give gross margin.	2149		1
		1	1
let income for FY 1992, after provision for U.S. income taxes	2159		1

Acres (To nearest whole acre)
wildle acre/

Number of acres of U.S. land owned

Also complete the following. Country of foreign parent

	BEA	US	EC	NLY
	3106	1		
age 6.				

3022

Country of ultimate beneficial owner — See Instruction Booklet, I

	-	
E-12 BANK must		
fication below,		

If item 1 is marked — No Form BE-12(LF), Form BE-12(SF) or Form B be filed at this time. However, this Form BE-12(X), including the certimust be filed within 30 days of the date it was received.

If this claim for exemption is disallowed, the original due date of the BE-12 remains in

**PENALTIES** — Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (See Section 6 of the Act, 22 U.S.C. 3105).

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address  Name 1000 1	<b>CERTIFICATION</b> — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with III.M. of the <b>Instruction Booklet</b> , estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.		
Address	Authorized official's signature		
TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension	Print or type name and title Date		

	, busili	ss enterpr	ise is exempt from filing a Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK because:
			enterprise was not a U.S. affiliate of a foreign person at any time during its 1992 fiscal year but had e of a foreign person at some time betweeen January 1, 1987 and the beginning of its 1992 fiscal year.
			ownership ceased or went below 10 percent.
18			
7010	Month	Year	
7010	1		. A
			: 3110
)	This U.	S. business	enterprise was not a U.S. affiliate of a foreign person at any time during its 1992 fiscal year and was
	not a U	.S. affiliate	of a foreign person at any time since January 1, 1987.
-			101130113
	This U.	S. busines	enterprise was a U.S. affiliate of a foreign person during its 1992 fiscal year but is fully consolidated
	into the	BE-12 rep	ort for another U.S. affiliate — In the blocks below, give name, address, and BEA Identification as a large state of the solidated U.S. affiliate that is reporting to BEA (skip a single block between words):
	rvunnoe	or the co.	isolidated 0.5. anniate that is reporting to be a single block between words.
	Name		of the person of the second of
			410, 410, 611,
	Street	r P.O. Box	150 may 1 to cor-
	City an	State	nist of the remaining ZIP Code
	City and	- VI	
	20111120 1010-0	111	
7011		ntification	Number
7011			
_			
П	This U.	S. business	enterprise is exempt from filing because its owners are citizens of the United States who are resident
	abroad	as a result	of official employment by the U.S. Government (including the immediate family of such persons), or its and expect to be resident abroad for less than one year.
	OWITOIS	TO DOO!	and oxpool to be reducing abroad for loss than one year.
7012	Montl 1	Year	
	This II	Shusines	enterprise is a U.S. affiliate of a foreign person, but it became a U.S. affiliate after the end of the U.S.
	busines	s enterpris	e's 1992 fiscal year. Complete items (1) and (2) below.
	(1) Giv	e date whe	n the U.S. business enterprise became a U.S. affiliate of a foreign person, and
	Montl	Year	
7013			
	(2) Giv	the endin	g date of the U.S. business enterprise's 1992 fiscal year. See Instruction Booklet, page 6.
	Montl	Year	Signale was partitional with a mineral real residence of the second seco
7014	1		
			Note that a Form BE-13 should have been filed to reflect the acquisition.
tem 2	(a), (b),	(c), (d), (e)	or (f) is marked — No Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK must be filed at this time. (X), including the certification at the bottom of page 1, must be filed within 30 days of the
	vas rece		A, including the certification at the bottom of page 1, must be med within 50 days of the
his cl	aim for	exemption	is disallowed, the original due date of the BE-12 remains in force.