

U.S. DEPARTMENT OF COMMERCE  
Bureau of Economic Analysis

**BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT  
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.

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 equity interest in the U.S. business enterprise may have been established or acquired during the reporting period.

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 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.

### 2. 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 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 \$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 taxes, or
  - (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 fiscal year, if:

- 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.

### 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.
  2. 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.
- Q. 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.
1. **Capital lease** — A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered as owned by the lessor.
  2. **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.

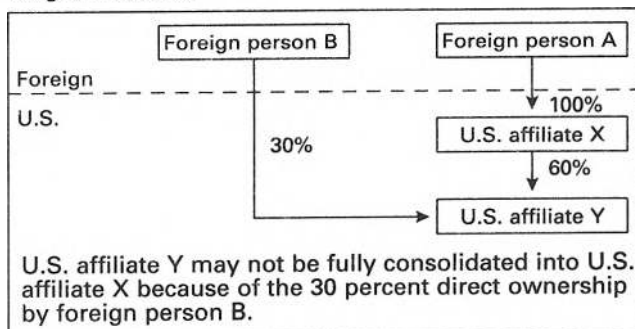
**C. Accounting methods and records** — Generally accepted U.S. accounting principles should be followed, unless otherwise specified. Corporations should generally use the same methods and records that are used to generate reports to stockholders except where the instructions indicate a variance.

Reports for unincorporated 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.
2. 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.)



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.

3. 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.

1. 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.
2. 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 IIIs 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):

- 38** 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.
- 45** 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.
- 54** 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.
- 56 & 69** 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.
- 59** 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 and 603.

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:

Banks and bank holding companies (BHC's) that directly or indirectly own more than a 50 percent interest in one or more U.S. affiliates in nonbanking 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(LF) 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 considered to be in banking and should be 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 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:

**62** 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 foreign parent. Branches and agencies should include: deposits by the home office that may be required by regulatory agencies to offset portions of loan portfolios or maintain liquidity, such as special deposits, reserve deposits, or capital maintenance accounts; and non-interest-bearing loans from the home office, whether or not denominated in U.S. dollars (but converted to U.S. dollars for purposes of this report).

**C. Airlines and ship operators** — U.S. stations, ticket offices, and terminal and port facilities of foreign airlines and ship operators that provide services ONLY to the 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:

1. 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).
2. 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:

1. 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:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in paragraph IV.H.3.
3. Notwithstanding paragraph IV.H.2., if an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee 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:

1. 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).
5. 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.



## 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.

**2. Collective bargaining agreements**—item 36 of Form BE-12(LF) — Employees are covered by collective bargaining agreements if:

- a. They are represented by a labor organization which is recognized as their bargaining agent,
- b. Their wages are determined by collective bargaining, and
- c. 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.

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

- a. 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:

1. Pursue a planned search for new knowledge whether or not the search has reference to a specific commercial application;
2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
3. 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.
- 3. 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.

**1. 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



## 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:

- a. 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 time.

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(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 for 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**

a. 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, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

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.

**PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT — Enter name and address**

Name 1000 1 \_\_\_\_\_

Address \_\_\_\_\_

TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension \_\_\_\_\_

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. 3104).

**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.

**Part I 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 1 \_\_\_\_\_

Street or PO Box

1003 1 \_\_\_\_\_

City and State

1004 1 \_\_\_\_\_

ZIP Code

1005 1 \_\_\_\_\_

**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.)

Name

1300 1 \_\_\_\_\_

Street or PO Box

1301 1 \_\_\_\_\_

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  Yes

2  No

If the answer is "Yes" — Do not complete this report unless this affiliate 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 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 by U.S. affiliate to file income and payroll taxes.**

Primary 1006 1 \_\_\_\_\_

Other 2 \_\_\_\_\_

**5. REPORTING PERIOD**

This U.S. affiliate's 1992 fiscal year ends on \_\_\_\_\_ 1007

**Example** — If the fiscal year ends on March 31, report for the 12 month period ending March 31, 1992.

Month	Day	Year
1		

**6. Did the U.S. business enterprise become a U.S. affiliate during its 1992 fiscal year?**

1008 1  Yes

2  No

If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate. \_\_\_\_\_ 1009

Month	Day	Year
1		

**NOTE** — For a U.S. business enterprise that became a U.S. affiliate during its 1992 fiscal year, the close FY 1991 data columns should all be zero.

BEA USE ONLY			
1010 1	2	3	4

**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).

**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 accounting records or precise data could not be obtained without undue burden.

Authorized official's signature \_\_\_\_\_

Print or type name and title \_\_\_\_\_ Date \_\_\_\_\_



**Part I IDENTIFICATION OF U.S. AFFILIATE — Continued**

**7. Form of organization of U.S. affiliate — Mark (X) one**

- 1011 <sup>1</sup>  Incorporated in U.S. <sup>1</sup>  Business enterprise incorporated abroad, but whose head office is located in the United States and whose business activity is conducted in, or from, the United States  
<sup>1</sup>  U.S. partnership  
<sup>1</sup>  U.S. branch of a foreign person <sup>1</sup>  Other — Specify *Z*  
<sup>1</sup>  Real property not in 1-3 above

**8. U.S. affiliates fully consolidated in this report**

If this report is for a single unconsolidated U.S. affiliate, enter "1" in the box below. If more than one U.S. affiliate is fully consolidated in this report, enter the number of U.S. affiliates fully consolidated. (Hereinafter, they are considered to be one U.S. affiliate.) Exclude all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate, from the full consolidation; such affiliates must be included in this report on the equity basis, or cost basis if less than 20 percent owned. See consolidation instructions in the **Instruction Booklet**, page 7. (Note that all more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report unless permission has been received from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12(LF) or Form BE-12(SF).)

1012 <sup>1</sup>  Number — If number is greater than one, Supplement A must be completed.

**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.

1013 <sup>1</sup>  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 enterprise or conduct operations outside the United States?**

- 1014 <sup>1</sup>  Yes  
<sup>1</sup>  No If "Yes" — Do not fully consolidate such enterprises in this report; include them in data on an equity basis, or cost basis if less than 20 percent owned.

**11. Did this U.S. affiliate acquire or establish any U.S. business enterprises or segments during the reporting period that are now contained in this report on a fully consolidated basis or that were merged into this U.S. affiliate?**

- 1015 <sup>1</sup>  Yes  
<sup>1</sup>  No If "Yes" — Note that a Form BE-13 should have been filed to reflect the acquisition.

**12. Did this U.S. affiliate sell or otherwise transfer ownership of any of its subsidiaries, operating divisions, etc., during its 1992 fiscal year?**

- 1016 <sup>1</sup>  Yes  
<sup>1</sup>  No

**Ownership** — Enter **percent of ownership**, to a tenth of one percent, based on **voting stock** if an incorporated affiliate or an equivalent interest if an unincorporated affiliate, in this U.S. affiliate held directly by —

**13. All foreign parents of this affiliate — Give name of each (if more than 4, continue on a separate sheet.)**

		Close FY 1992 (1)	Close FY 1991 (2)
a.	1017	. %	. %
b.	1018	. %	. %
c.	1019	. %	. %
d.	1020	. %	. %
<b>14. All U.S. affiliates of the foreign parents</b>	1060	. %	. %
<b>15. All other U.S. persons</b>	1061	. %	. %
<b>16. All other foreign persons</b>	1062	. %	. %
<b>17. TOTAL of directly held voting ownership interests — Sum of items 13 through 16</b>		<b>100.0%</b>	<b>100.0%</b>

If there is an entry in item 14, column (1) or column (2) — Enter in items 18-21 below, the name(s) and percent(s) of ownership of each U.S. affiliate holding a direct ownership interest in this U.S. affiliate (if more than 4, continue on a separate sheet). Also, for each ownership chain, enter the name of each U.S. affiliate that is directly owned by a foreign parent.

U.S. affiliate holding direct ownership interest in this U.S. affiliate			U.S. affiliate in ownership chain that is directly owned by a foreign parent	
Name (a)	Percent direct ownership in this U.S. affiliate (For the close of each fiscal year, the sum of these percents for all direct owners must equal item 14.)		Name (d)	BEA USE ONLY (e)
	Close FY 1992 (b)	Close FY 1991 (c)		
18.	1063	. %	2	3
19.	1064	. %	2	3
20.	1065	. %	2	3
21.	1066	. %	2	3

1070	1	2	3	4	5
BEA USE ONLY					



**Part I**

**22. Does a foreign government (including a government-owned or -sponsored enterprise, or a quasi-government organization or agency) or a government-run pension fund have a combined direct and indirect voting ownership interest, or its equivalent, of 5% or more in any foreign parent, or any entity in the parent's chain of ownership up to and including the ultimate beneficial owner (UBO)?**

**BEA USE ONLY**

2		
---	--	--

- 1071 <sup>1</sup>  Yes — Enter country of the government \_\_\_\_\_
- <sup>1</sup>  No

If the answer to item 22 is "Yes" — Give, on a separate sheet, the chain of ownership from the foreign parent to the government or government-run pension fund, showing at each level the name of, and the percent ownership held by, each entity in the entity below it. See **Instruction Booklet**, page 6, for method of calculating indirect ownership.

**Note** — Information regarding the UBO and government ownership is essential; failure to properly complete the relevant items, to the extent required by the line instructions, will constitute an incomplete report, which will be returned to the reporter for completion.

**23. Major activity of fully consolidated U.S. affiliate — Mark (X) one**

A list, and explanation of, the International Surveys Industry (ISI) codes used below are given in the *Guide to Industry and Foreign Trade Classifications for International Surveys*. For an inactive affiliate, indicate the activity pertinent to the last active period; for "start-ups," show the intended activity.

- 1072 <sup>1</sup>  **Production** — The U.S. affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploration and development) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, 124, 138, and 148 of the list of ISI codes.
- <sup>1</sup>  **Sales** — The U.S. affiliate is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the list of ISI codes.
- <sup>1</sup>  **Services** — The U.S. affiliate is primarily engaged in providing a service such as public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in 070, 108, 124, 138, 148, or in the 400, 600, 700, or 800 series of the list of ISI codes, except 650.
- <sup>1</sup>  **Real estate** — The U.S. affiliate is either real property or is primarily engaged in investing in, or operating, managing, developing, leasing or acting as an agent or broker of, real estate. These activities are coded in 650 of the list of ISI codes.

**24. What is the major product or service involved in this activity? If a product, also state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc.**

**Industry classification of fully consolidated U.S. affiliate** (based on sales or gross operating revenues) — Enter the 3-digit ISI code(s) and the sales (as defined in item 54) associated with each code. For a full explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*. If you use fewer than eight codes, you must account for total sales. For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

Holding companies should show total income. Note, however, that a U.S. affiliate that is a conglomerate must determine its industry code 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.

Include in column (3) all employees, including part time employees, on the payroll at the end of FY 1992, associated with each code (for employees engaged in manufacturing activities, see also instructions to column (4) on page 11. 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.

**NOTE** — For most U.S. affiliates, the percent distribution of employment in column (3) is expected to differ from that for sales in column (2). Do not distribute employment by industry simply by multiplying total employment by the percent distribution of sales.

**25. Enter code with largest sales** 1164

**26. Enter code with 2nd largest sales** 1165

**27. Enter code with 3rd largest sales** 1166

**28. Enter code with 4th largest sales** 1167

**29. Enter code with 5th largest sales** 1168

**30. Enter code with 6th largest sales** 1169

**31. Enter code with 7th largest sales** 1170

**32. Enter code with 8th largest sales** 1171

**33. Sales and employees accounted for — Sum of items 25 through 32** 1172

**34. Sales and employees not accounted for above — Include employees in central administrative offices and headquarters.** 1173

**35. TOTAL sales and employees — Sum of items 33 and 34, columns (2) and (3) (Total sales must equal item 54.)** 1174

**36. Number of employees in item 35, column (3), covered by collective bargaining agreements — See Instruction Booklet, page 12.** 1175

ISI code (1)	Sales (2)				Number of employees engaged in activities encompassed in each industry code in column (1) (3)
	Bil.	Mil.	Thous.	Dols.	
1	2				3
1164	\$				3
1	2				3
1165					3
1	2				3
1166					3
1	2				3
1167					3
1	2				3
1168					3
1	2				3
1169					3
1	2				3
1170					3
1	2				3
1171					3
	2				3
1172					3
	2				3
1173					3
1	2				3
1174	\$				3
					1
					1175

**BEA USE ONLY**

1200	1	2	3	4	5
1201	1	2	3	4	5
1202	1	2	3	4	5
1203	1	2	3	4	5



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

**Section A — BALANCE SHEET**

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.

• ASSETS

**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.

**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.)

**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)  1

- 2121  1  LIFO  3  Other — Specify  
 2  FIFO

**40. Other current assets, including land held for resale and current marketable securities.**

**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.

**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 affiliate's possession whether or not carried on the affiliate's own books or records.)

**43. Other noncurrent assets** — Include other equity investments whether carried at cost or on an equity basis; other investments; intangible assets, net of amortization; and all noncurrent assets not shown in item 41 or 42 above. — Specify

**44. TOTAL ASSETS — Sum of items 37 through 43** →

• LIABILITIES

**45. Current liabilities and long-term debt** — Trade accounts, trade notes, other current liabilities, and long-term debt.

**46. Other noncurrent liabilities** — Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. — Specify major items

**47. TOTAL LIABILITIES — Sum of items 45 and 46** →

• OWNERS' EQUITY

**48. Capital stock and additional paid-in capital** — Common and preferred, voting and non-voting capital stock and additional paid-in capital.

**49. Retained earnings (deficit)** — Also include valuation allowance for marketable equity securities per FASB 12.

**50. Translation adjustment** — Balance at year end (per FASB 52).

**51. Treasury stock**

**52. Other** — Specify

**53. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED U.S. AFFILIATE)** — 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 minus item 47. →

**Section B — INCOME STATEMENT**

• INCOME

**54. Sales or gross operating revenues, excluding sales taxes** — Gross sales minus returns, allowances, discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers.

**55. Income from equity investments in unconsolidated business enterprises (domestic and foreign)** — For those owned 20 percent or more (including those that are majority-owned), report equity in earnings during reporting period; for those owned less than 20 percent, report dividends received. Do not include any interest income.

**56. Certain realized and unrealized gains (losses)** — Include gains (losses) before income tax effect (which should be included in item 60 on page 5) from — a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see **Instruction Booklet**, page 12; b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets (real estate companies, see **Instruction Booklet**, page 12; c. Remeasurement of the U.S. 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; d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgements, and accidental damage to fixed assets); and e. Unusual or infrequently occurring items.

**57. Other income** — Non-operating and other income not included above. — Specify

**58. TOTAL INCOME — Sum of items 54 through 57** →

		BALANCES							
		Close FY 1992 (1)				Close FY 1991 (Unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
1					2				
2101	\$				\$				
1					2				
2102									
1					2				
2104									
1					2				
2106									
1					2				
2106									
1					2				
2107									
1					2				
2108									
1					2				
2109	\$				\$				
1					2				
2111	\$				\$				
1					2				
2113									
1					2				
2114	\$				\$				
1					2				
2116	\$				\$				
1					2				
2117									
1									
2122									
1					2				
2118	(		)		(		)		
1					2				
2119									
1					2				
2120	\$				\$				

Amount  
(1)

Bil. Mil. Thous. Dols.

1

\$

2149

1

2150

1

2151

1

2152

1

\$

2153



**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**

• COSTS AND EXPENSES

**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.

Amount (1)			
Bil.	Mil.	Thous.	Dols.

1			
\$			

**60. Income taxes** — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.

2154			
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**61. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation.** — Specify major items

2156			
1			
2157			

**62. TOTAL COSTS AND EXPENSES** — Sum of items 59 through 61

2158	\$		
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• NET INCOME

**63. Net income after provision for U.S. Federal, State, and local income taxes** — Item 58 minus item 62.

2159	\$		
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**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	\$		
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**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

2212	1		
------	---	--	--

**66. FY 1991 closing balance as restated** — Item 64 plus item 65.

2213	\$		
------	----	--	--

**67. Net income** — Enter amount from item 63.

2214			
------	--	--	--

**68. Dividends or remitted earnings** — Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of current- 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		
------	---	--	--

**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	\$		
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**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 *Guide to Industry and Foreign Trade Classifications for International Surveys*.

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.

Amount (1)			
Bil.	Mil.	Thous.	Dols.

**72. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES** — Equals item 54, and also sum of items 73 through 75

2243	\$		
------	----	--	--

**73. Sales of goods**

2244	\$		
------	----	--	--

**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	1		
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**77. To foreign parent(s) and foreign affiliates of the foreign parent(s) of this U.S. affiliate**

2248	1		
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**78. To foreign affiliates of this U.S. affiliate**

2249	1		
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**79. To other foreign persons**

2250	1		
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**Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued**  
 Report all amounts in thousands of U.S. dollars.

**Section E — EMPLOYEE COMPENSATION**

**EMPLOYEE COMPENSATION** — All expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. See **Instruction Booklet**, page 12.

		Amount for all employees (1)			
		Bil.	Mil.	Thous.	Dols.
<b>80. Wages and salaries</b> — Employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	2251	\$			
<b>81. Employee benefit plans</b> — Employer expenditures for all employee benefit plans, including those required by statute, such as employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary.	2252	1			
<b>82. TOTAL EMPLOYEE COMPENSATION</b> — Sum of items 80 and 81	2253	\$			

**Section F — COMPOSITION OF EXTERNAL FINANCES OF U.S. AFFILIATE**  
 CLOSE FY 1992

**Current liabilities and long-term debt** — Sum of items 83 and 84, column (1), must equal item 45, column (1)

		Total Equals sum of columns (2)-(5)				With foreign parent(s) and foreign affiliates of the foreign parent(s)				With foreign affiliates of this U.S. affiliate				With all other foreigners				With U.S. persons			
		(1)				(2)				(3)				(4)				(5)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>83. To banks</b>	2254	\$				\$				\$				\$				\$			
<b>84. To other than banks</b>	2255	1				1				1				1				1			
<b>85. Current and noncurrent receivables</b> — Column (1) must equal item 38, column (1), and that part of item 43, column (1), that is noncurrent receivables <b>NOTE</b> — Include CD's and other deposits held by the foreign parent(s) or foreign affiliates of the foreign parent(s) that would otherwise be included in cash, item 37 (See Note in item 37).	2256	1				2				3				4				5			
<b>86. Current and noncurrent financial investments</b> — Column (1) must equal that part of item 40, column (1), that is current marketable securities and that part of item 43, column (1), that is financial investments	2257	1				2				3				4				5			
<b>INCORPORATED AND UNINCORPORATED AFFILIATES WITH EQUITY BREAKDOWN</b>		1				2				3				4				5			
<b>87. Capital stock and additional paid-in capital</b> — Column (1) equals item 48, column (1).	2258																	5			
<b>ALL OTHER UNINCORPORATED AFFILIATES</b>		1				2				3				4							
<b>88. Total owners' equity</b> — Column (1) equals item 53, column (1).	2260																	5			
<b>BEA USE ONLY</b>	2259	1				2				3				4							

**Section G — LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT**

Land and other property, plant, and equipment includes all land and other property, plant, and equipment carried anywhere on the U.S. affiliate's balance sheet, whether or not the intent is to hold and actively use the asset in the operating activity of the business. **Land** refers to any part of the earth's surface; **other property, plant, and equipment** includes timber, mineral and like rights owned, all structures, machinery, equipment, special tools, and other depreciable property, construction in progress, and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets. In addition to items carried in property, plant, and equipment (item 42), such items may be carried in other noncurrent assets (item 43), or in other current assets (item 40).

Items, including land, being leased from others pursuant to capital leases are to be considered as owned by the affiliate; items which the affiliate has sold on a capital lease basis are not to be considered as owned by the affiliate. The capitalized value of timber, mineral, and like rights leased by the affiliate from others is to be included.

Expenditures cover all acquisitions by, or transfers to, the U.S. affiliate of the items detailed above, irrespective of where carried on the balance sheet. Exclude from expenditures all changes in land and in other property, plant, and equipment accounted for by a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or a change in accounting methods or principles during your 1992 fiscal year; such changes are separately accounted for in item 96.

**LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT AT CLOSE FY 1992**

		All acres of land owned at close of FY 1992 (Exclude mineral rights) (To nearest whole acre)				Gross book value of all land and other property, plant, and equipment at historical cost (Include mineral rights)				
		(1)				(2)				
		Number	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>89. Carried in property, plant, and equipment accounts</b> — Land and other property, plant, and equipment carried in item 42, column (1)	2351	1	2			\$				
<b>90. Carried in other noncurrent assets</b> — That part of item 43, column (1) that is land or other property, plant, and equipment	2352	1	2							
<b>91. Carried elsewhere on balance sheet</b> — Specify where <input checked="" type="checkbox"/>	2353	1	2							
<b>92. TOTAL</b> — Sum of items 89 through 91	2354	1	2			\$				

		Acres of mineral rights owned or leased from others (To nearest whole acre)				Amount (1)				
		Number				Bil. Mil. Thous. Dols.				
<b>93. Acres of mineral rights owned or leased from others</b> — Include acres leased from others pursuant to both capital and operating leases. Exclude acreage reported as land owned in item 92, column (1)	2355	1								
<b>94. Gross book value of land owned</b> — The portion of item 92, column (2), that is the gross book value of land owned for which acreage is reported in item 92, column (1)	2356	1				\$				



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

**Section G - LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT - Continued**

**SCHEDULE OF CHANGE FROM FY 1991 CLOSING BALANCES TO FY 1992 CLOSING BALANCES**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
• BALANCES AT CLOSE FY 1991, BEFORE RESTATEMENT DUE TO A CHANGE IN THE ENTITY		1			
95.	Net book value of all land and other property, plant, and equipment, wherever carried on balance sheet	2386	\$		
• CHANGES 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 or disposition of U.S. affiliates, and from revaluation of assets (whether or not realized), should be included in item 56.	2387	1		
<b>NOTE</b> — 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 held for resale. Expenditures by the U.S. affiliate for, or transfers into the U.S. affiliate of					
97.	Land	2388	1		
98.	Mineral rights, including timber	2389	1		
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.	If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 99a, and only major used items reported in 99b.	2391	1		
100.	Depreciation	2392	1		
101.	Depletion	2393	1		
102.	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 ↗	2394	1		
• BALANCES AT CLOSE FY 1992					
103.	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	1		
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	1		
• ADDENDUM					
106.	Expensed petroleum and mining exploration and development expenditures — Include expensed expenditures to acquire or lease 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	\$	1	

**Section H — INTEREST AND TAXES**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
<b>Interest</b>					
107a.	Interest received by U.S. affiliate from, or credited to U.S. affiliate by, all payors (including foreign parents and affiliates), after deduction of tax withheld at the source. Do not net against interest paid (item 107b.)	2400	\$	1	
	<b>b. Interest paid or credited to all payees (including foreign parents and affiliates), by U.S. affiliate, before deduction of U.S. tax withheld by the affiliate. Do not net against interest received (item 107a).</b>	2401	1		
108.	Taxes (other than income and payroll taxes) and non-tax payments (including production royalties and import and export 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 — <ul style="list-style-type: none"> <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> <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 —                             <ul style="list-style-type: none"> <li>• Import and export duties</li> <li>• Production royalties for natural resources</li> <li>• License fees, fines, penalties, and similar items</li> </ul> </li> </ul>	2402	1		

**Section I — TECHNOLOGY**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
<b>Research and development (R&amp;D) expenditures</b> — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs. See <i>Instruction Booklet</i> , page 12. <b>NOTE</b> — Items 109 through 112 pertain to R&D performed by the U.S. affiliate, including R&D performed by the U.S. affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 110 and 113.					
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		
113.	R&D performed FOR U.S. affiliate by others on a contractual basis	2408	1		
114.	Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees. See <i>Instruction Booklet</i> , page 12.	2409			Number (1)

BEA USE ONLY

2404	1	2	3	4	5
2410	1	2	3	4	5



**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**

**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 the two 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 Booklet**, page 12, for additional data requirements.

**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  Yes  
 2  No

**116.** On what basis were the trade data in this section prepared? Mark (X) one.

- 2501 1  "Shipped" basis  
 2  "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases (item 115 must be answered "No.")  
 3  "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

If it is determined that there is a material difference between the "charged" and "shipped" bases and the data have not been filed on the "shipped" basis, or the necessary adjustments have not been made to put "charged" basis data essentially on a "shipped" basis, then BEA will require that the data be refiled.

**MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS**

**117. TOTAL exports of U.S. affiliates to foreigners —**

- a. For each column, equals sum of items 118 through 129.  
 b. Column (1) equals sum of items 148 through 172, column (2).  
 c. Column (2) equals sum of items 148 through 172, column (3).  
 d. Column (3) plus column (4) equals sum of items 148 through 172, column (4).

2502

**EXPORTS — Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)**

	EXPORTS — Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)											
	TOTAL			To foreign parent(s) and foreign affiliates of the foreign parent(s)			To foreign affiliates of this U.S. affiliate			To all other foreign persons		
	(1)			(2)			(3)			(4)		
	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
	1			2			3			4		
	\$			\$			\$			\$		
<b>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.</b>	<i>Combine entries for columns (3) and (4).</i>											
<b>118. Food and live animals</b> 2503	1			2			3					
<b>119. Beverages and tobacco</b> 2504	1			2			3					
<b>120. Crude materials, inedible, except fuels — Include soybeans</b> 2505	1			2			3					
<b>121. Petroleum, petroleum products, and related material; natural and manufactured gas</b> 2506	1			2			3					
<b>122. Coal, coke, briquets, and electric current</b> 2507	1			2			3					
<b>123. Chemicals and related products</b> 2508	1			2			3					
<b>124. Machinery, electrical and nonelectrical, except transportation equipment</b> 2509	1			2			3					
<b>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.*</b> 2510	1			2			3					
<b>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.*</b> 2511	1			2			3					
<b>127. Metal manufactures</b> 2512	1			2			3					
<b>128. Other manufactures — Specify</b> 2513	1			2			3					
<b>129. Animal and vegetable oils, fats, waxes; and commodities and transactions n.e.c. — Specify</b> 2514	1			2			3					

Remarks

\*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*.



**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.**

<b>MERCHANDISE TRADE OF U.S. AFFILIATE                      WITH ALL FOREIGNERS</b>  <b>130. TOTAL imports of U.S. affiliate from foreigners —</b> a. For each column, equals sum of items 131 through 142 and sum of items 143 through 146. b. Column (1) equals sum of items 148 through 172, column (5). c. Column (2) equals sum of items 148 through 172, column (6). d. Column (3) plus column (4) equals sum of items 148 through 172, column (7).	IMPORTS — Shipped to U.S. affiliate by foreigners (valued f.a.s. foreign port)											
	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		
	(1)			(2)			(3)			(4)		
	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
	1	2	3	4	5	6	7	8	9	10	11	12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>2515</b>												
<b>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.</b>	<i>Combine entries for columns (3) and (4).</i>											
<b>131. Food and live animals</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2516</b>												
<b>132. Beverages and tobacco</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2517</b>												
<b>133. Crude materials, inedible, except fuels — Include soybeans</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2518</b>												
<b>134. Petroleum, petroleum products, and related materials; natural and manufactured gas</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2519</b>												
<b>135. Coal, coke, briquets, and electric current</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2520</b>												
<b>136. Chemicals and related products</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2521</b>												
<b>137. Machinery, electrical and nonelectrical, except transportation equipment</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2522</b>												
<b>138. 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.*</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2523</b>												
<b>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.*</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2524</b>												
<b>140. Metal manufactures</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2525</b>												
<b>141. Other manufactures — Specify <input checked="" type="checkbox"/></b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2526</b>												
<b>142. Animal and vegetable oils, fats, and waxes; commodities, and transactions n.e.c. — Specify <input checked="" type="checkbox"/></b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2527</b>												
<b>BY INTENDED USE:</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>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.</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2529</b>												
<b>144. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2530</b>												
<b>145. Goods for resale without further processing, assembly, or manufacture by U.S. affiliate</b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2528</b>												
<b>146. Other — Specify <input checked="" type="checkbox"/></b>	1	2	3	4	5	6	7	8	9	10	11	12
<b>2531</b>												

Remarks

\*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*.



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

MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS	BEA USE ONLY	EXPORTS — Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)						IMPORTS — Shipped to U.S. affiliate by foreigners (valued f.a.s. foreign port)					
		Equals item 117, column (1).		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 persons Equals item 130, sum of columns (3) and (4).	
		(2)	(3)	(4)	(5)	(6)	(7)						
	(1)	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.		
147. (Repeated) Bring forward amounts from items 117 and 130, pages 8 and 9, which, beginning with item 148, must equal item 172 and the sum of all countries with entries.	2600	2	3	4	5	6	7	2	3	4	5	6	7
<b>BY COUNTRY OF ULTIMATE DESTINATION OR ORIGIN — Enter amounts for all individual countries to which exports, or from which imports, were \$500,000 or more.</b>													
148. Australia	2601	601											
149. Belgium and Luxembourg	2602	302											
150. Brazil	2603	202											
151. Canada	2604	100											
152. France	2605	307											
153. Germany	2606	308											
154. Hong Kong	2607	611											
155. Italy	2608	314											
156. Japan	2609	614											
157. Korea, Republic of	2610	626											
158. Mexico	2611	213											
159. Netherlands	2612	319											
160. Singapore	2613	625											
161. Sweden	2614	324											
162. Switzerland	2615	325											
163. Taiwan	2616	628											
164. United Kingdom	2617	327											
165. Venezuela	2618	219											
Other individual countries to which exports, or from which imports, were \$500,000 or more — Specify (Use supplemental sheets if necessary, to account for all such countries.)													
166.	2619												
167.	2620												
168.	2621												
169.	2622												
170.	2623												
171.	2624												
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 entries must equal item 117, column (1) for exports and item 130, column (1) for imports.	2698												

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**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 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 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 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 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.

LOCATION	State code	Number of 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		Gross book value (historical cost) of all land and other property, plant, and equipment wherever carried on balance sheet, FY 1992 closing balance. Must equal item 92, column (2).			The portion of column (5) that is commercial property			The portion of column (5) that is used primarily in manufacturing. Include petroleum refining.		
		(3)		(4)		(5)			(6)			(7)		
		Number		Number		Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
<b>173. TOTAL for each column must equal sum of items 174 through 231</b>	2700	1	2	3	4	\$	5	\$	6	\$	7	\$		
174. Alabama	2701	1 01	2	3	4		5		6					
175. Alaska	2702	1 02	2	3	4		5		6					
176. Arizona	2703	1 04	2	3	4		5		6					
177. Arkansas	2704	1 05	2	3	4		5		6					
178. California	2705	1 06	2	3	4		5		6					
179. Colorado	2706	1 08	2	3	4		5		6					
180. Connecticut	2707	1 09	2	3	4		5		6					
181. Delaware	2708	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	1 17	2	3	4		5		6					
187. Indiana	2714	1 18	2	3	4		5		6					
188. Iowa	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					
192. 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					
202. 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					
208. 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	2	3	4		5		6					
214. South Dakota	2741	1 46	2	3	4		5		6					
215. Tennessee	2742	1 47	2	3	4		5		6					
216. Texas	2743	1 48	2	3	4		5		6					
217. Utah	2744	1 49	2	3	4		5		6					
218. Vermont	2745	1 50	2	3	4		5		6					
219. Virginia	2746	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 Columbia	2751	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 Samoa	2755	1 03	2	3	4		5		6					
229. U.S. offshore oil and gas sites	2756	1 65	2	3	4		5		6					
230. Other U.S. territories and possessions	2757	1 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 — Continued**

**Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 233**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Report transactions during FY 1992 by the foreign parent named in item 233 that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT TRANSACTIONS VALUE, i.e., the value of the consideration given (received) by the foreign parent, except item 258.					
• TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE					
<b>251. Increase in equity interest</b>	3065	\$			
<b>252. Decrease in equity interest</b> — <i>Include liquidating dividends.</i>	3066	1			
• TRANSACTIONS BETWEEN FOREIGN PARENT AND A PERSON OTHER THAN U.S. AFFILIATE					
<b>Acquisition by foreign parent of equity interest in U.S. affiliate from —</b>					
<b>253. U.S. persons other than the U.S. affiliate</b>	3067				
<b>254. All foreign persons</b>	3068	1			
<b>Sale by foreign parent of equity interest in U.S. affiliate to —</b>					
<b>255. U.S. persons other than the U.S. affiliate</b>	3069				
<b>256. All foreign persons</b>	3070	1			
<b>257. Change, at transactions value, in equity holdings</b> — <i>Sum of items 251, 253, and 254, minus sum of items 252, 255, and 256.</i>	3071				
<b>258. Change, at book value, in equity holdings</b> — <i>Approximate book value on the date of the transaction(s), based on books of the U.S. affiliate, that is equivalent to the transactions value reported in item 257.</i>	3072	1			

**Section D — PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, ROYALTIES AND LICENSE FEES, AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT**

		Payments or credits by U.S. affiliate to foreign parent								Receipts by or credits to U.S. affiliate from foreign parent							
		Net payment (after deduction of U.S. tax withheld)				U.S. tax withheld				Net receipt (after deduction of foreign tax withheld)				Foreign tax withheld			
		(1)				(2)				(3)				(4)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• INCORPORATED U.S. AFFILIATE		1				2											
<b>259. Dividends</b> — <i>On common and preferred stock, excluding stock and liquidating dividends</i>	3074	\$				\$											
• UNINCORPORATED U.S. AFFILIATE		1				2											
<b>260. Distributed earnings</b>	3075																
• ALL U.S. AFFILIATES		1				2				3				4			
<b>261. Interest</b> — <i>Include interest on capital leases.</i>	3076									\$				\$			
<b>262. Royalties, license fees, and other fees for the use or sale of intangible property</b>	3077					2				3				4			
<b>263. Charges for use of tangible property</b> — <i>Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Exclude film and television tape rentals.</i>	3078					2				3				4			
<b>264. Film and television tape rentals</b>	3079					2				3				4			
<b>265. Allocated expenses</b> — <i>Allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 57 of this form for the U.S. affiliate).</i>	3080					2				3				4			
<b>266. Sales of services</b> — <i>Receipts or payments for services that are separately billed and that would normally be included in sales or gross operating revenues of the seller of the services (item 54 of this form for the U.S. affiliate).</i>	3081					2				3				4			
<b>267. TOTAL</b> — <i>Sum of items 259 through 266</i>	3084	\$				\$				\$				\$			

**Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME AND CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES)**

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Based on the foreign parent's percentage of direct equity (item 235b) in the U.S. affiliate during FY 1992, enter —					
<b>268. Foreign parent's direct equity in U.S. affiliate's net income (loss) after provision for U.S. Federal, State, and local income taxes</b> — <i>Enter the foreign parent's share of item 63.</i>	3085	1			
<b>269. Foreign parent's share of certain realized and unrealized gains (losses) included in net income</b> — <i>Enter the foreign parent's share of item 56.</i>	3086	1			
<b>270. Foreign parent's share of U.S. Federal, State, and local income taxes that are taxes on certain realized and unrealized gains (losses) included in net income</b> — <i>Enter the portion of item 60 that is taxes on item 269.</i>	3087	1			
<b>271. Foreign parent's share of certain realized and unrealized gains (losses), after tax effect, taken directly to retained earnings or other equity account</b> — <i>Enter the foreign parent's share of item 69.</i>	3088	\$			

**FOREIGN PARENT AND UBO INDUSTRY CODES**

- 01** Government and government-owned or -sponsored enterprise, or quasi-government organization or agency
- 02** Pension fund — Government run
- 03** Pension fund — Privately run
- 04** Estate, trust, or nonprofit organization
- 05** Individual
- 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)

- NOTE** — All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above.
- 07** Agriculture (ISI codes 010—090, except 070)
  - 08** Mining (ISI codes 101—107, 120, and 140)
  - 09** Construction (ISI code 150)
  - 11** Transportation, communication, and public utilities (ISI codes 401, 449, 450, 462, 472, 477, 481, 483, and 490)
  - 12** Wholesale and retail trade (ISI codes 501—515, 519, 530, 540, 560, 580, and 590)
  - 13** Banking (including bank holding companies) (ISI codes 600 and 603)
  - 14** Holding companies (ISI code 671)
  - 15** Other finance and insurance (ISI codes 612, 631, 632, 639, and 679)
  - 16** Real estate — Including investing or engaging in real estate as an operator, manager, lessor, agent, or broker (ISI code 650)
  - 17** Services (ISI codes 070, 108, 124, 148, and 700—890)

- Manufacturing, including fabricating, assembly, and processing
- 20** Food and kindred products (ISI codes 201—209)
- 21** Drugs (ISI code 283)
- 22** Chemicals, other than drugs (ISI codes 281, 284—289)
- 23** Stone, clay and glass products (ISI codes 321 and 329)
- 24** Primary and fabricated metals (ISI codes 331, 335, 341—349)
- 25** Computers and office equipment (ISI code 357)
- 26** Nonelectric machinery other than computers and office equipment (ISI codes 351—356, 358, and 359)
- 27** Electric and electronic equipment (ISI codes 363—369)
- 28** Motor vehicles and equipment (ISI code 371)
- 29** Other transportation equipment (ISI code 379)
- 30** Instruments and related products (ISI codes 381—386)
- 31** Other manufacturing (ISI codes 210—275, 305—310, and 390)



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

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 receivables. In section A, report payments and liabilities to, and, in section B, report receipts and receivables due from, FAFP by country.

*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 FROM FAFP), CD's and other deposits of the U.S. affiliate held by foreign affiliates of the foreign parent.

**272. Does the U.S. affiliate have direct transactions with foreign affiliates of any foreign parent?**

- 4100 <sup>1</sup>  Yes — Complete the rest of Part IV. Do not duplicate amounts reported in Part III.  
<sup>2</sup>  No — SKIP the rest of Part IV

Country of foreign affiliate of foreign parent Enter amounts of \$1,000,000.00 or greater for all individual countries.		BEA USE ONLY (1)	Current and long-term liabilities or receivables								Interest, including interest on capital leases (after deduction of U.S. tax withheld) (4) Paid/Accrued														
			Close FY 1992 (2)				Close FY 1991 (3)																		
Section A — U.S. AFFILIATE'S LIABILITIES AND PAYMENTS TO FAFP		Key code	Liabilities of U.S. affiliate TO FAFP																						
			Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.											
273.	Canada	4101	100																						
274.	United Kingdom	4102	327																						
275.	Netherlands	4103	319																						
276.	Japan	4104	614																						
277.	Other countries — Specify	4105																							
278.		4106																							
279.		4107																							
280.		4108																							
281.		4109																							
282.		4110																							
283.		4111																							
284.		4112																							
285.	Unallocated by country — Sum of amounts for each country for which each entry is less than \$1,000,000.00.	4113																							
286.	<b>TOTAL — Sum of items 273 through 285</b> →	4149																							
Section B — U.S. AFFILIATE'S RECEIVABLES AND RECEIPTS FROM FAFP		Key code	Receivables of U.S. affiliate FROM FAFP											Received/accrued											
			Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.											
287.	Canada	4150	100																						
288.	United Kingdom	4151	327																						
289.	Netherlands	4152	319																						
290.	Japan	4153	614																						
291.	Other countries — Specify	4154																							
292.		4155																							
293.		4156																							
294.		4157																							
295.		4158																							
296.		4159																							
297.		4160																							
298.		4161																							
299.	Unallocated by country — Sum of amounts for each country for which each entry is less than \$1,000,000.00.	4162																							
300.	<b>TOTAL — Sum of items 287 through 298</b> →	4199																							

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**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 EI 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.

**IMPORTANT**

Report all amounts in thousands of U.S. dollars, as illustrated.

**EXAMPLE:** If figure is \$1,125,628,000.00 — Report as shown. . . . .

Bil.	Mil.	Thous.	Dols.
1	125	628	

Item No.	Key code	Royalties, license fees, and other fees for the use or sale of intangible property (5)				Charges for use of tangible property (6)				Film and television tape rentals (7)				Allocated expenses (8)				Sales of services (9)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
Payments or accruals, whichever occurred first, <b>TO</b> FAFP (after deduction of U.S. tax withheld)																					
273.	B 4101	5				6				7				8				9			
		\$				\$				\$				\$				\$			
274.	4102	5				6				7				8				9			
275.	4103	5				6				7				8				9			
276.	4104	5				6				7				8				9			
277.	4105	5				6				7				8				9			
278.	4106	5				6				7				8				9			
279.	4107	5				6				7				8				9			
280.	4108	5				6				7				8				9			
281.	4109	5				6				7				8				9			
282.	4110	5				6				7				8				9			
283.	4111	5				6				7				8				9			
284.	4112	5				6				7				8				9			
285.	4113	5				6				7				8				9			
286.	4149	5				6				7				8				9			
		\$				\$				\$				\$				\$			
Receipts or accruals, whichever occurred first, <b>FROM</b> FAFP (after deduction of foreign tax withheld)																					
287.	4150	5				6				7				8				9			
		\$				\$				\$				\$				\$			
288.	4151	5				6				7				8				9			
289.	4152	5				6				7				8				9			
290.	4153	5				6				7				8				9			
291.	4154	5				6				7				8				9			
292.	4155	5				6				7				8				9			
293.	4156	5				6				7				8				9			
294.	4157	5				6				7				8				9			
295.	4158	5				6				7				8				9			
296.	4159	5				6				7				8				9			
297.	4160	5				6				7				8				9			
298.	4161	5				6				7				8				9			
299.	4162	5				6				7				8				9			
300.	4199	5				6				7				8				9			
		\$				\$				\$				\$				\$			

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



REMARKS — Please use this space for any explanations that may be essential in understanding your reported data.

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



**LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE**

NOTE - If you filed a Supplement A or a computer printout of Supplement A with your 1991 BE-15 report, in lieu of completing a new Supplement A, you may substitute a copy of that Supplement A or computer printout which has been updated to show any additions, deletions, or other changes.

Supplement A must be completed by a reporting affiliate which consolidates financial and operating data of any other U.S. affiliate(s). The number of U.S. affiliates listed below plus the reporting U.S. affiliate must agree with item 8, Part I of BE-12(LF). Continue listing onto as many additional copied pages as necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(LF)									
Primary Employer Identification Number as shown in item 4, Part I of BE-12(LF) 5110 1									

BEA USE ONLY (1)	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 (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate listed in column (2) (4)	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)
5111				. %
5112				. %
5113				. %
5114				. %
5115				. %
5116				. %
5117				. %
5118				. %
5119				. %
5120				. %
5121				. %
5122				. %
5123				. %
5124				. %
5125				. %
5126				. %
5127				. %
5128				. %
5129				. %
5130				. %
5131				. %
5132				. %
5133				. %

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



BE-12(LF) Supplement A – LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE – Continued

BEA USE ONLY (1)	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 (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate listed in column (2) (4)	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)
5134		-		. %
5135		-		. %
5136		-		. %
5137		-		. %
5138		-		. %
5139		-		. %
5140		-		. %
5141		-		. %
5142		-		. %
5143		-		. %
5144		-		. %
5145		-		. %
5146		-		. %
5147		-		. %
5148		-		. %
5149		-		. %
5150		-		. %
5151		-		. %
5152		-		. %
5153		-		. %
5154		-		. %
5155		-		. %
5156		-		. %
5157		-		. %
5158		-		. %
5159		-		. %

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



**LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLIDATED) HAS A DIRECT OWNERSHIP INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED**

NOTE – If you filed a Supplement B or a computer printout of Supplement B with your 1991 BE-15 report, in lieu of completing a new Supplement B, you may substitute a copy of that Supplement B or computer printout to show any additions, deletions, or other changes.

Supplement B must be completed by a reporting affiliate which files a BE-12(LF) and has a direct ownership interest in a U.S. affiliate(s) which is (are) not fully consolidated. The number of 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 necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(LF)

Primary Employer Identification Number as shown in item 4, Part I of BE-12(LF)

6210 1

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not listed in Supplement A (2)	Address of each U.S. affiliate listed in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes (5)	Percentage of direct 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. (6)
6211			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6212			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6213			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6214			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6215			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6216			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6217			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6218			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6219			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6220			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6221			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %

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



BE-12(LF) Supplement B - LIST OF U.S. AFFILIATES - Continued

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not listed in Supplement A (2)	Address of each U.S. affiliate listed in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes (5)	Percentage of direct 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. (6)
1 6222	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6223	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6224	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6225	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6226	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6227	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6228	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6229	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6230	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6231	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6232	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6233	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6234	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %

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 and is for information purposes only.  
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[www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents)



BEA USE ONLY

Control number

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

Public reporting burden for this bank form is estimated to vary from 3 to 7 hours per response, with an average of 5 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.

MAIL REPORTS TO

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

**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. 3104).

**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.

**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.

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.

**Part I 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 1

Street or PO Box  
1003 1

City and State  
1004 1

ZIP Code  
1005 1

**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.

**1. 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 fiscal year.

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** — 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**

- a. 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, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

- 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 4.

**2. 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  Yes  
2  No

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 action taken by filing Form BE-12(X) with item 2(c) completed.

**3. Enter Employer Identification Number(s) used by U.S. affiliate to file income and payroll taxes.**

Primary 1006 1 - - - - - Other 2 - - - - -

**4. REPORTING PERIOD**

The U.S. affiliate's 1992 fiscal year ends on 1007

Month	Day	Year
1		

**Example** — If the fiscal year ends on March 31, report for the 12 month period ending March 31, 1992.

**5. Did the U.S. business enterprise become a U.S. affiliate during its 1992 fiscal year?**

1008 1  Yes  
2  No

If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate. 1009

Month	Day	Year
1		

**NOTE** — For a U.S. business enterprise that became a U.S. affiliate during its 1992 fiscal year, the close FY 1991 data columns should all be zero.

**6. Is the U.S. affiliate named in item 1 above separately incorporated in the United States, including its territories and possessions? Mark (X) "No" if the U.S. affiliate is a branch or agency of a foreign bank.**

1011 1  Yes  
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**

Name 1000 1

Address

TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension

**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 accounting records or precise data could not be obtained without undue burden.

Authorized official's signature

Print or type name and title Date







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

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

Amount

(1)

Bil. Mil. Thous. Dols.

**Section B — OTHER FINANCIAL AND OPERATING DATA**

**• INCOME**

**27. Total income — Include —**

- a. Gross operating revenues;
- b. Income from equity investments in foreign affiliates, including IBF's;
- c. Certain realized and unrealized gains (losses); and
- d. Other income.

1  
2153 \$

**28. Certain realized and unrealized gains (losses) included in the determination of total income — See line 27c. Report all amounts before income tax effect.**

Include gains (losses) resulting from —

- a. Sale, disposition, or revaluation of investment securities;
- b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;
- c. Remeasurement of the U.S. 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;
- d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgements, and accidental damage to fixed assets); and
- e. Unusual or infrequently occurring items.

1  
2151 \$

**29. Net income (loss) — After provision for U.S. Federal, State, and local income taxes.**

1  
2159 \$

**30. Total employee compensation for FY 1992 — Employee's gross earnings (before payroll deductions). Include all direct and in-kind payments by the employer to employees, and employer expenditures for all employee benefit plans, including those required by statute, such as employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. See Instruction Booklet, page 12.**

1  
2253 \$

**BEA USE ONLY**

1  
2599

**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**

**31. Balance, close FY 1991 before restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or a change in accounting methods or principles, if any — Incorporated affiliate, enter amount from item 21, column (2); branch or agency, enter amount from item 26, column (2).**

1  
2211 \$

**32. 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, if any — Specify reasons for change**

1  
2212

**33. FY 1991 closing balance as restated — Item 31 plus item 32.**

1  
2213 \$

**34. Net income — Enter amount from item 29.**

1  
2214

**35. Dividends or remitted earnings — Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of current — or prior-period income, on common and preferred stock, excluding stock dividends. Branches and agencies, enter amount of earnings remitted to home office. Report losses reimbursed by home office in item 37 below.**

1  
2215

**36. Certain realized and unrealized gains (losses), after tax effect, that were not included in the determination of net income and therefore excluded from item 28, but that were taken directly to retained earnings or a surplus account for an incorporated affiliate, or to owners' equity for an affiliate that is a branch or agency — Include translation adjustments per FASB 52, and 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**

1  
2216

**37. Other increases (decreases) in retained earnings of an incorporated affiliate, including stock or liquidating dividends, or in total owners' equity of an affiliate that is a branch or agency, including capital contributions (return of capital) and reimbursed losses. — Specify**

1  
2217

**38. FY 1992 closing balance — Sum of items 33, 34, 36, and 37 minus item 35. For incorporated affiliate, must equal item 21, column (1); and for an affiliate that is a branch or agency, must equal item 26, column (1).**

1  
2218 \$

**Section D — CHANGE IN LOAN LOSS RESERVE, EXCLUDE LOANS TRANSFERRED TO THE FOREIGN PARENT**

**39. Loan loss reserve — Balance at close of FY 1991**

1  
2300 \$

**40. Provision for loan losses — Amount charged to the loan loss reserve account during FY 1992**

1  
2301

**41. Loan losses — Amount of actual loan losses incurred during FY 1992, including direct write-offs**

1  
2302

**42. Recovered losses — Amount of actual loan losses recovered during FY 1992**

1  
2303

**43. Loan loss reserve — Balance at close of FY 1992 — Sum of items 39, 40, and 42 minus item 41**

1  
2304 \$



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

**Section E — SCHEDULE OF EMPLOYMENT, LAND, AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION**

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 — Enter name	BEA USE ONLY (2)	Number of employees at close FY 1992 (3) Number	Gross book value (historical cost) of all land, and other property, plant, and equipment, wherever carried on balance sheet, FY 1992 closing balance (4)				The portion of column (4) that is commercial property (5)				
			Bil.	Mil.	Thou.	Dols.	Bil.	Mil.	Thou.	Dols.	
44. 2775	2	3	4					5			
45. 2776	2	3	4					5			
46. 2777	2	3	4					5			
47. 2780	2	3	4					5			
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			

**Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP)**

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 equity 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 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 EI Number, shown in item 3, of the U.S. affiliate.

**Section A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER**

BEA USE ONLY				
Control number				

51. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1." 3010 1

52. 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. 3011 1

53. For the foreign parent named in item 52, this Part III is being used to report — Mark (X) one

a.  a direct equity interest in the U.S. affiliate (as reported in items 7 and 8) 3012 1

b.  an indirect equity interest in the U.S. affiliate (as reported in items 9 and 10) 3013 1

54. If item 53a is marked — Give percent of —

	Close FY 1992 (1)	Close FY 1991 (2)
a. voting rights owned 3014	. %	. %
b. equity interest owned 3015	. %	. %

**NOTE** — Sum of item 54a of all Part III's must equal the sum of items 7 and 8.

55. Country in which foreign parent named in item 52 —

a. is incorporated or organized, if a business enterprise, or is a resident, if an individual. 3016 1

b. is located, if a business enterprise and the country is different from that in item 55a. 3017 1







**INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP)**

**Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 52**

Report transactions during FY 1992 by the foreign parent named in item 52 that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period.

Exclude effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT TRANSACTIONS VALUE, i.e., the value of the consideration given (received) by the foreign parent, except item 77.

• TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
<b>70. Increase in equity interest</b> — Include reimbursed losses	3065	\$			
<b>71. Decrease in equity interest</b> — Include liquidating dividends	3066				
• TRANSACTIONS BETWEEN FOREIGN PARENT AND A PERSON OTHER THAN U.S. AFFILIATE					
<b>72. Acquisition by foreign parent of equity interest in U.S. affiliate from U.S. persons other than the U.S. affiliate</b>	3067				
<b>73. All foreign persons</b>	3068				
<b>74. Sale by foreign parent of equity interest in U.S. affiliate to U.S. persons other than the U.S. affiliate</b>	3069				
<b>75. All foreign persons</b>	3070				
<b>76. Change, at transactions value, in equity holdings</b> — Equals sum of items 70, 72, and 73, minus sum of items 71, 74, and 75.	3071	\$			
<b>77. Change, at book value, in equity holdings</b> — Approximate book value on the date of the transaction(s), based on books of the U.S. affiliate, that is equivalent to the transactions value reported in item 76.	3072				

**Section D — PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, ROYALTIES AND LICENSE FEES, AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FAFP**

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into intercompany account prior to 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 intercompany account (item 62). Banks should exclude interest and fees related to the items reportable on the Treasury Department International Capital Forms.

	PAYMENTS OR CREDITS BY U.S. AFFILIATE TO FOREIGN PARENT AND FAFP								RECEIPTS BY OR CREDITS TO U.S. AFFILIATE FROM FOREIGN PARENT AND FAFP							
	Net payment (after deduction of U.S. tax withheld) (1)				U.S. tax withheld (2)				Net receipt (after deduction of foreign tax withheld) (3)				Foreign tax withheld (4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
<b>78. Dividends or distributed earnings</b> — Dividends on common and preferred stock, excluding stock and liquidating dividends of incorporated U.S. bank affiliate, or distributed earnings of a U.S. bank affiliate that is a branch or agency. (Report reimbursed losses on line 70.)	1				2											
<b>79. Interest on invested debt (item 62)</b> — Do not include interest from other types of loans.	1				2				3				4			
<b>80. Royalties, license fees, and other fees for the use or sale of intangible property</b>	1				2				3				4			
<b>81. Charges for use of tangible property</b> — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component.	1				2				3				4			
<b>82. Allocated expenses and sales of services</b> — Include: (1) allocated expenses or reimbursements for management, professional, technical, or other services that would normally be included in "other income" in the income statement of the provider of the service and, (2) payments by the U.S. affiliate to, or receipts by the U.S. affiliate from, the foreign parent or FAFP for services that are separately billed and that would normally be included in gross operating revenues of the seller of the service (item 17, column 2, of this form for the U.S. affiliate).	1				2				3				4			
<b>83. TOTAL — Sum of items 78 through 82</b>	1				2				3				4			
	3084	\$			\$				\$				\$			

**Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME**

**84. Foreign parent's direct equity in U.S. affiliate's net income (loss) after provision for U.S. Federal, State, and local income taxes** — Enter the foreign parent's share of item 29 based on the foreign parent's percentage of direct equity (item 54b) in the U.S. affiliate during FY 1992.

	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
	1			
	3085	\$		

BEA USE ONLY

3103	1	2	3	4
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BE-12 BANK Supplement A - LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED OR BRANCHES AND AGENCIES AGGREGATED INTO THE REPORTING AFFILIATE -- Continued

Page number

Page 10  
 \*U.S. GOVERNMENT PRINTING OFFICE : 1993 O 338-071 Q13  
 FORM BE-12 BANK (REV. 12/92)

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated or aggregated (as represented in item 12, Part I) (2)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate listed in column (2) (4)	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)
5134		-		. %
5135		-		. %
5136		-		. %
5137		-		. %
5138		-		. %
5139		-		. %
5140		-		. %
5141		-		. %
5142		-		. %
5143		-		. %
5144		-		. %
5145		-		. %
5146		-		. %
5147		-		. %
5148		-		. %
5149		-		. %
5150		-		. %
5151		-		. %
5152		-		. %
5153		-		. %
5154		-		. %
5155		-		. %
5156		-		. %
5157		-		. %
5158		-		. %
5159		-		. %

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**Part I IDENTIFICATION OF U.S. AFFILIATE — Continued**

**8. U.S. affiliates fully consolidated in this report**

If this report is for a single unconsolidated U.S. affiliate, enter "1" in the box below. If more than one U.S. affiliate is fully consolidated in this report, enter the number of U.S. affiliates fully consolidated. (Hereinafter, they are considered to be one U.S. affiliate.) Exclude all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate, from the full consolidation; such affiliates must be included in this report on the equity basis, or cost basis if less than 20 percent owned. See consolidation instructions in the **Instruction Booklet**, page 7. (Note that all more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report unless permission has been received from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12(SF) or Form BE-12(LF).)

1012

Number — If number is greater than one, Supplement A must be completed.

**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.

1013

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(SF) or Form BE-12(LF) in their own name.

Ownership — Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate or an equivalent interest if an unincorporated affiliate, in the U.S. affiliate held directly by —  All foreign parents of this affiliate — Give name of each (if more than 2, continue on a separate sheet.)		REPORTING PERIOD	
		Close FY 1992 (1)	Close FY 1991 (2)
10.	1017	1 .	2 .
11.	1018	1 .	2 .
12.	1063	1 .	2 .
13.	1064	1 .	2 .
14. All other persons (do not list names)	1061	1 .	2 .
<b>TOTAL of directly held voting ownership interests — Sum of items 10 through 14</b> →		<b>100.0%</b>	<b>100.0%</b>

**15. Major activity of fully consolidated U.S. affiliate** — Briefly describe the major product or service of the U.S. affiliate. If a product, also state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc.

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) — Enter the 3-digit ISI code(s) and the sales (as defined in item 20) associated with each code. If you use fewer than three codes, you must account for total sales. For a full explanation of each code, see the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> . For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).  Holding companies should show total income. Note, however, that a U.S. affiliate that is a conglomerate must determine its industry code 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.	ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
16. Enter code with largest sales	1164	2 \$			
17. Enter code with 2nd largest sales	1165	2			
18. Enter code with 3rd largest sales	1166	2			
19. Sales not accounted for above	1173	2			
20. TOTAL SALES — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers. — Equals sum of items 16 through 19, column (2) →	1174	2 \$			

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1200	1	2	3	4	5
1201	1	2	3	4	5
1202	1	2	3	4	5
1203	1	2	3	4	5











**Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP) — Continued**

**Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 38**

Report transactions during FY 1992 by the foreign parent named in item 38 that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT TRANSACTIONS VALUE, i.e., the value of the consideration given (received) by the foreign parent, except item 57.

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
54. Increase by foreign parent of equity interest in U.S. affiliate	3065	\$			
55. Decrease by foreign parent of equity interest in U.S. affiliate	3066				
56. Change, at transactions value, in equity holdings — Equals item 54 minus 55.	3071				
57. Change, at book value, in equity holdings — Approximate book value on the date of the transaction(s), based on books of the U.S. affiliate, that is equivalent to the transactions reported in item 56.	3072				

**Section D — PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, ROYALTIES AND LICENSE FEES, AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FAFP**

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into intercompany account prior to 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 intercompany account (items 48 and 49).

**58. Dividends or distributed earnings** — Dividends on common and preferred stock, excluding stock and liquidating dividends of incorporated U.S. affiliate, or distributed earnings of unincorporated U.S. affiliate.

**59. Interest** — Include interest on capital leases.

**60. Royalties, license fees, and other fees for the use or sale of intangible property**

**61. Charges for use of tangible property** — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Include film and television tape rentals.

**62. Allocated expenses and sales of services** — Include: (1) allocated expenses or reimbursements for management, professional, technical, or other services that would normally be included in "other income" in the income statement of the provider of the service and (2) payments by the U.S. affiliate to, or receipts by the U.S. affiliate from, the foreign parent or FAFP for services that are separately billed and that would normally be included in gross operating revenues of the seller of the service (item 20, column 2, of this form for the U.S. affiliate).

**63. TOTAL** — Sum of items 58 through 62

		Net payments or credits by U.S. affiliate to foreign parent and FAFP (after deduction of U.S. tax withheld) (1)				Net receipts by or credits to U.S. affiliate from foreign parent and FAFP (after deduction of foreign tax withheld) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
58. Dividends or distributed earnings	3073	\$							
59. Interest	3076								
60. Royalties, license fees, and other fees for the use or sale of intangible property	3077								
61. Charges for use of tangible property	3082								
62. Allocated expenses and sales of services	3083								
63. TOTAL	3084	\$			\$				

**Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME**

**64. Foreign parent's direct equity in U.S. affiliate's net income (loss) after provision for U.S. Federal, State, and local income taxes** — Enter the foreign parent's share of item 24, based on the foreign parent's percentage of direct equity (item 40b) in the U.S. affiliate during FY 1992.

**FOREIGN PARENT AND UBO INDUSTRY CODES**

**NOTE** — All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above.

- 01 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency
- 02 Pension fund — Government run
- 03 Pension fund — Privately run
- 04 Estate, trust, or nonprofit organization
- 05 Individual

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)

- 07 Agriculture (ISI codes 010—090, except 070)
- 08 Mining (ISI codes 101—107, 120, and 140)
- 09 Construction (ISI code 150)
- 11 Transportation, communication, and public utilities (ISI codes 401, 449, 450, 462, 472, 477, 481, 483, and 490)
- 12 Wholesale and retail trade (ISI codes 501—515, 519, 530, 540, 560, 580, and 590)
- 13 Banking (including bank holding companies) (ISI codes 600 and 603)
- 14 Holding companies (ISI code 671)
- 15 Other finance and insurance (ISI codes 612, 631, 632, 639, and 679)
- 16 Real estate — Including investing or engaging in real estate as an operator, manager, lessor, agent, or broker (ISI code 650)
- 17 Services (ISI codes 070, 108, 124, 148, and 700—890)

Manufacturing, including fabricating, assembly, and processing —

- 20 Food and kindred products (ISI codes 201—209)
- 21 Drugs (ISI code 283)
- 22 Chemicals, other than drugs (ISI codes 281, 284—289)
- 23 Stone, clay and glass products (ISI codes 321 and 329)
- 24 Primary and fabricated metals (ISI codes 331, 335, 341—349)
- 25 Computers and office equipment (ISI code 357)
- 26 Nonelectrical machinery other than computers and office equipment (ISI codes 351—356, 358, and 359)
- 27 Electric and electronic equipment (ISI codes 363—369)
- 28 Motor vehicles and equipment (ISI code 371)
- 29 Other transportation equipment (ISI code 379)
- 30 Instruments and related products (ISI codes 381—386)
- 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.

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REMARKS — Please use this space for any explanations that may be essential in understanding your reported data.

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**LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE**

NOTE - If you filed a Supplement A or a computer printout of Supplement A with your 1991 BE-15 report, in lieu of completing a new Supplement A, you may substitute a copy of that Supplement A or computer printout which has been updated to show any additions, deletions, or other changes.

Supplement A must be completed by a reporting affiliate which consolidates financial and operating data of any other U.S. affiliate(s). The number of U.S. affiliates listed below plus the reporting U.S. affiliate must agree with item 8, Part I of BE-12(SF). Continue listing onto as many additional copied pages as necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(SF)

Primary Employer Identification Number as shown in item 4, Part I of BE-12(SF)

5110 1

BEA USE ONLY (1)	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 (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate listed in column (2) (4)	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)
5111		-		. %
5112		-		. %
5113		-		. %
5114		-		. %
5115		-		. %
5116		-		. %
5117		-		. %
5118		-		. %
5119		-		. %
5120		-		. %
5121		-		. %
5122		-		. %
5123		-		. %
5124		-		. %
5125		-		. %
5126		-		. %
5127		-		. %
5128		-		. %
5129		-		. %
5130		-		. %
5131		-		. %
5132		-		. %
5133		-		. %

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BE-12(SF) Supplement A - LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE - Continued

BEA USE ONLY (1)	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 (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate listed in column (2) (4)	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)
5134		-		. %
5135		-		. %
5136		-		. %
5137		-		. %
5138		-		. %
5139		-		. %
5140		-		. %
5141		-		. %
5142		-		. %
5143		-		. %
5144		-		. %
5145		-		. %
5146		-		. %
5147		-		. %
5148		-		. %
5149		-		. %
5150		-		. %
5151		-		. %
5152		-		. %
5153		-		. %
5154		-		. %
5155		-		. %
5156		-		. %
5157		-		. %
5158		-		. %
5159		-		. %

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LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLIDATED) HAS A DIRECT OWNERSHIP INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED

NOTE - If you filed a Supplement B or a computer printout of Supplement B with your 1991 BE-15 report, in lieu of completing a new Supplement B, you may substitute a copy of that Supplement B or computer printout to show any additions, deletions, or other changes.

Supplement B must be completed by a reporting affiliate which files a BE-12(SF) and has a direct ownership interest in a U.S. affiliate(s) which is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 9, Part I, of BE-12(SF). Continue listing onto as many additional copied pages as necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(SF)

Primary Employer Identification Number as shown in item 4, Part I of BE-12(SF)

6210 1

Table with 6 columns: (1) BEA USE ONLY, (2) Name of each U.S. affiliate, (3) Address of each U.S. affiliate, (4) Has affiliate been notified of obligation to file?, (5) Employer Identification Number, (6) Percentage of direct ownership interest.

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BE-12(SF) Supplement B - LIST OF U.S. AFFILIATES - Continued

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not listed in Supplement A (2)	Address of each U.S. affiliate listed in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate listed in column (2) to file income and payroll taxes (5)	Percentage of direct ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this BE-12(SF), holds in the U.S. affiliate listed in column (2). — Enter percentage to the nearest tenth. (6)
1 6222	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6223	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6224	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6225	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6226	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6227	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6228	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6229	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6230	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6231	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6232	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6233	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %
1 6234	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5 -	6 . %

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BEA USE ONLY

Control number

**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**

Public reporting burden for this claim for exemption is estimated to vary from 15 to 45 minutes per response, with an average of 30 minutes 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. 3104).

**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. Name and address of U.S. business enterprise for which this claim is filed** — If the business enterprise received a pre-labeled 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 pre-labeled 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. affiliate  
1002 1

Street or PO Box  
1003 1

City and State  
1004 1

ZIP Code  
1005 1

**B. Enter Employer Identification Number(s) used by the U.S. business enterprise to file income and payroll taxes.**

Primary 1006 1 - - - - - Other 2 - - - - -

**Complete item 1 or item 2 (on back), whichever is applicable.**

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:

- a. Total assets (do not net out liabilities)
- b. Sales or gross operating revenues, excluding sales taxes, and
- c. Net income after provision for U.S. income taxes.

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

		Amount			
		Bil.	Mil.	Thous.	Dols.
Total assets at close FY 1992— Do not net out liabilities.	2109	\$			
Sales or gross operating revenues for FY 1992, excluding sales taxes — Do not give gross margin.	2149				
Net income for FY 1992, after provision for U.S. income taxes	2159				
Number of acres of U.S. land owned	2354				Acres (To nearest whole acre)

Also complete the following.

Country of foreign parent  
Country of ultimate beneficial owner — See *Instruction Booklet*, page 6.

BEA USE ONLY  
3106 1  
3022 1

If item 1 is marked — No Form BE-12(LF), Form BE-12(SF) or Form BE-12 BANK must be filed at this time. However, this Form BE-12(X), including the certification below, must 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 force.

**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).

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 time.

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 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.

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** — 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.

**Fiscal year** — The U.S. affiliate's 1992 fiscal 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.

**NOTE** — 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 jurisdiction. 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).

**PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT** — Enter name and address

Name 1000 1  
Address  
TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension

**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 accounting records or precise data could not be obtained without undue burden.

Authorized official's signature  
Print or type name and title Date



