

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group

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

Instructions for Part III – Prepare a separate Part III to report each ownership interest held by a foreign parent, at anytime during the fiscal year that ended in calendar year 2017, in the U.S. affiliate named on page 1 of this BE-12. If a foreign parent held **both** direct **and** indirect ownership interests in this U.S. affiliate, prepare one Part III to report the direct interest and a separate Part III to report the indirect interest. A Part III must also be prepared for foreign parent ownership interests disposed of during the year.

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

If more than one Part III is filed, do not duplicate positions in, or transactions with, the U.S. affiliate.

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

BEA USE ONLY
Control number

_____ - _____

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

1

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

0

220 For the foreign parent named in item 219, this Part III is being used to report – Mark (X) one. A direct foreign parent ownership interest in the U.S. affiliate should match the percentage reported on page 4. An indirect foreign parent ownership interest in the U.S. affiliate must be calculated based on the percentages reported on page 5.

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

An **indirect** ownership interest in the U.S. affiliate. See [example 2](#) on page 21 for an illustration of an indirect ownership interest, and diagram on page 33 for an illustration of how to calculate percentage of indirect foreign parent ownership.

221 If item 220 is marked direct–
Give percent of –

Close FY 2017 Close FY 2016
(1) (2)

	1	2
a. Voting interest owned 3014	_____ %	_____ %
b. Equity interest owned 3015	_____ %	_____ %

“Voting interest” and “equity interest” are defined in instruction 14–17 on page 39. If the U.S. affiliate is a partnership or Limited Liability Company also see instructions 8.b. and 8.c. on page 38.

NOTE – Ownership percentages reported in item 221 must match those reported in item 14 for the foreign parent listed in item 219.

222 Country in which foreign parent named in item 219 –

- a. is incorporated or organized, if a business enterprise, or is a resident, if an individual. See instruction V.G. on page 42
- b. is located, if a business enterprise and the country is different from that in item 222a

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1

223 Enter the industry code of the foreign parent named in item 219, from the list of codes on page 21 that best describes the PRIMARY activity of the SINGLE entity named as the foreign parent. DO NOT base the code on the worldwide sales of all consolidated subsidiaries of the foreign parent..... 3018

1

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

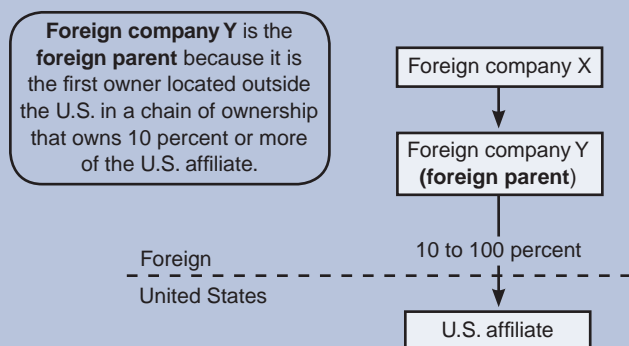
FOREIGN PARENT AND UBO INDUSTRY CODES

Note: "ISI codes" are International Surveys Industry codes, as given in the *Guide to Industry Classifications for International Surveys, 2017*.

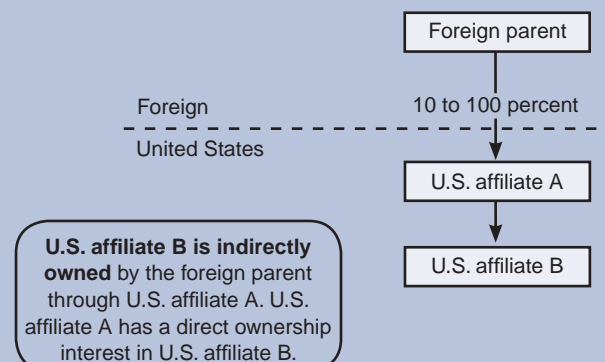
- | | |
|---|---|
| <p>01 Government and government-owned or -sponsored enterprise, or quasi-government organization or agency</p> <p>02 Pension fund — Government run</p> <p>03 Pension fund — Privately run</p> <p>04 Estate, trust, or nonprofit organization</p> <p>05 Individual</p> <p>Private business enterprise, investment organization, or group engaged in:</p> <p>06 Insurance (ISI codes 5242, 5243, 5249)</p> <p>07 Agriculture, forestry, fishing and hunting (ISI codes 1110–1140)</p> <p>08 Mining (ISI codes 2111–2127)</p> <p>09 Construction (ISI codes 2360–2380)</p> <p>10 Transportation and warehousing (ISI codes 4810–4939)</p> <p>11 Utilities (ISI codes 2211–2213)</p> <p>12 Wholesale and retail trade (ISI codes 4231–4540)</p> <p>13 Banking, including bank holding companies (ISI codes 5221 and 5229)</p> <p>14 Holding companies, excluding bank holding companies (ISI codes 5512 and 5513)</p> <p>15 Other finance (ISI codes 5223, 5224, 5231, 5238, that part of ISI code 5252 that is not estates and trusts, and ISI code 5331)</p> <p>16 Real estate (ISI code 5310)</p> | <p>17 Information (ISI codes 5111–5191)</p> <p>18 Professional, scientific, and technical services (ISI codes 5411–5419)</p> <p>19 Other services (ISI codes 1150, 2132, 2133, 5321, 5329, and 5611–8130)</p> <p>Manufacturing, including fabricating, assembling, and processing of goods:</p> <p>20 Food (ISI codes 3111–3119)</p> <p>21 Beverages and tobacco products (ISI codes 3121 and 3122)</p> <p>22 Pharmaceuticals and medicine (ISI code 3254)</p> <p>23 Other chemicals (ISI codes 3251–3259, except 3254)</p> <p>24 Nonmetallic mineral products (ISI codes 3271–3279)</p> <p>25 Primary and fabricated metal products (ISI codes 3311–3329)</p> <p>26 Computer and electronic products (ISI codes 3341–3346)</p> <p>27 Machinery (ISI codes 3331–3339)</p> <p>28 Electrical equipment, appliances and components (ISI codes 3351–3359)</p> <p>29 Motor vehicles and parts (ISI codes 3361–3363)</p> <p>30 Other transportation equipment (ISI codes 3364–3369)</p> <p>31 Other manufacturing (ISI codes 3130–3231, 3261, 3262, 3370–3399)</p> <p>32 Petroleum manufacturing, including integrated petroleum and petroleum refining without extraction (ISI codes 3242–3244)</p> |
|---|---|

EXAMPLES OF DIRECT AND INDIRECT FOREIGN OWNERSHIP

Example 1. Ownership held directly by a foreign parent



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



Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

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

Furnish the name, country, and industry code of the UBO. The UBO is that person or entity, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person or entity. See instruction II.P. on page 36 for the complete definition of UBO.

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

224 Is the foreign parent named in item **219** also the UBO? If the foreign parent is owned or controlled MORE THAN 50 percent by another person or entity, then the foreign parent is NOT the UBO.

³⁰¹⁹ 1 Yes – (example 1 below) – Skip to **227**

¹ 2 No – (examples 2A and 2B below) – Continue with item **225**

225 Enter the name of the UBO of the foreign parent. If the UBO is an individual, or an associated group of individuals, enter "individual." See instruction II.D. on page 35 for the definition of associated group. Identifying the UBO as "bearer shares" is not an acceptable response.

³⁰²¹ 0

226 Enter country in which the UBO is incorporated or organized, if a business enterprise, or is resident, if an individual or government. For individuals, see instruction V.G. on page 42.

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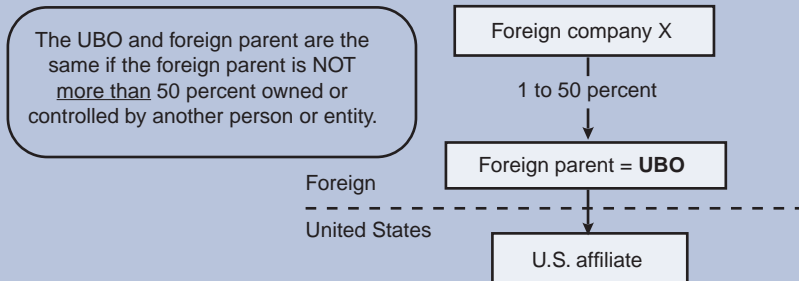
³⁰²² 1

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

³⁰²³ 1 DO NOT use code "14" for UBO.

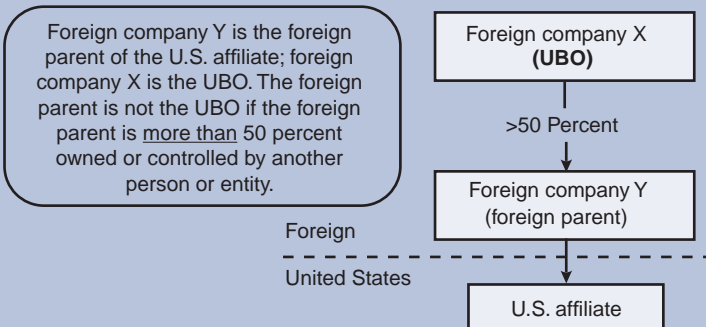
EXAMPLES OF THE ULTIMATE BENEFICIAL OWNER (UBO)

Example 1 – The UBO and foreign parent are the same

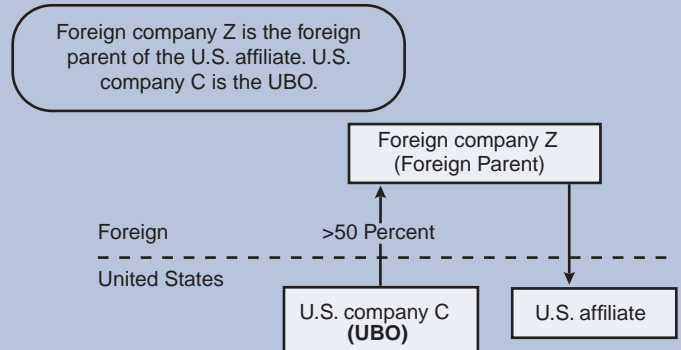


Examples 2A and 2B – The foreign parent is NOT the UBO

A. The UBO is a foreign person or entity



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



Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

NOTE: Amounts reported in Sections B, C, D, and E must be for the fully consolidated U.S. affiliate. The consolidation rules begin on page 36.

228 Copy your answer from item **220** to the appropriate box below and follow the applicable instructions.

- a. ¹ A **direct** interest – Continue with item **229**. Do not duplicate data reported on other Parts III.
- b. ¹ An **indirect** interest – Skip to item **230**. Do not duplicate data reported on other Parts III.

INSTRUCTIONS FOR SECTION B

Item **229e** – Report dividends as of the date they were declared or paid, GROSS of any U.S. tax withheld. Any subsequent settlement of dividends declared but not paid SHOULD NOT be reported a second time, but should be reflected only as a reduction in item **235**.

Exclude stock and liquidating dividends. Report liquidating dividends in item **241**.

Item **229f** – Report gross amounts of earnings distributed by unincorporated U.S. affiliates, whether out of current or past earnings.

Section B – FOREIGN PARENT’S DIRECT EQUITY SHARE IN THE U.S. AFFILIATE, AS CONSOLIDATED

FY 2017

229 What is the foreign parent’s share of:

			\$ Bil.	Mil.	Thous.	Dols.
a. The U.S. affiliate’s net income (loss), after provision for income taxes? <i>Enter the foreign parent’s share of item 49</i>	3085	1				000
b. Certain gains (losses) included in net income in item 229a ? <i>Enter the foreign parent’s share of item 42</i>	3086	1				000
c. U.S. Federal, state, and local income taxes on certain gains (losses) reported in 229b ? <i>Enter the portion of item 46 that is the income tax effect on the amount reported in item 229b</i>	3087	1				000
d. Certain gains (losses) not included in net income in item 229a but taken to other comprehensive income? <i>Enter the foreign parent’s share of the CHANGE in item 77b of the balance sheet</i>	3088	1				000
e. Dividends on common and preferred stock (gross of U.S. withholding taxes) excluding stock dividends?	3074	1				000
f. Earnings distributed by unincorporated U.S. affiliates?	3075	1				000
g. U.S. tax withheld on dividends (item 229e) or on distributed earnings of unincorporated U.S. affiliate (item 229f)?	3076	1				000

Section C – REVERSE OWNERSHIP

230 Did the U.S. affiliate have a voting and/or equity interest in the foreign parent?

A U.S. affiliate has reverse ownership in its foreign parent if it has a voting or equity interest in the foreign parent.

³⁰⁹² ¹ **Yes** – Enter percent of ownership, to the tenth of one percent, and the dollar value of the equity owned in the foreign parent by the U.S. affiliate at the end of FY 2017

¹ ² **No** – Continue with item **231**

CLOSE FY 2017					
Voting Interest (1)	Equity Interest (2)	Value of equity owned (3)			
Percent	Percent	\$ Bil.	Mil.	Thous.	Dols.
¹ _____ %	² _____ %	³ _____			000

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Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

Section D – PAYABLE AND RECEIVABLE BALANCES, AND INTEREST, BETWEEN AFFILIATED FOREIGN GROUP AND U.S. AFFILIATE, AS CONSOLIDATED

Questions **231** through **234** are intended to assist banks and other types of finance companies in determining how to complete the rest of **Part III**. U.S. affiliates that also file Treasury International Capital (TIC) B Forms may not be required to complete **235** through **238**.

231 Is the foreign parent listed in **219** a depository or non-depository bank (ISI codes 5221 or 5229), a securities broker or dealer (ISI codes 5231) or in the finance industry (ISI codes 5223, 5224, 5238, 5252)?

³⁰⁵² 1 Yes

2 No – SKIP to **235**.

232 Is the U.S. affiliate a “bank” (ISI codes 5221 or 5229) or primarily acting as a securities broker or dealer (ISI codes 5231)?

Note: A “bank” is a business engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, U.S. branches and agencies of foreign banks, savings and loans, savings banks, bank holding companies and financial holding companies under the Gramm–Leach–Bliley Act.

³⁰⁵³ 1 Yes

2 No – SKIP to **234**.

233 Do any of the U.S. business enterprises consolidated in this report have insurance (ISI codes 5242, 5243, or 5249), real estate (ISI code 5310), or leasing activities (ISI codes 5321, 5329, or 5331)?

³⁰⁵⁴ 1 Yes – Complete **235** thru **238** but ONLY report balances and interest between this U.S. affiliate and the affiliated foreign group that relate to insurance, real estate, and leasing activities.

2 No – SKIP to **239**.

234 Do any of the U.S. business enterprises consolidated in this report have depository or non-depository banking activities (ISI codes 5221 or 5229) or securities broker or dealer activities (ISI codes 5231)?

³⁰⁵⁵ 1 Yes – Complete **235** thru **238** but ONLY report balances and interest between this U.S. affiliate and the affiliated foreign group NOT related to depository or non-depository banking activities or securities broker or dealer activities.

2 No – Continue to **235**.

Finance Industry Classifications

- 5221 Depository credit intermediation (**Banking**)
- 5223 Activities related to credit intermediation
- 5224 Non-depository credit intermediation, except branches and agencies
- 5229 Non-depository branches and agencies
- 5231 Securities and commodity contracts intermediation and brokerage
- 5238 Other financial investment activities and exchanges
- 5252 Funds, trusts, and other finance vehicles

Insurance Industry Classifications

- 5242 Agencies, brokerages, and other insurance related activities
- 5243 Insurance carriers, except direct life insurance carriers
- 5249 Direct life insurance carriers

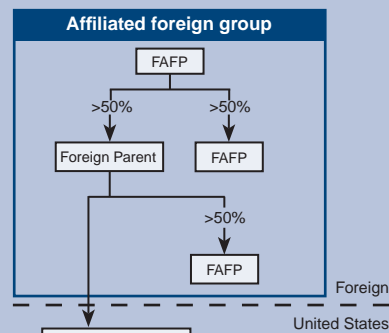
Real Estate and Rental and Leasing Industry Classifications

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

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

Report all current and long-term intercompany accounts and interest between the U.S. affiliate and the affiliated foreign group.

- **Derivatives Contracts** – EXCLUDE the value of outstanding financial derivatives contracts and any payments or receipts resulting from the settlement of those contracts. For example, the settlements of interest rate derivatives should NOT be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D, Report of Holdings of, and Transactions in, Financial Derivatives Contracts.
- **Leases** – If leases between the U.S. affiliate and the affiliated foreign group are capitalized, then the outstanding capitalized value should be reported as an intercompany balance. Lease payments should be disaggregated into the amounts that are (i) a reduction in an intercompany balance, and (ii) interest.
- **Insurance Technical Reserves** – INCLUDE these provisions (prepaid premiums, claims payable, etc.) when with related parties.
- **DO NOT** net payables and receivables.
- **DO NOT** net interest expense against interest income.
 - Interest expense and interest income should be reported on the accrual basis.



see page 13 for diagram description

Please see the diagram above and on page 13 to identify the Foreign Parent and the Foreign Affiliates of the Foreign Parent (FAFP). Report payable and receivable balances as well as the annual interest expense and interest income, separately for each. Note: Country detail will be required for FAFP transactions in [237](#) and [238](#).

235 What were the total short- and long-term payable balances owed by the U.S. affiliate to the affiliated foreign group, and the related interest expense?

	TOTAL short- and long-term payables								Interest expense			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.
Payable/expensed to:												
1												
A. Foreign parent.....3056	000				000				000			
1												
B. Foreign affiliates of the foreign parent (FAFP).....3072	000				000				000			
1												
C. TOTAL for affiliated foreign group3059	000				000				000			

236 What were the total short- and long-term receivable balances owed to the U.S. affiliate by the affiliated foreign group, and the related interest income?

	TOTAL short- and long-term receivables								Interest income			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.
Receivable/income from:												
1												
A. Foreign parent.....3057	000				000				000			
1												
B. Foreign affiliates of the foreign parent (FAFP).....3094	000				000				000			
1												
C. TOTAL for affiliated foreign group3081	000				000				000			

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3064	1		2	
3084	1		2	

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

U.S. AFFILIATES' PAYABLES AND INTEREST EXPENSE TO FAFPs

237 How are the amounts reported in 235 B allocated by country?	Short- and long-term payables								Interest expense			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.
A. Australia	4101	601		000	3			000	4			000
B. Brazil	4102	202		000	3			000	4			000
C. Canada	4103	100		000	3			000	4			000
D. China	4104	650		000	3			000	4			000
E. France	4105	307		000	3			000	4			000
F. Germany	4106	308		000	3			000	4			000
G. Japan	4107	614		000	3			000	4			000
H. Mexico	4108	213		000	3			000	4			000
I. Netherlands	4109	319		000	3			000	4			000
J. Singapore	4110	625		000	3			000	4			000
K. Switzerland	4111	325		000	3			000	4			000
L. United Kingdom	4112	327		000	3			000	4			000
Other countries - Specify	1				3				4			
M.	4113			000				000				000
N.	4114			000	3			000	4			000
O.	4115			000	3			000	4			000
P.	4116			000	3			000	4			000
Q.	4117			000	3			000	4			000
R.	4118			000	3			000	4			000
S.	4119			000	3			000	4			000
T.	4120			000	3			000	4			000
U.	4121			000	3			000	4			000
V.	4122			000	3			000	4			000
W.	4123			000	3			000	4			000
X.	4124			000	3			000	4			000
Y.	4125			000	3			000	4			000
Z. Unallocated*	4148	709		000	3			000	4			000

Continue listing onto as many copied pages as needed.

*Unallocated – Combine values for countries which individually amount to less than \$500 thousand.

Notes

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

U.S. AFFILIATES' PAYABLES AND INTEREST EXPENSE TO FAFPs

237 How are the amounts reported in 235 B allocated by country?	Short- and long-term payables								Interest expense			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.
1	2			000	3			000	4			000
4126												
1	2			000	3			000	4			000
4127												
1	2			000	3			000	4			000
4128												
1	2			000	3			000	4			000
4129												
1	2			000	3			000	4			000
4130												
1	2			000	3			000	4			000
4131												
1	2			000	3			000	4			000
4132												
1	2			000	3			000	4			000
4133												
1	2			000	3			000	4			000
4134												
1	2			000	3			000	4			000
4135												
1	2			000	3			000	4			000
4136												
1	2			000	3			000	4			000
4137												
1	2			000	3			000	4			000
4138												
1	2			000	3			000	4			000
4139												
1	2			000	3			000	4			000
4140												
1	2			000	3			000	4			000
4141												
1	2			000	3			000	4			000
4142												
1	2			000	3			000	4			000
4143												
1	2			000	3			000	4			000
4144												
1	2			000	3			000	4			000
4145												
1	2			000	3			000	4			000
4146												
1	2			000	3			000	4			000
4147												

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

U.S. AFFILIATES' RECEIVABLES AND INTEREST INCOME TO FAFPs

238 How are the amounts reported in 236 B allocated by country?	Short- and long-term receivables								Interest income			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.
A. Australia	4150	601		000	3			000	4			000
B. Brazil	4151	202		000	3			000	4			000
C. Canada	4152	100		000	3			000	4			000
D. China	4153	650		000	3			000	4			000
E. France	4154	307		000	3			000	4			000
F. Germany	4155	308		000	3			000	4			000
G. Japan	4156	614		000	3			000	4			000
H. Mexico	4157	213		000	3			000	4			000
I. Netherlands	4158	319		000	3			000	4			000
J. Singapore	4159	625		000	3			000	4			000
K. Switzerland	4160	325		000	3			000	4			000
L. United Kingdom	4161	327		000	3			000	4			000
Other countries - Specify	1				3				4			
M.	4162			000				000				000
N.	4163			000	3			000	4			000
O.	4164			000	3			000	4			000
P.	4165			000	3			000	4			000
Q.	4166			000	3			000	4			000
R.	4167			000	3			000	4			000
S.	4168			000	3			000	4			000
T.	4169			000	3			000	4			000
U.	4170			000	3			000	4			000
V.	4171			000	3			000	4			000
W.	4172			000	3			000	4			000
X.	4173			000	3			000	4			000
Y.	4174			000	3			000	4			000
Z. Unallocated*	4198	709		000	3			000	4			000

Continue listing onto as many copied pages as needed.

*Unallocated – Combine values for countries which individually amount to less than \$500 thousand.

Notes

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

U.S. AFFILIATES' RECEIVABLES AND INTEREST INCOME TO FAFPs

238 How are the amounts reported in 236 B allocated by country?	Short- and long-term receivables								Interest income			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.	\$ Bil.	Mil.	Thou.	Dols.
1	2			000	3			000	4			000
4175												
1	2			000	3			000	4			000
4176												
1	2			000	3			000	4			000
4177												
1	2			000	3			000	4			000
4178												
1	2			000	3			000	4			000
4179												
1	2			000	3			000	4			000
4180												
1	2			000	3			000	4			000
4181												
1	2			000	3			000	4			000
4182												
1	2			000	3			000	4			000
4183												
1	2			000	3			000	4			000
4184												
1	2			000	3			000	4			000
4185												
1	2			000	3			000	4			000
4186												
1	2			000	3			000	4			000
4187												
1	2			000	3			000	4			000
4188												
1	2			000	3			000	4			000
4189												
1	2			000	3			000	4			000
4190												
1	2			000	3			000	4			000
4191												
1	2			000	3			000	4			000
4192												
1	2			000	3			000	4			000
4193												
1	2			000	3			000	4			000
4194												
1	2			000	3			000	4			000
4195												
1	2			000	3			000	4			000
4196												
1	2			000	3			000	4			000
4197												

Part III – Investment and Transactions Between U.S. Affiliate and Affiliated Foreign Group – Continued

Section E – CHANGE IN THE FOREIGN PARENT’S SHARE OF THE U.S. AFFILIATE’S CAPITAL ACCOUNT (IF INCORPORATED) OR EQUITY (IF UNINCORPORATED)

239 During the year indicated in item 6, was there a change in the foreign parent’s share of the U.S. affiliate’s capital account (if incorporated) or equity (if unincorporated)?

³⁰⁹⁷ 1 Yes

2 No – DO NOT complete items **240** through **243**. You are done with this Part III.

Report in **240** or **241** the transaction value (i.e., market value) of consideration given or received.

Unincorporated U.S. affiliates must report the foreign parent’s share of any increase (decrease) in the U.S. affiliate’s equity (or home office account), arising from its transactions with the foreign parent, excluding amounts reported in **Part III**, Section B and Section D.

Include in 240 and 241 changes caused by:

- Treasury stock transactions with the foreign parent and liquidating dividends;
- Capitalization of intercompany debt (report the amount of debt converted to equity as the transaction value of the equity increase in **240C**), and adjust the debt balance as appropriate in **235A**;
- Purchase or sale of capital stock by the foreign parent from or to the U.S. affiliate;
- Change in capital of the U.S. affiliate owned by the foreign parent that did not result from a change of stock issued.

Exclude from 240 and 241 changes caused by:

- Carrying net income (loss) to the equity account (i.e., retained earnings);
- Dividends/earnings distributed and stock dividends. Report in **229E** or **229F**;
- Balance sheet translation adjustments;
- The effect of treasury stock transactions with persons other than the foreign parent;
- Reorganizations in capital structure that do not affect total equity;
- Investments that are written off.

240 What is the increase in the foreign parent’s equity interest in the U.S. affiliate due to:

\$ Bil. Mil. Thou. Dols.

A. Establishment of the U.S. affiliate or acquisition (partial or total) of an equity interest in this U.S. affiliate by the foreign parent from other foreign persons?	3068	1			000
B. Acquisition (partial or total) of an equity interest in this U.S. affiliate by the foreign parent from other U.S. persons?.....	3067	1			000
C. Capital contributions and other transactions by the foreign parent to the U.S. affiliate?	3095	1			000

241 What is the decrease in the foreign parent’s equity interest in the U.S. affiliate due to:

A. Liquidation or sale (partial or total) of an equity interest in this U.S. affiliate by the foreign parent to other foreign persons?.....	3070	1			000
B. Sale (partial or total) of an equity interest in this U.S. affiliate by the foreign parent to other U.S. persons?	3069	1			000
C. Return of capital and other transactions from the U.S. affiliate to the foreign parent?	3096	1			000

242 What is the total change in the foreign parent’s equity interest in the U.S. affiliate from the prior year? Sum of (**240A** + **240B** + **240C**) minus (**241A** + **241B** + **241C**)

3071 1 000

243 For items **240** and **241**, what are the amounts (e.g., goodwill) by which the transaction value:

For acquisition 240 **For liquidation or sale 241**

\$ Bil. Mil. Thou. Dols. \$ Bil. Mil. Thou. Dols.

A. Exceeds the value carried on the books of the U.S. affiliate?	3090	1			000	2			000
B. Is less than the value carried on the books of the U.S. affiliate?.....	3091	1			000	2			000