

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*.

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| <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> |
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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 22 for the complete definition of UBO.

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

70 Is the foreign parent named in item 65 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 73

1 2 No – (examples 2A and 2B below) – Continue with 71

71 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 21 for the definition of associated group. Identifying the UBO as “bearer shares” is not an acceptable response.

3021 0

72 Enter country in which the UBO is incorporated or organized, if a business enterprise, or is resident, if an individual or government. Individuals – see instruction V.G. on page 29.

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3022 1

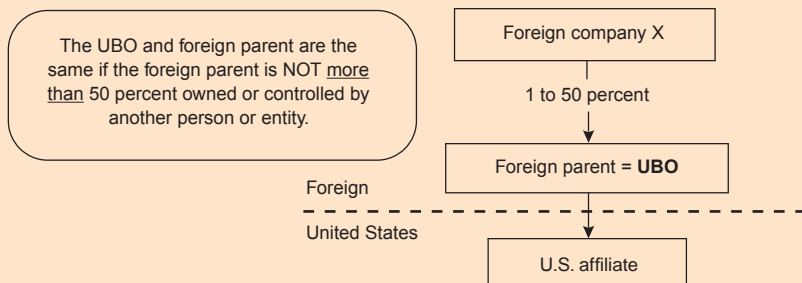
73 Enter the industry code of the UBO from the list of codes on page 10. Select the industry code that best reflects the consolidated worldwide sales of the UBO, including all of its majority-owned subsidiaries.

3023 1

DO NOT use code “14” for UBO.

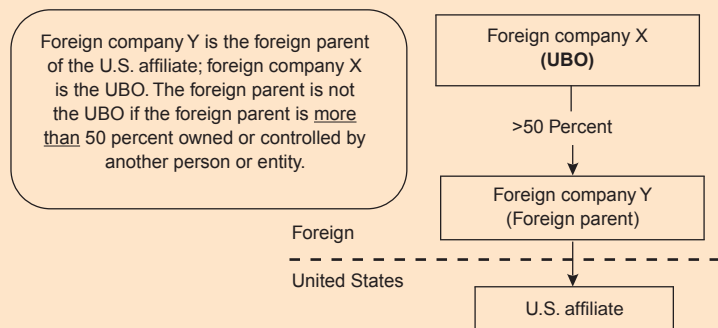
EXAMPLES OF THE ULTIMATE BENEFICIAL OWNER (UBO)

Example 1 – The UBO and foreign parent are the same

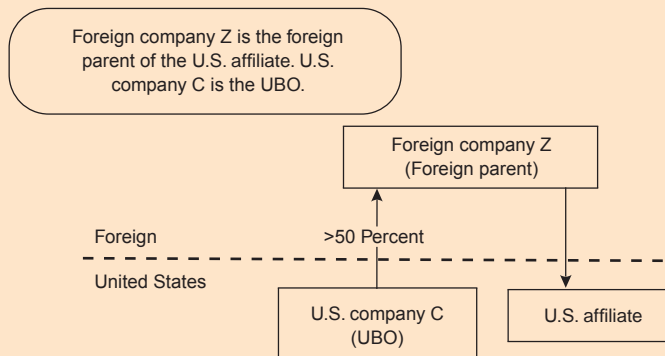


Examples 2A and 2B – The foreign parent is NOT the UBO

2A. The UBO is a foreign person or entity



2B. 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 are found starting on page 22.

74 Copy your answer from item **66** to the appropriate box below and follow the applicable instructions.

- 3012 a. ¹ A **direct** interest – Continue with item **75**. Do not duplicate amounts reported on other Parts III.
- 3013 b. ¹ An **indirect** interest – Skip to items **85** and **86**. Do not duplicate amounts reported on other Parts III.

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

What is the foreign parent's share of:

		\$ Bil.	Mil.	Thous.	Dols.
	1				
75 The U.S. affiliate's net income (loss) after provision for income taxes? Enter foreign parent's share of item 23	3085				000
76 Dividends or distributed earnings (gross of U.S. withholding tax) – INCLUDE dividends on common and preferred stock of an incorporated U.S. affiliate or the distributed earnings of an unincorporated U.S. affiliate. EXCLUDE stock and liquidating dividends. Report dividends as of the date they were declared or paid. Any subsequent settlement of dividends declared but not paid SHOULD NOT be reported a second time	3073				000
77 U.S. tax withheld on dividends if the U.S. affiliate is incorporated, or on distributed earnings if the U.S. affiliate is unincorporated?	3075				
BEA USE ONLY	3074				

Section C – EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM **65**

Report amounts according to the books of the U.S. affiliate.

Owners' equity items – What is the amount of the foreign parent's share of:

	FY 2017 (1)				FY 2016 (Unrestated) (2)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
78 Capital stock and additional paid-in capital? Common and preferred, voting and non-voting capital stock and additional paid-in capital	1			000	2			000
79 Retained earnings (deficit)?	1			000	2			000
80 Other, including accumulated other comprehensive income and treasury stock? Specify major items <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	1			000	2			000
81 Total owners' equity? The foreign parent's share of the total owners' equity reported in item 32 . Sum of items 78 through 80 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which these items are available	1			000	2			000

Instructions for Section D

CHANGE IN FOREIGN PARENT'S DIRECT EQUITY IN THE U.S. AFFILIATE DURING FY 2017

Entries in Section D are necessary to identify the amount and cause of any changes in equity holdings by the foreign parent in the U.S. affiliate during the year.

Report the transaction (i.e., market) value of consideration given or received for increases or decreases in the foreign parent's equity holdings in the U.S. affiliate.

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.

Include in **82a** 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), and adjust the debt balance as appropriate in **85A**;
- 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 **82b** changes caused by:

- Carrying net income (loss) to the equity account (i.e., retained earnings);
- Dividends/earnings distributed and stock dividends. Report in **76**;
- 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.

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

Section D – CHANGE IN FOREIGN PARENT’S DIRECT EQUITY IN THE U.S. AFFILIATE DURING FY 2017

82 What is the transaction value of the foreign parent’s:	\$ Bil.	Mil.	Thous.	Dols.
a. Increase of equity in the U.S. affiliate due to establishment of the U.S. affiliate by the foreign parent, acquisition (partial or total) of an equity interest in this U.S. affiliate by the foreign parent, and capital contributions and other transactions by the foreign parent to the U.S. affiliate? 3065	1			000
b. Decrease of equity in the U.S. affiliate due to liquidation of the U.S. affiliate by the foreign parent, sale (partial or total) of an equity interest in this U.S. affiliate by the foreign parent, and return of capital and other transactions from the U.S. affiliate to the foreign parent? 3066	1			000
83 What is the total transaction value of the change in the foreign parent’s equity interest in the U.S. affiliate? 3071 This item should equal 82a MINUS 82b .	1			000

84 For items 82a and 82b, what are the amounts by which the transaction values reported in those items:	For acquisition (82a)				For sale or termination of operations (82b)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
a. Exceed the value carried on the books of the U.S. affiliate? 3090	1			000	2			000
b. Are less than the value carried on the books of the U.S. affiliate? 3091	1			000	2			000

Section E – BALANCES AND INTEREST BETWEEN U.S. AFFILIATE, AS CONSOLIDATED, AND THE AFFILIATED FOREIGN GROUP

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.
- **Banks and Other Financial Intermediaries** – EXCLUDE intercompany accounts and interest for the U.S. affiliate’s activities related to depository or non-depository banking activities (ISI codes 5221 or 5229) or securities broker or dealer activities (ISI code 5231) where the foreign parent is a depository or non-depository bank, a securities broker or dealer, or in the finance industry (ISI codes 5223, 5224, 5238, 5252) and the intercompany activity between the foreign parent and the U.S. affiliate would be reportable on Treasury International Capital (TIC) B forms.

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	3201	1	2	3	4

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

Please see the diagrams below and on page 4 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.

85 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?

Payable/expensed to:	TOTAL short- and long-term payables								Interest expense			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
A. Foreign parent..... 3056	1			000	2			000	3			000
B. Foreign affiliates of the foreign parent (FAFP)..... 3072	1			000	2			000	3			000
C. TOTAL for affiliated foreign group 3059	1			000	2			000	3			000

86 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?

Receivable/income from:	TOTAL short- and long-term receivables								Interest income			
	Close FY 2017				Close FY 2016				FY 2017			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
A. Foreign parent..... 3057	1			000	2			000	3			000
B. Foreign affiliates of the foreign parent (FAFP)..... 3094	1			000	2			000	3			000
C. TOTAL for affiliated foreign group 3081	1			000	2			000	3			000

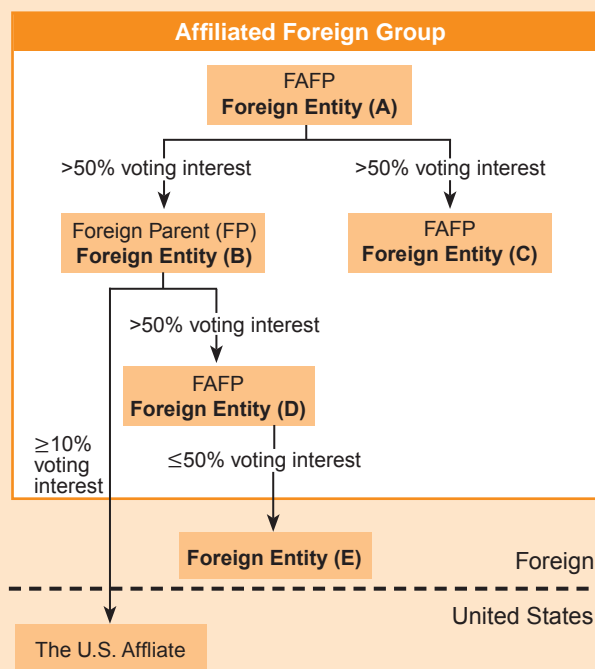
Identifying the Affiliated Foreign Group

The affiliated foreign group (AFG) consists of

- The *foreign parent (FP)* (FP), which is the first **Foreign Entity (B)** outside the United States, proceeding up a chain of ownership, that has 10 percent or more voting interest in the U.S. affiliate, and
- Every *foreign affiliate of the foreign parent (FAFP)* (FAFP), which includes
 - Any **Foreign Entity (A)**, proceeding up the foreign parent's ownership chain, that has more than 50 percent direct voting interest in the entity below it, up to and including that entity in which no other foreign entity has more than 50 percent direct voting interest, and
 - Any **Foreign Entity (C)** and **Foreign Entity (D)**, in which the FP or any FAFP has more than 50 percent direct voting interest.

The AFG does not include:

- Any **Foreign Entity (E)** proceeding down the FP's or FAFP's ownership chain in which neither the FP nor any FAFP has more than 50 percent direct voting interest, or
- Any **U.S. entity**.



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3064	1		2
3084	1		2