

CONFIDENTIAL

**SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES 1974**

RETURN TO  
Bureau of Economic Analysis  
ATTN: International Investment Division - BE-50(LM)  
U.S. Department of Commerce  
Washington, D.C. 20230

**IMPORTANT**—Please read all instructions carefully

**1. DUE DATE**

A completed report on Form BE-12 shall be filed by April 30, 1975 or no later than 60 days after publication of the reporting requirements in the Federal Register, whichever is later.

**2. FILING**

A completed Form BE-12 is required for each U.S. business enterprise which was controlled by a foreign person during any part of the year ending December 31, 1974. For purposes of this survey, foreign control is defined as the direct, indirect, or a combination of direct and indirect ownership, of ten percent or more of the voting stock of an incorporated U.S. business enterprise, or the equivalent interest in an unincorporated U.S. business enterprise. A separate PART II, Investment and Transactions Between Reporter and Parent, is required from a single Reporter to report the following:

- a. Each direct line of ownership in the Reporter which was held by a foreign parent(s)
- b. Each direct line of ownership in the Reporter held by a U.S. parent which was a U.S. affiliate of the same foreign person

(See rules governing filing of multiple PART II schedules, page 5, of the general instructions.)

**3. EXEMPTIONS**

If total assets as of December 31, 1974 and total revenues for 1974 were each less than \$100,000.00, only PART I of BE-12 is required with a notation in item 20 that both total assets and total revenues were each less than \$100,000.00. (See general instructions, page 3.)

**4. GENERAL NOTES**

- a. Currency amounts should be reported in U.S. dollars and should be rounded to the nearest thousand.
- b. If an item is between ± \$500.00 enter "0."
- c. Use parentheses to indicate negative numbers.
- d. Every question on the form should be answered except where reporting is specifically exempt. If certain information cannot be supplied, give best estimate.

**5.** All questions should be answered in the context of the reporting period given in items 12a and 12b, unless another time period is specified in the instructions.

**NOTICE**—The filing of this report is MANDATORY pursuant to Public Law 93-479. The information reported on this form will be used exclusively for statistical purposes. It will be held in strictest confidence by this Department and published only in such aggregates which preclude the disclosure of data supplied by individual Reporters.

Control number

**Part I - IDENTIFICATION OF REPORTER**

1. Name and address of Reporter (Enter name and mailing address in blocks below. Skip a single block between words.)

10001	01	COMMERCE USE ONLY									
	01	Name of Reporter									
	01	Street or P.O. box									
	01	City and State									
	01	ZIP code									

2. Code and name of U.S. State or territory of principal office of Reporter (See list of codes, PART IV, page 11)

005	01	Name of State									
-----	----	---------------	--	--	--	--	--	--	--	--	--

3. Code and name of U.S. State or territory of incorporation or organization of Reporter (See list of codes, PART IV, page 11)

006	01	Name of State									
-----	----	---------------	--	--	--	--	--	--	--	--	--

4. Enter all Employer Identification Number(s) used to file income and payroll taxes.

007	01	Employer Identification Number(s)									
-----	----	-----------------------------------	--	--	--	--	--	--	--	--	--

5. Year Reporter or the original U.S. business enterprise was first established

009	01	Year									
-----	----	------	--	--	--	--	--	--	--	--	--

6. Year ten percent or more equity or beneficial ownership was acquired by the foreign parent

010	01	Year									
-----	----	------	--	--	--	--	--	--	--	--	--

7. Form of organization of Reporter (Mark "X" one)

011	01	1	<input type="checkbox"/>	Partnership	01	4	<input type="checkbox"/>	Corporation
	01	2	<input type="checkbox"/>	Sole proprietorship	01	5	<input type="checkbox"/>	Other - Specify
	01	3	<input type="checkbox"/>	Branch				

8. Coverage of form (See general instructions, page 4, for rules. If there are any questions regarding consolidation of more than one U.S. business enterprise in this report, consult this Bureau before completing form.)

012	01	If this report is for a single U.S. business enterprise enter "1" in the box. If there is more than one U.S. business enterprise consolidated in this report (hereinafter considered one) enter the number of U.S. business enterprises in the box.									
-----	----	---	--	--	--	--	--	--	--	--	--

9. Names and addresses of all business enterprises consolidated (as indicated in item 8)

10. Number of PART II schedules required to be filed by Reporter (See rules covering filing of multiple PART II schedules, page 5, of general instructions)

013	01	Number									
-----	----	--------	--	--	--	--	--	--	--	--	--

11. Ownership - Percent of voting stock, for an incorporated Reporter or an equivalent interest for an unincorporated Reporter, owned directly by -  
NOTE - Enter percent of ownership to tenth of one percent

	REPORTING PERIOD			
	Ending (a)		Beginning (b)	
a. All foreign parents for which PART II schedules are filed to report direct ownership lines	014	01	02	%
b. All U.S. parents (U.S. affiliates of the same foreign person) for which PART II schedules are filed to report direct ownership lines	015	01	02	%
c. Other U.S. persons	016	01	02	%
d. Other foreign persons	017	01	02	%
e. TOTAL		100	100	.0 %

12. Reporting period

a. The terms "Opening balance" or "Beginning of reporting period" in this report always refer to data as of	018	01	Year (Last 2 digits)		
b. The terms "Closing balance" or "End of reporting period" in this report always refer to data as of	019	01	Month	Day	

Name and address (Print)

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT

Is report being completed by an intermediary of a foreign beneficial owner?

YES  NO

TELEPHONE

Area code Number Extension

**CERTIFICATION**

The undersigned Reporter, and the official executing this certification on its behalf, hereby certify that the information contained in this report, including any BE-12 PART II (Additional) schedules, is correct and complete to the best of their knowledge and belief.

Name of Reporter	Authorized official's signature	Title	Date
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The U.S. Code, Title 18 (Crimes and Criminal Procedure), Section 1001, makes it a criminal offense to willfully make a false statement or representation to any department or agency of the United States as to any matter within its jurisdiction. Persons who have access to individual company information are subject to penalties for unauthorized disclosure.

**Part I - IDENTIFICATION OF REPORTER – Continued**

13. Percent of Reporter's net sales (same as item 123, PART IV) accounted for by each classification. Account for all classifications which comprise five percent or more of net sales; account for no less than seventy-five percent of net sales. (Holding companies should use total income.) See the "Industry Classifications" portion of the INDUSTRY CLASSIFICATIONS AND EXPORT AND IMPORT TRADE CLASSIFICATIONS BOOKLET for a full description of each industry.

Code (a)	Percent of sales (b)	Industry (c)	Code (a)	Percent of sales (b)	Industry (c)	Code (a)	Percent of sales (b)	Industry (c)
10020		<b>AGRICULTURE, FORESTRY, AND FISHING</b>			<b>MANUFACTURING – Continued</b>			<b>TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES</b>
010		Agricultural production – crops	291		Integrated petroleum refining and extraction	441		Petroleum tanker operations
020		Agricultural production – livestock, except beef cattle feedlots	292		Petroleum refining without extraction	449		Other water transportation
021		Agricultural production – beef cattle feedlots	299		Petroleum and coal products, n.e.c.	450		Transportation by air
070		Agricultural services	301		Rubber products	461		Pipeline transportation, including natural gas transmission
080		Forestry	307		Miscellaneous plastics products	479		Transportation, n.e.c.
090		Fishing, hunting, and trapping	310		Leather and leather products	480		Communication
		<b>MINING</b>	321		Glass products	490		Electric, gas, and sanitary services
101		Iron	329		Stone, clay, cement, and concrete products			<b>WHOLESALE TRADE</b>
102		Copper, lead, zinc, gold and silver	331		Primary metal products, ferrous	501		Motor vehicles and automotive parts and supplies
103		Bauxite and other aluminum ores	335		Primary metal products, non-ferrous	503		Lumber and other construction materials
109		Other metallic ores and metal mining services	341		Metal cans and shipping containers	504		Metals and minerals, except petroleum
110		Coal and other nonmetallic minerals, except oil and gas	342		Cutlery, hand tools and hardware	505		Electrical goods
131		Crude petroleum extraction (no refining) and natural gas	343		Metal plumbing fixtures and heating equipment, except electric and warm air	506		Hardware, plumbing and heating equipment and supplies
138		Oil and gas field services	344		Fabricated structural metal products	507		Machinery, equipment and supplies, except farm and garden
		<b>CONSTRUCTION</b>	345		Screw machine products, bolts, nuts, screws, rivets, and washers	508		Farm and garden machinery, equipment and supplies
150		Construction	346		Metal stampings and forgings	509		Miscellaneous durable goods, n.e.c.
		<b>MANUFACTURING</b>	349		Fabricated metal products, n.e.c.; ordnance; and coating, engraving, and allied services	511		Paper and paper products
201		Meat products	351		Engines and turbines	512		Drugs, proprietaries, and sundries
202		Dairy products	352		Farm and garden machinery and equipment	513		Apparel, piece goods, and notions
203		Canned and preserved fruits and vegetables	353		Construction, mining, and materials handling machinery and equipment	514		Groceries and related products
204		Grain mill products	354		Metalworking machinery and equipment	515		Farm-product raw materials
205		Bakery products	355		Special industry machinery	517		Petroleum and petroleum products
208		Beverages	356		General industrial machinery and equipment	519		Miscellaneous non-durable goods, n.e.c.
209		Other food and kindred products	357		Office, computing, and accounting machines			<b>RETAIL TRADE</b>
210		Tobacco manufactures	358		Refrigeration and service industry machinery	520		Retail trade, except food stores and eating and drinking places
220		Textile mill products	359		Machinery, except electrical, n.e.c.	540		Food stores and eating and drinking places
230		Apparel and other finished products made from fabrics and similar materials	363		Household electrical appliances			<b>FINANCE, INSURANCE, AND REAL ESTATE</b>
240		Lumber and wood products, except furniture	364		Electrical lighting and wiring equipment	600		Banking
250		Furniture and fixtures	366		Radio, television, and communication equipment	610		Credit agencies other than banks
262		Pulp, paper and board mills	367		Electronic components and accessories	620		Security, commodity brokers, and services; and investment companies
264		Miscellaneous converted paper products	369		Electrical machinery, n.e.c.	630		Insurance carriers, agents, brokers, and services
265		Paperboard containers and boxes	371		Motor vehicles and equipment	650		Real estate
270		Printing, publishing, and allied industries	379		Other transportation equipment, n.e.c.	660		Combinations of real estate, insurance, loans, and law offices
281		Industrial chemicals, plastics materials, and synthetics	381		Scientific instruments and measuring and controlling devices	671		Holding companies
283		Drugs	383		Optical and ophthalmic goods			<b>SERVICES</b>
284		Soap, cleaners, and toilet goods	384		Surgical, medical, and dental instruments and supplies	700		Hotels, rooming houses, camps, and other lodging places
285		Paints and allied products	386		Photographic equipment and supplies	731		Advertising
287		Agricultural chemicals	387		Watches, clocks, and watchcases	780		Motion pictures, including television tape and film
289		Chemical products, n.e.c.	390		Miscellaneous manufactured products, n.e.c.	891		Engineering, architectural, and surveying services
						893		Accounting, auditing, and bookkeeping services
						899		Other personal and business services, n.e.c.

**Part I - IDENTIFICATION OF REPORTER - Continued**

**14. Activity and product or service of Reporter**  
**a. Major activity of this Reporter (Mark "X" one)**

<input type="checkbox"/> Extracting of oil or minerals (including exploration and development)	<input type="checkbox"/> Providing a service
<input type="checkbox"/> Manufacturing (fabricating, assembling, processing)	<input type="checkbox"/> Investing in real estate
<input type="checkbox"/> Selling or distributing goods	<input type="checkbox"/> Other - Specify

**b. Major product or service involved in this activity**

**15. Number of establishments this business enterprise operates**  
 (An establishment is an economic unit at a single physical location where business is conducted or services or industrial operations are performed. Where distinct and separate economic activities are performed at a single location, each should be considered as a separate establishment if employment in such activity is significant and establishment data, such as number of employees, their wages and salaries, and receipts, are available.)

01  
 10021

**16. Identification of business enterprises in which Reporter held a voting interest**  
**a. Reporter held a ten percent or more DIRECT interest in one or more foreign business enterprises**

022 | 01 1  No  
 | 01 2  Yes

**b. Reporter held a DIRECT voting ownership interest in one or more U.S. business enterprises in which a ten percent or more ownership interest is held, directly and/or indirectly, by this Reporter's foreign parent(s)**

023 | 01 1  No  
 | 01 2  Yes - Give name, address, and percent of DIRECT ownership in each at end of reporting period

Name and address	Percent of ownership
(1)	• %
(2)	• %
(3)	• %
(4)	• %

**17b. If the DIRECT foreign ownership in Reporter, item 11a, is less than ten percent give the name and address of the U.S. affiliate which is DIRECTLY foreign-owned to the extent of ten percent or more and which, in turn, has a direct or indirect ownership interest in this Reporter.**

Name and address

024	01	COMMERCE USE ONLY											
025	01												
026	01												

**c. If an entry in 17b, give the country of location of the foreign person DIRECTLY owning ten percent or more of the U.S. affiliate identified in item 17b.**

Country of foreign owner

027 | 01

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**18. Identification of "other U.S. persons" having an ownership interest of more than fifty percent in this Reporter.**  
 Did a single "other U.S. person," reported in item 11c, hold a more than fifty percent ownership interest in this Reporter any time during the year ending December 31, 1974?

028 | 01 1  No  
 | 01 2  Yes - Give name, address and percent of ownership for such U.S. person

Name and address	Percent of ownership
	• %

**19. Number of directors and principal officers**

Enter the number of this Reporter's directors and principal officers. An individual serving in both capacities should be counted once in each category.

	Number	
	Directors (a)	Principal officers (b)
<b>a. TOTAL</b>	029	02
<b>b. Number who are U.S. citizens</b>	030	02
<b>c. Number who are NOT U.S. citizens</b>	031	02

**20. Notation of partial exemption - Were the value of total assets including real property investments, as of December 31, 1974, and total revenues for the year 1974, each less than \$100,000.00?**

032 | 01 1  No - GO to page 4  
 | 01 2  Yes - Complete a, b, and c below

**17. Identification of other U.S. affiliates of foreign parent**  
**a. Name and address of each U.S. business enterprise in which a ten percent or more ownership interest was held, directly and/or indirectly, by this Reporter's foreign parent, and which is not given in item 16b, or for which a separate report is not being filed.**

Assets and revenues	Thousands of dollars (a)
<b>a. Total assets at end of year 1974</b>	033 \$
<b>b. Total revenues during the year 1974</b>	034 \$
<b>c. Country of foreign person having a ten percent or more, direct or indirect, ownership interest in this Reporter</b>	035

You are not required to file the remaining parts of this Form BE-12 if both (a) and (b) above are less than \$100,000.00.

Continue with item 17b, at top of page →

**COMMERCE USE ONLY**

**INDN**

036 | 01

**ENTN**

037 | 01

**XIFN**

038 | 01

**Part II—INVESTMENT AND TRANSACTIONS BETWEEN REPORTER AND PARENT**  
**REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

**NOTE - All Reporters** - A separate PART II must be filed for each line of direct ownership included in item 11a and 11b, PART I. The term "Parent" in PART II of this completed Form BE-12 refers to the one line of direct ownership being reported and identified in PART II, section A. If multiple PART II's are required from this Reporter, the term "Parent" on a given PART II (Additional) refers to the one line of direct ownership being reported and identified in section A of that PART II (Additional). See general instructions, page 5, for requirements on filing multiple PART II's.

**NOTE - Banks, Insurance Companies, Securities Dealers, Brokers, etc.** - In order to avoid duplication in U.S. Government statistics, do not include in inter-company transactions or accounts between this Reporter and its foreign parent the data on claims and liabilities and purchases or sales of foreign securities which are reportable on Treasury Foreign Exchange Forms B-1, B-2, B-3, S-1, and/or S-4. Permanent investments and related earnings, income, fees, and other items remitted or credited between the Reporter and its foreign parent, or foreign affiliate(s) of the foreign parent, should be reported on the appropriate lines of PART II. Exclude interest and fees relating to the items reportable on the Treasury Foreign Exchange Forms.

*Important example*

Dollar figures should be reported as illustrated.

EXAMPLE: If figure is \$1,125,628,000.00 →

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)
1	125	628

**Section A IDENTIFICATION OF PARENT HOLDING DIRECT LINE OF OWNERSHIP IN REPORTER**

21. Name and address of parent →

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20039 01

22. Country of location of parent (Mark "X" one)

- |     |    |     |  |    |     |  |
|-----|----|-----|--|----|-----|--|
| 040 | 01 | 000 | <input type="checkbox"/> United States | 01 | 324 | <input type="checkbox"/> Sweden          |
|     | 01 | 100 | <input type="checkbox"/> Canada        |    | 325 | <input type="checkbox"/> Switzerland     |
|     | 01 | 302 | <input type="checkbox"/> Belgium       | 01 | 327 | <input type="checkbox"/> United Kingdom  |
|     | 01 | 307 | <input type="checkbox"/> France        | 01 | 601 | <input type="checkbox"/> Australia       |
|     | 01 | 308 | <input type="checkbox"/> Germany       | 01 | 614 | <input type="checkbox"/> Japan           |
|     | 01 | 314 | <input type="checkbox"/> Italy         | 01 |     | <input type="checkbox"/> Other - Specify |
|     | 01 | 319 | <input type="checkbox"/> Netherlands   |    |     |  |

23. Major industry of parent (Mark "X" one)

- |     |    |     |  |    |     |   |
|-----|----|-----|--|----|-----|---|
| 041 | 01 | 010 | <input type="checkbox"/> Agriculture                             | 01 | 090 | <input type="checkbox"/> Retail Trade                                 |
|     | 01 | 020 | <input type="checkbox"/> Mining                                  | 01 | 100 | <input type="checkbox"/> Holding company                              |
|     | 01 | 030 | <input type="checkbox"/> Construction                            | 01 | 110 | <input type="checkbox"/> Other finance, insurance,<br>and real estate |
|     | 01 | 040 | <input type="checkbox"/> Manufacturing                           | 01 | 120 | <input type="checkbox"/> Services                                     |
|     | 01 | 050 | <input type="checkbox"/> Transportation                          | 01 | 130 | <input type="checkbox"/> Governmental or<br>quasi-governmental        |
|     | 01 | 060 | <input type="checkbox"/> Communications                          | 01 | 140 | <input type="checkbox"/> Individual                                   |
|     | 01 | 070 | <input type="checkbox"/> Electric, gas, and<br>sanitary services | 01 | 150 | <input type="checkbox"/> Other - Specify                              |
|     | 01 | 080 | <input type="checkbox"/> Wholesale Trade                         |    |     |   |

Continue with item 24 above →

24. Parent's percent of direct voting ownership in Reporter (Enter percent of ownership to tenths of one percent)

REPORTING PERIOD	
Ending (a)	Beginning (b)
01	02
1	1
%	%

25. Parent's total assets and revenues - If the actual data cannot be obtained, give best estimates

Thousands of dollars (a)

a. Total assets at end of year 1974

043 \$

b. Total revenues during 1974

044 \$

26. If the parent is a member of an affiliated foreign group, is the parent the member which is NOT owned more than fifty percent by any other foreign person? (See definition of affiliated foreign group, page 2, general instructions.)

- 045 01 1  Yes - GO to item 28 below
- 01 2  No - Complete a-d and item 27 below

a. Give name and address (including country) of the member of the affiliated foreign group which is not owned more than fifty percent by any other foreign person.

Thousands of dollars (a)

b. Total assets of this foreign person at end of 1974

046 \$

c. Total revenues of this foreign person during 1974

047 \$

d. Industry of foreign person - Refer to industries and codes in item 23 and enter the code best describing industry of foreign person.

048 01

049 01

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27. Is foreign parent, or person identified in item 26, in turn, owned by a U.S. person to the extent of ten percent or more of its voting stock, if incorporated, or an equivalent interest if unincorporated?

- 050 01 1  Yes → Give name and address of U.S. owner
- 01 2  No

**Section B INVESTMENT BETWEEN REPORTER AND PARENT (According to books of Reporter)**

		Closing balance (a)	Opening balance (b)
<b>UNINCORPORATED REPORTER</b>			
28. Parent's equity in unincorporated Reporter - Home office account of branch, net proprietorship account, or parent's share of partnership account or the equity account of other unincorporated Reporter	051	\$	\$
<b>INCORPORATED REPORTER</b>			
• CURRENT ITEMS			
29. Current liabilities owed to parent - Exclude current portion of long-term debt	052	\$	\$
30. Current portion of long-term debt owed to parent	053		
31. Current claims due Reporter from parent	054		
• LONG-TERM ITEMS			
32. Long-term debt owed to parent, excluding current portion	055		
33. Long-term claims due Reporter from parent	056		
• OWNERS' EQUITY ITEMS			
34. Capital stock of this Reporter owned by parent	057		
35. Parent's equity in additional paid-in-capital of Reporter	058		
36. Parent's equity in retained earnings of Reporter	059		
37. Capital stock of parent owned by Reporter, including any premium paid	060		
38. TOTAL FOR INCORPORATED REPORTER (Sum of items 29, 30, 32, 34, 35, and 36 minus sum of items 31, 33, and 37)	061	\$	\$
39. Gain (loss) realized by Reporter on settlement of debt - Difference according to books of Reporter, between the change in debt balances minus amount received or paid by Reporter in settlement of the debt items during period, which settlement would be reflected in a change in one or more of items 29 through 33	062	\$	\$
40. Unrealized gain (loss) on outstanding debt - Amount of the difference between the closing and opening balances of items 29 through 33 which represents an unrealized gain (loss) on amounts outstanding at the close of the reporting period	063	\$	\$

**Part II—INVESTMENT AND TRANSACTIONS BETWEEN REPORTER AND PARENT—Continued**  
**REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

**Section C** **NET INCREASE (DECREASE) IN EQUITY HOLDINGS BETWEEN REPORTER AND PARENT**

This section is to identify items causing change in such a way as to be able to discern which items result in capital inflows to (capital outflows from) the United States as defined for balance of payments purposes.

**NOTE** – Entries should be made in column (c) only when actual market or transactions value of equity instruments sold or acquired by the parent differed from the values recorded on the books of this Reporter. For example, such a difference would occur if the parent sold or acquired stock of the Reporter on the open securities market. Entries should reflect the actual market or transactions value, with the gain or loss necessary to reconcile to book value specified in item 55—Other.

• **NET INCREASE (DECREASE) IN PARENT'S EQUITY HOLDINGS IN REPORTER**  
 (exclude share in retained earnings)

**41. Unincorporated Reporter** – Enter amount for item 28, column (a) minus column (b).  
**Incorporated Reporter** – Enter amount for item 34 plus item 35, column (a) minus column (b).  
 Equals sum of items 42, 43, 45 through 49, 54, and 55 minus sum of items 44 and 50 through 53, column (b).

		COMMERCE USE ONLY	Means of settlement codes (Listed below item 59) (a)	Increase (decrease) according to books of Reporter (b)	Increase (decrease) according to books of parent (c)
20064				\$	
<b>42. Establishment (total liquidation) of Reporter by parent</b>	065		02	03	
<b>43. Sale of equity interest in Reporter by the Reporter to parent</b>	066		02	03	
<b>44. Purchase of equity interest in Reporter by the Reporter from parent</b>	067		02	03	
<b>45. Capital contributions by parent to Reporter not resulting in issuance of capital stock</b>	068		02	03	
<b>Transactions between parent and others</b>			02	03	04
<b>46. Acquisition of an equity interest in Reporter by parent – From other members of the affiliated foreign group of which this parent is a member or is a U.S. affiliate – Specify country</b>	069	01			\$
	070	01	02	03	04
	071	01	02	03	04
<b>47. From all other foreign persons – Specify country</b>	072	01	02	03	04
<b>48. From U.S. affiliates of this affiliated foreign group of which this parent is a member or U.S. affiliate</b>	073		02	03	04
<b>49. From all other U.S. persons</b>	074		02	03	04
<b>50. Sale of an equity interest in Reporter by parent – To other members of the affiliated foreign group of which this parent is a member or U.S. affiliate – Specify country of foreign member</b>	075	01			04
	076	01	02	03	04
	077	01	02	03	04
<b>51. To all other foreign persons – Specify country of foreign person</b>	078	01	02	03	04
<b>52. To U.S. affiliates of the affiliated foreign group of which this parent is a member or U.S. affiliate</b>	079		02	03	04
<b>53. To all other U.S. persons</b>	080		02	03	04 \$
<b>Other changes</b>				03	
<b>54. Writeup (writedown)</b>	081				
<b>55. Other, including exchange rate changes during the year – Specify</b>	082			\$	
	083			03	
• <b>NET INCREASE (DECREASE) IN REPORTER'S EQUITY HOLDINGS IN PARENT</b>					
<b>56. Enter amount for item 37, column (a) minus column (b) equals sum of items 57 through 59</b>	083			\$	
			02	03	
<b>57. Net increase (decrease) resulting from transactions with all foreigners, at market or transactions value – Specify country</b>	084	01			
	085	01	02	03	
<b>58. Net increase (decrease) resulting from transactions with all U.S. persons, at market or transactions value</b>	086		02	03	
<b>59. Other, including gain or loss necessary to reconcile market or transactions value to book value – Specify</b>	087		02	03	
				\$	
				03	
		COMMERCE USE ONLY ▶		088	

<b>MEANS OF SETTLEMENT CODES</b>	1 – Cash transferred from abroad by foreign parent	6 – Exchange of stock or other equity for financial assets other than cash, but excluding transactions covered in codes 4 and 5
	2 – Cash raised in the United States by foreign parent	7 – Transfer of equipment, inventory, or other tangible property
	3 – Other cash, exclusive of codes 1 and 2	8 – Transfer of intangible assets; for example, patents, know-how, rights
	4 – Exchange of stock or other equity for stock	9 – Other – Specify
	5 – Capitalization of intercompany accounts	

**Section D** **SCHEDULE OF RECEIPTS AND PAYMENTS OF DIVIDENDS, INTEREST, FEES, ROYALTIES, AND RENTALS**

Enter the amount the Reporter received from, paid to, or entered into intercompany account with the parent. Include amounts for which payments were made in kind.

		Payments by Reporter to parent		Receipts by Reporter from parent	
		Net of tax withheld (a)	Tax withheld (b)	Net of tax withheld (c)	Tax withheld (d)
<b>60. Dividends, on common and preferred stock, paid out of current and past earnings, excluding stock dividends</b>	089	01	02	03	04
		\$	\$	\$	\$
<b>61. Interest</b>	090	01	02	03	04
<b>62. Royalties, license fees, and other fees for the use or sale of intangible property</b>	091	01	02	03	04
<b>63. Fees for services rendered, including management services, professional or technical services, allocated expenses, etc.</b>	092	01	02	03	04
<b>64. Rentals for the use of tangible property (except film or television tape)</b>	093	01	02	03	04
<b>65. Film or television tape rentals</b>	094	01	02	03	04
<b>66. TOTAL (Sum of items 60 through 65)</b>	095	\$	\$	\$	\$

**Section E** **PARENT'S EQUITY IN REPORTER'S NET INCOME**

**67. Parent's equity in Reporter's net income after provision for U.S. Federal, State, and local income taxes –**  
 Enter parent's portion of net income before depletion charges, except those representing the amortization of the actual cost of capital assets, and before provision for common and preferred dividends.

	Amount for year
096	01 \$

**Part III—DIRECT FINANCIAL TRANSACTIONS BETWEEN THE REPORTER AND ALL FOREIGN AFFILIATES OF ALL FOREIGN PARENTS WHICH DO NOT HAVE A DIRECT LINE OF OWNERSHIP IN THE REPORTER — REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

**NOTE** — DO NOT include any direct financial transactions with foreign parents where a direct line of ownership in the Reporter was reported in PART II, or in a PART II (Additional), filed by this same Reporter. Such direct financial transactions should be reported in the PART II schedules. (See general instructions, page 5, for rules governing the filing of multiple PART II schedules.)

Country	COMMERCE USE ONLY	Interest net of tax withheld at source (a)	Royalties, license fees, and other fees for use, sale, or purchase, of intangible property (net of tax withheld at the source) (b)	Rentals for use of tangible property and management and service fees (net of tax withheld at the source) (c)	LIABILITIES AND RECEIVABLES OF THE REPORTER					
					Closing balance			Opening balance		
					Short-term (original maturity of less than 1 year) (d)	Current portion of long-term (e)	Other long-term (f)	Short-term (original maturity of less than 1 year) (g)	Current portion of long-term (h)	Other long-term (i)
<b>Current liabilities and long-term debt of Reporter owed, and interest, fees, rents, and royalties paid by Reporter to foreign affiliates of foreign parents</b>										
68. Canada	30097	100	\$	\$	\$	\$	\$	\$	\$	\$
69. United Kingdom	098	327								
70. Japan	099	614								
71. Other — Specify	100									
72.	101									
73.	102									
74.	103									
75.	104									
76.	105									
77.	106									
78.	107									
79.	108									
80. TOTAL (Sum of items 68 — 79)	109		\$	\$	\$	\$	\$	\$	\$	\$
<b>Current and long-term receivables due Reporter, and interest, fees, rents, and royalties received by Reporter from foreign affiliates of foreign parents</b>										
81. Canada	110	100	\$	\$	\$		\$	\$		10
82. United Kingdom	111	327								10
83. Japan	112	614								10
84. Other — Specify	113									10
85.	114									10
86.	115									10
87.	116									10
88.	117									10
89.	118									10
90.	119									10
91.	120									10
92.	121									10
93. TOTAL (Sum of items 81 — 92)	122		\$	\$	\$		\$	\$		10

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).

**Part IV - FINANCIAL SCHEDULES** – (Insurance companies, banks, or airline stations, see supplemental instructions, page 9, before continuing)  
**REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

Section A BALANCE SHEET		Closing balance (a)	Opening balance (b)
<b>• ASSETS</b>			
94. Cash items – Cash, deposits in financial institutions, and other cash items	40123	\$	\$
95. Trade accounts and notes receivable, net of allowances for doubtful items	124		
96. Other current receivables, net of allowances for doubtful items	125		
97. Inventories, excluding land held for resale	126		
98. Land held for resale	127		
99. Other current assets – Current assets not included above	128		
100. Property, plant and equipment, net – Land, timber, mineral rights, structures, machinery, and equipment, owned by this Reporter, including those leased to others by this Reporter, at historical cost net of accumulated depreciation, depletion, amortization, and like charges. Include special tools, construction in progress, and capitalized exploration and development costs. Exclude intangible assets and land held for resale.	129		
101. Equity investment in U.S. affiliates for which this Reporter is indicated as a parent in item 17b, PART I – Equity investment, including equity in undistributed earnings since acquisition, of this Reporter in all other reported U.S. affiliates of the foreign parent(s) of Reporter	130		
102. Equity investment in foreign affiliates of Reporter – Equity investment, including equity in undistributed earnings since acquisition, in those foreign business enterprises in which the Reporter owned, directly or indirectly, ten percent or more of the voting stock for an incorporated enterprise or an equivalent interest in an unincorporated enterprise	131		
103. Other noncurrent assets – Intangible assets, net of amortization, investments in and long-term advance to parent(s) of this Reporter, other stocks and bonds, and other noncurrent assets not shown above	132		
Amount of long-term receivables included in item 103 which is denominated in foreign currencies	133	01 Closing \$	02 Opening \$
104. TOTAL ASSETS (Sum of items 94 through 103. For an unincorporated Reporter must equal sum of items 110 and 111. For an incorporated Reporter must equal sum of items 110 and 115.)	134	\$	\$
<b>• LIABILITIES</b>			
105. Trade accounts and notes payable	135	\$	\$
106. Current portion of long-term debt	136		
107. Other current liabilities – Other current liabilities having an original maturity of one year or less	137		
108. Long-term debt (excluding current portion) – Debt having original maturity of more than one year, excluding current portion due	138		
Amount of item 108 which is denominated in foreign currencies	139	01 Closing \$	02 Opening \$
109. Other liabilities – All liabilities which cannot be classified according to original maturity or due date. Also include any underlying minority interest which arises out of the consolidation of more than one U.S. affiliate of parent. (However, the equity of a direct minority ownership interest in this Reporter is not to be separated from the normal equity accounts.)	140		
110. TOTAL LIABILITIES (Sum of items 105, 106, 107, 108, and 109)	141	\$	\$
<b>• OWNERS' EQUITY</b>			
<b>UNINCORPORATED REPORTER</b>			
111. Total owners' equity in unincorporated Reporter – Home office account of branch, net proprietorship account, partnership account, or equity account of other unincorporated Reporter, equals item 104 minus item 110	142	\$	\$
<b>INCORPORATED REPORTER</b>			
112. Capital stock – Common and preferred stock issued and outstanding	143		
113. Additional paid-in-capital – All invested or contributed capital in addition to or in excess of capital stock	144		
114. Retained earnings – Earnings retained by the corporation and legally available for declaration of dividends, include those which have been voluntarily restricted.	145		
115. TOTAL OWNERS' EQUITY FOR INCORPORATED REPORTER (Sum of items 112 through 114, must equal item 104 minus item 110)	146	\$	\$
<b>Section B PROPERTY, PLANT AND EQUIPMENT</b>			
116. Gross cost of property – Land, timber, and mineral rights owned by this Reporter, including those leased to others, at historical cost. Exclude intangible assets, land held for resale, and capitalized exploration and development costs.	147	\$	\$
117. Accumulated depletion, etc. of property – Accumulated depletion and like charges against the gross cost of the property included in item 116	148		
118. Gross cost of plant and equipment – Plant and equipment owned by this Reporter, including those leased to others, at historical cost. Include all structures, machinery, and equipment, including special tools, construction in progress, and capitalized exploration and development costs. Exclude intangible assets.	149		
119. Accumulated depreciation, depletion, etc., of plant and equipment – Accumulated depreciation, depletion, and like charges against the gross cost of the plant and equipment included in item 118	150		
120. Property, plant and equipment, net (Sum of items 116 and 118 minus sum of items 117 and 119, must equal item 100)	151	\$	\$
<b>Section C INCOME STATEMENT</b>		<b>Section C INCOME STATEMENT – Continued</b>	
<b>• INCOME</b>		<b>• COSTS AND EXPENSES</b>	
121. Net sales or gross operating revenues – Net sales (sales minus returns, allowances, and discounts) or gross operating revenues, both inclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied on manufacturers, wholesalers, and retailers	152	\$	
122. Sales taxes – Amount, included in item 121, which represents sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers	153		
123. Net sales or gross operating revenues, excluding sales taxes – Item 121 minus item 122	154		
124. Reporter's equity in net income – After income taxes of U.S. affiliates for which this Reporter is indicated as the parent, and for which the equity investment was reported in item 101	155		
125. Reporter's equity in net income – After foreign income taxes, of foreign business enterprises in which Reporter owned, directly or indirectly, ten percent or more of the voting stock for an incorporated enterprise or equivalent interest in an unincorporated enterprise, and equity investment in such affiliates was reported in item 102	156		
126. Other income – Gains on sales of property, plant and equipment items; realized and unrealized gains resulting from changes in exchange rates; other extraordinary gains; non-operating income; and other income not included above – Specify	157		
127. TOTAL INCOME (Sum of items 123 through 126)	158	\$	
			128. Cost of goods sold – Operating expenditures which relate to net sales or gross operating revenues, excluding sales taxes (item 123), including production royalty expenses to Federal, State and local governments, their subdivisions and agencies, including depletion charges representing the amortization of actual cost of capital assets, but excluding all other depletion charges
			129. Selling, general and administrative expenses
			130. Provision for U.S. Federal, State, and local income taxes
			131. Other costs and expenses – Realized and unrealized losses resulting from changes in exchange rates; losses on retirement or sale of property, plant and equipment items; other extraordinary losses; non-operating expenses; underlying minority interest in profits which arise out of consolidating more than one U.S. affiliate of parent on this form (however, the equity of a direct minority interest in this Reporter is not to be separated from normal income accounts); and other costs and expenses not shown above – Specify
			132. TOTAL COSTS AND EXPENSES (Sum of items 128 through 131)
			<b>• NET INCOME</b>
			133. Net income after provision for U.S. Federal, State, and local income taxes, but before dividends on common and preferred stock, item 127 minus item 132

**Part IV - FINANCIAL SCHEDULES—Continued — REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

<b>Section D</b>		<b>RECONCILIATION OF RETAINED EARNINGS OF INCORPORATED REPORTER OR OWNER'S EQUITY FOR UNINCORPORATED REPORTER</b>	
		Amount	
		(a)	
134. Opening balance — Unincorporated Reporter enter amount from item 111, column (b). Incorporated Reporter enter amount from item 114, column (b).	40165	\$	01
135. Net income after provision for U.S. income taxes — Enter amount from item 133.	166		01
136. Dividends declared or net income remitted to owners — Incorporated Reporter enter amount of dividends declared on common and preferred stock, excluding stock dividends. Unincorporated Reporter enter amount of net income remitted to owners.	167		01
137. Other changes, increase or (decrease) — Including stock dividends for incorporated Reporter — <i>Specify</i>	168		01
138. Closing balance — Unincorporated Reporter enter amount from item 111, column (a). Incorporated Reporter enter amount from item 114, column (a). Must equal item 134 plus item 135 minus item 136 plus item 137.	169	\$	01

<b>Section E</b>		<b>STATEMENT OF CHANGES IN FINANCIAL POSITION — Continued</b>	
		Amount	
		for year	
		(a)	
<b>• APPLICATION OF FUNDS</b>			
150. Change in current assets — Total difference between opening and closing balances of the balance sheet current asset accounts (items 94 through 99, column (a) minus column (b))	181	\$	01
151. Expenditures for property — For the acquisition of land, timber, and mineral rights, both for those used or held by this Reporter and those leased to others, but excluding those for intangible assets, land held for resale, and capitalized exploration and development costs. Covers those property items charged to the balance sheet net property, plant and equipment account, item 100, and shown separately as item 116.	182		01
152. Expenditures for plant and equipment — For acquisition and improvement of structures, machinery, and equipment, both for those used or held by this Reporter and those leased to others, including those for special tools, construction in progress, and capitalized exploration and development costs, but excluding those for expensed repairs and intangible assets. Covers those plant and equipment items charged to the balance sheet net property, plant and equipment account, item 100, and shown separately as item 118.	183		01
153. Other additions to (subtractions from) property, plant and equipment account, item 100 — <i>Specify</i>	184		01
154. Dividends or net income remitted to owners — Incorporated Reporter enter amount of dividends declared on common and preferred stock, excluding stock dividends. Unincorporated Reporter enter amount of net income remitted to owners. Same as item 136	185		01
155. Change in equity investment in affiliates for which this Reporter is a parent — Total difference between the opening and closing balances of balance sheet (items 101 and 102, column (a) minus column (b))	186		01
156. Change in other noncurrent assets — Total difference between the opening and closing balances of the balance sheet noncurrent assets account (item 103, column (a) minus column (b))	187		01
157. TOTAL APPLICATIONS (Sum of items 150 through 156, must equal item 149) →	188	\$	01

<b>Section E</b>		<b>STATEMENT OF CHANGES IN FINANCIAL POSITION</b>	
		Amount	
		for year	
		(a)	
<b>• SOURCE OF FUNDS</b>			
139. Net income after provisions for U.S. income taxes — Enter amount from item 133.	170	\$	01
140. Depletion, etc. — Charge to the income statement relating to gross cost of property as defined for item 116.	171		01
141. Depreciation, etc. — Charge to the income statement relating to gross cost of plant and equipment as defined for item 118.	172		01
142. Amortization — Charge to the income statement for amortization and like charges against intangible assets, and similar items which are included in item 103.	173		01
143. Sales of property, plant and equipment — Net book value of assets at the time of sale exclusive of any gains or losses (such gains or losses should be shown in the income statement)	174		01
144. Retirement of property, plant and equipment — Net book value of assets at the time of retirement	175		01
145. Change in owners' equity in unincorporated Reporter — Exclude the effect of net income shown in item 133 and net income remitted to owners shown in item 136.	176		01
146. Sales or purchases of capital stock of this Reporter (incorporated only) — Sales of additional capital stock, net of repurchases by this Reporter of its outstanding capital stock, including any contributions to capital not resulting in issuance of capital stock, but excluding stock dividends	177		01
147. Change in total liabilities — Item 110, closing balance minus opening balance	178		01
148. Other sources — <i>Specify</i>	179		01
149. TOTAL SOURCES (Sum of items 139 through 148, must equal item 157) →	180	\$	01

**NOTE** — If the opening balance for item 100 plus the sum of items 151, 152, and 153 minus the sum of items 140, 141, 143, and 144 does not equal the closing balance of item 100 — *Explain*

Continue with section E, Item 150, at top of page →

<b>Section F</b>		<b>COMPOSITION OF EXTERNAL FINANCING</b>		<b>POSITION WITH —</b>				
		TOTAL		Foreign parent(s)	Other	U.S. parent(s) and	Other	
		(Sum of		and foreign	foreign	U.S. affiliates of	U.S.	
		columns (b)		affiliates of	persons	foreign parent(s)	persons	
		through (e))		foreign parent(s)		of this Reporter		
		(a)		(b)	(c)	(d)	(e)	
<b>• CLOSING BALANCES</b>								
Current liabilities — Sum of total column for items 158 and 159 must equal sum of closing balances, items 105, 106, and 107.								
158. To banks	189	\$	01	02	03	04	05	
159. To other than banks	190		01	02	03	04	05	
Long-term debt — Sum of total column for items 160 and 161 must equal closing balance of item 108.								
160. To banks	191		01	02	03	04	05	
161. To other than banks	192		01	02	03	04	05	
162. Current receivables — Total must equal sum of closing balances, items 95 and 96.	193		01	02	03	04	05	
163. Noncurrent receivables and financial investments — Total must equal closing balance for the part of item 103 which is noncurrent receivables and financial investments.	194		01	02	03	04	05	
164. Capital stock or owners' equity — For an incorporated Reporter, total column must equal sum of closing balance of items 112 and 113; for an unincorporated Reporter, total column must equal closing balance of item 111.	195		01	02	03	04	05	
<b>• OPENING BALANCES</b>								
Current liabilities — Sum of total column for items 165 and 166 must equal sum of opening balances of items 105, 106, and 107.								
165. To banks	196		01	02	03	04	05	
166. To other than banks	197		01	02	03	04	05	
Long-term debt — Sum of total column for items 167 and 168 must equal opening balance of item 108.								
167. To banks	198		01	02	03	04	05	
168. To other than banks	199		01	02	03	04	05	
169. Current receivables — Total must equal sum of opening balances of items 95 and 96.	200		01	02	03	04	05	
170. Noncurrent receivables and financial investments — Total must equal opening balance for the part of item 103 which is noncurrent receivables and financial investments.	201		01	02	03	04	05	
171. Capital stock or owners' equity — For an incorporated Reporter, total column must equal sum of opening balance of items 112 and 113; for an unincorporated Reporter, total column must equal opening balance of item 111.	202	\$	01	02	03	04	05	
COMMERCE USE ONLY ▶	203		01	02	03	04	05	



**Part IV - FINANCIAL SCHEDULES—Continued – REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

Section G SUPPLEMENTARY FINANCIAL DATA	Amount for year (a)	Section G SUPPLEMENTARY FINANCIAL DATA – Continued	Amount for year (a)
172. Dividends received – Dividends, in cash or in kind, on both common and preferred stock, received by or credited to this Reporter by any payor net of tax withheld at the source, but excluding stock and liquidating dividends	40204 \$	177. Research and development (R&D) expenditures, total – Include all costs incurred, including depreciation, wages and salaries, taxes, cost of materials and supplies, and allocated overhead (but excluding capital expenditures) by this Reporter to support R&D performed in facilities owned or operated by this Reporter. Include cost of R&D performed by this Reporter for its own benefit, as well as costs of R&D performed for others on contract; exclude costs of R&D performed for this Reporter by others.	209 \$
173. Interest received – Total interest received by or credited to this Reporter by any payor, net of tax withheld at the source	205	178. Government funded R&D – That part of total research and development expenditures, item 177, funded by the U.S. Federal Government.	210
174. Interest paid – Total interest paid, gross of tax withheld, by this Reporter to all payees	206	179. Payments of fees and royalties to foreigners other than foreign parent(s) and foreign affiliate(s) of foreign parent(s) of this Reporter – Include royalties, license fees, and other payments for use or sale of intangible property by this Reporter.	211
175. Production royalty payments to governments in the United States – Payments to Federal, State, and local governments, their subdivisions and agencies, of production royalty expenses for natural resources	207	180. Receipts of fees and royalties from foreigners other than foreign parent(s) and foreign affiliate(s) of foreign parent(s) of this Reporter – Include royalties, license fees, and other receipts for use or sale of intangible property by this Reporter.	212
176. Taxes (other than income and payroll taxes) and non-tax payments to governments in the United States (other than production royalty payments) – Include tax liabilities other than income and payroll taxes, net of refunds or credits, paid or accrued to Federal, State, and local governments, their subdivisions and agencies, by this Reporter for the year. Include sales, consumption, and excise taxes; property and other taxes on the value of assets and capital; any remaining taxes (other than income and payroll taxes); and all payments on non-tax liabilities to governments in the United States (except production royalty payments) such as import and export duties, license fees, fines and penalties, and similar items.	208 \$	181. Sales to U.S. affiliates of foreign parent(s) – That portion of net sales or gross revenues, item 123, which represents sales to, or revenues from, U.S. affiliates.	213 \$
<i>Continue with section G, item 177, at top of page</i>			

Section H EMPLOYMENT AND EMPLOYEE COMPENSATION	Enter actual number of employees		
	Total (a)	Production workers (b)	Non-production workers (c)
<b>NOTE</b> – Employment and employee compensation are to be reported inclusive of those employees, and their associated costs, who are engaged in an activity, the value of which was capitalized. Production workers are those employees who were engaged in production or related activities at or below the working supervisory level. Non-production workers are those employees who are not engaged directly in production or related activities. See general instructions, page 7, for requirements and definitions.			
182. Total number of employees – Enter the equivalent to the average number of full-time employees for the year. Part-time employees should be included at the appropriate percentage of a full-time employee according to the proportion of total time worked. Seasonal employees or employees hired or released during the year should also be included at the appropriate percentage. Sum of items 183, 184, and 185.	214	02	03
183. Number of employees who are U.S. citizens	215	02	03
184. Number of employees who are NOT U.S. citizens	01		
184. Employees in, or expected to be in, the United States for less than one year	216		
185. Employees who have been, or are expected to be, in the United States for one year or more	217		
186. TOTAL EMPLOYEE COMPENSATION (Sum of items 187, 188, and 189)	218 \$	02 \$	03 \$
187. Wages and salaries, total – (Follow the definition of wages and salaries used for calculating the U.S. Federal withholding tax.) Include employees' gross earnings (before any payroll deductions), vacation, dismissal, sick pay, paid bonuses, commissions (except to independent sales personnel), and the cash equivalent of earnings paid in kind.	219 \$	02 \$	03 \$
188. Supplementary benefits	01	02	03
<b>Legally required expenditures</b> – Include payments for all programs required under Federal and State legislation.	220 \$	\$	\$
189. Payments for voluntary plans – Include employer contributions for plans not legally required under Federal and State legislation, such as group insurance plans, private pension plans, etc. Exclude non-payment type fringe benefits, such as free parking, losses on company-owned cafeterias, etc.	221 \$	\$	\$
190. Portion of total wages and salaries, item 187, for employees who are not U.S. citizens and are included in item 185.	222 \$		

**SUPPLEMENTAL INSTRUCTIONS FOR INSURANCE COMPANIES, BANKS, AND AIRLINE STATIONS**

These special instructions are intended to supplement the instructions given elsewhere on the form. If problems should arise in applying these instructions or in reporting other specific items, contact this Bureau at (202) 523-0547.

**• INSURANCE COMPANIES •**

When there is a difference, the Financial Schedules are to be prepared on the same basis as an annual report to the 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 the assets not acceptable for the annual statement to an insurance department.

**Items**

- 95 Trade accounts and notes receivables – Include current items such as agent's balances or unallocated premiums, amounts recoverable from reinsurers, and other current notes and accounts (net of allowances for doubtful items) arising from the ordinary course of business.
- 105 Trade accounts and notes payable – Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. (Policy reserves are to be included in "Other liabilities," item 109, unless they are clearly current liabilities.)
- 121 Net sales or gross operating revenues – Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude investment income from affiliates in which this Reporter has equity investments; report this income in items 124 and 125.
- 128 Cost of goods sold – Include costs relating to net sales or gross operating revenues, item 123, 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.

**• BANKS •**

**Items**

- 95 Trade accounts and notes receivable – Include current items such as current portion of loans, customer's liabilities to the bank on outstanding acceptances, and other current notes and accounts (net of allowances for doubtful items) arising from the ordinary course of business.
- 105 Trade accounts and notes payable – Include current items such as deposits, acceptances, and other current liabilities arising from the ordinary course of business.

**• AIRLINE STATIONS •  
(BRANCH OR INCORPORATED)**

- a. In PART I of form BE-12, item 14a, mark "Other," and specify "airline station."
- b. The balance sheet should reflect assets located in the station, such as buildings or leaseholds, inventories of fuel or spare parts, office equipment, maintenance and repair equipment, and items of a similar nature. Transit aircraft should be excluded.
- c. Item 132 of the income statement should show all costs and expenses of the station including depreciation. Item 132 should be broken down into the categories in items 128 through 131. Item 121 should be the amount in item 132 plus the profit imputed to the performance of service for or sales to outside customers (excluding ticket sales or freight revenues generated).
- d. Employment and employee compensation should relate only to station personnel. Exclude all air crews and flight personnel.

**Part IV - FINANCIAL SCHEDULES—Continued - REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**  
*(If actual figures are not available give best estimates)*

Section I	MERCHANDISE TRADE OF REPORTER WITH FOREIGNERS	COMMERCE USE ONLY	EXPORTS - Shipped by Reporter to foreigners (Valued f.a.s. U.S. port)				IMPORTS - Shipped to Reporter by foreigners (Valued f.a.s. foreign port)				
			Total (a)	To foreign parent(s) and foreign affiliate(s) of foreign parent(s)		To all other foreigners		Total (f)	By foreign parent(s) and foreign affiliate(s) of foreign parent(s) (g)	By all other foreigners (h)	
				Products of Reporter (b)	Products of others (c)	Products of Reporter (d)	Products of others (e)				
191.	Merchandise trade of Reporter with foreigners, total - Equals sum of items 192 through 201 and also sum of items 202 through 234	40223	02	03	04	05	06	07	08	09	
			\$	\$	\$	\$	\$	\$	\$	\$	
	<b>BY PRODUCT</b> (See the "Export and Import Trade Classifications" portion of the INDUSTRY CLASSIFICATIONS AND EXPORT AND IMPORT TRADE CLASSIFICATIONS BOOKLET)		02	03	04	05	06	07	08	09	
192.	Foods, beverages, and tobacco (SITC 0 - 1)	224	02	03	04	05	06	07	08	09	
193.	Inedible crude materials, except fuels (SITC 2)	225	02	03	04	05	06	07	08	09	
194.	Petroleum and products, excluding natural gas (SITC 33)	226	02	03	04	05	06	07	08	09	
195.	Chemicals (SITC 5)	227	02	03	04	05	06	07	08	09	
196.	Machinery, electrical and non-electrical (SITC 71 and 72)	228	02	03	04	05	06	07	08	09	
197.	Road motor vehicles and parts (SITC 732)	229	02	03	04	05	06	07	08	09	
198.	Other transportation equipment (SITC 73, excluding 732)	230	02	03	04	05	06	07	08	09	
199.	Metal manufactures (SITC 67, 68, and 69)	231	02	03	04	05	06	07	08	09	
200.	Other manufactures (SITC 61 through 66, and 8)	232	02	03	04	05	06	07	08	09	
201.	All other (SITC 3, excluding 33; 4; and 9)	233	02	03	04	05	06	07	08	09	
	<b>BY COUNTRY</b>		01	02	03	04	05	06	07	08	09
202.	Australia	234	01	601							
203.	Belgium and Luxembourg	235	01	302							
204.	Brazil	236	01	202							
205.	Canada	237	01	100							
206.	Denmark	238	01	305							
207.	France	239	01	307							
208.	Germany	240	01	308							
209.	Ireland	241	01	313							
210.	Italy	242	01	314							
211.	Japan	243	01	614							
212.	Mexico	244	01	213							
213.	Netherlands	245	01	319							
214.	New Zealand	246	01	620							
215.	Sweden	247	01	324							
216.	Switzerland	248	01	325							
217.	South Africa	249	01	436							
218.	United Kingdom	250	01	327							
219.	Venezuela	251	01	219							
220.	Other - Specify countries	252	01								
221.		253	01								
222.		254	01								
223.		255	01								
224.		256	01								
225.		257	01								
226.		258	01								
227.		259	01								
228.		260	01								
229.		261	01								
230.		262	01								
231.		263	01								
232.		264	01								
233.		265	01								
234.		266	01	\$	\$	\$	\$	\$	\$	\$	

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).

Part IV - FINANCIAL SCHEDULES - Continued - REPORT ALL DOLLAR AMOUNTS IN THOUSANDS OF U.S. DOLLARS

Section J SCHEDULE OF EMPLOYMENT, REVENUES, AND PROPERTY, PLANT AND EQUIPMENT, BY STATE

(See Instruction Booklet, page 8, for description of property, plant and equipment use categories.)

Employment, revenues, and property, plant and equipment data by U.S. State, territory, or possession  
Enter name of U.S. State, territory, or possession and the corresponding code (listed below) at the top of each column needed to complete this schedule.

Item	Unit	TOTAL (All States) (a)	State																		
			02		03		04		05		06		07		08		09		10		
			Code . . .		Code . . .		Code . . .		Code . . .		Code . . .		Code . . .		Code . . .		Code . . .		Code . . .		
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)										
235. Number of employes - Total must equal item 182, column (a)	Number	268	01	02	03	04	05	06	07	08	09	10									
236. Wages and salaries - Total must equal item 187, column (a)	THOUSANDS OF U.S. DOLLARS	269	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
237. Net sales or gross operating revenues - Total must equal item 123		270	01	02	03	00	05	06	07	08	09	10									
238. Annual lease commitment for property, plant and equipment leased by Reporter from others and not included in the Reporter's assets (exclude office space and fixtures)	THOUSANDS OF U.S. DOLLARS	271	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
239. Land and mineral rights		Acres	272	01	02	03	04	05	06	07	08	09	10								
a. Total acres of land and mineral rights owned at the end of reporting period if total exceeds 200 acres.			273	01	02	03	04	05	06	07	08	09	10								
b. Total acres of land and mineral rights leased from others at the end of reporting period if total exceeds 200 acres.		274	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
240. Total property, plant and equipment owned at the end of reporting period, valued at historical cost - Must equal sum of the closing balances for items 98, 116, and 118 and sum of items 241 through 257	REPORT IN THOUSANDS OF U.S. DOLLARS	275	01	02	03	04	05	06	07	08	09	10									
Agricultural			276	01	02	03	04	05	06	07	08	09	10								
241. Citrus and deciduous tree fruits			277	01	02	03	04	05	06	07	08	09	10								
242. Other crops			278	01	02	03	04	05	06	07	08	09	10								
243. Livestock, except beef cattle feedlots			279	01	02	03	04	05	06	07	08	09	10								
244. Beef cattle feedlots			280	01	02	03	04	05	06	07	08	09	10								
245. Agricultural services			281	01	02	03	04	05	06	07	08	09	10								
246. Timberland			282	01	02	03	04	05	06	07	08	09	10								
247. Crude petroleum and natural gas			283	01	02	03	04	05	06	07	08	09	10								
248. Other natural resources			284	01	02	03	04	05	06	07	08	09	10								
249. Transient lodging and recreational facilities			285	01	02	03	04	05	06	07	08	09	10								
250. Residential			286	01	02	03	04	05	06	07	08	09	10								
Industrial			287	01	02	03	04	05	06	07	08	09	10								
251. Food processing			288	01	02	03	04	05	06	07	08	09	10								
252. Agricultural chemicals			289	01	02	03	04	05	06	07	08	09	10								
253. Farm and garden machinery and equipment			290	01	02	03	04	05	06	07	08	09	10								
254. Petroleum refining and related products			291	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
255. Other industrial		292	01	02	03	04	05	06	07	08	09	10									
256. Other commercial and business		292	01	02	03	04	05	06	07	08	09	10									
257. Other		292	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		

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STATE CODE		01 Alabama		09 Connecticut		17 Illinois		23 Maine		29 Missouri		35 New Mexico		41 Oregon		48 Texas		55 Wisconsin		14 Guam	
02	Alaska	10	Delaware	18	Indiana	24	Maryland	30	Montana	36	New York	42	Pennsylvania	49	Utah	56	Wyoming	03	American Samoa	60	Other U.S. territories and possessions
04	Arizona	12	Florida	19	Iowa	25	Massachusetts	31	Nebraska	37	North Carolina	44	Rhode Island	50	Vermont	07	Panama Canal Zone	65	U.S. offshore oil and gas sites	70	Foreign
05	Arkansas	13	Georgia	20	Kansas	26	Michigan	32	Nevada	38	North Dakota	45	South Carolina	51	Virginia	08	District of Columbia				
06	California	15	Hawaii	21	Kentucky	27	Minnesota	33	New Hampshire	39	Ohio	46	South Dakota	53	Washington	43	Puerto Rico				
08	Colorado	16	Idaho	22	Louisiana	28	Mississippi	34	New Jersey	40	Oklahoma	47	Tennessee	54	West Virginia	52	Virgin Islands				

Part IV - FINANCIAL SCHEDULES—Continued - REPORT ALL DOLLAR AMOUNTS IN THOUSANDS OF U.S. DOLLARS

Section J SCHEDULE OF EMPLOYMENT, REVENUES, AND PROPERTY, PLANT AND EQUIPMENT, BY STATE - Continued

(See Instruction Booklet, page 8, for description of property, plant and equipment use categories.)

Employment, revenues, and property, plant and equipment data by U.S. State, territory, or possession  
Enter name of U.S. State, territory, or possession and the corresponding code (listed on page 11) at the top of each column needed to complete this schedule.

	40293	State	State	State	State	State	State	State	State	State	State		
		Code . . . 01	Code . . . 02	Code . . . 03	Code . . . 04	Code . . . 05	Code . . . 06	Code . . . 07	Code . . . 08	Code . . . 09	Code . . . 10		
		(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)		
235. Number of employees	Number	294											
236. Wages and salaries	THOUSANDS OF U.S. DOLLARS	295 \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
237. Net sales or gross operating revenues		296											
238. Annual lease commitment for property, plant and equipment leased by Reporter from others and not included in the Reporter's assets (exclude office space and fixtures)		297 \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
239. Land and mineral rights													
a. Total acres of land and mineral rights owned at the end of reporting period if total exceeds 200 acres.	Acres	298											
b. Total acres of land and mineral rights leased from others at the end of reporting period if total exceeds 200 acres.		299											
240. Total property, plant and equipment owned at the end of reporting period, valued at historical cost	REPORT IN THOUSANDS OF U.S. DOLLARS	300 \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Agricultural													
241. Citrus and deciduous tree fruits		301											
242. Other crops		302											
243. Livestock, except beef cattle feedlots		303											
244. Beef cattle feedlots		304											
245. Agricultural services		305											
246. Timberland		306											
247. Crude petroleum and natural gas		307											
248. Other natural resources		308											
249. Transient lodging and recreational facilities		309											
250. Residential		310											
Industrial													
251. Food processing		311											
252. Agricultural chemicals		312											
253. Farm and garden machinery and equipment		313											
254. Petroleum refining and related products		314											
255. Other industrial		315											
256. Other commercial and business		316											
257. Other		317 \$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
COMMERCE USE ONLY ▶		318											

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FORM BE-12 - Part II (Additional)  
(12-16-74)  
Sheet \_\_\_\_\_ of \_\_\_\_\_ sheets

Name and address of Reporter (Enter same name and address as item 1, Form BE-12)

Control number

**Part II - INVESTMENT AND TRANSACTIONS BETWEEN REPORTER AND PARENT**  
**REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

**NOTE - All Reporters -** A separate PART II must be filed for each line of direct ownership included in item 11a and 11b, PART I. The term "Parent" in PART II of this completed Form BE-12 refers to the one line of direct ownership being reported and identified in PART II, section A. If multiple PART II's are required from this Reporter, the term "Parent" on a given PART II (Additional) refers to the one line of direct ownership being reported and identified in section A of that PART II (Additional). See general instructions, page 5, for requirements on filing multiple PART II's.)

**NOTE - Banks, Insurance Companies, Securities Dealers, Brokers, etc. -** In order to avoid duplication in U.S. Government statistics, do not include in inter-company transactions or accounts between this Reporter and its foreign parent the data on claims and liabilities and purchases or sales of foreign securities which are reportable on Treasury Foreign Exchange Forms B-1, B-2, B-3, S-1, and/or S-4. Permanent investments and related earnings, income, fees, and other items remitted or credited between the Reporter and its foreign parent, or foreign affiliate(s) of the foreign parent, should be reported on the appropriate lines of PART II. Exclude interest and fees relating to the items reportable on the Treasury Foreign Exchange Forms.

*Important example*

Dollar figures should be reported as illustrated.

EXAMPLE: If figure is \$1,125,628,000.00 →

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)
1	125	628

**Section A IDENTIFICATION OF PARENT HOLDING DIRECT LINE OF OWNERSHIP IN REPORTER**

21. Name and address of parent →

COMMERCE USE ONLY →

21039 01

22. Country of location of parent (Mark "X" one)

- |     |    |  |    |     |  |
|-----|----|--|----|-----|--|
| 040 | 01 | <input type="checkbox"/> United States | 01 | 324 | <input type="checkbox"/> Sweden          |
|     | 01 | <input type="checkbox"/> Canada        | 01 | 325 | <input type="checkbox"/> Switzerland     |
|     | 01 | <input type="checkbox"/> Belgium       | 01 | 327 | <input type="checkbox"/> United Kingdom  |
|     | 01 | <input type="checkbox"/> France        | 01 | 601 | <input type="checkbox"/> Australia       |
|     | 01 | <input type="checkbox"/> Germany       | 01 | 614 | <input type="checkbox"/> Japan           |
|     | 01 | <input type="checkbox"/> Italy         | 01 |     | <input type="checkbox"/> Other - Specify |
|     | 01 | <input type="checkbox"/> Netherlands   |    |     |  |

24. Parent's percent of direct voting ownership in Reporter (Enter percent of ownership to tenths of one percent)

REPORTING PERIOD	
Ending (a)	Beginning (b)
01	02
• %	• %

25. Parent's total assets and revenues - If the actual data cannot be obtained, give best estimates

a. Total assets at end of year 1974 043 \$

b. Total revenues during 1974 044 \$

26. If the parent is a member of an affiliated foreign group, is the parent the member which is NOT owned more than fifty percent by any other foreign person? (See definition of affiliated foreign group, page 2, general instructions.)

- 045 01 1  Yes - GO to item 28 below
- 01 2  No - Complete a-d and item 27 below

a. Give name and address (including country) of the member of the affiliated foreign group which is not owned more than fifty percent by any other foreign person. (NOTE: This item need not be furnished if completed on another PART II of this report.)

b. Total assets of this foreign person at end of 1974 046 \$

c. Total revenues of this foreign person during 1974 047 \$

d. Industry of foreign person - Refer to industries and codes in item 23 and enter the code best describing industry of foreign person. 048

049 01

27. Is foreign parent, or person identified in item 26, in turn, owned by a U.S. person to the extent of ten percent or more of its voting stock, if incorporated, or an equivalent interest if unincorporated?

- 050 01 1  Yes → Give name and address of U.S. owner
- 01 2  No

**Section B INVESTMENT BETWEEN REPORTER AND PARENT (According to books of Reporter)**

**UNINCORPORATED REPORTER**

28. Parent's equity in unincorporated Reporter - Home office account of branch, net proprietorship account, or parent's share of partnership account or the equity account of other unincorporated Reporter 051 \$

**INCORPORATED REPORTER**

• CURRENT ITEMS

29. Current liabilities owed to parent - Exclude current portion of long-term debt 052 \$

30. Current portion of long-term debt owed to parent 053

31. Current claims due Reporter from parent 054

• LONG-TERM ITEMS

32. Long-term debt owed to parent, excluding current portion 055

33. Long-term claims due Reporter from parent 056

• OWNERS' EQUITY ITEMS

34. Capital stock of this Reporter owned by parent 057

35. Parent's equity in additional paid-in-capital of Reporter 058

36. Parent's equity in retained earnings of Reporter 059

37. Capital stock of parent owned by Reporter, including any premium paid 060

38. TOTAL FOR INCORPORATED REPORTER (Sum of items 29, 30, 32, 34, 35, and 36 minus sum of items 31, 33, and 37) 061 \$

39. Gain (loss) realized by Reporter on settlement of debt - Difference according to books of Reporter, between the change in debt balances minus amount received or paid by Reporter in settlement of the debt items during period, which settlement would be reflected in a change in one or more of items 29 through 33 062 \$

40. Unrealized gain (loss) on outstanding debt - Amount of the difference between the closing and opening balances of items 29 through 33 which represents an unrealized gain (loss) on amounts outstanding at the close of the reporting period 063 \$

	Closing balance (a)	Opening balance (b)	Total (a)	Due to exchange rate fluctuations (b)	Due to other reasons (c)
01					
02					
03					
04					
05					
06					
07					
08					
09					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

**Part II—INVESTMENT AND TRANSACTIONS BETWEEN REPORTER AND PARENT—Continued**  
**REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS**

**Section C** **NET INCREASE (DECREASE) IN EQUITY HOLDINGS BETWEEN REPORTER AND PARENT**

This section is to identify items causing change in such a way as to be able to discern which items result in capital inflows to (capital outflows from) the United States as defined for balance of payments purposes.

**NOTE**— Entries should be made in column (c) only when actual market or transactions value of equity instruments sold or acquired by the parent differed from the values recorded on the books of this Reporter. For example, such a difference would occur if the parent sold or acquired stock of the Reporter on the open securities market. Entries should reflect the actual market or transactions value, with the gain or loss necessary to reconcile to book value specified in item 55—Other.

		COMMERCE USE ONLY	Means of settlement codes (Listed below item 59) (a)	Increase (decrease) according to books of Reporter (b)	Increase (decrease) according to books of parent (c)
<b>• NET INCREASE (DECREASE) IN PARENT'S EQUITY HOLDINGS IN REPORTER</b> (exclude share in retained earnings)					
41. Unincorporated Reporter	— Enter amount for item 28, column (a) minus column (b).			03	
Incorporated Reporter	— Enter amount for item 34 plus item 35, column (a) minus column (b). Equals sum of items 42, 43, 45 through 49, 54, and 55 minus sum of items 44 and 50 through 53, column (b).	21064		\$	
<b>Transactions between Reporter and parent</b>					
42. Establishment (total liquidation) of Reporter by parent		065	02	03	
43. Sale of equity interest in Reporter by the Reporter to parent		066	02	03	
44. Purchase of equity interest in Reporter by the Reporter from parent		067	02	03	
45. Capital contributions by parent to Reporter not resulting in issuance of capital stock		068	02	03	
<b>Transactions between parent and others</b>					
46. Acquisition of an equity interest in Reporter by parent — From other members of the affiliated foreign group of which this parent is a member or is a U.S. affiliate — Specify country	Country		02	03	04
	069				\$
47. From all other foreign persons — Specify country	070	01	02	03	04
	071	01	02	03	04
48. From U.S. affiliates of this affiliated foreign group of which this parent is a member or U.S. affiliate	072	01	02	03	04
	073		02	03	04
49. From all other U.S. persons	074		02	03	04
50. Sale of an equity interest in Reporter by parent — To other members of the affiliated foreign group of which this parent is a member or U.S. affiliate — Specify country of foreign member	Country	01	02	03	04
	075	01	02	03	04
51. To all other foreign persons — Specify country of foreign person	076	01	02	03	04
	077	01	02	03	04
52. To U.S. affiliates of the affiliated foreign group of which this parent is a member or U.S. affiliate	078	01	02	03	04
	079		02	03	04
53. To all other U.S. persons	080		02	03	04
					\$
<b>Other changes</b>					
54. Writeup (writedown)		081		03	
55. Other, including exchange rate changes during the year — Specify				03	
	082			\$	
<b>• NET INCREASE (DECREASE) IN REPORTER'S EQUITY HOLDINGS IN PARENT</b>					
56. Enter amount for item 37, column (a) minus column (b) equals sum of items 57 through 59		083		\$	
57. Net increase (decrease) resulting from transactions with all foreigners, at market or transactions value — Specify country	Country	01	02	03	
	084				
58. Net increase (decrease) resulting from transactions with all U.S. persons, at market or transactions value	085	01	02	03	
	086		02	03	
59. Other, including gain or loss necessary to reconcile market or transactions value to book value — Specify	087		02	03	
				\$	
<b>COMMERCE USE ONLY</b> ▶					088

- MEANS OF SETTLEMENT CODES**
- 1 — Cash transferred from abroad by foreign parent
  - 2 — Cash raised in the United States by foreign parent
  - 3 — Other cash, exclusive of codes 1 and 2
  - 4 — Exchange of stock or other equity for stock
  - 5 — Capitalization of intercompany accounts
  - 6 — Exchange of stock or other equity for financial assets other than cash, but excluding transactions covered in codes 4 and 5
  - 7 — Transfer of equipment, inventory, or other tangible property
  - 8 — Transfer of intangible assets; for example, patents, know-how, rights
  - 9 — Other — Specify

**Section D** **SCHEDULE OF RECEIPTS AND PAYMENTS OF DIVIDENDS, INTEREST, FEES, ROYALTIES, AND RENTALS**

Enter the amount the Reporter received from, paid to, or entered into intercompany account with the parent. Include amounts for which payments were made in kind.

		Payments by Reporter to parent		Receipts by Reporter from parent	
		Net of tax withheld (a)	Tax withheld (b)	Net of tax withheld (c)	Tax withheld (d)
60. Dividends, on common and preferred stock, paid out of current and past earnings, excluding stock dividends	089	01	02	03	04
		\$	\$	\$	\$
61. Interest	090	01	02	03	04
62. Royalties, license fees, and other fees for the use or sale of intangible property	091	01	02	03	04
63. Fees for services rendered, including management services, professional or technical services, allocated expenses, etc.	092	01	02	03	04
64. Rentals for the use of tangible property (except film or television tape)	093	01	02	03	04
65. Film or television tape rentals	094	01	02	03	04
66. TOTAL (Sum of items 60 through 65)	095	\$	\$	\$	\$

**Section E** **PARENT'S EQUITY IN REPORTER'S NET INCOME**

67. Parent's equity in Reporter's net income after provision for U.S. Federal, State, and local income taxes — Enter parent's portion of net income before depletion charges, except those representing the amortization of the actual cost of capital assets, and before provision for common and preferred dividends.

	Amount for year
01	
096	\$

BE-793-L2 (12-74)

O.M.B. NO. 41-574085  
APPROVAL EXPIRES  
APRIL 26, 1976



**UNITED STATES DEPARTMENT OF COMMERCE**  
**Social and Economic Statistics Administration**  
BUREAU OF ECONOMIC ANALYSIS  
Washington, D.C. 20230

### CLAIM FOR EXEMPTION FROM FILING FORM BE-12

Gentlemen:

I have reviewed the General Instructions, **Who Must Report and Exemptions and Exclusions**, and determined that we are **not** required to file Form BE-12, Survey of Foreign Direct Investment in the United States – 1974, for the following reason:

Mark one

- There was **no** ownership interest held by foreigners in this U.S. business enterprise at any time during the year ending December 31, 1974.
- The ownership interest in this enterprise held by a foreign person, both directly and indirectly, was not equal to or greater than 10 percent at **any time** during the year ending December 31, 1974.
- Non-U.S. ownership in this U.S. business enterprise was held by persons who are (1) citizens of a foreign country who permanently reside in the United States, or (2) U.S. citizens abroad employed by the U.S. Government.
- Other – Specify \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name of company	
Address	
Authorized official's signature	Title
Date	Telephone number (Include area code)



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UNITED STATES DEPARTMENT OF COMMERCE

INSTRUCTIONS FOR COMPLETING FORM BE-12

SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES

1974



INTRODUCTION

The Survey of Foreign Direct Investment in the United States, 1974, is being conducted by the Department of Commerce to obtain complete and accurate data on the amount, types, and financial and operational characteristics of foreign direct investment in the United States in 1974. The survey will provide data on the economic significance of these investments, and certain aspects of their operations which affect the United States and foreign economies. The last such survey was conducted for the year 1959.

The filing of reports for this survey is mandatory under the Foreign Investment Study Act of 1974, P.L. 93-479. This survey has been approved by the Office of Management and Budget under the Federal Reports Act (Public Law No. 831, 77th Congress). All replies will be held in strictest confidence by the Department of Commerce under provisions of Section 7 (c and d) of the Foreign Investment Study Act of 1974. The information will be used exclusively for statistical and analytical purposes and published only in such aggregates which preclude the disclosure of data supplies by individual reporters.

A report must be filed by, or on behalf of, each business enterprise subject to the jurisdiction of the United States in which there was a foreign controlling interest at any time during the year ending December 31, 1974. Foreign controlling interest, for purposes of this survey, shall mean the direct and/or indirect ownership of 10 percent or more of the voting stock of a United States corporation, or an equivalent interest in an unincorporated U.S. business enterprise, by a non-U.S. resident. Interest in real property in the United States held for business purposes by a foreign owner is considered to be a business enterprise. The reporting requirements are given in detail in the following instructions and regulations.

If an enterprise receiving forms and instructions does **NOT** fall within the category from which reports are required, as set forth in the instructions, the enclosed "claim for exemption" letter must be completed and returned promptly to the Bureau of Economic Analysis.

Your cooperation will be very much appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "William P. Brock".

Secretary of Commerce

NOTE: The Department of the Treasury is concurrently conducting a survey of foreign portfolio investment in the United States for the year 1974. All U.S. business enterprises owned to the extent of less than 10 percent by a foreign person and not required to report in this survey of foreign direct investment, should contact the Department of the Treasury concerning reporting requirements for the portfolio survey.



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[www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).*

## PART I – GENERAL INSTRUCTIONS

### A – DEFINITIONS

For the purposes of this survey and any instructions or rulings issued hereunder, the following definitions are prescribed –

1. **Person** shall mean an individual, a government, a corporation, a branch, a partnership, an associated group, an affiliated foreign group, a joint stock company, a trust, an estate, or other unincorporated organization.
2. **Associated group** shall mean two or more foreign 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 U.S. business enterprise. The following are deemed to be associated groups—
  - a. Members of the same family.
  - b. A foreign business enterprise and one or more of its officers or directors.
  - c. Members of a syndicate or joint venture.
  - d. Foreign owners of a U.S. business enterprise whose interests in the enterprise are held or managed by a U.S. or a foreign trust.
3. **Affiliated foreign group** shall mean a primary foreign person (that foreign person which is not owned to the extent of more than 50 percent of its voting rights by another foreign person) and all of its majority-owned non-U.S. business enterprises.
4. **Business enterprise** shall mean any organization, branch, or venture which exists for profit making purposes, and any real estate which is owned.
5. **Branch shall include –**
  - a. The operations or activities conducted by an incorporated or unincorporated person in its own name in a different location, but not through an incorporated entity.
  - b. The U.S. business of foreign mutual insurance companies.
6. **Control or controlling interest** shall mean, for the purposes of this survey, the direct and/or indirect ownership through intermediaries or affiliates of 10 percent or more of the voting securities of an incorporated business enterprise, or an equivalent interest in an unincorporated business enterprise.

### A – DEFINITIONS – Continued

7. **Reporter** shall mean the U.S. business enterprise required to file a report in this survey, or for which a report is required to be filed.
8. **U.S. affiliate** shall mean a U.S. business enterprise owned directly or indirectly by a foreign person to the extent of 10 percent or more of its voting securities for an incorporated business enterprise, or an equivalent interest for an unincorporated business enterprise.
9. **Parent refers to the—**
  - a. Foreign person (including an individual business enterprise which is a member of an affiliated foreign group) holding a direct ownership interest in a U.S. affiliate of that foreign person.
  - b. U.S. affiliate, of a foreign person, which holds a direct ownership interest in another U.S. affiliate of that same foreign person.
10. **Foreign parent** refers to a foreign person (including an individual business enterprise which is a member of an affiliated foreign group) holding a direct or indirect ownership interest in a U.S. affiliate of that foreign person.
11. **Foreign affiliate of foreign parent**, with reference to a given U.S. affiliate, is any individual foreign business enterprise which is a member of an affiliated foreign group owning a given U.S. affiliate, but which does not have a direct ownership interest in that U.S. affiliate.
12. **United States** shall refer to the 50 states of the United States; the District of Columbia; the Commonwealth of Puerto Rico; the Panama Canal Zone; the U.S. Virgin Islands; Guam; American Samoa; and all other territories and possessions of the United States.
13. **Foreign** shall mean that which is situated outside the United States: belonging to, characteristic of, or under the jurisdiction of a country or political entity other than the United States.

## PART I – GENERAL INSTRUCTIONS – Continued

### B – WHO MUST REPORT

- 1. Basic requirement** — Every business enterprise subject to the jurisdiction of the United States, which was controlled directly or indirectly by a foreign person at any time during the year ending December 31, 1974, is required to report.

Reports are required even though the U.S. business enterprise may have been established, liquidated, sold to U.S. persons, or destroyed during the reporting period.

If the U.S. business enterprise is in the nature of real property not identifiable by name, the report must be filed in the name of the foreign beneficial owner, or in the name of such foreign beneficial owner by the agent or representative of such owner.

- 2. Intermediary of a foreign beneficial owner** —

- If the foreign controlling interest in a U.S. business enterprise, including real estate, was held, exercised, administered, or managed by a U.S. estate, trust, nominee, agent, manager, custodian, or other intermediary of the foreign beneficial owner; such estate, trust, nominee, agent, manager, custodian, or other intermediary shall be responsible for reporting the required information for the U.S. business enterprise, and shall report on behalf of the U.S. business enterprise or shall instruct the U.S. business enterprise in question to submit the required information. Upon so instructing the U.S. business enterprise, the intermediary shall be released from further liability provided he has informed the Department of Commerce of the date such instructions were given, the name and address of the U.S. business enterprise, and has supplied the U.S. business enterprise with any information in the possession of the intermediary which is necessary to permit the U.S. business enterprise to complete the form. A foreign person who establishes a trust shall be considered a foreign parent of that U.S. business enterprise.
- For the purposes of this survey, when the report is filed by the U.S. intermediary, the accounts or transactions of the U.S. intermediary with a foreign beneficial owner shall be considered as accounts or transactions of the U.S. business enterprise with the foreign beneficial owner.

### C – EXEMPTIONS AND EXCLUSIONS

- 1. Type of property** — Property held exclusively for personal use, and not for profit-making purposes, is exempt for purposes of this survey. For example, hunting lodges, homes, and automobiles for personal use are exempt.

However, foreign ownership of real estate in the United States for business purposes must be reported, except as otherwise exempted by this section.

- 2. Status of person** — A report need not be filed for ownership in a U.S. business enterprise held by persons who are—

- Citizens of a foreign country who have resided in the United States for one year or more, except those who are officers or employees of the government of their country of citizenship and members of the immediate family of such individuals provided they are citizens of the foreign country.
- U.S. citizens who are residents of foreign countries and who are officers or employees of the U.S. Government and members of the immediate families of such individuals provided they are citizens of the United States.
- U.S. citizens who are residents outside of the United States for less than one year.

- 3. U.S. nonprofit organizations** — U.S. religious bodies, charitable organizations, and other nonprofit organizations are not business enterprises and, therefore, foreign ownership of these types of U.S. organizations is not reportable.

- 4. Partial exemption based on value** — If the value of both total assets, including real property investments, and total revenues of any U.S. affiliate otherwise required to report, were each less than \$100,000 on December 31, 1974, such U.S. affiliate is required to file only PART I of form BE-12 for this survey, with a notation in item 20 of PART I, that both total assets and total revenues are less than \$100,000. The value of total assets is to be based on gross book value, as shown on the books of the U.S. business enterprise.

## PART I – GENERAL INSTRUCTIONS – Continued

### D – COVERAGE AND NUMBER OF COMPLETED FORMS REQUIRED

Each U.S. business enterprise, in which a foreign person owns directly and/or indirectly at least 10 percent of the voting stock or an equivalent ownership interest, is required to file a complete form BE-12. (To determine a foreign person's percentage of indirect voting ownership in a given U.S. business enterprise, multiply the initial direct voting ownership percentage held by the foreign person in the first business enterprise in the ownership chain by the succeeding direct voting ownership percentage held by each intermediary business enterprise in the ownership chain between the foreign person and the given U.S. business enterprise.) All direct and indirect chains of ownership interests held by a foreign person in the given U.S. business enterprise are summed to determine whether the U.S. business enterprise is required to file a report in this survey.

#### 1. Consolidation

Consolidation refers to the number of U.S. affiliates of a foreign person which may be combined on a single BE-12 report. As a rule, each U.S. business enterprise which was controlled by a foreign person must report separately in this survey. However, if a Reporter held a controlling interest in one or more other U.S. business enterprises required to report, and the recordkeeping system of the Reporter makes it impossible, or extremely difficult, to file a separate report for each U.S. business enterprise, the Reporter should contact this office for guidance. The following are general rules regarding consolidation—

- a. **Foreign branch operations in the United States** — U.S. branch operations of a foreign person may be consolidated and considered a single reportable U.S. business enterprise if all such branches are engaged in activities classified in the **SAME INDUSTRY**.
- b. **U.S. branch operations of a Reporter** — Branch operations at various locations within the United States of a Reporter held in its own name may be consolidated without regard to the industry classification of each operation.
- c. **Incorporated Reporter with a direct ownership line to a foreign person** — A separate report is required to be filed by each separately incorporated U.S. business enterprise which is controlled directly by a foreign person. Two or more separately incorporated U.S. business enterprises may **NOT** file a consolidated report.
- d. **Incorporated U.S. affiliate of a Reporter** — Generally speaking, two or more separately incorporated and economically significant U.S. business enterprises may not be consolidated in a single report. However, in order to avoid burdensome filing of

### D – COVERAGE AND NUMBER OF COMPLETED FORMS REQUIRED – Continued

many reports, this rule will be modified in certain cases to permit the filing of a consolidated report even though the affiliates of a Reporter are separately incorporated.

- (1) One report may be filed for separately incorporated U.S. business enterprises which were engaged in activities classified in the **SAME INDUSTRY** provided there is no significant loss of detailed data because of consolidation. An example of a situation when such consolidation may be allowed, would be the ownership of 200 separately incorporated gasoline service stations by an incorporated U.S. affiliate classified in petroleum refining. Under the general rule forbidding consolidation of separately incorporated U.S. business enterprises, each of the 200 service stations would be required to file a report. However, since the 200 gasoline service stations are engaged in an activity classified in the same industry, and, relatively speaking, are usually small in terms of sales, consolidation of these business enterprises might be permitted.

On the other hand, if three incorporated U.S. petroleum distribution centers were owned by a U.S. refinery which itself was foreign controlled, it is possible that consolidation would be disallowed because of the significance of the reported data and because such separate reporting would not constitute a burdensome reporting requirement.

- (2) One report may be filed for separately owned parcels of real estate owned by a single U.S. real estate investment company if each parcel is viewed as a separate legal entity solely for purposes of holding title or for tax reasons. Under these conditions, one report may be filed covering the consolidated operation.

- e. **Interests in mineral rights and properties**—Reporters engaged in the exploration, development, or extraction of crude petroleum and natural gas may consolidate working and partial interests in joint ventures and partnerships to acquire and exploit mineral rights and properties as follows:

- (1) One report consolidating all working interests; and
- (2) One report consolidating all partial interests.

Each report should reflect only the Reporter's interest in the joint ventures or partnerships and each will be considered to be a 100 percent owned affiliate of the Reporter. Joint ventures or partnerships which are controlled directly by a foreign person may **NOT** be consolidated.

Reporters having any questions concerning consolidation should consult this Bureau in advance of filing. To determine whether affiliates have the same industry classification, see the "Industry Classifications" portion of the **Industry Classifications and Export and Import Trade Classifications Booklet**.

PART I – GENERAL INSTRUCTIONS – Continued

D – COVERAGE AND NUMBER OF COMPLETED FORMS REQUIRED – Continued

2. Number of PART II's, Investment and Transactions Between Reporter and Parent, to be filed

A separate PART II, Investment and Transactions Between Reporter and Parent, is required from a single Reporter to report the following—

- a. Each direct line of ownership in the Reporter which was held by the foreign parent(s). (See the definition of the term "parent" as used in this survey.)
- b. Each direct line of ownership in the Reporter held by a U.S. parent which was a U.S. affiliate of the same foreign person.

If multiple PART II's are required from one Reporter, the parent which held the largest percentage of direct ownership interest should be reported in PART II of the complete form BE-12. Each other direct ownership line should be reported on a form BE-12, PART II (Additional).

**NOTE: REFER TO ILLUSTRATION BELOW BEFORE CONTINUING.**

Solid lines indicate direct ownership; dotted lines indicate financial transactions where there is no direct ownership, and U.S. affiliates are also Reporters and may be a U.S. parent if they held a direct ownership interest in another U.S. affiliate of the same foreign parent. In this situation the following PART II's are required—

- a. From U.S. affiliate A — One form BE-12 to show direct ownership line 1 (assuming it shows the largest percentage of ownership), and one form BE-12 PART II (Additional) to show direct ownership line 12.

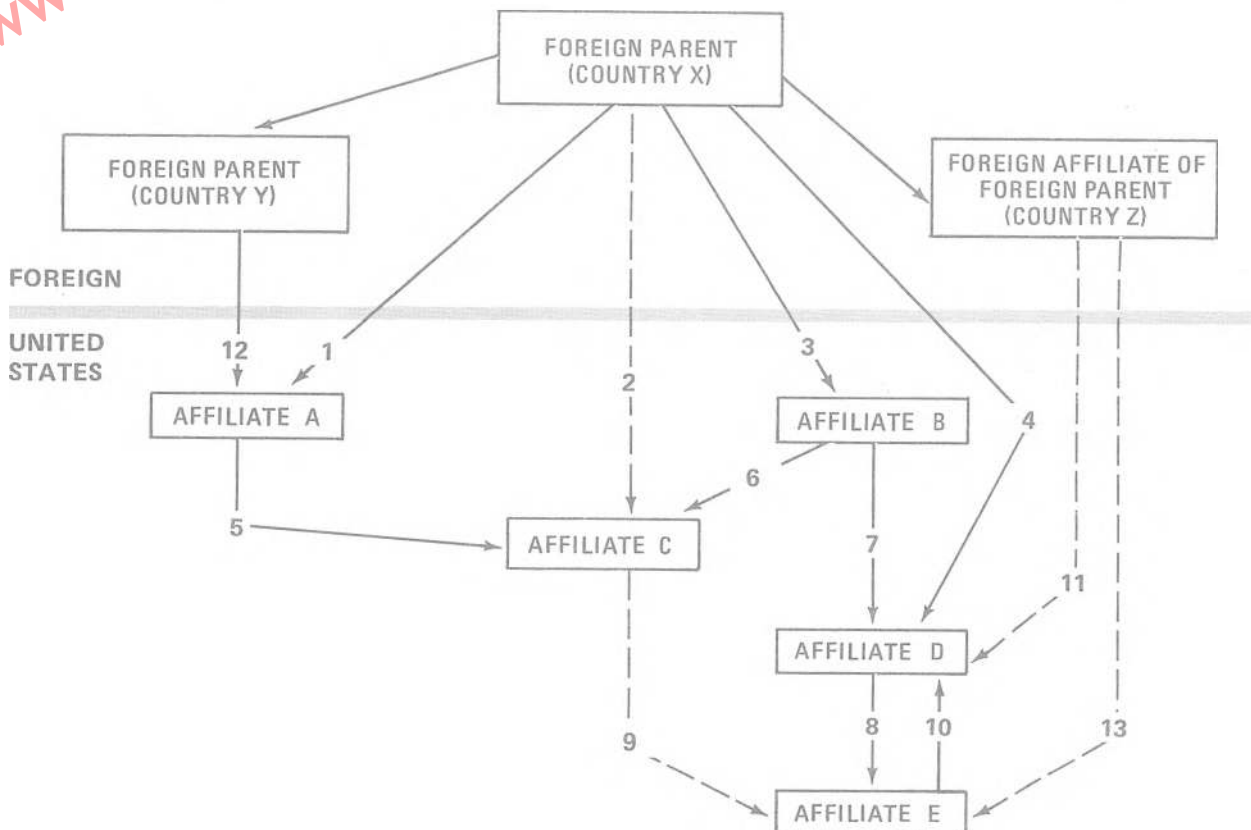
D – COVERAGE AND NUMBER OF COMPLETED FORMS REQUIRED – Continued

- b. From U.S. affiliate B — One form BE-12 to show direct ownership line 3 by the foreign parent.
- c. From U.S. affiliate C — One form BE-12 to show ownership line 5 of U.S. affiliate A (assuming it shows the largest percentage of ownership), and one form BE-12 PART II (Additional) to show direct ownership line 6 by U.S. affiliate B.
- d. From U.S. affiliate D — One form BE-12 to show ownership line 4 of foreign parent (assuming it shows the largest percentage of ownership), and one form BE-12 PART II (Additional) to show direct ownership line 7 by U.S. affiliate B.
- e. From U.S. affiliate E — One form BE-12 to show direct ownership line 8 by U.S. affiliate D.

A separate PART II is not required for (reverse) ownership line 10; the data for this investment would be reflected on the form from affiliate E for ownership line 8.

All direct financial transactions of a Reporter with the foreign affiliates of the foreign parent, where no direct ownership exists between the Reporter and such foreign persons, are to be reported once by the Reporter in form BE-12, PART III. A separate PART II is not required for financial transaction lines 2, 11, and 13.

A separate PART II is not required for financial transaction line 9 because this is a financial transaction between U.S. affiliates having no direct ownership relation to each other.



## PART I – GENERAL INSTRUCTIONS – Continued

### E – MISCELLANEOUS

1. **Accounting records to be used** – In supplying the information required in this survey, data for corporations should be derived from the records used to generate reports to stockholders. Reports for unincorporated persons should be derived from equivalent records.
2. **Reporting period** – Reports should be submitted on a calendar year basis for the year ending December 31, 1974. If this necessitates the estimation of annual data based upon quarterly or monthly reports in order to present the data on a calendar year basis, or closer to a calendar year basis, such estimates are acceptable. Where a company is not on a calendar year basis, a report may be submitted covering a year ending between November 16, 1974 and February 15, 1975, the actual date coinciding with the actual ending date of a fiscal year or a fiscal quarter within that period; provided that the equity relationships and intercompany balances between Reporter and parent do **NOT** materially differ from those existing on December 31, 1974.
3. **Annual stockholder's report** – Reporters are requested to submit, along with their completed form BE-12, a copy of their annual report to stockholders.
4. **Required information not available** – All reasonable efforts should be made to obtain information required for reporting. Every question on each form should be answered, except where Reporters are specifically exempt from reporting certain parts or items on the forms. Where only partial information is available, an appropriate indication should be given.
5. **Estimates** – If actual figures are not available, supply estimates. When data items requiring detailed breakdowns cannot be fully subdivided, supply totals and an estimated percentage breakdown.

### E – MISCELLANEOUS – Continued

6. **"Specify"** – Certain data lines require that reporters "Specify" items included in the total for such lines. In all such cases, the Reporter should give the type and dollar amount of the items included in the line.
7. **Space on form insufficient** – When space is insufficient to permit a full answer to any item on the form, the information required should be submitted on supplementary sheets appropriately labeled and referenced to the item and the form.
8. **Filing date** – Reports shall be filed on or before April 30, 1975, or no later than 60 days after publication of final rules and regulations in the Federal Register, whichever date is later.
9. **Extensions** – Requests for an extension will **NOT** normally be granted; however, in hardship cases written requests for an extension will be **considered** provided they are received 15 days prior to the due date and enumerate substantive reasons necessitating the extension.
10. **Assistance** – If there are any questions concerning the report, telephone (202) 523-0547.
11. **Number of copies** – A single original copy shall be filed with this Bureau. In addition, each Reporter should retain a copy of this report for his files.
12. **Where to send reports** – Mail all reports to Bureau of Economic Analysis, ATTN: International Investment Division-BE-50(LM), U.S. Department of Commerce, Washington, D.C. 20230.

## PART II – INSTRUCTIONS RELATING TO SPECIFIC PARTS OF THE FORM

### A – U.S. MERCHANDISE EXPORT AND IMPORT DATA

#### 1. Concepts and definitions

- a. The phrase "Products of . . ." refers to merchandise which has been produced (i.e. grown, extracted, processed, assembled, or manufactured) by the entity named, or which has been changed by the entity named in some manner which results in an increase in the value of the merchandise. Merchandise which is shipped in essentially the same condition as when purchased is not considered a product of the entity shipping the merchandise. For example, if the Reporter assembles widgets from parts purchased from others and ships the finished widgets to foreigners, the value of widgets exported should be included in the column labeled "Products of Reporter." If, however, the Reporter purchases the parts in the United States and ships the parts to foreigners for manufacture into widgets, the export value of the parts should be considered "Products of others."
- b. The phrase "Merchandise exports" or "Merchandise imports" refers to the physical movement of merchandise between the customs area of one country and the customs area of another country.
- c. Shipments "BY" an entity are physical movements of merchandise by that entity, whether or not the merchandise was charged to others by that entity. For example, if the Reporter charged merchandise to foreigners but the merchandise was shipped by another U.S. person, the merchandise is considered shipped by the other U.S. person, not the Reporter. In cases where the merchandise is shipped by someone other than the Reporter, even though the Reporter assists in placing the order, the merchandise is considered merchandise shipped by others.

**NOTE:** Merchandise shipped by an independent shipper or a freight forwarder at the expense of an entity are classified as shipments "BY" that entity.

- d. Shipments "TO" an entity are physical movements of merchandise to that entity, regardless of who was actually charged for the merchandise or who ultimately received title to it. For example, if the foreign parent charges \$100 worth of widgets to his French affiliate but actually ships the widgets to his affiliate in the United States, the trade entry should be accounted for as shipments to the Reporter by the foreign parent.

#### 2. Valuation

- a. **Exports** – U.S. merchandise exports should be valued f.a.s. 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 interior point of shipment (or cost if not sold), packaging costs, inland freight, and insurance. The cost of loading and all subsequent costs are excluded.
- b. **Imports** – U.S. merchandise imports should be valued at the actual purchase-sale contract price agreed upon between the buyer and the 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 carrier at the foreign-port-of-exportation; it excludes loading costs, U.S. import duties, and freight and insurance from the foreign country to the U.S. port of entry.

### B – EMPLOYMENT AND EMPLOYEE COMPENSATION DATA

Employment and employee compensation are to be reported inclusive of those employees, and their associated compensation costs, who are engaged in an activity, the value of which was capitalized.

#### 1. Employment

**Total employment** – Enter the equivalent to the average number of full-time employees for the year. Part-time employees should be included at the appropriate percentage of a full-time employee according to the proportion of total time worked. Seasonal employees or employees hired or released during the year should be included at the appropriate percentage.

Total employment is then subdivided into the following classifications –

- a. **Production workers** – Those employees who are most directly connected with the actual carrying out of the primary activity of the business being reported, up to and including working foremen, but excluding other supervisory employees. For mining, manufacturing, and farming they would be those involved in the physical production or handling of goods; in the trade and services industries they are the nonsupervisory employees engaged in selling, distributing, or performing a service; and in the construction industry they are the working foremen, journeymen, mechanics, apprentices, laborers, etc., whether at the construction site or in shops or yards.
- b. **Nonproduction workers** – Refers to all employees who are not production workers. These include, for example, employees who spend all or a majority of their time in management activities (excluding working foremen); scientists, engineers, accountants, lawyers, doctors, economists, and other professionals not primarily engaged in line management; and any other employee not considered to be a production worker.

#### 2. Employee compensation

- a. **Wages and salaries** – The definition of wages and salaries is the same as that used for calculating the U.S. Federal withholding tax. Report the total gross earnings paid to employees during calendar year 1974. Gross earnings include all forms of compensation (salaries, wages, commissions, vacation and sick leave pay, and the cash equivalent of payments in kind) paid during the year to all employees before payroll deductions, such as withholding taxes, group insurance premiums, union dues, etc. Exclude commissions paid to independent sales personnel who are not employees of the Reporter. For incorporated Reporters, include salaries of officers; for unincorporated Reporters, exclude payments to proprietors or partners.

Payments in kind of wages and salaries should cover the actual cost to the employer, of goods and services furnished to the employees free of charge, or at a markedly reduced cost, which are clearly and primarily of benefit to the employees as consumers, such as free housing and free food. Do not include in wages and salaries any outlays which benefit employers as well as employees, such as expenditures on amenities at places of work, employee training programs, and reimbursements for business expenses.

PART II – INSTRUCTIONS RELATING TO SPECIFIC PARTS OF THE FORM – Continued

**B – EMPLOYMENT AND EMPLOYEE COMPENSATION DATA – Continued**

b. **Supplementary benefits** – The cost of employee benefits not included in wages and salaries are subdivided into payments for legally required benefit plans and payments for voluntary plans.

- (1) **Legally required expenditures** – Refers to all payments for plans required by law to be paid by the employer. Include payments for all programs required under Federal and State legislation, such as Federal Old Age and Survivor's Insurance, unemployment compensation, and workmen's compensation. If the plans are financed jointly by the employer and employee, only the employer payments should be included.
- (2) **Payments for voluntary plans** – Include payments for plans not specifically required by Federal or State legislation, whether initiated by the employer or established as a result of a collective bargaining contract. For plans financed jointly by employer and employee contributions, include only the employer's contributions. Include employer payments for such plans as group health and life insurance, private pension, supplemental unemployment compensation, deferred profit sharing, etc. Exclude nonpayment type fringe benefits, such as losses on company owned cafeterias, free parking, discounts on employee purchases, etc. Also exclude any fringe benefits reported as wages and salaries, such as paid vacations, sick leave pay, night shift bonuses, etc.

**C – LOCATION, VALUATION, AND USE CATEGORY OF PROPERTY, PLANT AND EQUIPMENT OWNED, BY STATE**

**1. Location and valuation**

- a. **Location of property, plant and equipment owned** – Location of an asset is the U.S. State, territory, or possession in which the property, plant and equipment is physically located and to which property taxes, if any, on such assets are paid. 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—
  - (1) The State, territory, or possession to which property taxes, if any, were paid on such assets in 1974.
  - (2) 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 located outside the United States, enter "Foreign" and use State code 70.)
- b. **Valuation of property, plant and equipment** – Property, plant and equipment are to be valued at historical cost before any allowances for depreciation, depletion, and like charges.

**C – LOCATION, VALUATION, AND USE CATEGORY OF PROPERTY, PLANT AND EQUIPMENT OWNED, BY STATE – Continued**

**2. Classification of property, plant and equipment by use category**

For purposes of this survey, property, plant and equipment are classified according to various use categories. If a given asset can be classified in more than one of the use categories, the entire value of the asset should be considered to fall within the category best describing its major use.

- a. **Agricultural: citrus and deciduous tree fruits** – Includes farms, groves, and orchards engaged primarily in the production of citrus fruits and deciduous tree fruits.
- b. **Agricultural: other crops** – Farms primarily engaged in the production of crops, except citrus fruits and deciduous tree fruits. Includes farms producing cash grains, field crops, vegetables and melons, and tree nuts; avocado, date, fig, olive, pineapple, and tropical fruit orchards, groves, and farms; nurseries engaged in production of bulbs, flower seeds, and vegetable seeds, etc.
- c. **Agricultural: livestock, except beef cattle feedlots** – Farms and ranches engaged in raising livestock and livestock products, except beef cattle feedlots. Includes cattle, rabbit, hog, sheep, goat, and horse farms; dairy farms; egg production facilities; broiler facilities; poultry hatcheries; apiaries; fur, fish, and snake farms, etc.
- d. **Agricultural: beef cattle feedlots** – Facilities for fattening of beef cattle in a confined area for a period of at least thirty days, on their own account or on a fee or contract basis.
- e. **Agricultural: services** – Includes soil preparation services; crop services, such as cotton ginning and custom machine work; veterinary services; farm labor and management services; landscaping and horticultural services, etc., all performed for others on a fee or contract basis.

**NOTE:** Feedlots and poultry hatcheries operated on a fee or contract basis are included in "beef cattle feedlots" and "livestock, except beef cattle feedlots," respectively.
- f. **Timberland** – Includes timber tracts and tree farms for purposes of growing standing timber, and forest nurseries engaged in growing trees for purposes of reforestation.
- g. **Crude petroleum and natural gas** – Includes property and plant and equipment used in the extraction of crude petroleum and natural gas.
- h. **Other natural resources** – Includes property and plant and equipment used in the extraction of solid minerals occurring naturally, including that for engaging in such activities as quarrying, milling of ores and minerals at the mine site, and other preparation of minerals carried out at the extraction site as an integral part of the basic mining operation.



PART II – INSTRUCTIONS RELATING TO SPECIFIC PARTS OF THE FORM – Continued

**C – LOCATION, VALUATION, AND USE CATEGORY OF PROPERTY, PLANT AND EQUIPMENT OWNED, BY STATE – Continued**

- i. **Transient lodging and recreational facilities** – Include:
- (1) Commercial operations, such as hotels, motor-hotels, motels, or tourist courts, engaged in providing transient lodging for the general public.
  - (2) Recreational facilities, such as golf courses; race tracks; sports arenas, fields, and stadiums; amusement parks; country, golf, tennis, and yacht clubs; commercially operated sporting and recreational camps; hunting and fishing camps and reserves; boys' and girls' camps; overnight or short-term trailering parks and camp sites for transients, etc.
- j. **Residential** – Includes all single and multi-family housing units, and residential mobile home sites.
- k. **Industrial** – Includes all facilities for manufacturing, processing, or assembling of goods, such as manufacturing plants, assembly lines, food processing plants, ship-building and repairing facilities, etc. This category is further divided into the five sub-categories shown below.
- (1) **Food processing** – Includes the manufacturing and processing of meat products, dairy products, canned and preserved fruits and vegetables, grain mill products, beverages, and other food and kindred products. (BEA industry codes 201 through 209)
  - (2) **Agricultural chemicals** – Includes the manufacturing and processing of fertilizers, pesticides, and other agricultural chemicals. (BEA industry code 287)
  - (3) **Farm and garden machinery and equipment** – Includes the manufacturing and assembling of farm tractors, farm machinery and equipment, garden tractors, and lawn and garden equipment. (BEA industry code 352)

**C – LOCATION, VALUATION, AND USE CATEGORY OF PROPERTY, PLANT AND EQUIPMENT OWNED, BY STATE – Continued**

- (4) **Petroleum refining and related products** – Includes petroleum refining and manufacturing of other petroleum and coal products, such as roofing materials, asphalt, etc. (BEA industry codes 291, 292, and 299)
  - (5) **Other industrial** – Includes all other manufacturing, assembling, and processing. (BEA industry codes 210 through 390, except 287, 291, 292, 299, and 352)
- l. **Other commercial and business** – Includes activities involving the distribution of goods and services, such as retail shops and stores; restaurants; shopping centers; wholesale facilities; transportation depots and facilities; banks, credit agencies, and insurance companies; theaters; professional offices, such as for doctors and lawyers; hospitals and other health service facilities; office buildings, etc.
- m. **Other** – All other uses of property, plant, and equipment which cannot be classified within the above classifications, such as unimproved and nonrevenue producing land held for speculative purposes and/or future development.

**D – SPECIAL INSTRUCTIONS FOR REPORTER ENGAGED IN RAILROAD TRANSPORTATION AND CLASSIFIED IN TRANSPORTATION, N.E.C. (BEA industry code 479)**

Railroad transportation companies should include only the net annual balance for interline settlement items (car hire, car repair, freight revenues, switching revenues, and loss and damage settlements) in items 29, 31, 95, and 105. Receipts or payments of the same interline settlement items should be **excluded** from items 63 and 64.