

Response to this inquiry is required by law. By the same law your report to this Bureau is CONFIDENTIAL. It may be used only for analytical and statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The law also provides that copies retained in your files are immune from legal process.

Control No.

FORM FOR FOREIGN PERSON, OR EXISTING U.S. AFFILIATE OF A FOREIGN PERSON, THAT ESTABLISHES OR ACQUIRES A U.S. BUSINESS ENTERPRISE, OR A BUSINESS SEGMENT OR OPERATING UNIT OF A U.S. BUSINESS ENTERPRISE

This report is being completed for or by (mark one):

- 1. The foreign parent that directly established or acquired the new U.S. affiliate. 101 1 []
2. The existing U.S. affiliate of a foreign person that established a new U.S. affiliate or acquired a direct voting interest in a U.S. business enterprise of such a magnitude that the established or acquired enterprise becomes a new U.S. affiliate of the existing U.S. affiliates' foreign parent. 102 2 []
3. The existing U.S. affiliate of a foreign person that acquired a U.S. business enterprise, or business segment or operating unit of a U.S. business enterprise, and merged it into its own operation. 103 3 []

Reporting on this form should be as follows (see Section I of Instructions for definition of U.S. affiliate):

- a) by a foreign person (hereinafter, the "foreign parent") when it establishes or acquires a direct voting interest in a U.S. business enterprise that becomes its U.S. affiliate (hereinafter, the "new U.S. affiliate"), or by the new U.S. affiliate for the foreign parent to the extent it has or can secure the information; or
b) by an existing U.S. affiliate of a foreign person (hereinafter, the "existing U.S. affiliate") when it establishes or acquires a direct voting interest in a U.S. business enterprise of such a magnitude that the established or acquired enterprise becomes a U.S. affiliate of the foreign person, i.e., the foreign person thereby acquires an indirect (or direct and indirect) voting interest of 10 percent or more in the established or acquired U.S. business enterprise (hereinafter, the "new U.S. affiliate") - see Section II.G. of Instructions for method for calculating indirect ownership; or
c) by an existing U.S. affiliate of a foreign person (hereinafter, the "existing U.S. affiliate") when it acquires a U.S. business enterprise, or a business segment or operating unit of a U.S. business enterprise, and merges it into its own operations.

A separate Form BE-13B must be completed by or for each foreign parent, or by each existing U.S. affiliate, that has secured a direct voting interest in a new U.S. affiliate.

4. Name and address of either the foreign parent (including country) or existing U.S. affiliate by, or for whom, the report is being completed

Name, Street or P.O. box, City and State, ZIP Code, Country. Fields 104-108.

5. If 1 is marked and if the foreign parent is owned more than 50 percent by another person, give the ownership chain back to the ultimate beneficial owner who is not owned more than 50 percent by another person, giving, name, percentage ownership at each level and indicating country of location of each. (If more than 3 continue on separate sheet.)

Table with columns: Name, Ownership, Country of location, BEA USE. Rows 109-118.

6. If 2 or 3 was marked and if the existing U.S. affiliate is not currently reporting separately to BEA, give the chain of ownership back to a U.S. affiliate that is currently reporting to BEA or if none, back to the foreign person that is not more than 50 percent owned by another person. Give at each stage of ownership, the name and address (including country) of the person, and the percentage of ownership. (If more than 2, continue on separate sheet.)

Table with columns: Name and address (including country), Percentage of ownership. Rows (1), (2), 119.

7. If 1 or 2 was marked, give name and address of the new U.S. affiliate.

Name of new U.S. affiliate, Street or P.O. box, City and State, ZIP Code, BEA USE ONLY. Fields 120-123.

MANDATORY - This survey is being conducted pursuant to the International Investment Survey Act of 1976 (Pub. L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108 - hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

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

CONFIDENTIALITY - The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).

RETURN REPORTS TO

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

NOTE: A single original copy of the form is to be filed with the Bureau of Economic Analysis; this should be the copy with the address label if such a labeled copy has been provided. File copies should be retained for 3 years after the date on which the form was due.

Important Read instructions before completing form.

1. TOTAL EXEMPTION:

The foreign parent or existing U.S. affiliate is exempt from filing a BE-13B if:

- a. The new U.S. affiliate consists of real estate held exclusively for personal use and not for profit making purposes. A residence that is leased by an owner who intends to reoccupy it is considered real estate held for personal use.
b. The U.S. business enterprise, or business segment or operating unit of a U.S. business enterprise, that is acquired by an existing U.S. affiliate and merged into its own operations, is acquired at a total cost of \$500,000.00 or less.
c. The new U.S. affiliate, as consolidated, (a) has total assets (not the foreign parent's or existing U.S. affiliate's share) at the time of acquisition or immediately after being established, of \$500,000.00 or less and (b) does not own 200 acres or more of U.S. land (if the new U.S. affiliate owns 200 acres or more of U.S. land, the foreign parent or existing U.S. affiliate must report regardless of the value of the new U.S. affiliate's total assets).

2. EFFECTIVE DATE:

A form is required for each covered direct investment transaction occurring on or after January 1, 1979.

3. ASSISTANCE - Telephone (202) 523-0547

4. DUE DATE:

Form BE-13B is due no later than 45 days after the direct investment transaction occurs.

5. GENERAL NOTES:

- A. Figures such as the number of acres, the number of employees and hours worked should be reported to the nearest whole unit.
B. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

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

Table with columns: BIL., MIL., THOU., DOLS. Value: 1,335

- C. If an item is between + or - \$500.00 enter "0".
D. Use parentheses to indicate negative numbers.

Print name and address

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT

TELEPHONE Area Code, Number, Extension

CERTIFICATION

The undersigned official certifies that the information contained in this report is correct and complete to the best of his/her knowledge.

Authorized Official's Signature, Title, Date

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

Supplement B must be completed by a new U.S. affiliate which files a BE-13A and has a direct ownership interest in a U.S. affiliate(s) which is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 20, Part II, of BE-13A. Continue listing onto as many additional copied pages as necessary.

Name of new U.S. affiliate as shown in item 5, Part II of BE-13A

Employer Identification Number as shown in Item 6, Part II of BE-13A 5084 1 -

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not listed in Supplement A (2)	Address of each U.S. affiliate listed in Column 2. Give number, street, city, State, and ZIP Code (3)	Employer Identification Number used by U.S. affiliate listed in Column 2 to file income and payroll taxes (4)	Percentage of direct ownership in the U.S. affiliate listed in Column 2 held by the new U.S. affiliate named in item 5, Part II of BE-13A. (Enter percentage to nearest tenth) (5)
5085				. %
5086				. %
5087				. %
5088				. %
5089				. %
5090				. %
5091				. %
5092				. %
5093				. %
5094				. %
5095				. %

Form BE-13A, Page 7

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.

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated (as represented in item 19, Part II) (2)	Employer Identification Number used by U.S. affiliate listed in Column 2 to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct equity interest in the U.S. affiliate listed in Column 2 (4)	Percentage of direct ownership which the U.S. affiliate listed in Column 4 has in the U.S. affiliate listed in Column 2. (Enter percentage to nearest tenth.) (5)
4108				. %
4109				. %
4110				. %
4111				. %
4112				. %
4113				. %
4114				. %
4115				. %
4116				. %
4117				. %
4118				. %
4119				. %
4120				. %
4121				. %
4122				. %
4123				. %
4124				. %
4125				. %
4126				. %
4127				. %
4128				. %
4129				. %
4130				. %
4131				. %
4132				. %

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

Form BE-13A, Page 6

LIST OF ALL U.S. SUBSIDIARIES FULLY CONSOLIDATED INTO THE NEW U.S. AFFILIATE

Name of new U.S. affiliate as shown in item 5, Part II of BE-13A

Supplement A must be completed by a new U.S. affiliate which consolidates financial and operating data of any other U.S. affiliate(s). The number of U.S. affiliates listed below, in addition to the reporting U.S. affiliate, must agree with item 19, Part II of BE-13A. Continue listing onto as many additional copied pages as necessary.

Employer Identification Number as shown in Item 6, Part II of BE-13A → 4084

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated (as represented in item 19, Part II) (2)	Employer Identification Number used by U.S. affiliate listed in Column 2 to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct equity interest in the U.S. affiliate listed in Column 2 (4)	Percentage of direct ownership which the U.S. affiliate listed in Column 4 has in the U.S. affiliate listed in Column 2. (Enter percentage to nearest tenth.) (5)
4085		-		. %
4086		-		. %
4087		-		. %
4088		-		. %
4089		-		. %
4090		-		. %
4091		-		. %
4092		-		. %
4093		-		. %
4094		-		. %
4095		-		. %
4096		-		. %
4097		-		. %
4098		-		. %
4099		-		. %
4100		-		. %
4101		-		. %
4102		-		. %
4103		-		. %
4104		-		. %
4105		-		. %
4106		-		. %
4107		-		. %

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.

PART IV – Selected Financial and Operating Data

This Part is to be completed in the case of all types of transactions covered by items 1 through 4 above.

If item 1 above is marked: Where the investment represents the establishment of a new U.S. business enterprise, the data should be projections for or as of the end of the first full year of operations, if such projections were made in the course of planning the investment. If such projections were not made, give best estimate.

If item 2, 3, or 4 above is marked: Data should be for the U.S. business enterprise, business segment, or operating unit acquired. Data should be for or as of the end of the calendar year preceding acquisition. If the estimation of annual data based upon interim reports is necessary in order to present the data on or closely relating to a calendar year basis, such estimates are acceptable. If it would cause an undue burden on a company to provide data on a calendar year basis, a report may be submitted concerning a year ending between November 16 and February 15, inclusive, the actual date coinciding with the actual ending date of a fiscal year or a fiscal quarter within that period. Data should be for the fully consolidated new U.S. affiliate (see item 19). Exclude from full consolidation all foreign business enterprises owned by this U.S. affiliate; include such foreign enterprises only by the equity method of accounting. (See Section II.1 of Instructions.)

NOTE: See special instructions regarding the reporting of employee compensation (item 45) and number of employees (item 46) in Section VI of Instructions.

BEA USE ONLY

		4078			BEA USE ONLY			
		MONTH	DAY	YEAR				
38.	Give ending date for the year that these Part IV data are for, or as of	4055						
		Amount						
		Bil.	Mil.	Thou.	Dols.			
39.	Total assets	4056	\$					
40.	Plant and equipment, net of accumulated depreciation, depletion, etc.	4057	\$					
41.	Expenditures for plant and equipment	4058	\$					
42.	Natural resources exploration and development charges, total (include both those that are capitalized and expensed)	4059	\$					
43.	Net sales or gross operating revenues, excluding sales taxes	4060	\$					
44.	Net income after provision for U.S. Federal, State, and local income taxes	4061	\$					
45.	Employee compensation – Include wages and salaries and cost of employee benefit plans	4062	\$					
		Number						
46.	Number of employees – Average for the reporting period, including part-time employees.	4063						
Land, Mineral Rights, and Plant and Equipment, Total and By Primary Use:		L and owned (1)	Mineral rights owned ✓ (2)	L and mineral rights leased from others (3)	Property, plant and equipment owned, at historical (gross) cost			
					Property (land) – In addition to the value of land included in fixed assets, also include that for land held for resale (4)			Plant and equipment (5)
					Bil.	Mil.	Thou.	Dols.
		Number of acres						
47.	Agricultural 4064	1		3	4			5
48.	Timberland 4065	1		3	4			5
49.	Crude Petroleum and Natural Gas 4066	1	2	3	4			5
50.	Coal 4067	1	2	3	4			5
51.	Uranium and other energy natural resources 4068	1	2	3	4			5
52.	Other natural resources 4069	1	2	3	4			5
53.	Petroleum refining and related products 4070	1		3	4			5
54.	Other industrial 4071	1		3	4			5
55.	Transient lodging and recreational facilities 4072	1		3	4			5
56.	Other residential 4073	1		3	4			5
57.	Other commercial and business (office buildings, shopping centers, etc.) 4074	1		3	4			5
58.	Unimproved property (land) held for investment or future development, but type not presently known 4075	1		3	4			5
59.	Other – Specify 4076	1	2	3	4			5
60.	Total – Sum of items 47 thru 59 4077	1	2	3	4			5

✓ Do not duplicate in column 2 acres reported as land owned in column 1.

FORM BE-13A (4-79)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

FORM FOR A U.S. BUSINESS ENTERPRISE, BUSINESS SEGMENT, OR OPERATING UNIT THAT HAS BEEN ESTABLISHED OR ACQUIRED BY A FOREIGN PERSON OR EXISTING U.S. AFFILIATE OF A FOREIGN PERSON

This form is to be completed either:

- a) by a U.S. business enterprise when a foreign person establishes or acquires directly, or indirectly through an existing U.S. affiliate, a 10 percent or more voting interest in that enterprise... b) by the existing U.S. affiliate of a foreign person when it acquires a U.S. business enterprise...

RETURN REPORT TO

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

NOTE: A single original copy of the form is to be filed with the Bureau of Economic Analysis; this should be the copy with the address label if such a labeled copy has been provided. File copies should be retained for 3 years after the date on which the form is due.

Important Read instructions before completing form.

1. TOTAL EXEMPTION:

- a. Real estate held exclusively for personal use and not for profitmaking purposes is exempt from being reported. A residence that is leased by an owner who intends to reoccupy it is considered real estate held for personal use. b. An existing U.S. affiliate is totally exempt from reporting the acquisition of a U.S. business enterprise...

2. PARTIAL EXEMPTION:

A new U.S. affiliate, as consolidated, is partially exempt if: (a) the new U.S. affiliate's total assets (not the foreign parent's or existing U.S. affiliate's share) at the time of acquisition or immediately after being established, were \$500,000.00 or less and (b) the new affiliate does not own 200 acres or more of U.S. land...

NOTE: See Section II.B. of Instructions concerning reporting on related forms that may be required when changes occur.

3. EFFECTIVE DATE:

A form is required for each covered direct investment transaction occurring on or after January 1, 1979.

4. ASSISTANCE - Telephone (202) 523-0547

5. DUE DATE:

Form BE-13A is due no later than 45 days after the direct investment transaction occurs.

NOTE: Form BE-607, Industry Classification Questionnaire, must also be completed by a new U.S. affiliate and returned with Form BE-13A.

6. GENERAL NOTES:

- A. Figures such as the number of acres, the number of employees and hours worked should be reported to the nearest whole unit. B. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

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

Table with columns: BIL., MIL., THOU., DOLS. and value 1,335

C. If an item is between + or - \$500.00 enter "0".

D. Use parentheses to indicate negative numbers.

Response to this inquiry is required by law. By the same law your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation.

Control Number

PART I - Determination of Type of Transaction

The foreign parent or existing U.S. affiliate (Mark one):

- 1. Created a new legal entity, either incorporated or unincorporated, including a branch, that it organized and began operating as a new U.S. business enterprise. 1001 1 []
2. Secured a voting equity interest in a previously existing, separate legal entity that was already organized and operating as a U.S. business enterprise... 1002 2 []
3. Bought a business segment or operating unit of an existing U.S. business enterprise, that it organized as a new separate legal entity... 1003 3 []
4. The existing U.S. affiliate bought a U.S. business enterprise, or business segment or operating unit of a U.S. business enterprise, and merged it into its own operations... 1004 4 []

If 1, 2, or 3, is marked, the U.S. business enterprise acquired, or the new legal entity created, is hereinafter referred to as the "new U.S. affiliate" and Parts II and IV below must be completed.

If 4 is marked, Parts III and IV below must be completed.

NOTE - See Section II.F. of Instructions concerning unusual reporting situations, particularly when a new U.S. affiliate of one foreign person is already a U.S. affiliate of another foreign person.

PART II - Identification, and Capital and Debt Structure, of the New U.S. Affiliate (This Part is to be completed only if item 1, 2, or 3 is marked)

5. Name and address of new U.S. affiliate

Form fields for Name of new U.S. affiliate, Street or P.O. box, City and State, ZIP Code

6. Primary employer identification number to be used by the new U.S. affiliate to file income and payroll taxes.

Form field for E.I. Number

7. State or U.S. territory of principal office

Form field for BEA USE

8. Legal form or organization (Mark one):

- 1 [] Incorporated in U.S.
2 [] Branch in U.S.
3 [] Partnership
4 [] Sole proprietorship
5 [] Other - Specify

MANDATORY - This survey is being conducted pursuant to the International Investment Survey Act of 1976 (Pub. L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108 - hereinafter, "the Act"), and the filing of reports is mandatory pursuant to Section 5(b) (2) of the Act (22 U.S.C. 3104).

PENALTIES - Whoever fails to report may be subject to a civil penalty not exceeding \$10,000 and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both.

CONFIDENTIALITY - The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act.

Print name and address

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT

TELEPHONE

Area Code Number Extension

CERTIFICATION

The undersigned official certifies that the information contained in this report is correct and complete to the best of his/her knowledge.

Authorized Official's Signature

Title

Date

INSTRUCTIONS (Continued)

(Forms BE-13A and BE-13B)

II. GENERAL INSTRUCTIONS (Continued)

- D. Real estate** — If a business enterprise, otherwise required to report, is in the form of real property not identifiable by name, reports are required to be filed by and in the name of the beneficial owner, or in the name of such beneficial owner by the intermediary of such beneficial owner.
- E. Reporting by intermediaries** — If a particular foreign direct investment in the United States is held, exercised, administered, or managed by a U.S. intermediary for the foreign beneficial owner, such intermediary shall be responsible for reporting the required information for, and in the name of, the new U.S. affiliate, and shall report on behalf of the new U.S. affiliate or shall instruct the new U.S. affiliate to submit the required information. Upon so instructing the new U.S. affiliate, the intermediary shall be released from further liability to report provided it has informed this Bureau of the date such instructions were given and the name and address of the U.S. affiliate, and has supplied the new U.S. affiliate with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the new U.S. affiliate to complete the required reports. If the new U.S. affiliate is in the form of real property that includes no entity from which a report can be solicited, the U.S. intermediary of the foreign beneficial owner is required to report. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with a foreign beneficial owner shall be considered as accounts or transactions of the new U.S. affiliate with the foreign beneficial owner. To the extent such transactions or accounts are unavailable to the new U.S. affiliate, they may be required to be reported by the intermediary.

F. Unusual reporting situations

There may be unusual reporting situations for which it is not clear from the forms and related instructions as to how they should be reported. This will be true particularly where there is a combination of direct plus indirect ownership interests; where there is already a foreign person who owns a 10 percent or more interest and that, or a new, interest is acquired by another foreign person; or where members of an affiliated foreign group have, or acquire, more than one fractional interest of less than 10 percent, but which in total adds to more than a 10 percent interest when all lines of ownership are considered. Rather than further complicating the instructions by trying to allow for all possible reporting situations, we request that those who must report for an unusual situation call us to discuss how best to report them. Two such situations are discussed below.

1. **Prior ownership of less than a 10 percent voting interest.** Where a foreign person directly or indirectly held a less than 10 percent voting interest in a U.S. business enterprise and then acquires additional voting interests such that its ownership goes to 10 percent or more, the entire investment shall be reported.
2. **Acquisition by one foreign person of a direct or indirect voting interest of 10 percent or more in a U.S. affiliate that is already a U.S. affiliate of another foreign person, including where acquisition is from another foreign person.** In this case, only Parts I and II of Form BE-13A and all of Form BE-13B must be completed and filed.

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

H. Consolidated reporting by a new U.S. affiliate — A new U.S. affiliate shall file Form BE-13A on a fully consolidated basis, including in the consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting stock. (Foreign subsidiaries of the new U.S. affiliate are not to be included in the consolidation, except as provided below under the equity method of accounting.) However, separate reports may be filed where a given U.S. affiliate is not normally consolidated due to unrelated operations or lack of control, provided written permission has been requested from and granted by BEA. Hereinafter, the consolidated entity is considered to be one U.S. affiliate.

A U.S. affiliate that is unconsolidated must file its own Form BE-13A.

1. **Equity method of accounting** — Investments by the new U.S. affiliate in business enterprises not included in the consolidation and which are 20 percent or more owned shall be accounted for following the equity method of accounting. However, in these cases, intercompany items are not to be eliminated.
2. **Business segment** — Business segment as used in these reports is not limited to those "segments" meeting the criteria set forth in Financial Accounting Standards Board Statement Number 14.

III. ACCOUNTING METHODS AND REPORTING PROCEDURES

1. **Accounting methods and records** — Generally accepted U.S. accounting principles should be followed. Corporations should generally use the same methods and records that are used to generate reports to stockholders except where the instructions indicate a variance.
2. **Annual stockholder's report** — U.S. affiliates issuing annual reports to stockholders are requested to furnish a copy of their annual reports to this Bureau.
3. **Estimates** — If actual figures are not available, estimates should be supplied and labeled as such. When a data item cannot be fully subdivided as required, a total and an estimated breakdown of the total should be supplied.
4. **Space on form insufficient** — When space on a form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form or supplement.

IV. FILING REPORTS

1. **Due date** — Forms BE-13A and BE-13B are due no later than 45 days after the investment transaction occurs. NOTE: Form BE-607, Industry Classification Questionnaire, must also be completed by a new U.S. affiliate and returned with the completed Form BE-13A.
2. **Extension** — Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered provided it is received at least 15 days prior to the due date of the report and enumerates substantive reasons necessitating the extension. BEA will provide a written response to such requests.
3. **Assistance** — If there are any questions concerning the report, telephone (202) 523-0547 for assistance.
4. **Number of copies** — A single original copy of each form is to be filed with the Bureau of Economic Analysis. In addition, each person filing a form must retain a copy to facilitate resolution of any problems that may arise covering the data reported. (Both copies are protected by law; see statement on confidentiality in the Introduction.) File copies should be retained for 3 years after the date on which the form is due.
5. **Where to send report** — Return reports to U.S. Department of Commerce, Bureau of Economic Analysis, Be-50 (IN) Washington, D.C. 20230.

V. SPECIAL INSTRUCTIONS FOR INSURANCE COMPANIES

When there is a difference, the financial and operating data 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 assets not acceptable for the annual statement to an insurance department. Specific instructions for income statement items are:

Costs and expenses relating to operations (to be used in determining net income) — Include costs relating to net sales or gross operating revenues, 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.

Net sales or gross operating revenues, excluding sales taxes — include items such as earned premiums, annuity considerations, gross investment income and items of a similar nature. Exclude income from foreign affiliates.

VI. SPECIFIC INSTRUCTIONS FOR REPORTING EMPLOYMENT AND EMPLOYEE COMPENSATION

Employment and employee compensation in items 45 and 46 of Form BE-13A should relate to activities during the reporting period regardless of whether their costs were, or will be, charged as an expense on the income statement, charged to inventories, or capitalized.

1. **Employment** — Give the total number of part-time and full-time workers, excluding home workers and independent sales personnel who are not employees. Where the investment being reported represents the acquisition of a U.S. business enterprise, business segment, or operating unit (i.e., item 2, 3, or 4 of Form BE-13A is marked), give the average for the reporting period of the number of persons on the payroll at the end of each payroll period, month, or quarter. (Employment at the end of the reporting period may be used as an estimate of average employment only if employment did not vary significantly during the period.) Where the investment being reported represents the establishment of a new U.S. business enterprise (i.e., item 1 of Form BE-13A is marked), give the number of persons expected to be on the payroll at the end of the reporting period.
2. **Employee compensation** — Give all employer expenditures for the compensation of employees. Include cash payments, payments in kind, if any (valued at the cost to the employer), and employer expenditures for all employee benefit plans. Exclude employer expenditures for plant facilities, employee training, and reimbursements for business expenses. For incorporated business enterprises, include salaries of officers; for unincorporated business enterprises, exclude payments to proprietors or partners. Where the investment being reported represents the acquisition of a U.S. business enterprise, business segment, or operating unit (i.e., item 2, 3, or 4 of Form BE-13A is marked), give total employee compensation paid during the reporting period. Where the investment being reported represents the establishment of a new U.S. business enterprise (i.e., item 1 of Form BE-13A is marked), give an estimate of annual expenditures for employee compensation based on the number and type of employees expected to be on the payroll at the end of the reporting period.

TEAR OFF — DO NOT RETURN INSTRUCTIONS