

U.S. DEPARTMENT OF COMMERCE
Bureau of Economic Analysis

**BENCHMARK SURVEY OF
U.S. DIRECT INVESTMENT ABROAD—1982**

INSTRUCTION BOOKLET
(Forms BE-10A and BE-10B)

INTRODUCTION

The Benchmark Survey of U.S. Direct Investment Abroad—1982 is being conducted by the Department of Commerce to secure data on the economic significance of these investments. The last such Survey was conducted for 1977.

In an international environment subject to rapid political and economic change, the U.S. Government must have reasonably complete and accurate data on U.S. international trade and investment. This benchmark survey will provide such data on U.S. direct investment abroad. The data will be helpful in the formulation of U.S. policy regarding direct investment. They will also be used in analyzing the impact of U.S. policy, and that of foreign host countries, on U.S. direct investment. One important use of the data, for example, will be in bilateral and multilateral negotiations to reduce barriers to world trade and investment, particularly in the services sector.

In addition, the benchmark survey will provide the data necessary to derive current estimates of direct investment from data collected in sample surveys in nonbenchmark years. In particular, this survey, which covers the universe of U.S. direct investment abroad, will serve as a benchmark for the quarterly direct investment estimates included in the international transactions and gross national product accounts. The survey also will provide extensive new data for researchers in business, labor, Government, and universities, for use in examining the relationships between direct investment and other economic variables, such as production, trade, and employment.

The filing of reports for this Survey is mandatory under Section 5 of the International Investment Survey Act of 1976, Public Law No. 472, 94th Congress, 90 Stat. 2059, 22 U.S.C. 3101 through 3108 (hereinafter "the Act"). As provided by Section 5(c) of the Act, the information reported may be used for analytical and statistical purposes only and will be held confidential (see II.F. of this *Instruction Booklet*). The Survey has been approved by OMB under the Paperwork Reduction Act (44 U.S.C. 3501, et seq).

A report must be filed by, or on behalf of, each U.S. person that, at any time during its 1982 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise, including real estate abroad held for business purposes. Reporting requirements and instructions relating to specific parts of the report forms are given herein. Regulations may be found in 15 CFR, Part 806. If a person receiving the report forms and instructions is not required to report according to the Act and the reporting requirements, the enclosed "Claim for Not Filing a BE-10" must be completed and returned to the Bureau of Economic Analysis within 30 days.

Your cooperation will be appreciated.

Sincerely,



Director,
Bureau of Economic Analysis

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REPORTING REQUIREMENTS

I. Definitions

A. United States, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.

B. Foreign, when used in a geographic sense, means that which is situated outside the United States or which belongs to or is characteristic of a country other than the United States.

C. Person means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government-sponsored agency).

D. United States person means any person resident in the United States or subject to the jurisdiction of the United States (See IV. E. for further details).

E. Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States (See IV. E. for further details).

F. Business enterprise means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.

G. U.S. direct investment abroad means the ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.

H. U.S. Reporter means the U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of (1) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and (2) proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Domestic International Sales Corporations)

whose voting securities are more than 50 percent owned by the U.S. corporation above it.

I. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

J. Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.

K. Majority-owned foreign affiliate means a foreign affiliate in which the combined direct and indirect ownership interest of ALL U.S. REPORTERS of the affiliate exceeds 50 per centum.

L. Foreign affiliate parent means a U.S. Reporter's foreign affiliate which has an equity interest in another foreign affiliate of the U.S. Reporter.

M. Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise their voting privileges in a concerted manner to influence the management of a business enterprise. Each of the following are deemed to be an associated group:

1. Members of the same family,
2. A business enterprise and one or more of its officers or directors,
3. Members of a syndicate or joint venture, or
4. A corporation and its domestic subsidiaries.

N. Branch means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.

O. Intermediary means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.

P. 1982 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1982. For a person that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 1982, its 1982 fiscal year is deemed to be the same as calendar year 1982.

II. Who Must Report and Forms Required

A. Basic Requirement

A BE-10 report is required from every U.S. person having a foreign affiliate—that is, every U.S. person having direct or indirect ownership or control of at least 10 per centum of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise—at any time during the U.S. person's 1982 fiscal year. Reports are required even though the foreign business enterprise may have been established, acquired, seized, liquidated, sold, expropriated, or inactivated during FY 1982.

Where a U.S. individual has indirect ownership in a foreign affiliate by virtue of owning 10 percent or more of a U.S. business enterprise that, in turn, owns the foreign affiliate, only the U.S. business enterprise is required to report based on ownership of the foreign affiliate as set forth in the "Exception" in II.B.1 below. Note, however, that U.S. business enterprises must report on a consolidated basis (see definition of U.S. Reporter).

Reports must be submitted for FY 1982.

B. Form BE-10A (Report for U.S. Reporter)

1. **Filing**—A completed Form BE-10A is required from each U.S. Reporter (see definition). Exception: When a U.S. business enterprise owns a foreign affiliate and the U.S. business enterprise is

owned more than 50 per centum by a U.S. individual, the report should be filed by, and Form BE-10A data should be for, the business enterprise rather than the individual. Any direct financial transactions with, or positions in, the foreign affiliate by the individual must be included in the U.S. business enterprise's report.

(See II.E. below on "Specialized report forms for banks.")

2. **Consolidation**—When the U.S. Reporter is a corporation, Form BE-10A is required to cover the fully consolidated U.S. domestic enterprise consisting of (1) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and (2) proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Domestic International Sales Corporations) whose voting securities are more than 50 percent owned by the U.S. corporation above it.

The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.

It is recognized that conditions may exist that would lead a U.S. parent company to exclude certain majority (more-than-50-percent)-owned domestic subsidiaries from financial statements used in reports to shareholders. An example of such exclusion is a majority-owned domestic subsidiary whose operations are unrelated to those of

its owning company, such as a finance company owned by a manufacturer.

BEA prefers that such a subsidiary be consolidated in its U.S. parent's Form BE-10A. In lieu of consolidation, the U.S. parent may either (1) combine or aggregate data for the subsidiary on the U.S. parent's Form BE-10A or (2) file a separate Form BE-10A for such a subsidiary.

In the case of consolidation, combination, or aggregation, the names of each such subsidiary and the increase in the U.S. parent's total assets that resulted from its inclusion of the subsidiary must be given in item 6 of Form BE-10A. A Form BE-10B must also be filed for each of the subsidiary's foreign affiliates. On the Form BE-10A and each of the Form(s) BE-10B, the U.S. parent, *including the subsidiary*, is considered the U.S. Reporter.

When a separate Form BE-10A is filed for such a subsidiary, the subsidiary should be considered the U.S. Reporter for purposes of completing that form, and items 3, 5, 6, and 7 should be omitted. In Part II, Sections G and H, of the Forms BE-10A for both the parent and such a subsidiary, however, the data requested on transactions with "foreign affiliates" should cover transactions with all foreign affiliates of both the parent and the subsidiary combined. A Form BE-10B must be filed for each of the subsidiary's foreign affiliates, if any. In item 1 of the Form(s) BE-10B for each such affiliate, the subsidiary should be listed as the U.S. Reporter. However, in parts III, IV, and V of all Form(s) BE-10B (whether for affiliates of the U.S. parent or affiliates of such a subsidiary), the term "U.S. Reporter" refers to the fully consolidated U.S. domestic enterprise, *including the subsidiary*. That is, the report for a given foreign affiliate will always show equity interests and financial positions between that affiliate and all entities that are part of the fully consolidated U.S. domestic enterprise, including subsidiaries reported on separate Forms BE-10A.

If all the foreign affiliates of a U.S. parent are owned directly or indirectly by such a subsidiary, and a separate Form BE-10A is filed for that subsidiary, the U.S. parent company *must* also file a Form BE-10A, on a normally consolidated basis, to include all of its other domestic operations.

The U.S. parent is *responsible* for ensuring that the required Forms BE-10A and B, for itself and such subsidiaries, are filed with BEA on a timely basis. Such a subsidiary's filing deadline is the same as that which applies to its U.S. parent.

3. *Partial exemption when all foreign affiliates are exempt*—When there are foreign affiliates, but all are exempt from filing Form BE-10B, then only items 1 through 4 of Form BE-10A, and Form BE-10A SUPPLEMENT, which lists exempt foreign affiliates, must be completed and filed.

4. *Partial exemption based on type of U.S. Reporter*—U.S. Reporters that are religious, charitable, or other nonprofit organizations and individuals who directly own a foreign affiliate are required to file Form BE-10A, completing in Part I (Identification of U.S. Reporter), only items 1, 2, 8, 9, and 12; the remaining items in Part I and all items in Part II (Financial and Operating Data of the U.S. Reporter) need not be completed.

C. Form BE-10B (Report for foreign affiliate)

1. *Filing*—A U.S. person is required to file one Form BE-10B for each foreign affiliate that is not exempt pursuant to II.C.2. below. (Under those limited conditions where foreign affiliates may be consolidated, the consolidated entity is considered to be one foreign affiliate.)

To determine whether, for purposes of reporting, a given foreign business enterprise is considered its foreign affiliate, a U.S. person should sum its percentages of voting ownership through all lines, or chains of ownership, direct and indirect. If the resulting sum is at least 10 percent, then the enterprise is the U.S. person's

foreign affiliate and, unless otherwise exempt, must be reported. In the case of a line of indirect ownership, the U.S. person's percentage ownership in a given foreign business enterprise should be computed as its direct ownership percentage in the first foreign business enterprise in the chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the second enterprise's direct ownership percentage in the third enterprise in the chain, multiplied by the corresponding percentages for all other intervening enterprises in the chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise. To illustrate, suppose that the U.S. person owned 50 percent of foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B that, in turn, owned 80 percent of foreign business enterprise C. Then the U.S. person's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered the U.S. person's foreign affiliates.

(See II.E. below on "Specialized report forms for banks.")

2. *Total exemption*—A Form BE-10B need not be filed, if:

(a) Each (i.e., all three) of the following items for the foreign affiliate (not the U.S. Reporter's share) was between $-\$3,000,000.00$ and $+\$3,000,000.00$ for FY 1982:

- (1) Total assets, item 60;
- (2) Sales or gross operating revenues, excluding sales taxes, item 72; and
- (3) Net income after provision for foreign income taxes, item 84.

AND

(b) The foreign affiliate does not own another foreign affiliate for which a Form BE-10B must be filed. If the latter condition is not met, then Form BE-10B must be filed for the foreign affiliate holding the equity interest regardless of the value of its assets, sales, or net income. That is, all affiliates upward in a chain of ownership must be reported. An affiliate's receivables due from its parent may not be netted against total assets when applying the exemption criteria.

Pursuant to item 8, Form BE-10A, a Form BE-10A SUPPLEMENT must be attached giving the name, country of location, and selected information for each exempt foreign affiliate.

3. *Number of Forms BE-10B required*—If two or more U.S. Reporters jointly own a foreign affiliate, directly or indirectly, each U.S. Reporter must submit a Form BE-10B for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file a Form BE-10B in which all Parts, including either Part IV or Part V as required, have been completed (hereinafter referred to as a "complete" report); and the other U.S. Reporter(s) must file a Form BE-10B in which only Part I, items 1 through 25, and Part III, if there is direct ownership or direct financial positions or transactions, have been completed (hereinafter referred to as a "partial" report). If the ownership percentages are the same, the U.S. Reporters must decide among themselves which one will submit the complete report. If Parts II and IV or V are omitted on a particular form, give in item 25 of Part I the name of the U.S. Reporter that is filing the data for those parts.

Note, however, that in Part V, Sections C, D, F, and G, of Form BE-10B, data must be reported by transactor. For example, in Part V, Section D, Composition of External Financing, one transactor category is "with U.S. Reporter(s) of this affiliate". If the U.S. Reporter filing the complete Form BE-10B cannot, or prefers not to, secure from the affiliate and report the data concerning the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to complete those data sections in Part V so as to report its data. The U.S. Reporter filing the complete Form BE-10B must

attach a note to the Form stating that it is not reporting the data in Sections C, D, F, and G of Part V for the other Reporter(s), if it has so elected, and must so inform the other U.S. Reporter(s).

4. *Illustration of filing requirements*—This section illustrates the number of Forms BE-10B required based on the situation given below and indicates whether a "complete" or a "partial" report is required, as defined in II.C.3. above. Solid lines indicate ownership (with ownership percentages in parentheses); the dotted line indicates direct financial transactions. Based on the Illustration, the following are required:

(a) From U.S. Reporter Alpha:

- (i) For affiliate A, one complete report.
- (ii) For affiliate B, one complete report. (Alpha must file the complete report because it has the largest percentage ownership.)
- (iii) For affiliate C, one complete report (with Part III filled in to show Alpha's direct financial transactions with the affiliate).
- (iv) For affiliate E, one complete report. (Alpha must file the complete report because it has the largest percentage

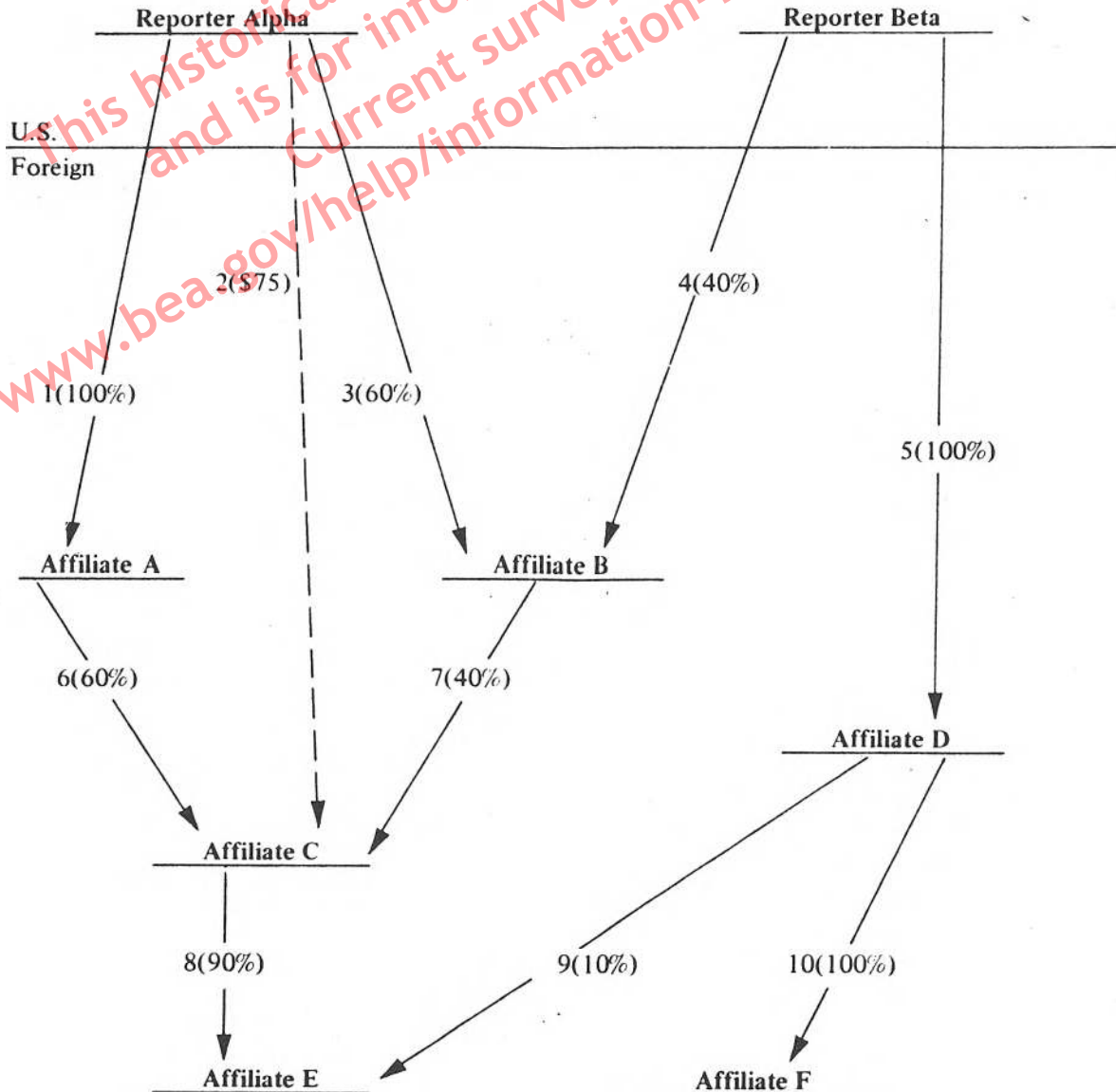
ownership, even though the ownership is indirect.) Part III will have no entries since there is no direct ownership or direct financial transactions by Alpha with the affiliate.

(b) From U.S. Reporter Beta:

- (i) For affiliate B, one partial report since the complete report is filed by Alpha.
- (ii) For affiliate D, one complete report.
- (iii) For affiliate E, one partial report since the complete report is filed by Alpha. Part III will have no entries since there is no direct ownership or direct financial transactions by Beta with the affiliate.
- (iv) For affiliate F, one complete report. Part III will have no entries since there is no direct ownership or direct financial transactions by Beta with the affiliate.

NOTE: U.S. Reporters having a foreign affiliate structure that includes indirectly owned foreign affiliates are requested to submit a complete organization chart of their foreign affiliates showing all the lines of ownership. This will aid us in properly interpreting the report.

ILLUSTRATION



5. *Foreign affiliate consolidation*—In cases where the recordkeeping system of foreign affiliates makes it impossible or extremely difficult to file a separate report for each foreign affiliate, a U.S. Reporter may consolidate affiliates in the SAME COUNTRY when the following conditions apply:

(a) The affiliates are in the same BEA 3-digit industry, as defined in the *Direct Investment Industry and Foreign Trade Classifications Booklet*, Part I; or

(b) The affiliates are integral parts of the same business operation. For example, if German affiliate A manufactures tires and a majority of its sales are to German affiliate B which produces autos, then affiliates A and B may be consolidated.

In all other situations, the U.S. Reporter should call this office at (202) 523-0632 between the hours of 7:30 a.m. and 4:00 p.m. Washington, D.C. time for guidance. UNDER NO CIRCUMSTANCES MAY A U.S. REPORTER CONSOLIDATE FOREIGN AFFILIATES IN DIFFERENT COUNTRIES.

U.S. Reporters who participate in other BEA direct investment surveys must consolidate foreign affiliates in the same manner for all foreign affiliate forms subsequently filed with the Bureau of Economic Analysis (e.g., Forms BE-133B and C, and BE-577). In cases where current consolidation practices on these forms do not conform to the above instructions, the U.S. Reporter is requested to change the consolidation practices on Forms BE-133B and C, and BE-577. When a form based upon the amended consolidation practice is submitted, please bring it to this Bureau's attention when filing the form.

6. *Assigning serial numbers to Form BE-10B reports*—In item 8 of Form BE-10A, each U.S. Reporter must enter the number of Forms BE-10B it is required to file. The U.S. Reporter also must list all foreign affiliates for which it is filing a Form BE-10B on a separate sheet, and attach the list to its BE-10 report. On that list, the foreign affiliates should be serially numbered, beginning with "1", and the serial number assigned to a given foreign affiliate should then be entered in item 3 and at the top of each ODD numbered page of the Form BE-10B for that foreign affiliate.

D. Relationship between Forms BE-10A and BE-10B

The term "U.S. Reporter" as defined means the *fully consolidated U.S. domestic enterprise*; therefore, on Form BE-10B, when data on trade and financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.

E. Specialized report forms for banks

Specialized report forms have been adopted for banks (that is, for business enterprises over 50 percent of whose total revenues are generated by activities classified in industry code 600), because much of the information on banks' foreign activities which is requested on the standard forms is already being reported to other agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized Forms BE-10A BANK and BE-10B BANK is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

III. Response Required When Contacted by BEA

A BE-10, Benchmark Survey of U.S. Direct Investment Abroad—1982, report is required from every U.S. person having a foreign affiliate—that is, every U.S. person having direct or indirect ownership or control of at least 10 per centum of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise, including branches—at any time during the U.S. person's 1982 fiscal year, *whether or not the person is contacted by BEA*. In addition, any person BEA contacts, either by sending them the BE-10 Survey report forms or by written inquiry concerning the person's being subject

Form BE-10A BANK has been developed for reporting by a U.S. Reporter that is a bank or a bank holding company. It is not to be used by a U.S. Reporter that may technically be classified as a bank holding company because of an interest in a banking activity, but that has over 50 percent of its revenues generated by nonbank activities. (Activities of subsidiaries that may not be banks but that provide support to the parent company, such as real estate subsidiaries set up to hold the office building occupied by the parent company, are considered bank activities.)

BE-10B BANK is for reporting of a foreign affiliate that is a bank in which the U.S. Reporter holds a direct and/or indirect ownership interest. However, a foreign bank affiliate of the U.S. Reporter in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less, and the foreign affiliate does not own another foreign affiliate for which a Form BE-10B must be filed, is exempt from being reported on Form BE-10B BANK, but must be listed on Form BE-10A SUPPLEMENT. Incorporated foreign bank affiliates in which the U.S. Reporter holds a direct equity interest must be separately reported. All branch banks of the U.S. Reporter in a given foreign country must be consolidated on one Form BE-10B BANK even if it is the Reporter's practice to report data for these branches separately on Federal Reserve Form FR-105F or on Comptroller of the Currency Form CC7610-09.

A U.S. Reporter that is a bank, but that has a nonbank foreign affiliate, must file a Form BE-10A BANK for itself and a standard Form BE-10B for the nonbank foreign affiliate.

A U.S. Reporter that is not a bank, but that has a bank foreign affiliate, must file a standard Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

Banks located on U.S. military bases abroad and servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed for them.

The specialized report forms, where their use is permitted, replace the standard forms, and the instructions given on the specialized report forms in this *Instruction Booklet* should be so construed.

F. Confidentiality of Reports

Section 5(c) of the Act provides that the information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under 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).

to the reporting requirements of the BE-10 Survey, must respond in writing. The response must be made by filing the properly completed report, or by certifying in writing within thirty (30) days of being contacted by BEA, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 Survey. A person receiving the BE-10 Survey report forms may accomplish the latter by completing and returning to BEA the "Claim for Not Filing a BE-10," which is included as part of the packet. This requirement is necessary to ensure compliance with reporting requirements and efficient administration of the Act.

IV. Clarification of Coverage and Special Situations

A. U.S. business enterprise owned by a foreign person—A U.S. business enterprise owned by a foreign person shall report with respect to any foreign business enterprise it owns or controls, directly or indirectly, to the extent of 10 percent or more, but shall not report other property of its foreign owner. For purposes of Form BE-10A (e.g., items 61, 62, and 106 through 190), the foreign parent of the U.S. business enterprise is considered a "foreign person other than the U.S. Reporter's foreign affiliate."

B. Real estate—Real estate held exclusively for personal use and not for profitmaking purposes is exempted from being reported. A residence which is leased by the owner who intends to re-occupy it is considered real estate held for personal use. If a business enterprise, otherwise required to report, is in the form of real property not identifiable by name, a report is 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.

C. Airlines and ship operators—U.S. airline and ship operator's foreign stations, ticket offices, and terminal and port facilities that provide services *only* to their own operations are exempted from being reported. Reports are required when such facilities produce significant revenues from services provided to unaffiliated persons.

D. Partnerships—Limited partners do not have voting rights in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment. Determination of the existence of direct investment in a partnership shall be based on the country of residence of, and the percentage control exercised by, the general partner(s), although the latter may differ from the financial interest of the general partner(s).

E. Determining place of residence and country of jurisdiction of individuals—An individual will be considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.

2. Individuals who reside or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in IV.E.3.

3. Notwithstanding IV.E.2, if an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee shall, nevertheless, be considered a resident of the country of citizenship provided there is the intent to return within a reasonable period of time.

4. Individuals and members of their immediate families who are residing outside their country of citizenship as a result of employment by the government of that country—diplomats, consular officials, members of the armed forces, etc.—are considered to be residents of their country of citizenship.

F. Estates, trusts, and intermediaries

1. A U.S. estate is a person and therefore may have direct investment, and the estate, not the beneficiary, is considered to be the U.S. Reporter. Thus, ownership of a foreign affiliate by a U.S. estate shall be reported by the administrator, executor, etc., of the estate and not by the beneficiary.

2. A trust, either U.S. or foreign, is a person, but is not a business enterprise. The trust shall be considered the same as an intermediary and reporting should be as outlined in IV.F.3. below. For reporting purposes, the beneficiary(ies) of the trust, or the creator(s) of the trust in the situation detailed below or if there is, or may be, a reversionary interest, shall be considered to be the owner(s) of the investments of the trust for determining the existence of direct investment. Where a corporation or other organization creates a trust designating its shareholders or members as beneficiaries, the

creating corporation or organization shall be deemed to be the owner of the investments of the trust, or succeeding trusts where the presently existing trust has evolved out of a prior trust, for the purposes of determining the existence and reporting of direct investment.

This procedure is adopted in order to fulfill statistical reporting requirements and does not imply that control over an enterprise owned or controlled by a trust is, or can be, exercised by the beneficiary(ies) or creator(s).

3. Intermediary

(a). If a particular U.S. direct investment abroad is held, administered, or managed by a U.S. intermediary, such intermediary shall be responsible for reporting the required information for, and in the name of, its principal or shall instruct the principal to submit the required information. Upon instructing the principal, 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 principal, and has supplied the principal with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the principal to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate shall be considered as accounts or transactions of the U.S. principal with the foreign affiliate. To the extent such transactions or accounts are unavailable to the principal, they may be required to be reported by the intermediary.

(b). If a U.S. person holds a foreign affiliate through a foreign intermediary, the U.S. person will be considered to own the foreign affiliate directly and all accounts or transactions of the U.S. person with the intermediary will be considered to be with the foreign affiliate.

G. Foreign affiliate operating completely outside its country of incorporation—If a foreign affiliate conducts all its operations from, and is located in, a single foreign country that is different from its foreign country of incorporation, it is deemed to be operating totally outside its country of incorporation. A single BE-10B report for the entity in the country of operation must be filed, treating it as an incorporated foreign affiliate. Do not file a separate BE-10B report for the entity in the foreign country of incorporation.

An foreign affiliate is deemed to have operations in its foreign country of incorporation and, therefore, a separate BE-10B report must be filed for the entity in that country, if it has any of the following in the country of incorporation:

1. Bank account
2. Personnel
3. Property, plant, or equipment
4. Sales

If a foreign affiliate incorporated abroad conducts its operations from, and has locations in, more than one foreign country, a separate Form BE-10B must be filed for each country in which it has operations and a separate Form BE-10B must be filed for the entity in the foreign country of incorporation, treating the entity as an incorporated foreign affiliate in that country.

If a foreign affiliate incorporated abroad conducts its operations from, and is located in, the United States, a Form BE-10B must be filed for the entity in the country of incorporation, treating it as an incorporated foreign affiliate in that country. The affiliate's DI industry code is determined by the operations conducted from the United States.

H. Agencies and representative offices—A foreign representative office (or agent or employee) of a U.S. person is not considered a business enterprise and therefore is not required to be reported as a foreign affiliate. A foreign presence of a U.S. person is considered a foreign representative office, and thus not subject to reporting, if (1) it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person, (2) to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for

the U.S. person, (3) it does not produce revenue (other than funds from the U.S. person to cover its expenses), and (4) it is engaged only in representational, public-relations type activities, or the gather-

V. Accounting Methods and Reporting Procedures

A. 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, unless the line instruction for a given item indicates otherwise. Reports for unincorporated persons must be generated on an equivalent basis.

Reference to Financial Accounting Standards Board statements are referred to as "FASB" statements.

B. Translation of foreign currency financial and operating data into U.S. dollars

1. *Financial statements*—Foreign affiliate financial statements, such as the balance sheet and income statement, should be translated from the host country currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 52 or, if the foreign affiliate has not adopted FASB 52 as of the end of its fiscal year 1982, then FASB 8 may be used) as would be required in order to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.

2. *Selected financial and operating data of foreign affiliate*—According to FASB 8 and 52, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred." Since separate translation of each transaction is usually impractical, the specific result can be achieved by using an average rate for the period. If FASB 8 is used to translate the foreign affiliate's financial statements into U.S. dollars, revenues and expenses that relate to assets and liabilities translated at the historical rates shall be translated at the historical rates used to translate the related assets and liabilities.

In this report, certain revenue and expense transactions which may not be translated separately for the financial statements, such as wages and salaries, exports and imports, and fees and royalties, are required to be reported. These transactions should be translated in a manner that is consistent with that used to translate the financial statements to U.S. dollars.

C. Equity method of accounting for reporting equity investments on Form BE-10B—Investments by one foreign affiliate in the common stock of another foreign affiliate should be accounted for as detailed below. (Note that a foreign affiliate may not fully consolidate an affiliate it owns that is in a different industry or in a different country. See I.I.C.5. for the rules governing foreign affiliate consolidation.) Equity investments not fully consolidated should be reported as follows:

ing of market information. A foreign presence that produces revenues from services it provides to unaffiliated persons is considered a foreign affiliate and is subject to reporting requirements.

1. Investment in other foreign affiliates owned at least 20 percent should be reported using the equity method. However, *immaterial* investments may be reported using the cost method provided this method is consistent with normal reporting practice.

2. Investment in other foreign affiliates owned less than 20 percent should be reported using the cost method.

Furthermore, when, according to the rules for this survey, the owning and the owned foreign affiliates cannot be fully consolidated, adjustments similar to those made in preparing consolidated statements, including adjustments to eliminate intercompany account balances, security holdings, sales and purchases, interest, dividends, and gains and losses, *should not be made*.

D. Reporting of receipts and payments of dividends, interest, fees, royalties, rentals, etc.—Amounts for items such as dividends, interest, fees, royalties, and rentals should be entered as of the date they were received, paid, or entered into intercompany accounts between the payor and payee, WHICHEVER OCCURRED FIRST. Include amounts for which payment was made in kind. For an item entered into intercompany accounts in, or prior to, the reporting period, in order to avoid duplication, any subsequent settlement of the account in the reporting period should not be reflected again in such item but should be reflected only as a reduction of intercompany accounts in the balance sheet.

E. Required information not available—All reasonable efforts must be made to obtain information required for reporting. Every question on each form must be answered, except where specifically exempted.

F. Estimates—If actual data are not available, or only partial data are available, estimates should be supplied and labeled as such. When data items cannot be fully subdivided as required, totals and an estimated breakdown of the total should be supplied.

G. Specify—When "specify" is included in certain data items, the type and dollar amount of the major items included must be given for at least the items mentioned in the line instruction.

H. 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.

I. Annual stockholders' report—Business enterprises issuing annual reports to stockholders are required to furnish a copy of their 1982 annual report to this Bureau.

VI. Filing Report

A. Due date—BE-10 reports comprising Form BE-10A and Form(s) BE-10B are due on the following dates:

June 30, 1983—U.S. Reporter required to file less than 20 Forms BE-10B.

July 31, 1983—U.S. Reporter required to file 20 to 99 Forms BE-10B.

August 31, 1983—U.S. Reporter required to file 100 or more Forms BE-10B.

B. 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.

C. Assistance—If there are any questions concerning the report, phone (202) 523-0632 for assistance between the hours of 7:30 a.m. and 4:00 p.m., Washington, D.C. time.

D. Number of copies—A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For Form BE-10A, this should be the copy with the address label if such a labeled copy has been provided; for Forms BE-10B, attach the appropriate identification label for each foreign affiliate report if such a label has been provided. In addition, each U.S. Reporter must retain a copy of its report to facilitate resolution of any problems which may arise covering the data reported. (Both copies are protected by law; see statement on confidentiality in I.I.F.)

E. Where to send report—Return the report to U.S. Department of Commerce, Bureau of Economic Analysis (BE-50, SSB), Washington, D.C. 20230.

F. Additional copies of forms—Requests for more than two copies of the forms and instructions will be filled upon demonstration of need (e.g., law and accounting firms must furnish names and addresses of U.S. Reporters for whom they will be filing reports).

INSTRUCTIONS FOR SPECIFIC PARTS OF THE REPORT FORMS

VII. Employment and Employee Compensation (Form BE-10A, Items 76 through 94 and Form BE-10B, Items 134 and 135 or Items 179 through 190).

Employment and employee compensation data should be based on payroll records. They should relate to activities during FY 1982 regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do NOT include data related to activities of prior periods, such as those capitalized or charged to inventories in prior periods.

A. Employment—Employment is the number of full-time and part-time employees on the payroll at the end of FY 1982, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1982 may be used provided it is a reasonable proxy for the end of FY 1982 number. If employment at the end of FY 1982, or the count taken at some other time during FY 1982, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations should be given. If the business enterprise's activity involves large seasonal variations, the average number of employees for FY 1982 should be given. If given, the average should be the average for FY 1982 of the number of persons on the payroll at the end of each payroll period, month or quarter. If precise figures are not available, give your best estimate of the number of employees for FY 1982.

B. Research and development (R&D) employees—Scientists, engineers, and other professional and technical employees, including managers, who spend all or a majority of their time engaged in scientific or engineering R&D work, at a level which requires knowledge of physical or life sciences, engineering, or mathematics at least equivalent to that acquired through completion of a four-year college course with a major in one of these fields (i.e., training may be either formal or by experience).

R&D includes basic and applied research in science and in engineering, as well as design and development of prototypes and processes, if the purpose of such activity is to:

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

R&D includes the activities described above whether assigned to separate R&D organization units of the company or carried on by company laboratories and technical groups that are not part of a separate R&D organization.

C. Employee compensation—Consists of wages and salaries and employer expenditures for all employee benefit plans:

1. *Wages and salaries*—The gross earnings of all employees before deduction of employees' payroll withholding tax, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece-rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit-sharing amounts, and commissions. *Exclude* commissions paid to independent sales personnel and piece-rate payments made to home workers who are not employees. (For incorporated business enterprises, include salaries of officers; for unincorporated business enterprises, *exclude* payments to proprietors or partners.)

Wages and salaries include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. *Exclude* payments made by, or on behalf of, benefit funds rather than by the employer. (Employer contributions to benefit funds are included in "employee benefit plans".)

Wages and salaries include in-kind payments valued at their cost to the employer that are *clearly and primarily of benefit to employees as consumers*. Do not include expenditures that benefit employers as well as employees, such as for plant facilities, employee training programs, and reimbursements for business expenses.

2. *Employee benefit plans*—Employer expenditures for all employee benefit plans, including those required by government statute, those resulting from a collective-bargaining contract, or those that are voluntary. Employee benefit plans include Social Security, retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.

D. Production workers engaged in manufacturing activities—For U.S. Reporters, data on the number of, hours worked by, and compensation of, production workers in manufacturing activities are required for each separate manufacturing activity shown in items 13 through 20 of Form BE-10A. For majority-owned foreign affiliates, such data are required for manufacturing activities shown in items 44 through 48 of Form BE-10B; if more than one manufacturing activity is shown for a given foreign affiliate, data for all manufacturing activities combined are required. Manufacturing activities are activities covered by DI industry codes 201-390, as defined in the *Direct Investment Industry and Foreign Trade Classifications Booklet, Part I*.

Production workers are those employees most directly connected with carrying out the activities of the business being reported, up to and including working foremen, but excluding other supervisory employees. They are those involved in the physical production of goods, handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for plant's own use (e.g., power plant). If foreign affiliates maintain employment and payroll records according to national (host country) definitions of wage workers or manual workers that do not differ significantly from the above production worker concept, data may be submitted according to the national concepts.

E. Hours worked by production workers—Hours worked include standby or reporting time but *exclude* hours paid for time not worked, such as holidays, vacations, sick leave, or other paid leave. Although data on hours worked should ordinarily be obtained from payroll records, reasonable estimates are acceptable if utilizing payroll records would be unduly burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. It is important, however, that such estimates be for hours *worked*, and that hours paid for time not worked be excluded. Data on hours worked, together with the data on wages and salaries and employee benefit plans, will be used to derive hourly compensation rates for production workers. As a check on your estimates, you can compute the implied hourly compensation rate (i.e., divide the sum of wages and salaries and employee benefit plans for production workers by hours worked) to see if it appears reasonable.

VIII. U.S. Merchandise Trade

(Form BE-10A, Items 103 through 190 and Form BE-10B, Items 137 through 140 or 205 through 236)

The data on U.S. merchandise trade of U.S. Reporters and their foreign affiliates are to be reported on a "shipped" basis—i.e., on the basis of when, where, and to (or by) whom the goods were shipped—in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. However, it is recognized that U.S. Reporters and their foreign affiliates keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were billed or charged. Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when a U.S. Reporter buys goods from an affiliate in country A and sells them to an affiliate in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it would show a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear *incorrectly* as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. In the data on the "shipped" basis, this should be a U.S. export to an unaffiliated foreigner, not to the foreign affiliate, and the destination should be the country of the unaffiliated foreigner, not that of the foreign affiliate.

For many U.S. Reporters and affiliates, these and other differences between the "charged" and "shipped" bases may not arise. *If there is no material difference between the two bases, the "charged" basis may be used.* However, if a material difference does exist, then trade must be reported on the "shipped" basis. For this purpose, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis. Item 103 of Form BE-10A and item 205 of Form BE-10B are designed to determine whether there is a material difference between the two bases in determining what is considered U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade. In item 104 of Form BE-10A and item 206 of Form BE-10B, the U.S. Reporter must indicate that the data are in fact being reported essentially on the "shipped" basis. BEA will request the U.S. Reporter to refile the data if it determines that there is a material difference between the "charged" and "shipped" bases, and that the data are not on, or adjusted to, the "shipped" basis.

A. Definition of U.S. merchandise trade—The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States, or country of location of the foreign affiliate, transporting people or merchandise.

B. Timing—Only goods actually shipped between the United States and a foreign country during FY 1982 should be included, regardless of when the goods were charged or consigned. For example,

goods shipped by the U.S. Reporter to an affiliate in FY 1982 that were charged or consigned to the affiliate in FY 1983, should be included, but goods shipped to an affiliate in FY 1981 that were charged or consigned to the affiliate in FY 1982 should be excluded.

C. Trade of the U.S. Reporter—Goods shipped by, or to, the U.S. Reporter, whether or not they were actually charged or consigned by, or to, the U.S. Reporter, are considered to be trade of the U.S. Reporter.

D. Trade of a foreign affiliate—Goods shipped by, or to, a foreign affiliate, whether or not they were actually charged or consigned by, or to, the foreign affiliate are considered trade of the foreign affiliate.

E. Country of ultimate destination—On Form BE-10A of this report, the country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, AS KNOWN TO THE SHIPPER AT THE TIME OF EXPORTATION. IF THE SHIPPER DOES NOT KNOW THE COUNTRY OF ULTIMATE DESTINATION, THE SHIPMENT SHOULD BE CREDITED TO THE LAST COUNTRY TO WHICH THE SHIPPER KNOWS THAT THE MERCHANDISE WILL BE SHIPPED IN THE SAME FORM AS WHEN EXPORTED.

F. Trade by product—In disaggregating U.S. merchandise exports and imports by product, see the *Direct Investment Industry and Foreign Trade Classifications Booklet*, Part II, for a detailed description of the product categories used.

G. By (or to) whom goods were shipped—Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. Reporter charges goods to a foreign affiliate in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. Reporter to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. Reporter's Form BE-10A. Or, if the U.S. Reporter charges goods to a German affiliate but ships them to an Italian affiliate, the goods should be recorded as U.S. merchandise exports by the U.S. Reporter only on the Form BE-10B of the Italian affiliate, not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered an export by "other U.S. persons," not by the U.S. Reporter, on the affiliate's Form BE-10B.

For U.S. exports, the shipper of the goods will generally be the exporter shown on the export declaration filed with U.S. Customs; for U.S. imports, the person to whom the goods were shipped will generally be the importer of record shown on the import document filed with U.S. Customs.

NOTE: Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

H. Valuation of exports—U.S. merchandise exports should be valued f.a.s. (free alongside ship) at the U.S. port of exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insur-

ance. It *excludes* all subsequent costs, such as loading costs, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.

I. Valuation of imports—U.S. imports should be valued at the actual contract price agreed upon between buyer and seller, adjusted to an f.a.s. foreign-port-of-exportation basis. This includes all costs

incurred up to the point of loading the goods aboard the export carrier at the foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It *excludes* all subsequent costs, such as loading costs, U.S. import duties, and freight and insurance from the foreign port of exportation to the U.S. port of entry.

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-10A (Report for U.S. Reporter)
(REV. 2/83)

U.S. Department of Commerce
Bureau of Economic Analysis

MANDATORY

BENCHMARK SURVEY OF U.S.
DIRECT INVESTMENT
ABROAD — 1982

RETURN
REPORTS
TO

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

Part I — IDENTIFICATION OF U.S. REPORTER

1. Name and address of U.S. Reporter

Control number	BEA USE ONLY				

BEA USE ONLY 1001 1

IMPORTANT NOTES

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For Form BE-10A, this should be the copy with the address label if such a labeled copy has been provided.

Read **Instruction Booklet** before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

BANKS

See the **Instruction Booklet**, Part II, Section E, regarding special instructions and report forms for banks and bank holding companies.

DEFINITIONS

1. U.S. DIRECT INVESTMENT ABROAD — The ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
2. U.S. REPORTER — The U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of (1) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and (2) proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Domestic International Sales Corporations) whose voting securities are more than 50 percent owned by the U.S. corporation above it. The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.
3. U.S. REPORTER'S 1982 FISCAL YEAR — The U.S. Reporter's financial reporting year that has an ENDING DATE IN CALENDAR YEAR 1982.

REPORTING REQUIREMENTS

1. FILING — A completed Form BE-10A is required from each U.S. Reporter (see definition). Exception: When a U.S. business enterprise owns a foreign affiliate and the U.S. business enterprise is owned more than 50 per centum by a U.S. individual, the report should be filed by, and Form BE-10A should be for, the business enterprise rather than the individual. Direct financial transactions or positions, if any, with the foreign affiliate by the individual must be included in the business enterprise's report.
2. PARTIAL EXEMPTION WHEN ALL FOREIGN AFFILIATES ARE EXEMPT — When the U.S. Reporter has foreign affiliates, but all are exempt from filing Form BE-10B, then only items 1 through 4 of Form BE-10A, and Form BE-10A SUPPLEMENT, which lists exempt foreign affiliates, must be completed and filed.
3. PARTIAL EXEMPTION BASED ON TYPE OF REPORTER — U.S. Reporters that are religious, charitable, or other nonprofit organizations, and individuals who directly own a foreign affiliate, are required to file a Form BE-10A completing, in Part I (Identification of U.S. Reporter), only items 1, 2, 8, 9, and 12; the remaining items in Part I and all items in Part II (Financial and Operating Data of U.S. Reporter) need not be completed.
4. ASSISTANCE — Telephone (202) 523-0632 during office hours — 7:30 a.m. to 4:00 p.m. Washington, D.C. time.

5. DUE DATE — BE-10 reports comprising both Form BE-10A and Form(s) BE-10B are due on the following dates:

- June 30, 1983 — U.S. Reporter required to file less than 20 Forms BE-10B.
- July 31, 1983 — U.S. Reporter required to file 20 to 99 Forms BE-10B.
- August 31, 1983 — U.S. Reporter required to file 100 or more Forms BE-10B.

GENERAL NOTES

1. Currency amounts should be reported in U.S. dollars and rounded to the nearest thousand. Example: \$1,033,242.00 should be reported as \$1,033.
2. If an item is between + or - \$500.00, enter "0."
3. Use parentheses () to indicate negative numbers.
4. Every question on the form should be answered except where reporting is specifically exempt.
5. All questions should be answered in the context of the U.S. Reporter's 1982 fiscal year (see definition above and item 9 of this Form BE-10A).
6. Where the instruction "Mark (X) one" is given, if it is necessary to mark more than one answer, give an explanation.
7. Pages of this report may be separated for machine processing.

MANDATORY

This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.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 the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under 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).

NAME OF PERSON TO CONSULT CONCERNING THIS REPORT
(Print or type)

Address (Number and street)

City State ZIP code

TELEPHONE NUMBER Area code Number Extension

CERTIFICATION — The undersigned person hereby certifies that the information contained in this report (including Forms BE-10A and BE-10B and any statements attached thereto) is accurate and complete and all estimates used are reasonable to the best of his/her knowledge and belief.

Signature of authorized person

Name and title of authorized person (Print or type)

Date

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 I – IDENTIFICATION OF U.S. REPORTER – Continued

2. Form of organization of U.S. Reporter – Mark (X) one

1002	<input type="checkbox"/> 1 Corporation	<input type="checkbox"/> 4 Estate
	<input type="checkbox"/> 2 Partnership	<input type="checkbox"/> 5 Trust
	<input type="checkbox"/> 3 Individual	<input type="checkbox"/> 6 Other – Specify _____

3. If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003 1 Yes – Complete the "CLAIM FOR NOT FILING A BE-10" by checking box number 3 and entering in number 3 on the "claim" the name and address of the U.S. business enterprise in which your data will be consolidated in accordance with the definition of U.S. Reporter. Submit the claim to BEA and forward the remainder of the BE-10 Survey packet to the U.S. business enterprise in which your data will be consolidated. If this cannot be done, call (202) 523-0632 for further instructions.

2 No

4. Enter employer identification number(s) used by the U.S. Reporter to file U.S. income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004	1	-	2	-	3	-
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NOTE: Applicable to items 5, 6, and 7 only – In general, all U.S. domestic business enterprises encompassed in the definition of U.S. Reporter must be fully consolidated in this report. However, it is recognized that certain U.S. subsidiaries normally may not be consolidated into the parent company's report to shareholders (because, for example, the subsidiary is in an unrelated line of business). While BEA prefers that such a subsidiary be consolidated in this report, it will permit the U.S. Reporter, in lieu of consolidation, to either 1) combine or aggregate the subsidiary in this Form BE-10A or 2) file a separate Form BE-10A for the subsidiary, as specified in the **Instruction Booklet**, Part II, Section B.2.

5. Are data for any U.S. subsidiaries that are not normally consolidated into the parent company's reports to shareholders consolidated, aggregated, or combined in this Form BE-10A?

1005 1 Yes
 2 No

6. If the answer to item 5 is "Yes," give the name of each such U.S. subsidiary, and the increase in the U.S. Reporter's total assets (item 32) that resulted from that U.S. subsidiary's consolidation, aggregation, or combination in this Form BE-10A.

Name of U.S. subsidiary	Increase in total assets (Thousands of U.S. dollars)
	\$
	\$
	\$

1006	1	2	3	4	5
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7. Is a separate Form BE-10A being filed for any normally unconsolidated U.S. subsidiaries that are encompassed in the definition of the U.S. Reporter?

1007 1 Yes – Enter name under which each separate Form BE-10A is being filed.

2 No

8. Enter the number of foreign affiliate reports (Form BE-10B and BE-10B BANK) which you are required to file.

1008 1 Number

Also attach to your report a list of foreign affiliate reports submitted, giving the affiliate's name and the serial number for the report as shown in items 2 and 3, respectively, of Form BE-10B or BE-10B BANK. If you also have exempt foreign affiliates, list them on Form BE-10A SUPPLEMENT and give the requested information for each. (Do not include exempt foreign affiliates in the number given here.)

9. Enter the ending date of this U.S. Reporter's 1982 fiscal year.

1009	1	Month	Day	Year

10. Was there a change in the entity during FY 1982 that caused prior year data to be restated?

1010 1 Yes – Please note that the effect of restatement on property, plant, and equipment accounts must be entered in item 65.
 2 No

11. Major activity of U.S. Reporter – Mark (X) one

1011 1 **Production** – The U.S. Reporter is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploration and development) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, and 138, of the codes listed on page 3 of the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

2 **Sales** – The U.S. Reporter is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the codes listed on page 3 of the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

3 **Services** – The U.S. Reporter is primarily engaged in providing a service, such as banking, public utilities, transportation, lodging, consulting, accounting, engineering, and holding companies. These activities are coded in the 400, 600, 700, or 800 series, or in 070, 108, or 138, of the codes listed on page 3 of the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

12. What is the major product or service involved in the activity of the U.S. business enterprise being reported?

Part I – IDENTIFICATION OF U.S. REPORTER – Continued

INDUSTRY CLASSIFICATION OF U.S. REPORTER (by percent of sales or gross operating revenues)

Enter the appropriate 3-digit industry code(s), and the percent, to the nearest tenth of one percent, of sales (as reported in item 39) associated with each code. See the "Summary of Industry Classifications" in the **Direct Investment Industry and Foreign Trade Classifications Booklet, Part I**, which also contains a full explanation of each code. If you use fewer than eight codes, you must account for one hundred percent of sales. Holding companies should show percent of total income (item 43). Note, however, that a U.S. Reporter that is a conglomerate must determine its industry code based on the activities of the fully consolidated domestic enterprise. The "holding company" classification (i.e., BEA code 671), therefore, is often an invalid industry classification for a conglomerate. Call BEA for further assistance if this is the U.S. Reporter's apparent classification.

		DI industry code (1)			Percent of sales (2)	
13.	Enter code with largest percent of sales	1013	1	2	%	
14.	Enter code with 2nd largest percent of sales	1014	1	2	%	
15.	Enter code with 3rd largest percent of sales	1015	1	2	%	
16.	Enter code with 4th largest percent of sales	1016	1	2	%	
17.	Enter code with 5th largest percent of sales	1017	1	2	%	
18.	Enter code with 6th largest percent of sales	1018	1	2	%	
19.	Enter code with 7th largest percent of sales	1019	1	2	%	
20.	Enter code with 8th largest percent of sales	1020	1	2	%	
21.	TOTAL PERCENT OF SALES ACCOUNTED FOR – Sum of items 13 through 20 → <i>If less than 100%, BEA will, if necessary, contact the U.S. Reporter to secure additional details for correctly computing industry codes.</i>	1021	1	2	%	
22.	BEA USE ONLY 1022	1	2	3	4	5
	1023	1	2	3	4	5

Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER
(Insurance companies, see special instructions, page 7.)

Section A – Balance Sheet of U.S. Reporter

NOTE – All asset and liability items should be disaggregated in the detail shown; in particular, receivables and payables between the U.S. Reporter and its foreign affiliates should be shown in the proper asset and liability accounts of the U.S. Reporter and not netted.

Balance at close of
FY 1982
(Thousands of U.S. Dollars)
(1)

ASSETS

23.	Cash items – Deposits in financial institutions and other cash items. Do not include overdrafts as negative cash.	2023	\$
24.	Trade accounts and trade notes receivable, current – Net of allowances for doubtful items	2024	
25.	Other current receivables – Net of allowances for doubtful items. – <i>Specify</i>	2025	
26.	Inventories – Exclude land held for resale (include in item 27) and inventories of marketable securities (include in item 27 or 30 as appropriate)	2026	
27.	Other current assets – Include land held for resale, current marketable securities, and other current assets not included above. – <i>Specify</i>	2027	
28.	Property, plant, and equipment, net – Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible natural resources exploration and development costs, at historical cost net of accumulated depreciation, depletion, amortization, and like charges. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.	2028	
29.	Equity investment in foreign affiliates for which this U.S. Reporter is reporting as a parent – Equity investment in foreign affiliates, including foreign branches, whether carried on a cost or equity basis.	2029	
30.	Noncurrent investments not shown in item 29 – Noncurrent marketable securities, other equity investments whether carried on a cost or equity basis, and other investments.	2030	
31.	Other noncurrent assets – Other intangible assets, net of amortization; trade accounts and trade notes receivable, noncurrent, net of allowances for doubtful items; and other noncurrent assets not included above. – <i>Specify</i>	2031	
32.	TOTAL ASSETS – Sum of items 23 through 31 →	2032	\$

Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER – Continued

Section A – Balance Sheet of U.S. Reporter – Continued

Balance at close of FY 1982
(Thousands of U.S. Dollars)
(1)

LIABILITIES

33. Trade accounts and trade notes payable, current	2033	\$	1
34. Other current liabilities – Current portion of long-term debt, overdrafts, and other current liabilities not included in item 33 that have an original maturity of one year or less. Exclude debt included in item 35. – <i>Specify</i>	2034		1
35. Long-term debt – Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less that has been renewed, or with respect to which there is the intention and means to renew, extend, or refinance, for more than one year. Exclude current portion due (include in item 34).	2035		1
36. Other noncurrent liabilities – Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. – <i>Specify</i>	2036		1
37. TOTAL LIABILITIES – Sum of items 33 through 36	2037	\$	1
OWNERS' EQUITY			
38. TOTAL OWNERS' EQUITY – Must equal item 32 minus item 37	2038	\$	1

Section B – Income Statement of U.S. Reporter (Net income must be calculated in accordance with the "all inclusive" concept of the income statement.)

Amount
(Thousands of U.S. Dollars)
(1)

39. Sales or gross operating revenues, excluding sales taxes – Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied on manufacturers, wholesalers, and retailers.	2039	\$	1
40. Income from equity investments – Report equity in net income (distributed and undistributed), after income taxes, from investments accounted for using the equity method, or dividends received (net of withholding taxes) from investments accounted for using the cost method, for all equity investments included in items 29 and 30. Do not include interest income.	2040		1
41. Net unrealized and realized capital gains (losses) – Include recognized gains (losses) resulting from a. The sale or disposition of investment securities, property, plant, equipment, or other assets; b. Changes in U.S. Reporter's foreign currency denominated assets and liabilities due to changes in foreign exchange rates during the period; and c. Other recognized capital gains (losses), including those resulting from revaluation of assets, whether or not realized.	2041		1
42. Other income – Non-operating income, income from investments not reported in item 40, and other income not included above. – <i>Specify</i>	2042		1
43. TOTAL INCOME – Sum of items 39 through 42	2043	\$	1
COSTS AND EXPENSES			
44. Cost of goods sold – Operating expenses (other than selling, general, and administrative expenses, item 45) that relate to sales or gross operating revenues, excluding sales taxes (item 39). Include production royalty payments, including those to Federal, State and local governments, their subdivisions and agencies. Include depletion charges representing the periodic writeoff of the actual cost of capital assets related to extraction of natural resources; do not include tax or percentage depletion charges. U.S. Reporters in service industries must report expenses which directly relate to sales or gross operating revenues, item 39.	2044	\$	1
45. Selling, general and administrative expenses	2045		1
46. U.S. income taxes – Provision for Federal, State and local income taxes for FY 1982. Exclude production royalty payments to Federal, State and local governments, their subdivisions and agencies.	2046		1
47. Other costs and expenses – Non-operating expenses, underlying minority interest in profits that arises out of consolidating more than one U.S. domestic business enterprise, and other costs and expenses not shown above. (However, the equity of a direct minority interest in the U.S. Reporter's net income (loss) is not to be separated from the normal income accounts.) – <i>Specify</i>	2047		1
48. TOTAL COSTS AND EXPENSES – Sum of items 44 through 47	2048	\$	1
NET INCOME			
49. Net income – After provision for U.S. income taxes, but before dividends on common and preferred stock (item 43 minus item 48)	2049	\$	1

50. BEA USE ONLY	2050	1	2	3	4	5
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Section C – Interest and Taxes (If actual figures are not available, give estimates.)

Amount
(Thousands of U.S. Dollars)
(1)

51. Interest received – Interest received by U.S. Reporter from, or credited to U.S. Reporter by, all payors (including foreign affiliates), net of tax withheld at the source. Total should include all interest receipts included in items 39 and 42. Do not net against interest paid, item 52.	2051	\$	1
52. Interest paid – Interest paid, or credited, to all payees (including foreign affiliates) by U.S. Reporter, gross of tax withheld. Do not net against interest received, item 51.	2052		1
53. Production royalty payments – Include amounts paid or accrued for the year to Federal, State, and local governments, their subdivisions and agencies for production royalties for natural resources.	2053		1
54. Taxes (other than income and payroll taxes) and non-tax payments (other than production royalty payments) – Report all such taxes and non-tax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to Federal, State, and local governments, their subdivisions and agencies for a. Sales, consumption and excise taxes; b. Property taxes and other taxes on the value of assets or capital; c. Any remaining taxes (other than income or payroll taxes); and d. Import and export duties, license fees, fines, penalties and all other payments or accruals of non-tax liabilities (other than production royalty payments).	2054		1

55. BEA USE ONLY	2055	1	2	3	4	5
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Part II — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section D — Technology					Amount (Thousands of U.S. Dollars) (1)	
RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES (Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.)					1	
NOTE — Items 56 through 59 pertain to R&D performed by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 57 and 60.						
56. R&D performed BY the U.S. Reporter, total — Sum of items 57, 58, and 59					2056 \$	
57. For own account					2057 1	
58. For Federal Government (i.e., federally financed R&D)					2058 1	
59. For others on contract					2059 1	
60. R&D performed FOR U.S. Reporter by others on a contractual basis.					2060 1	
ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY					1	
61. Receipts of royalties and license fees from foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts received by U.S. Reporter from, or credited to U.S. Reporter by, unaffiliated foreigners for use or sale of intangible property. Exclude receipts from the granting to others of the right to exploit natural resources you own or control.					2061 1	
62. Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, to unaffiliated foreigners by U.S. Reporter for use or purchase of intangible property. Exclude payments to others for the right to exploit natural resources they own or control.					2062 1	
63. BEA USE ONLY	2063	1	2	3	4	5
Section E — Property, Plant, and Equipment (PP&E)					Amount (Thousands of U.S. Dollars) (1)	
NOTE — For a U.S. Reporter engaged in natural resources exploration and development, expenditures for PP&E, items 66 and 67, are to include exploration and development expenditures made during FY 1982 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Adjustments reflecting prior period expenditures charged against income that were subsequently capitalized during FY 1982 should appear in item 69.					1	
64. Net book value of PP&E at close FY 1981 — The close FY 1981 value, before restatement due to a change in the entity, of item 28					2064 \$	
Changes during FY 1982					1	
65. Restatement due to change in entity — If answer to item 10 was "Yes," give amount by which the net book value in item 64 would be restated due to a change in the entity. If a decrease, put amount in parentheses.					2065 1	
66. Expenditures for land, timber, and mineral rights — Include expenditures for land and timber and capitalized expenditures for mineral rights, but exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. (Companies engaged in natural resources exploration and development, see note above.)					2066 1	
67. Expenditures for other PP&E — Include expenditures for structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible natural resources exploration and development costs (except expenditures for mineral rights). Exclude expenditures for other intangible assets. (Companies engaged in natural resources exploration and development, see note above.)					2067 1	
68. Depreciation, depletion and like charges					2068 1	
69. Other increases (decreases) — Net book value of transfers, sales, retirements, and other adjustments. — <i>Specify</i>					2069 1	
70. Net book value of PP&E at close FY 1982 — Equals sum of items 64 through 67, and 69, minus item 68; and also must equal item 28					2070 \$	
Addendum					1	
71. Expenditures for used plant and equipment — That portion of item 67 which represents expenditures for major items of used plant and equipment, such as existing plants or facilities, used tankers or dry cargo ships, etc.					2071 \$	
PETROLEUM AND MINING EXPLORATION AND DEVELOPMENT (E&D) EXPENDITURES, INCLUDING EXPENDITURES TO ACQUIRE OR LEASE MINERAL RIGHTS (The amounts entered should be the gross amount of such expenditures made during FY 1982; do not adjust any of these items to reflect reclassification of prior year expenditures.)					1	
Expenditures charged against income						
72. For the acquisition or leasing of mineral rights					2072 \$	
73. For other E&D expenditures — Specify					2073 1	
74. Expenditures capitalized — Included in item 66 and/or 67.					2074 1	
75. TOTAL E&D EXPENDITURES MADE DURING FY 1982 — Sum of items 72, 73, and 74					2075 \$	

Part II — BASIC FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section F — Employment and Employee Compensation

Employment and compensation data should be based on payroll records. They should relate to activities during FY 1982 regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do **NOT** include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

Employment is the number of full-time and part-time employees on the payroll at the end of FY 1982. A count taken during, rather than at the end of, FY 1982 may be used provided it is a reasonable proxy for the end of FY 1982 number. If employment at the end of FY 1982, or the count taken at some other time during FY 1982, was unusually high or low because of temporary factors (e.g., a strike) or large seasonal variation, the number of employees that reflects normal operations, or an average for FY 1982, should be given.

See the **Instruction Booklet**, Part VII, for further details of reporting requirements.

EMPLOYMENT

76. Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees	2076	1	Number of employees (1)
77. All other employees	2077	1	
78. TOTAL EMPLOYMENT — Sum of items 76 and 77	2078	1	

EMPLOYEE COMPENSATION

79. Wages and salaries — Employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	2079	1	Amount (Thousands of U.S. Dollars) (1)
80. Employee benefit plans — Employer expenditures for all employee benefit plans, including those required by statute, such as the employer's social security taxes, those resulting from collective bargaining contracts, and those that are voluntary.	2080	1	
81. TOTAL EMPLOYEE COMPENSATION — Sum of items 79 and 80	2081	1	

EMPLOYMENT AND WAGE AND SALARY DATA BY INDUSTRY
(Sales personnel that cannot be classified in column 2 in a single industry because they sell products of more than one industry should be included in item 90, "Employees in central administrative offices and headquarters.")

Code of industry with	Industry Code: Enter respective industry codes from items 13 through 20 (1)	Number of employees engaged in activities in each industry code in column 1 (Number) (2)	To be completed only for the industry codes listed in column 1 that fall within manufacturing — DI codes 201 through 390.			
			Number of production workers engaged in activities in each manufacturing industry code in column 1 * (Number) (3)	Hours worked by the production workers in column 3 * (Thousands of hours) (4)	Amount paid to, or on behalf of, production workers in column 3 for —	
					Wages and salaries * (Thousands of U.S. Dollars) (5)	Employee benefit plans * (Thousands of U.S. Dollars) (6)
82. Largest sales 2082	1	2	3	4	5	6
83. 2nd largest sales 2083	1	2	3	4	5	6
84. 3rd largest sales 2084	1	2	3	4	5	6
85. 4th largest sales 2085	1	2	3	4	5	6
86. 5th largest sales 2086	1	2	3	4	5	6
87. 6th largest sales 2087	1	2	3	4	5	6
88. 7th largest sales 2088	1	2	3	4	5	6
89. 8th largest sales 2089	1	2	3	4	5	6
90. Employees in central administrative offices and headquarters 2090		2				
91. Employees not accounted for above 2091		2				
92. TOTAL EMPLOYMENT — Sum of items 82 to 91, column 2; and must equal item 78 2092		2				
93. Number of production workers — Sum of entries in items 82 to 89, column 3. 2093			3			
94. Number of production workers in item 93, column 3, covered by collective bargaining agreements. 2094			3			
95. BEA USE ONLY 2095	1	2	3	4	5	6

* If employees in a multi-industry plant cannot be disaggregated by the various industries of the plant, the number of (cols. 2 and 3), hours worked by (col. 4), and compensation of (cols. 5 and 6), all such employees may be classified in the single largest industry of the plant.

Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER – Continued

Section G – Distribution of Sales or Gross Operating Revenues

For purposes of distributing sales or gross operating revenues between sales of "goods" and sales of "services," consider as sales of goods those sales that are associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, or 138; consider as sales of services those sales that are associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, or 138. See the "Summary of Industry Classifications" in the **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part I, which also contains a full explanation of each code. The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 13 through 20 (Industry Classification of U.S. Reporter). When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

	Amount (Thousands of U.S. Dollars)
96. Sales or gross operating revenues, excluding sales taxes, total – Equals item 39, and also sum of items 97 through 102	2096
Sales of GOODS to	
97. U.S. persons	2097
98. Foreign affiliates of this U.S. Reporter	2098
99. Other foreign persons	2099
Sales of SERVICES to	
100. U.S. persons	2100
101. Foreign affiliates of this U.S. Reporter	2101
102. Other foreign persons	2102

SPECIAL INSTRUCTIONS FOR U.S. REPORTERS THAT ARE INSURANCE COMPANIES

These special instructions are intended to supplement or supplant the instructions given on the form for the indicated items. If problems should arise in applying these instructions or in reporting other specific items, please contact this Bureau at (202) 523-0632.

When there is a difference, the financial schedules in Part II of this form 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. Include non-trusted or free account assets.

Item

24 Trade accounts and trade notes receivable, current – Include current items such as agents' balances or uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

Items

33 Trade accounts and trade notes payable, current – 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 noncurrent liabilities," item 36, unless they are clearly current liabilities.

39 Sales or gross operating revenues, excluding sales taxes – Include items such as earned premiums, annuity considerations, gross investment income, and items of similar nature. **Exclude** income from foreign affiliates that is to be reported in item 40.

44 Cost of goods sold – Include costs relating to sales or gross operating revenues, item 39, 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.

Section H – U.S. Merchandise Trade of U.S. Reporter – Goods Only, Do Not Include Services (Valued f.a.s. at the port of exportation)

IMPORTANT NOTES – This section requires the reporting of data on U.S. merchandise trade of the U.S. Reporter in FY 1982. The data should be on a "shipped" basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person. However, U.S. Reporters normally keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet**, Part VIII.

Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1982, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise exports and imports of the U.S. Reporter to be shown here are not the same as the U.S. Reporter's sales to, or purchases from, foreign persons because, among other reasons, sales and purchases may include services.

See the **Instruction Booklet**, Part VIII, for additional details of data requirements.

103. For this U.S. Reporter, is there a material difference between the "charged" and "shipped" bases in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade?

2103 1 Yes
 2 No

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

2104 1 "Shipped" basis
 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases (item 103 must be answered "No").
 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

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

Part II — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section H — U.S. Merchandise Trade of U.S. Reporter — Goods Only, Do Not Include Services (Valued f.a.s. at the port of exportation) — Continued	BEA USE ONLY (1)	Amount (Thousands of U.S. Dollars)	
		Exports from the U.S. (2)	Imports to the U.S. (3)
105. TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN FY 1982. 2105	1	2	3
106. TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN FY 1982 — Equals:	1	2	3
a. Sum of items 107 through 118, and			
b. Sum of item 190 and all countries with entries 2106			
BY PRODUCT (See the Direct Investment Industry and Foreign Trade Classifications Booklet , Part II.)	1	2	3
107. Food (raw and prepared) and live animals chiefly for food (SITC 0) 2107	1	2	3
108. Beverages and tobacco (SITC 1) 2108	1	2	3
109. Crude materials, inedible, except fuels (SITC 2) 2109	1	2	3
110. Petroleum and products, mineral waxes, natural and manufactured gas (Part of SITC 3) 2110	1	2	3
111. Coal, coke, and briquets (Part of SITC 3) 2111	1	2	3
112. Chemicals and related products (SITC 5) 2112	1	2	3
113. Machinery, electrical and nonelectrical, except transportation equipment (SITC 71-77) 2113	1	2	3
114. Road vehicles (including air cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 2114	1	2	3
115. Other transport equipment (SITC 79) — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.* 2115	1	2	3
116. Metal manufactures (SITC 67, 68 and 69) 2116	1	2	3
117. Other manufactures (SITC 61 through 66, and 8) — Specify 2117	1	2	3
118. Animal and vegetable oils, fats, and waxes; and commodities n.e.c. (SITC 4 and 9). — Specify 2118	1	2	3

* In the SITC, some parts that are shipped separately are included in SITC 78 and 79, respectively; however, others are included in SITC product categories appropriate to the type of part, based not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (SITC 71); air conditioners for motor vehicles (SITC 74); tires and tubes (SITC 62); and lamps, batteries, and electrical parts for engines (SITC 77). For more complete information, see the **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part II.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION (Enter amounts for all individual countries to which exports were \$150,000.00 or more.)	BEA USE ONLY (1)	Amount of exports from the U.S. (Thousands of U.S. Dollars) (2)
119. Australia 2119	601	\$
120. Belgium and Luxembourg 2120	302	
121. Brazil 2121	202	
122. Canada 2122	100	
123. France 2123	307	
124. Germany 2124	308	
125. Israel 2125	504	
126. Italy 2126	314	
127. Japan 2127	614	
128. Korea (South) 2128	626	
129. Mexico 2129	213	
130. Netherlands 2130	319	
131. Taiwan 2131	628	

Part II — FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continued

Section H — U.S. Merchandise Trade of U.S. Reporter — Goods Only, Do Not Include Services (Valued f.a.s. at the port of exportation) — Continued

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION (Enter amounts for all individual countries to which exports were \$150,000.00 or more.) — Continued	BEA USE ONLY (1)	Amount of exports from the U.S. (Thousands of U.S. Dollars) (2)
132. Saudi Arabia	2132 511	\$ 2
133. South Africa	2133 436	2
134. Spain	2134 323	2
135. Sweden	2135 324	2
136. Switzerland	2136 325	2
137. United Kingdom	2137 327	2
138. Venezuela	2138 219	2
Other individual countries to which exports were \$150,000.00 or more — Specify country. (Use supplemental sheets, if necessary, to account for all such countries.)		
139.	2139	2
140.	2140	2
141.	2141	2
142.	2142	2
143.	2143	2
144.	2144	2
145.	2145	2
146.	2146	2
147.	2147	2
148.	2148	2
149.	2149	2
150.	2150	2
151.	2151	2
152.	2152	2
153.	2153	2
154.	2154	2
155.	2155	2
156.	2156	2
157.	2157	2
158.	2158	2
159.	2159	2
160.	2160	2
161.	2161	2
162.	2162	2
163.	2163	2
164.	2164	2

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Part II – FINANCIAL AND OPERATING DATA OF U.S. REPORTER – Continued

Section H – U.S. Merchandise Trade of U.S. Reporter – Goods Only, Do Not Include Services (Valued f.a.s. at the port of exportation) – Continued

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION (Enter amounts for all individual countries to which exports were \$150,000.00 or more.) – Continued		BEA USE ONLY (1)	Amount of exports from the U.S. (Thousands of U.S. Dollars) (2)
165.	2165	1	\$ 2
166.	2166	1	2
167.	2167	1	2
168.	2168	1	2
169.	2169	1	2
170.	2170	1	2
171.	2171	1	2
172.	2172	1	2
173.	2173	1	2
174.	2174	1	2
175.	2175	1	2
176.	2176	1	2
177.	2177	1	2
178.	2178	1	2
179.	2179	1	2
180.	2180	1	2
181.	2181	1	2
182.	2182	1	2
183.	2183	1	2
184.	2184	1	2
185.	2185	1	2
186.	2186	1	2
187.	2187	1	2
188.	2188	1	2
189.	2189	1	2
190. Exports to all countries for which exports were less than \$150,000.00 – The sum of this item and all countries with entries must equal item 106, column 2.	2190	709	\$

191. BEA USE ONLY

2290	1	2	3	4	5
2291	1	2	3	4	5
2292	1	2	3	4	5

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 Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

LISTING OF EXEMPT FOREIGN AFFILIATES

(See Form BE-10A, item 8 and Instruction Booklet, Part II, Section B.3 and C.2)

Exempt foreign affiliate

Foreign affiliate parent holding direct equity interest in exempt foreign affiliate.
(Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)

Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership Percent to nearest tenth		Thousands of U.S. dollars				BEA USE ONLY (9)	Country of location	Name ⁴
				Direct (3)	Indirect ² (4)	Total assets (5)	Sales or gross operating revenues (6)	Net income after foreign income tax (7)	U.S. Reporter's investment in affiliate ³ (8)			
6001												
6002												
6003												
6004												
6005												
6006												
6007												
6008												
6009												
6010												
6011												
6012												
6013												
6014												
6015												
998	This line for BEA USE ONLY →											

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USE REVERSE SIDE AS NECESSARY

¹ See Form BE-10B or **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part I, for code; enter code which accounts for largest percent of sales or gross operating revenues, excluding sales taxes.
² See Form BE-10B, item 21, and **Instruction Booklet**, Part II, Section C.1.
³ For each affiliate for which there is an entry in column 3, i.e., in which the U.S. Reporter holds a **direct** equity interest, give the U.S. Reporter's share of total owners' equity of the affiliate plus debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less debt and other intercompany account items owed to the affiliate by the U.S. Reporter.
⁴ If more than one foreign affiliate of the U.S. Reporter owns the exempt foreign affiliate, show affiliate with largest direct interest.

Exempt foreign affiliate										Foreign affiliate parent holding direct equity interest in exempt foreign affiliate. (Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)		
Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership Percent to nearest tenth		Thousands of U.S. dollars Affiliate's			U.S. Reporter's investment in affiliate ³ (8)	BEA USE ONLY (9)	Country of location	Name ⁴
				Direct (3)	Indirect ² (4)	Total assets (5)	Sales or gross operating revenues (6)	Net income after foreign income tax (7)				
6016												
6017												
6018												
6019												
6020												
6021												
6022												
6023												
6024												
6025												
6026												
6027												
6028												
6029												
6030												
6031												
6032												
6033												
999	This line for BEA USE ONLY →											

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 Current survey forms are at
www.bea.gov/help/information-for-survey-respondents.

USE ADDITIONAL SHEETS AS NECESSARY

Form **BE-10B (Report for Foreign Affiliate)**
(REV. 1/83)U.S. DEPARTMENT OF COMMERCE
Bureau of Economic Analysis**MANDATORY****BENCHMARK SURVEY
OF U.S. DIRECT
INVESTMENT ABROAD
1982****Part I — IDENTIFICATION OF FOREIGN AFFILIATE**If a BEA label has been provided
for this affiliate, affix it here.
Otherwise fill in. ↓**BEA USE ONLY**Control
number

1

1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-10A**2. Name of foreign affiliate being reported** — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-133B, BE-133C, and BE-577.RETURN
REPORTS
TOU.S. Department of Commerce
Bureau of Economic Analysis
(BE-50, SSB)
Washington, D.C. 20230**BEA USE ONLY**

1002 1

IMPORTANT NOTES

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For Form BE-10B, this should be the copy to which you have attached the appropriate label if such a label has been provided.

Read **Instruction Booklet** before completing form. The instructions given below are only a brief summary of certain ones relating to this form.**BANKS**See the **Instruction Booklet**, Part II, Section E, regarding special instructions and the use of special report forms for banks and bank holding companies.**DEFINITIONS**

1. U.S. DIRECT INVESTMENT ABROAD — The ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
2. AFFILIATE — A business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.
3. FOREIGN AFFILIATE — An affiliate located outside the United States in which a U.S. person has direct investment.
4. FOREIGN AFFILIATE'S 1982 FISCAL YEAR — The foreign affiliate's financial reporting year that has an ENDING DATE IN CALENDAR YEAR 1982.

REPORTING REQUIREMENTS

1. FILING — A U.S. person is required to file one Form BE-10B for each foreign affiliate that is not totally exempt. (Under those limited conditions where foreign affiliates may be consolidated, the consolidated entity is considered to be one foreign affiliate.) If two or more U.S. Reporters jointly own a foreign affiliate, directly or indirectly, each U.S. Reporter must submit a Form BE-10B report for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file a "complete" Form BE-10B report; the other U.S. Reporter(s) must file a "partial" Form BE-10B report in which only Part I, items 1 through 25, and Part III, if there is direct ownership or financial transactions, have been completed. If the percentage of ownership is the same, the U.S. Reporters must decide among themselves which one will submit the complete report. For a detailed illustration of foreign affiliate reporting requirements, see the **Instruction Booklet**, Part II, Section C.4.
2. TOTAL EXEMPTION — A Form BE-10B need not be filed if:
 - a. Each (i.e., all three) of the following items for the foreign affiliate (not the U.S. Reporter's share) was between — \$3,000,000.00 and + \$3,000,000.00 for the reporting period:
 - (1) Total assets, item 60,
 - (2) Sales or gross operating revenues excluding sales taxes, item 72, and
 - (3) Net income after provision for foreign income taxes, item 84, AND
 - b. The foreign affiliate does not own another foreign affiliate for which a Form BE-10B must be filed. If the latter condition is not met, then Form BE-10B must be filed for the foreign affiliate parent holding the equity interest regardless of the value of its assets, sales, or net income. That is, all affiliates upward in a chain of ownership must be reported.

NOTE — An affiliate's receivables due from its parent may not be eliminated from total assets when applying the exemption criteria for preparing this report.

Pursuant to item 8, Form BE-10A, a Form BE-10A SUPPLEMENT must be attached giving the name, country of location, and selected information for each exempt foreign affiliate. If all affiliates are exempt, then Form BE-10A SUPPLEMENT must be filed along with the required partial Form BE-10A.

3. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS — The foreign affiliate's financial and operating data should be translated from foreign currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 8 or 52, as applicable). See the **Instruction Booklet**, Part V, Section B.

4. ASSISTANCE — Telephone (202) 523-0632 during office hours — 7:30 a.m. to 4:00 p.m. Washington, D.C. time.

5. DUE DATE — BE-10 reports comprising both Form BE-10A and Form(s) BE-10B are due on the following dates:

- June 30, 1983 — For a U.S. Reporter required to file less than 20 Forms BE-10B.
- July 31, 1983 — For a U.S. Reporter required to file 20 to 99 Forms BE-10B.
- August 31, 1983 — For a U.S. Reporter required to file 100 or more Forms BE-10B.

GENERAL NOTES

1. Currency amounts should be reported in U.S. dollars and rounded to the nearest thousand. Examples: \$1,033,242.00 should be reported as \$1,033.
2. If an item is between + \$500.00 and — \$500.00, enter "0."
3. Use parentheses () to indicate negative numbers.
4. Every question on the form should be answered except where reporting is specifically exempt. If certain information cannot be supplied because the accounts of the foreign affiliate cannot be obtained, give your best estimate.
5. All questions should be answered in the context of the foreign affiliate's 1982 fiscal year (see definition above and item 10 of this Form BE-10B).
6. Where the instruction "Mark (X) one" is given, if it is necessary to mark more than one answer, give an explanation.
7. Pages of this report may be separated for machine processing. To facilitate correct reassembly, enter the serial number (from item 3) in the space provided in the upper right hand corner of all the ODD numbered pages.

MANDATORY

This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.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 the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under 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).

Part I – IDENTIFICATION OF FOREIGN AFFILIATE – Continued

3. Serial number for foreign affiliate — Enter serial number from transmittal list required to be submitted with report pursuant to item 8, Form BE-10A.

Number

Also enter this number in the space provided in the upper right hand corner of ODD NUMBERED pages of this report. This will facilitate assembly if form is disassembled for machine processing.

4. Name change — If there has been a name change since 1977, give 1977 name of foreign affiliate.

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5. Number of foreign affiliates consolidated — Enter number

If this report is for a single foreign affiliate enter "1" in the box. If more than one foreign affiliate is consolidated in this report, enter the number of foreign affiliates consolidated. (Hereinafter they are considered to be one affiliate.)

1005

Number
1

NOTE — DO NOT consolidate affiliates in different countries, or in different BEA 3-digit industries, except under the limited conditions noted in the **Instruction Booklet**, Part II, Section C.5.

If number is greater than one, Supplement A of this Form BE-10B must be completed.

6. Does this foreign affiliate have a direct equity interest in another reported foreign affiliate of its U.S. Reporter(s), including branches of this affiliate, which are NOT fully consolidated on this Form BE-10B? — Mark (X) one

1006 1 Yes — Items 57 and 73 MUST have entries and Supplement B of this Form BE-10 MUST be completed.

2 No

7. Form of organization of foreign affiliate — Mark (X) one

1007 1 Corporation 4 Sole proprietorship
 2 Branch * 5 Other — Specify _____
 3 Partnership

* **NOTE** — For a business enterprise that is incorporated in the United States but carries on substantially all of its operations abroad, the foreign portion of its operations should be considered and treated as a branch, i.e., as an unincorporated foreign affiliate.

8. Country of incorporation or organization of foreign affiliate — Mark (X) one

1008 6 0 1 Australia 1 6 1 4 Japan
 1 0 0 Canada 2 1 3 Mexico
 3 0 7 France 3 2 7 United Kingdom
 3 0 8 Germany 1 Other — Specify _____

9. Country of location — Country in which foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one

1009 6 0 1 Australia 1 6 1 4 Japan
 1 0 0 Canada 2 1 3 Mexico
 3 0 7 France 3 2 7 United Kingdom
 3 0 8 Germany 1 Other — Specify _____

10. Enter the ending date of this foreign affiliate's 1982 fiscal year

1010

Month	Day	Year
1		

NOTE — For a foreign business enterprise that was a foreign affiliate for all of FY 1982 — Data for the reporting period should be for the foreign affiliate's 1982 fiscal year; data for close FY 1982 should be for the foreign affiliate as it existed at the ending date of the 1982 fiscal year; and data for close FY 1981 should be for the foreign affiliate as it existed one year prior to the 1982 fiscal year ending date. (Close FY 1981 data must not be restated due to changes in the entity during FY 1982.)

11. Was the foreign business enterprise a foreign affiliate for only part of FY 1982?

1011 1 Yes **NOTE** — For a foreign business enterprise that was a foreign affiliate for only part of FY 1982 — If the enterprise became a foreign affiliate during the reporting period, the close FY 1981 data columns should all be zero. If the enterprise ceased to be an affiliate during the reporting period, the close FY 1982 data columns should all be zero.
 2 No

12. If the answer to item 11 is "Yes," mark (X) the appropriate box and enter date

1012 1 Date foreign business enterprise **became** a foreign affiliate _____
 2 Date foreign business enterprise **ceased** to be a foreign affiliate _____

Month Day Year

2

13. Was there a change in the entity during FY 1982 that caused prior year data to be restated?

1013 1 Yes — Please note that all close FY 1981 data must be before restatement due to a change in the entity, unless otherwise specified. The effect of restatement on property, plant, and equipment accounts must be entered in item 143.
 2 No

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued		Enter 3-digit serial number from item 3	
DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by		Percent of ownership at close of fiscal year	
		1982 (1)	1981 (2)
14. U.S. Reporter named in item 1	1014	1	2
15. Foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, items 21 and 22 must be completed	1015	1	2
16. Other U.S. Reporter(s) of this affiliate — If entry is made here, item 23 must be "Yes"	1016	1	2
17. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 23 must be "Yes"	1017	1	2
18. Other U.S. persons	1018	1	2
19. Other foreign persons	1019	1	2
20. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS Sum of items 14 through 19		100. 0	100. 0
21. Indirect ownership — If there is an entry in item 15, enter U.S. Reporter's percent indirect ownership of this affiliate. See Instruction Booklet , Part II, Section C.1., for instructions on how to compute indirect ownership percentages.	1021	1	2
22. Identification of foreign affiliate parent(s) — If there is an entry in item 15, enter below the name(s), serial number(s), and the percent(s) of ownership by the foreign affiliate parent(s).			
Name (from item 2 of parent's Form BE-10B)	Serial Number (from item 3 of parent's Form BE-10B)		
		%	%
		%	%
		%	%
TOTAL — Must equal percentages entered in item 15	1022	1	2
23. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this affiliate's voting rights? — Mark (X) one			
1023	<input type="checkbox"/> 1 <input type="checkbox"/> 2	Yes — Item 16 or 17 above must have an entry, and either item 24 or 25 must be completed No — Skip to item 26	
24. If the answer to item 23 is "Yes," and if the U.S. Reporter named in item 1 is submitting the Parts II and IV or V data (i.e., the "complete" report) for this foreign affiliate, give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.			
25. If the answer to item 23 is "Yes," and if U.S. Reporter named in item 1 is not submitting the Parts II and IV or V data (i.e., is submitting a "partial" report) for this foreign affiliate, give name and mailing address of U.S. Reporter submitting the data.			
BEA USE ONLY	1024	1	2
26. Operating period — Was the foreign affiliate inactive for part of the reporting period or did it operate on an intermittent or seasonal basis during the reporting period? — Mark (X) one.			
1026	<input type="checkbox"/> 1 <input type="checkbox"/> 2	Yes — Explain and give date No	
		Explanation	Date
27. BEA USE ONLY			
BEA USE ONLY	1027	1	2

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Part I – IDENTIFICATION OF FOREIGN AFFILIATE – Continued

Items 28 through 38 should be marked (X) "No" or "Yes." If "Yes," mark (X) column 3, if to the best of your knowledge, the incentive or requirement applies only to foreign-owned companies.

Mark (X) appropriate column(s)

No (1)	Yes (2)	Applies only to foreign-owned companies (3)
-----------	------------	--

INVESTMENT INCENTIVES — Did any level of government (federal or subfederal) of the country in which this affiliate is located provide (by law, regulation, or administrative practice) investment or production incentives of the following nature to this affiliate during FY 1982?

28. Tax concessions — Include tax concessions on corporate income, export profits, capital expenditures, sales, exports, license fees, turnover, and other. 1028

29. Tariff concessions — Include exemption from or reduction of duties on imports, additional duties on imports of competing goods, or rebates of duties on imported inputs. 1029

30. Subsidies — Include wage subsidies, investment grants, or loans at below market interest rates. 1030

31. Other incentives — Include local financing, waiving environmental or employment safety standards, research and development support, land sales concessions, exchange control concessions, etc. 1031

PERFORMANCE REQUIREMENTS — Did any level of government (federal or subfederal) of the country in which this affiliate is located require (by law, regulation, or administrative practice) that the affiliate do any of the following during FY 1982 as a condition for it to operate in the country, to expand its operations, to receive any of the incentives listed above, or to avoid penalties?

32. Export a minimum amount (quantity or value). 1032

33. Import no more than a certain amount (quantity or value). 1033

34. Acquire a minimum of inputs locally. 1034

35. Employ a minimum amount of local personnel or add a minimum amount of labor content to product(s). 1035

36. Limit the proportion of equity that the U.S. Reporter may hold in the affiliate. 1036

37. Transfer technology to the host country — For example, require the affiliate to use the most advanced technology for carrying out production, perform R&D locally, have access to the U.S. Reporter's patents, or train local personnel. 1037

38. Maintain a specified ratio of exports to imports, or of earnings of foreign exchange to expenditures of foreign exchange. 1038

The dollar values to be entered in items 39 through 41 may have to be calculated by converting to a value figure a target amount that, in the performance requirement, may be stated in percentage or quantity terms. For example, the target amount may be stated as a percentage of some reference base, such as production, net income, or sales, or as a specified number of units produced, imported, or exported. In these cases the requested value figure could be obtained by multiplying the stated percentage by the value of production, net income, or sales, or by multiplying the specified number of units by the value of the units produced, imported, or exported. If there is a per unit penalty for not meeting the performance requirement or a per unit incentive for exceeding it, give the value, as determined above, of the trade or inputs on which such penalties or incentives are based. If this affiliate came into existence during FY 1982 so that its FY 1982 operations do not accurately reflect the effect of the requirement(s) for the full year, give a projected value for the full FY 1983.

39. If the answer to item 32 is "Yes," give the approximate value of the goods or services that the affiliate, at a minimum, had to export in FY 1982. 1039

40. If the answer to item 33 is "Yes," give the approximate value of the goods or services that the affiliate, at a maximum, was permitted to import in FY 1982. 1040

41. If the answer to item 34 is "Yes," give the approximate value of the inputs (other than the direct employment of labor) that the affiliate was required to purchase locally in FY 1982. 1041

Amount
(Thousands of U.S. Dollars)
(1)

1
\$

1

1

42. Major activity of foreign affiliate — Mark (X) one.

If inactive — Indicate the activity pertinent to the last active period.

For start-ups — Indicate the intended activity.

1042 **1** **Production** — The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploration and development) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, and 138; of the list of codes given on page 5.

2 **Sales** — The foreign affiliate is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the list of codes given on page 5.

3 **Services** — The foreign affiliate is primarily engaged in providing a service such as banking, public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in the 400, 600, 700 or 800 series, or in 070, 108, or 138, of the list of codes given on page 5.

43. What is the major product or service involved in this activity?

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1

2

3

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INDUSTRY CLASSIFICATION OF FOREIGN AFFILIATE (by percent of sales or gross operating revenues)

Enter the appropriate 3-digit industry code(s) and the percent, to the nearest tenth of one percent, of sales (as reported in item 72) associated with each code. See the "Summary of Industry Classifications" below or, for a full explanation of each, see the **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part I. If you use fewer than five codes you must account for one hundred percent of sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies). Holding companies should show percent of total income (item 78). Note, however, that BEA code 671, "holding company," is an invalid industry classification when the foreign affiliate being reported generates more than 50 percent of its total income from other activities. Call BEA for further assistance if this is the foreign affiliate's apparent classification.

		DI industry code	Percent of sales
44. Enter code with largest percent of sales	1044	1	2 %
45. Enter code with 2nd largest percent of sales	1045	2	2 %
46. Enter code with 3rd largest percent of sales	1046	2	2 %
47. Enter code with 4th largest percent of sales	1047	1	2 %
48. Enter code with 5th largest percent of sales	1048	2	2 %
49. TOTAL PERCENT OF SALES ACCOUNTED FOR — Sum of items 44 through 48 →			
<i>If less than 100% — BEA will, if necessary, contact the U.S. Reporter to secure additional details for correctly computing industry codes.</i>			
	1049	1	2 %
50. BEA USE ONLY	1050	1	2
	1051	1	2

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production — crops
- 020 Agricultural production — livestock, except beef cattle feedlots
- 021 Agricultural production — beef cattle feedlots
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

- 101 Iron ores
- 102 Copper, lead, zinc, gold, and silver ores
- 103 Bauxite and other aluminum ores
- 107 Other metallic ores
- 108 Metal mining services
- 120 Coal
- 133 Crude petroleum extraction (no refining) and natural gas
- 138 Oil and gas field services
- 140 Nonmetallic minerals, except fuels

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco manufactures
- 220 Textile mill products
- 230 Apparel and other textile products
- 240 Lumber and wood products
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 264 Miscellaneous converted paper products
- 265 Paperboard containers and boxes
- 270 Printing and publishing
- 281 Industrial chemicals and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 285 Paints and allied products
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 307 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products
- 331 Primary metal industries, ferrous
- 335 Primary metal industries, nonferrous
- 341 Metal cans and shipping containers
- 342 Cutlery, hand tools, and hardware
- 343 Metal plumbing fixtures and heating equipment, except electric
- 344 Fabricated structural metal products
- 345 Screw machine products, bolts, etc.
- 346 Metal forgings and stampings
- 349 Fabricated metal products, n.e.c.; ordnance; and metal services
- 351 Engines and turbines
- 352 Farm and garden machinery
- 353 Construction, mining, and materials handling machinery
- 354 Metalworking machinery
- 355 Special industry machinery
- 356 General industrial machinery
- 357 Office and computing machines
- 358 Refrigeration and service industry machinery
- 359 Machinery, except electrical, n.e.c.
- 363 Household appliances
- 364 Electric lighting and wiring equipment
- 366 Radio, television, and communication equipment
- 367 Electronic components and accessories

369 Electrical machinery, n.e.c.

- 371 Motor vehicles and equipment
- 379 Other transportation equipment
- 381 Scientific and measuring instruments
- 383 Optical and ophthalmic goods
- 384 Medical instruments and supplies
- 386 Photographic equipment and supplies
- 387 Watches, clocks, and watchcases
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- 401 Railroads
- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipelines, petroleum and natural gas
- 462 Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- 475 Travel agents
- 477 Transportation, n.e.c., warehousing, terminal facilities, and related services
- 480 Communication
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- 503 Lumber and construction materials
- 504 Farm and garden machinery, equipment, and supplies
- 505 Metals and minerals, except petroleum
- 506 Electrical goods
- 507 Hardware, plumbing and heating equipment and supplies
- 508 Other machinery, equipment and supplies
- 509 Durable goods, n.e.c.
- 511 Paper and paper products
- 512 Drugs, proprietaries, and sundries
- 513 Apparel, piece goods, and notions
- 514 Groceries and related products
- 515 Farm-product raw materials
- 517 Petroleum and petroleum products
- 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 540 Food stores and eating and drinking places
- 554 Gasoline service stations
- 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banking
- 611 Franchising, business — selling or licensing
- 612 Other finance
- 631 Life insurance
- 632 Accident and health insurance
- 639 Other insurance
- 649 Lessors of agricultural and forestry real estate
- 650 Real estate, n.e.c.
- 671 Holding companies

SERVICES

- 700 Hotels and other lodging places
- 731 Advertising
- 733 Research and development, and commercial testing, laboratories
- 734 Management, consulting, and public relations services
- 735 Equipment rental and leasing services, excluding automotive and computers
- 736 Employment agencies and temporary help supply services
- 737 Computer and data processing services
- 739 Other business services
- 780 Motion pictures, including television tape and film
- 890 Automotive rental and leasing, without drivers
- 891 Engineering, architectural, and surveying services
- 892 Health services
- 893 Accounting, auditing, and bookkeeping services
- 895 Legal services
- 896 Educational services
- 897 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities
- 905 Nonbusiness entities, except Government

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Part II — BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE
(Insurance affiliates, see special instructions, page 16.)

Section A — Balance Sheet of Foreign Affiliate

UNINCORPORATED AFFILIATE — All asset and liability items should be disaggregated in the detail shown; in particular, receivables and payables between the foreign affiliate and the U.S. Reporter should be shown in the proper asset and liability accounts of the foreign affiliate rather than being included only as a net amount in total owners' equity. Include asset and liability items of the foreign affiliate that are carried only on an owner's books.

Balance at close of fiscal year
(Thousands of U.S. Dollars)

		Balance at close of fiscal year <i>(Thousands of U.S. Dollars)</i>	
		1982 (1)	1981 (2)
ASSETS			
51. Cash items — Deposits in financial institutions and other cash items. Do not include overdrafts here as negative cash.	2051	1 \$	2 \$
52. Trade accounts and trade notes receivable, current — Net of allowances for doubtful items	2052	1	2
53. Other current receivables — Net of allowances for doubtful items. — <i>Specify</i>	2053	1	2
54. Inventories — Exclude land held for resale (include in item 55) and inventories of marketable securities (include in item 55 or 58 as appropriate)	2054	1	2
55. Other current assets — Include land held for resale, current marketable securities, and other current assets not included above. — <i>Specify</i>	2055	1	2
56. Property, plant and equipment, net — Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible natural resources exploration and development costs, net of accumulated depreciation, depletion, amortization, and like charges. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (An unincorporated affiliate should include items owned by its U.S. Reporter(s) but that are in the affiliate's possession whether or not carried on the affiliate's own books or records.)	2056	1	2
57. Equity investment in other foreign affiliates of which this affiliate is a parent — This affiliate's equity investment in other reported foreign affiliates of U.S. Reporter(s), including branches of this affiliate. The value of equity investment must be computed using the equity method of accounting for those affiliates that are 20 percent or more owned, regardless of how they are normally treated in financial statement preparation. Those affiliates that are immaterial or owned at least 10 percent, but less than 20 percent, may be included using the cost method. (If an entry here, Supplement B must be completed and item 6 must be "Yes.")	2057	1	2
58. Noncurrent investments not shown in item 57 — Noncurrent marketable securities, other equity investments whether carried on the cost or the equity basis, and other investments.	2058	1	2
59. Other noncurrent assets — Other intangible assets, net of amortization; noncurrent trade accounts and trade notes receivable, net of allowances for doubtful items; and other noncurrent assets not included above. — <i>Specify</i>	2059	1	2
60. TOTAL ASSETS — <i>Sum of items 51 through 59</i> →	2060	1 \$	2 \$
LIABILITIES			
61. Trade accounts and trade notes payable, current	2061	1 \$	2 \$
62. Other current liabilities — Current portion of long-term debt, overdrafts, and other current liabilities not included in item 61 that have an original maturity of one year or less. Exclude debt included in item 63. — <i>Specify</i>	2062	1	2
63. Long-term debt — Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less that has been renewed, or with respect to which there is the intention and the means to renew, extend, or refinance, for more than one year. Exclude current portion due (include in item 62).	2063	1	2
64. Other noncurrent liabilities — Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownership interest in this foreign affiliate is not to be separated from the normal equity accounts.) — <i>Specify</i>	2064	1	2
65. TOTAL LIABILITIES — <i>Sum of items 61 through 64</i> →	2065	1 \$	2 \$
OWNERS' EQUITY			
INCORPORATED AFFILIATE ONLY, items 66 through 70			
Capital stock issued and outstanding, common and preferred —			
66. Voting	2066	1 \$	2 \$
67. Nonvoting	2067	1	2
68. Additional paid-in capital — All invested or contributed capital in addition to or in excess of capital stock	2068	1	2
69. Retained earnings — Earnings retained by the corporation and legally available for declaration of dividends. Include those that have been voluntarily restricted.	2069	1	2
70. Surplus reserves — <i>Specify</i>	2070	1	2
71. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — <i>Must equal item 60 minus item 65 and, for incorporated affiliate, must equal sum of items 66 through 70.</i> →	2071	1 \$	2 \$

Part II — BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

Enter 3-digit serial number from item 3

Section B — Income Statement of Foreign Affiliate (Net income must be calculated in accordance with the "all inclusive" concept of the income statement.)

Amount
(Thousands of U.S. Dollars)
(1)

INCOME						
72. Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of: sales or consumption taxes levied directly on the consumer, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers.	2072				1 \$	
73. Equity in net income of reported foreign affiliates — Equity in net income (distributed and undistributed) after foreign income taxes, of other reported foreign affiliates for which an equity investment is reported in item 57.	2073				1	
74. Income from other equity investments — Income from equity investments included in item 58. For those investments carried on the equity basis, report equity in earnings during the reporting period; for those investments carried on the cost basis, report dividends received. Do not include interest income.	2074				1	
75. Net unrealized and realized capital gains (losses) — Include recognized gains (losses) resulting from — a. The sale or disposition of investment securities, property, plant and equipment, or other assets; b. Changes in the foreign affiliate's foreign currency denominated assets and liabilities due to changes in foreign exchange rates during the period; and c. Other recognized capital gains (losses), including those resulting from valuation of assets, whether or not realized.	2075				1	
76. Exchange gain (loss) from translating this foreign affiliate's financial statements into dollars — For those affiliates using FASB 8, enter the gain (loss) which results from the translation or remeasuring of the affiliate's financial statements from its local currency into dollars due to a change in the exchange rate between the local currency and the dollar during the reporting period.	2076				1	
77. Other income — Non-operating income, income from investments not reported in items 73 and 74, and other income not included above. — <i>Specify</i>	2077				1	
78. TOTAL INCOME — <i>Sum of items 72 through 77</i>	2078				1 \$	
COSTS AND EXPENSES						
79. Cost of goods sold — Operating expenses (other than selling, general, and administrative expenses, item 80) that relate to sales or gross operating revenues excluding sales taxes (item 72). Include production royalty payments, including those to foreign governments, their subdivisions and agencies. Include depletion charges representing the amortization of the actual cost of capital assets related to extraction of natural resources; do not include tax or percentage depletion charges. Affiliates in service industries must report expenses which directly relate to sales or gross operating revenues, item 72.	2079				1 \$	
80. Selling, general and administrative expenses	2080				1	
81. Foreign income taxes — Provision for foreign income taxes for FY 1982. Do not include U.S. income taxes. Exclude production royalty payments to foreign governments, their subdivisions and agencies.	2081				1	
82. Other costs and expenses — Non-operating expenses, underlying minority interest in profits that arises out of consolidating more than one foreign affiliate on this Form BE-10B, and other costs and expenses not included above. (However, the equity of a direct minority interest in this foreign affiliate's net income (loss) is not to be separated from the normal income accounts.) — <i>Specify</i>	2082				1	
83. TOTAL COSTS AND EXPENSES — <i>Sum of items 79 through 82</i>	2083				1 \$	
NET INCOME						
84. Net income — After provision for foreign income taxes, but before dividends on common and preferred stock (item 78 minus item 83)	2084				1 \$	
Section C — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate					Amount (Thousands of U.S. Dollars) (1)	
85. Balance, close FY 1981 — <i>Incorporated affiliate</i> , enter amount from item 69, column 2. <i>Unincorporated affiliate</i> , enter amount from item 71, column 2.	2085				1 \$	
86. Net income — Enter amount from item 84.	2086				1	
87. Dividends or net income remitted to owners — <i>Incorporated affiliate</i> , enter amount of dividends declared out of current- and prior-period income on common and preferred stock, excluding stock dividends. <i>Unincorporated affiliate</i> , enter amount of current- and prior-period net income remitted to owners.	2087				1	
88. Stock dividends	2088				1	
89. Net realized and unrealized capital gains (losses) not included in the determination of net income — Enter net realized and unrealized capital gains (losses) that were not included in the determination of net income and, therefore, excluded from items 75 and 76 that were taken directly to retained earnings or to a surplus account for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. For those affiliates using FASB 52, include exchange gain (loss) from translating this foreign affiliate's financial statements from its functional currency into U.S. dollars. Report amount after giving effect to income tax liability (benefit), if any, on the gains (losses). — <i>Specify</i>	2089				1	
90. Other increases (decreases) — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — <i>Specify</i>	2090				1	
91. Balance, close FY 1982 — <i>Sum of items 85, 86, 89, and 90, minus items 87 and 88; also, for incorporated foreign affiliate, must equal item 69, column 1, and for unincorporated foreign affiliate, must equal item 71, column 1</i>	2091				1 \$	
Section D — Change in Additional Paid-in Capital and Surplus Reserves					Amount (Thousands of U.S. Dollars) (1)	
92. Change in "additional paid-in capital" — Items causing difference between close FY 1982 and close FY 1981 balances, item 68, column 1 minus column 2. — <i>Specify</i>	2092				1 \$	
93. Change in "surplus reserves" — Items causing difference between close FY 1982 and close FY 1981 balances, item 70, column 1 minus column 2. — <i>Specify</i>	2093				1 \$	
94. BEA USE ONLY	2094	1	2	3	4	5
	2095	1	2	3	4	5

Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER.

Use Part III to report the line of direct voting ownership included in item 14, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate. **For a foreign affiliate in which the U.S. Reporter does not have direct voting ownership**, complete only items 96, 97, and 124 through 130 to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

Section A — Investment Between the U.S. Reporter and Foreign Affiliate

95. Does the U.S. Reporter's percentage of direct voting ownership given in item 14 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate?

3095 **1** Yes **2** No — Attach a complete explanation of the difference

DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER. Include current and long-term items, and the net book value of property, plant, and equipment under capital leases or under operating leases of more than 1 year.	According to books of affiliate at close of fiscal year (Thousands of U.S. Dollars)		According to books of U.S. Reporter at close of fiscal year (Thousands of U.S. Dollars)		
	1982 (1)	1981 (2)	1982 (3)	1981 (4)	
96. Owed to U.S. Reporter — That portion of items 61, 62, and 63 representing amounts owed to U.S. Reporter 3096	\$	\$	\$	\$	
97. Due from U.S. Reporter — That portion of items 52, 53, 58, and 59 representing amounts due from U.S. Reporter 3097					
OWNERS' EQUITY ITEMS UNINCORPORATED AFFILIATE ONLY, item 98					
98. That portion of balance sheet item 71 representing the U.S. Reporter's share 3098					
INCORPORATED AFFILIATE ONLY, items 99 through 105 According to books of U.S. Reporter:					
99. Capital stock of affiliate owned by U.S. Reporter — Give the figure that represents the original cost to U.S. Reporter of capital stock, including any premium paid, and any capital contributions by U.S. Reporter not resulting in issuance of capital stock. The figure should not include equity in undistributed earnings of the affiliate since acquisition. The figure should be before reduction for the amortization of any premium paid over book value at time of purchase, or before increase for the periodic writeup of a discount for a purchase below book value. 3099					
According to books of affiliate:	1	2			
Capital stock, common and preferred, of affiliate owned by U.S. Reporter					
100. Voting 3100					
101. Nonvoting 3101					
102. U.S. Reporter's equity in additional paid-in capital 3102					
103. U.S. Reporter's equity in retained earnings 3103					
104. U.S. Reporter's equity in surplus reserves — Specify					
	1	2			
105. U.S. Reporter's share of total owners' equity of affiliate — Sum of items 100 through 104 → 3105	\$	\$			
106. BEA USE ONLY 3106	1	2	3	4	5

Section B — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate During FY 1982.

NOTES — In calculating the change in equity interest for item 107, exclude changes caused by carrying net income to the equity account, the receipt of stock and cash dividends (other than liquidating dividends), and the distribution of earnings during the period.

Enter items 108 through 119 at ACTUAL TRANSACTION VALUE — Enter in item 120 the gain or loss necessary to reconcile to change in book value during FY 1982 (as entered in item 107).

Change, according to books of U.S. Reporter (Thousands of U.S. Dollars) (1)

107. INCREASE (DECREASE) IN EQUITY INTEREST — FOR UNINCORPORATED AFFILIATE, EQUALS ITEM 98, COLUMN 3 MINUS COLUMN 4; FOR INCORPORATED AFFILIATE, EQUALS ITEM 99, COLUMN 3 MINUS COLUMN 4. ALSO EQUALS THE SUM OF ITEMS 108 THROUGH 113 AND 120, MINUS THE SUM OF ITEMS 114 THROUGH 119.

3107

1

INCREASE IN EQUITY INTEREST

108. Establishment of affiliate

3108

1

Acquisition, partial or total, by U.S. Reporter from

109. This affiliate

3109

1

110. Other foreigners

3110

1

111. U.S. persons — Give name and address

3111

1

112. Capital contributions (for an incorporated foreign affiliate report only those contributions not resulting in issuance of stock)

3112

1

113. Other increase — Specify

3113

1

DECREASE IN EQUITY INTEREST

114. Liquidation of affiliate

3114

1

Sale, partial or total, by U.S. Reporter to

115. This affiliate

3115

1

116. Other foreigners

3116

1

117. U.S. persons — Give name and address

3117

1

118. Return of capital contributions

3118

1

119. Other decrease — Specify

3119

1

120. GAIN (LOSS) ON SALE OR LIQUIDATION, PARTIAL OR TOTAL, OF AN EQUITY INTEREST

3120

1

121. BEA USE ONLY

3121

1

2

3

4

5

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Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

Section C — Receipts and Payments (i) of Dividends, Interest, Allocated Expenses, Royalties, and Rentals, and (ii) for Sales of Services

Items in this section should be based on the books of the U.S. Reporter. Amounts should be entered as of the date they were either received from (paid to) the affiliate or entered into intercompany accounts with the affiliate, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into intercompany account in this or previous periods, in order to avoid duplication, any subsequent settlement of the account in this, or a future, period should not be reflected again in one of these items but should be reflected only as a reduction in intercompany account.

REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS						
	Receipts by U.S. Reporter from affiliate		Payments by U.S. Reporter to affiliate			
	Net of tax withheld (1)	Tax withheld (2)	Net of tax withheld (3)	Tax withheld (4)		
122. Incorporated affiliate — Dividends on common and preferred stock, paid out of current or past earnings, excluding stock or liquidating dividends	1	2				
3122 \$		\$				
123. Unincorporated affiliate — Earnings distributed, whether paid out of current or past earnings	1	2				
3123						
124. Interest — Include interest on capital leases	1	2	3	4		
3124			\$	\$		
125. Royalties, license fees, and other fees for the use or sale of intangible property	1	2	3	4		
3125						
126. Charges for use of tangible property — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Exclude film and television tape rentals.	1	2	3	4		
3126						
127. Film and television tape rentals	1	2	3	4		
3127						
128. Allocated expenses — Allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 42 of Form BE-10A for the U.S. Reporter, or item 77 of this form for the affiliate).	1	2	3	4		
3128						
129. Sales of services — Receipts by U.S. Reporter from, or payments by U.S. Reporter to, affiliate for services that are separately billed and that normally would be included in sales or gross operating revenues of the seller (item 39 of Form BE-10A for the U.S. Reporter, or item 72 of this form for the affiliate). For an affiliate required to complete Part V, these data should also be included in item 194, columns 2 and 5. (For a definition of services, see note at beginning of Part V, Section F of this form.)	1	2	3	4		
3129						
130. TOTAL — Sum of items 122 through 129	1	2	3	4		
3130 \$		\$	\$	\$		
Section D — U.S. Reporter's Equity in Affiliate's Net Income (Net income must be calculated in accordance with the "all inclusive" concept of the income statement.)				Amount (Thousands of U.S. Dollars) (1)		
131. U.S. Reporter's equity in affiliate's net income (loss) — Enter U.S. Reporter's share of net income, item 84			3131	\$		
U.S. Reporter's direct equity in foreign affiliate's net unrealized and realized capital gains (losses) and translation gain (loss)				1		
132. U.S. Reporter's share of items 75 and 76			3132	\$		
133. U.S. Reporter's share of item 89			3133	1		
BEA USE ONLY	3134	1	2	3	4	5

NOTE — Either Part IV or Part V **must** be completed depending on whether or not the foreign affiliate is majority-owned (see definition in the **Instruction Booklet**, Part I). Complete Part IV of this form if the foreign affiliate **is not** majority-owned. Complete Part V if the foreign affiliate **is** majority-owned. DO NOT complete BOTH Part IV and Part V.

Enter 3-digit serial number from item 3

Part IV — SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE
(To be completed only if the foreign affiliate is NOT majority-owned.)

		Number
134. Total employment — Report the total number of employees for the year, as defined for Part V, Section E, item 181.	4134	1
		Amount (Thousands of U.S. Dollars) (1)
135. Total employee compensation — Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined for Part V, Section E, items 183 and 184	4135	\$ 1
136. Expenditures for property, plant and equipment — As defined for Part V, Section A, items 145 and 146, and, for affiliates engaged in natural resources exploration and development, to also include expenditures as defined for items 153 and 154.	4136	1
U.S. merchandise exports to affiliate in FY 1982 — As defined for Part V, Section G, item 207		
137. Goods shipped to affiliate by U.S. Reporter	4137	1
138. Goods shipped to affiliate by other U.S. persons	4138	1
U.S. merchandise imports from affiliate in FY 1982 — As defined for Part V, Section G, item 224		
139. Goods shipped by affiliate to U.S. Reporter	4139	1
140. Goods shipped by affiliate to other U.S. persons	4140	1
141. BEA USE ONLY	4141	2
		3
		4
		5

Part V — DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE
(To be completed only if the foreign affiliate IS majority-owned.)

Section A — Property, Plant, and Equipment (PP&E)

For affiliates engaged in natural resources exploration and development, expenditures for PP&E, items 145 and 146, are to include the full amount of exploration and development expenditures made during FY 1982 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Adjustments reflecting prior period expenditures charged against income that were subsequently capitalized during FY 1982 should appear in item 148.

Balance, close FY 1981

		Amount (Thousands of U.S. Dollars) (1)
142. Net book value of PP&E at close FY 1981 — Equals item 56, column 2	5142	\$ 1
Changes during FY 1982		
143. Restatement due to change in entity — If answer to item 13 was "Yes," give amount by which the net book value in item 142 would be restated due to a change in the entity. If a decrease, put amount in parentheses.	5143	1
144. Net book value of transfers in from U.S. Reporter or other foreign affiliates of U.S. Reporter	5144	1
145. Expenditures for land, timber, and mineral rights — Include expenditures for land and timber and capitalized expenditures for mineral rights, but exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. (For affiliates engaged in natural resources exploration and development, see note above.)	5145	1
146. Expenditures for other PP&E — Include expenditures for structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible natural resources exploration and development costs (except expenditures for mineral rights). Exclude expenditures for other intangible assets. (For affiliates engaged in natural resources exploration and development, see note above.)	5146	1
147. Depreciation, depletion, and like charges	5147	1
148. Other increases (decreases) in net book value — Specify	5148	1
Balance, close FY 1982		
149. Net book value of PP&E at close FY 1982 — Equals sum of items 142 through 146, and 148, minus item 147, and must equal item 56, column 1	5149	1
150. Accumulated depreciation, depletion, and like charges	5150	1
151. Gross book value — Sum of items 149 and 150	5151	\$ 1
Addendum		
152. Expenditures for used plant and equipment — That portion of item 146 that represents expenditures for major items of used plant and equipment, such as existing plants or facilities, used tankers or dry cargo ships, etc.	5152	1

Part V — DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE
(To be completed only if the foreign affiliate IS majority-owned.) — Continued

Section A — Property, Plant, and Equipment (PP&E) — Continued

PETROLEUM AND MINING EXPLORATION AND DEVELOPMENT (E&D) EXPENDITURES, INCLUDING EXPENDITURES TO ACQUIRE OR LEASE MINERAL RIGHTS (The amounts entered should be the gross amount of such expenditures made during FY 1982; do not adjust any of these items to reflect reclassification of prior year expenditures.)

Amount
(Thousands of U.S. Dollars)
(1)

Expenditures charged against income

153. For the acquisition or leasing of mineral rights	5153	\$	1
154. For other E&D expenditures	5154		1
155. Expenditures capitalized — Included in item 145 or 146	5155		1
156. TOTAL E&D EXPENDITURES MADE DURING FY 1982 — Sum of items 153, 154, and 155	5156	\$	1

Section B — Interest, Taxes and Subsidies

Amount
(Thousands of U.S. Dollars)
(1)

157. Interest received — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld. Total should include all interest receipts included in items 72 and 77. Do not net against interest paid, item 158.	5157	\$	1
158. Interest paid — Interest paid, or credited, to all payees by affiliate, gross of tax withheld. Do not net against interest received, item 157.	5158		1
159. Production royalty payments — Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies, for production royalties for natural resources	5159		1
160. Taxes (other than income and payroll taxes) and non-tax payments (other than production royalty payments) — Report all such taxes and non-tax payments whether or not included in revenues or expenses in the income statement. Include amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for — a. Sales, value added, consumption, and excise taxes; b. Property taxes and other taxes on the value of assets or capital; c. Any remaining taxes (other than income or payroll taxes); and d. Import and export duties, license fees, fines, penalties and all other payments and accruals of non-tax liabilities (other than production royalty payments).	5160		1
161. Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governmental organizations that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investment in, or to cover losses of, property, plant and equipment.	5161		1

162. BEA USE ONLY	5162	1	2	3	4	5
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Section C — Technology

RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES (Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.)

Amount
(Thousands of U.S. Dollars)
(1)

NOTE — Items 163 through 165 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 164 and 166.

163. R&D performed BY the affiliate, total — Sum of items 164 and 165	5163	\$	1
164. For own account	5164		1
165. For others on contract	5165		1
166. R&D performed FOR the affiliate by others on a contractual basis	5166		1
ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY			1
Receipts — Include royalties, license fees and other amounts received by or credited to this affiliate for the use or sale of intangible property			1
167. Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	5167		1
168. Received from or credited by foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5168		1
169. Received from or credited by other foreign persons	5169		1
Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property			1
170. Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate	5170		1
171. Paid or credited to foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5171		1
172. Paid or credited to other foreign persons	5172		1

173. BEA USE ONLY	5173	1	2	3	4	5
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Part V — DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

Enter 3-digit serial number from item 3

Section D — Composition of External Financing

NOTE — Entries in column 2 of this section also correspond to items in Part III as follows:

For all affiliates: 174 + 175 = 96, column 1; and 176 = 97, column 1

For unincorporated affiliate: 177 = 98, column 1

For incorporated affiliate: 177 = 100 + 101 + 102, column 1

If there is more than one U.S. Reporter of this affiliate, then the entries in column 2 of this section would be equal to the sum of the specified Part III items for all U.S. Reporters of this affiliate.

BALANCE AT CLOSE OF FY 1982 (THOUSANDS OF U.S. DOLLARS)

	Total (Equals sum of columns 2 to 5) (1)	With U.S. Reporter(s) of this affiliate (2)	With other U.S. persons (3)	With persons in this affiliate's country of location (4)	With other foreign persons (5)
174. Current liabilities — Column 1 must equal sum of items 61 and 62, column 1	5174				
175. Long-term debt — Column 1 must equal item 63, column 1	5175				
176. Current and noncurrent receivables and financial investments — Column 1 must equal sum of items 52 and 53, column 1, and that part of items 58 and 59, column 1, that is stocks, bonds, noncurrent receivables, and "other" equity investment	5176				
177. Capital stock or owners' equity — For incorporated affiliate, column 1 must equal sum of items 66, 67, and 68, column 1; for unincorporated affiliate, column 1 must equal item 71, column 1	5177				
178. BEA USE ONLY	5178				

Section E — Employment and Employee Compensation

Employment and compensation data should be based on payroll records. They should relate to activities during FY 1982 regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do **NOT** include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

Employment is the number of full-time and part-time employees on the payroll at the end of FY 1982. A count taken during, rather than at the end of, FY 1982 may be used provided it is a reasonable proxy for the end-of-period number. If employment at the end of FY 1982, or the count taken at some other time during FY 1982, was unusually high or low because of temporary factors (e.g., a strike) or large seasonal variation, the number of employees that reflects normal operations, or an average for FY 1982, should be given.

See the **Instruction Booklet**, Part VII, for further details of reporting requirements.

EMPLOYMENT

		Number of employees
179. Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees	5179	1
180. All other employees	5180	1
181. TOTAL EMPLOYMENT — Sum of items 179 and 180 *	5181	1
182. Number of employees in item 181 who are U.S. citizens	5182	1
EMPLOYEE COMPENSATION		
		Amount (Thousands of U.S. Dollars)
183. Wages and salaries — Employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees	5183	1 \$
184. Employee benefit plans — Employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary.	5184	1
185. TOTAL EMPLOYEE COMPENSATION — Sum of items 183 and 184 *	5185	1 \$
Items 186 through 190 are to be completed only if the foreign affiliate being reported has manufacturing activities, i.e., has at least one manufacturing code (DI codes 201–390) entered in items 44 through 48 above. If the foreign affiliate has no manufacturing activities, as defined, proceed to item 192.		
		Number of employees
186. Number of production workers engaged in manufacturing activities — If more than one manufacturing code (DI codes 201–390) is shown in items 44 through 48, enter the number of production workers in all manufacturing activities combined. See the Instruction Booklet , Part VII, for definition of production workers.	5186	1
187. Number of production workers in item 186 covered by collective bargaining agreements	5187	1
		Thousands of hours
188. Hours worked by production workers in item 186	5188	1
		Amount (Thousands of U.S. Dollars)
189. Wages and salaries paid to production workers in item 186	5189	1 \$
190. Employer expenditures for employee benefit plans for production workers in item 186	5190	1
191. BEA USE ONLY	5191	1

* **Note** — If total employment, item 181, or total employee compensation, item 185, is zero, explain.

Part V — DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE
 (To be completed only if the foreign affiliate IS majority-owned.) — Continued

Section F — Distribution of Sales or Gross Operating Revenues

For purposes of distributing sales or gross operating revenues between sales of "goods" and sales of "services," consider as sales of goods those sales that are associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, or 138; consider as sales of services those sales that are associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, or 138. See the "Summary of Industry Classifications" on page 5 or, for a full explanation of each, see the **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part I. The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 44 through 48 (Industry Classification of Foreign Affiliate). When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS					
GOODS AND SERVICES					
	Total Column 1 equals columns 2 and 3; column 1 equals columns 4 and 5 (1)	To U.S. Reporter(s) and its (their) foreign affiliates (2)	To unaffiliated customers (3)	Goods (4)	Services (5)
192. Sales or gross operating revenues, excluding sales taxes, total — a. Column 1 equals item 72; b. For each column, equals sum of items 193, 194, and 195 5192	1	2	3	4	5
193. Sales to persons in affiliate's country of location 5193	1	2	3	4	5
194. Sales to persons in the United States 5194	1	2	3	4	5
195. Sales to persons in other countries — Equals sum of items 196 through 204 5195	1	2	3	4	5
196. Canada 5196	1	2	3	4	5
197. Latin America, including Caribbean and Bermuda 5197	1	2	3	4	5
198. European Communities (10) 5198	1	2	3	4	5
199. Other Europe (including Cyprus, Greenland, Malta, Turkey, Union of Soviet Socialist Republics, and other European countries exclusive of European Communities (10)) 5199	1	2	3	4	5
200. Japan 5200	1	2	3	4	5
201. Australia, New Zealand, and South Africa 5201	1	2	3	4	5
202. Middle East 5202	1	2	3	4	5
203. Other Africa (includes Egypt) 5203	1	2	3	4	5
204. Other Asia and Pacific 5204	1	2	3	4	5

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

Section G — U.S. Merchandise Trade of Foreign Affiliate — Goods Only, Do Not Include Services

IMPORTANT NOTES — This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1982. The data should be on a "shipped" basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged by the foreign affiliate to, or charged to the foreign affiliate by, a U.S. person. However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet, Part VIII**.

Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1982, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the country or location of the foreign affiliate transporting people or merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise imports and exports of the foreign affiliate to be shown here are not the same as the affiliate's sales to, or purchases from, U.S. persons because, among other reasons, sales and purchases may include services.

See the **Instruction Booklet, Part VIII**, for additional details of data requirements.

205. For this foreign affiliate, is there a material difference between the "charged" and "shipped" bases in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade?

5205 1 Yes
 2 No

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

5206 1 "Shipped" basis
 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases (item 205 must be answered "No").
 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

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

U.S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIATE (valued f.a.s. U.S. port)	REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS		
	Total (1)	Shipped by U.S. Reporter(s) (2)	Shipped by other U.S. persons (3)
207. Total goods shipped in FY 1982 from the United States to this affiliate — Equals:	1	2	3
a. Sum of items 208 through 219, and			
b. Sum of items 220 through 223	5207	\$	\$
BY PRODUCT (See the Direct Investment Industry and Foreign Trade Classifications Booklet, Part II.)	1	2	3
208. Food (raw and prepared) and live animals chiefly for food (SITC 0)	5208		
209. Beverages and tobacco (SITC 1)	5209		
210. Crude materials, inedible, except fuels (SITC 2)	5210		
211. Petroleum and products, mineral waxes, natural and manufactured gas (part of SITC 3)	5211		
212. Coal, coke, and briquets (part of SITC 3)	5212		
213. Chemicals and related products (SITC 5)	5213		
214. Machinery, electrical and nonelectrical, except transportation equipment (SITC 71—77)	5214		
215. Road vehicles (including air cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification. *	5215		
216. Other transport equipment (SITC 79) — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification. *	5216		
217. Metal manufactures (SITC 67, 68, and 69)	5217		
218. Other manufactures (SITC 61 through 66, and 8) — Specify	5218		
219. Animal and vegetable oils, fats, and waxes; and commodities n.e.c. (SITC 4 and 9) — Specify	5219		
BY INTENDED USE	1	2	3
220. Capital equipment and other goods charged to fixed asset accounts (if there is an entry here, item 146 must have an entry)	5220		
221. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others	5221		
222. Goods for resale without further manufacture by affiliate	5222		
223. Other — Specify	5223		

* See footnote on page 16.

Part V — DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued

Section G — U.S. Merchandise Trade of Foreign Affiliate Goods Only, Do Not Include Services — Continued

U.S. MERCHANDISE IMPORTS FROM THIS FOREIGN AFFILIATE (valued f.a.s. foreign port)	REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS		
	Total (1)	Shipped to U.S. Reporter(s) (2)	Shipped to other U.S. persons (3)
224. Total goods shipped in FY 1982 to the United States by this affiliate — Equals sum of items 225 through 236 5224	1 \$	2 \$	3 \$
BY PRODUCT (See the Direct Investment Industry and Foreign Trade Classifications Booklet , Part II.)	1	2	3
225. Food (raw and prepared) and live animals chiefly for food (SITC 0) 5225	1	2	3
226. Beverages and tobacco (SITC 1) 5226	1	2	3
227. Crude materials, inedible, except fuels (SITC 2) 5227	1	2	3
228. Petroleum and products, mineral waxes, natural and manufactured gas (part of SITC 3) 5228	1	2	3
229. Coal, coke, and briquets (part of SITC 3) 5229	1	2	3
230. Chemicals and related products (SITC 5) 5230	1	2	3
231. Machinery, electrical and nonelectrical, except transportation equipment (SITC 71—77) 5231	1	2	3
232. Road vehicles (including air cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 5232	1	2	3
233. Other transport equipment (SITC 79) — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.* 5233	1	2	3
234. Metal manufactures (SITC 67, 68, and 69) 5234	1	2	3
235. Other manufactures (SITC 61 through 66, and 8) — Specify 5235	1	2	3
236. Animal and vegetable oils, fats, and waxes; and commodities n.e.c. (SITC 4 and 9) — Specify 5236	1	2	3

*In the SITC, some parts that are shipped separately are included in SITC 78 and 79, respectively; however, others are included in SITC product categories appropriate to the type of part, based not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (SITC 71); air conditioners for motor vehicles (SITC 74); tires and tubes (SITC 62); and lamps, batteries, and electrical parts for engines (SITC 77). For more complete information, see the **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part II.

SPECIAL INSTRUCTIONS FOR FOREIGN AFFILIATES THAT ARE INSURANCE COMPANIES

These special instructions are intended to supplement or supplant the instructions given elsewhere on the form. If problems should arise in applying these instructions or in reporting other specific items, please contact this Bureau at (202) 523-0632 from 7:30 a.m. until 4:00 p.m. Washington, D.C. time.

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 national insurance departments. Include assets not acceptable for the annual statement to an insurance department.

Non-trusted or free account assets are to be included as part of total assets in this report if these assets are for the benefit or protection of the policy holders being insured by this affiliate.

Assets of an affiliate's U.S. Reporter that are held in the country of location of the affiliate that are for the benefit of the U.S. Reporter's policy holders are not to be included in this report. Such assets of the U.S. Reporter are to be reported to the U.S. Treasury Department on the Treasury International Capital forms.

Items

- 52 Trade accounts and trade notes receivable, current** — Include current items such as agents' balances or uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- 61 Trade accounts and trade notes payable, current** — 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 item 64, unless they are clearly current liabilities.
- 72 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 that is to be reported in item 73.
- 79 Cost of goods sold** — Include costs relating to sales or gross operating revenues, excluding sales taxes (item 72), 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.

**LIST OF ALL FOREIGN BUSINESS ENTERPRISES FULLY CONSOLIDATED
INTO THE REPORTING FOREIGN AFFILIATE**

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B

Supplement A – This List of All Foreign Business Enterprises Fully Consolidated into the Reporting Foreign Affiliate, must be completed for the foreign affiliate reporting consolidated financial and operating data to BEA; each foreign business enterprise so fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 5, of Form BE-10B. Continue listing onto as many additional copied pages as necessary.

<p>BEA USE ONLY</p> <p>(1)</p>	<p>Name and country of location of each foreign business enterprise fully consolidated in this Form BE-10B</p> <p>(2)</p>	<p>Name of foreign business enterprise which holds the direct equity interest in the foreign business enterprise listed in column 2</p> <p>(3)</p>	<p>Percentage of direct ownership at close FY - 1982 which the foreign business enterprise listed in column 3 has in the foreign business enterprise listed in column 2 (Enter percentage to nearest tenth.)</p> <p>(4)</p>
1 6002	2	3	4 . %
1 6003	2	3	4 . %
1 6004	2	3	4 . %
1 6005	2	3	4 . %
1 6006	2	3	4 . %
1 6007	2	3	4 . %
1 6008	2	3	4 . %
1 6009	2	3	4 . %
1 6010	2	3	4 . %
1 6011	2	3	4 . %
1 6012	2	3	4 . %
1 6013	2	3	4 . %
1 6014	2	3	4 . %

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 and is for information purposes only.
 Current survey forms are at
www.bea.gov/help/information-for-survey-respondents

LIST OF ALL FOREIGN BUSINESS ENTERPRISES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B

Supplement A — This List of All Foreign Business Enterprises Fully Consolidated into the Reporting Foreign Affiliate, must be completed for the foreign affiliate reporting consolidated financial and operating data to BEA; each foreign business enterprise so fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 5, of Form BE-10B. Continue listing onto as many additional copied pages as necessary.

<p>BEA USE ONLY</p> <p>(1)</p>	<p>Name and country of location of each foreign business enterprise fully consolidated in this Form BE-10B</p> <p>(2)</p>	<p>Name of foreign business enterprise which holds the direct equity interest in the foreign business enterprise listed in column 2</p> <p>(3)</p>	<p>Percentage of direct ownership at close FY 1982 which the foreign business enterprise listed in column 3 has in the foreign business enterprise listed in column 2 (Enter percentage to nearest tenth.)</p> <p>(4)</p>
1 6015	2	3	4 . %
1 6016	2	3	4 . %
1 6017	2	3	4 . %
1 6018	2	3	4 . %
1 6019	2	3	4 . %
1 6020	2	3	4 . %
1 6021	2	3	4 . %
1 6022	2	3	4 . %
1 6023	2	3	4 . %
1 6024	2	3	4 . %
1 6025	2	3	4 . %
1 6026	2	3	4 . %
1 6027	2	3	4 . %

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LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B, or, if exempt per instructions, be listed on the Form BE-10A Supplement of its U.S. Reporter.

	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B for that affiliate, in which a direct interest is held (1)	BEA USE ONLY (2)	Serial number, as taken from item 3 of the Form BE-10B of each foreign affiliate listed in column 1 (3)	Percentage of direct ownership in the foreign affiliate listed in column 1 held by the foreign affiliate named in the identification block above (Enter percentage to nearest tenth.)	
				Close FY 1982 (4)	Close FY 1981 (5)
1 7002		2	3	4 . %	5 . %
1 7003		2	3	4 . %	5 . %
1 7004		2	3	4 . %	5 . %
1 7005		2	3	4 . %	5 . %
1 7006		2	3	4 . %	5 . %
1 7007		2	3	4 . %	5 . %
1 7008		2	3	4 . %	5 . %
1 7009		2	3	4 . %	5 . %
1 7010		2	3	4 . %	5 . %
1 7011		2	3	4 . %	5 . %
1 7012		2	3	4 . %	5 . %
1 7013		2	3	4 . %	5 . %
1 7014		2	3	4 . %	5 . %

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

LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B, or, if exempt per instructions, be listed on the Form BE-10A Supplement of its U.S. Reporter.

	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B for that affiliate, in which a direct interest is held (1)	BEA USE ONLY		Serial number, as taken from item 3 of the Form BE-10B of each foreign affiliate listed in column 1 (3)	Percentage of direct ownership in the foreign affiliate listed in column 1 held by the foreign affiliate named in the identification block above (Enter percentage to nearest tenth.)	
		(2)	(3)		Close FY 1982 (4)	Close FY 1981 (5)
1 7015		2	3	4	. %	5 . %
1 7016		2	3	4	. %	5 . %
1 7017		2	3	4	. %	5 . %
1 7018		2	3	4	. %	5 . %
1 7019		2	3	4	. %	5 . %
1 7020		2	3	4	. %	5 . %
1 7021		2	3	4	. %	5 . %
1 7022		2	3	4	. %	5 . %
1 7023		2	3	4	. %	5 . %
1 7024		2	3	4	. %	5 . %
1 7025		2	3	4	. %	5 . %
1 7026		2	3	4	. %	5 . %
1 7027		2	3	4	. %	5 . %

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 and is for information purposes only.
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www.bea.gov/help/information-for-survey-respondents

FORM BE-10A BANK (Report for a U.S. Reporter that is a Bank)
(Rev. 2/83)

Part I — IDENTIFICATION OF U.S. REPORTER

U.S. Department of Commerce
Bureau of Economic Analysis

MANDATORY

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1982

1. Name and address of U.S. Reporter

BEA USE ONLY

Control number

0 0 0 2

RETURN REPORTS TO

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

BEA 1001 1
USE ONLY

IMPORTANT NOTES

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For Form BE-10A, this should be the copy with the address label if such a labeled copy has been provided.

Read **Instruction Booklet** before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

BANKS

See SPECIAL NOTE — BANKS, on page 2, before proceeding.

DEFINITIONS

- U.S. DIRECT INVESTMENT ABROAD** — The ownership or control, directly or indirectly, by one U.S. person of 10 per centum or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- U.S. REPORTER** — The U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of (1) the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and (2) proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Domestic International Sales Corporations) whose voting securities are more than 50 percent owned by the U.S. corporation above it. The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.
- U.S. REPORTER'S 1982 FISCAL YEAR** — The U.S. Reporter's financial reporting year that has an ENDING DATE IN CALENDAR YEAR 1982.

REPORTING REQUIREMENTS

- FILING** — A completed Form BE-10A is required from each U.S. Reporter (see definition). Exception: When a U.S. business enterprise owns a foreign affiliate and the U.S. business enterprise is owned more than 50 per centum by a U.S. individual, the report should be filed by, and Form BE-10A should be for, the business enterprise rather than the individual. Direct financial transactions or positions, if any, with the foreign affiliate by the individual must be included in the business enterprise's report.
- PARTIAL EXEMPTION WHEN ALL FOREIGN AFFILIATES ARE EXEMPT** — When the U.S. Reporter has foreign affiliates, but all are exempt from filing Form BE-10B, then only items 1 through 4 of Form BE-10A, and Form BE-10A SUPPLEMENT, which lists exempt foreign affiliates, must be completed and filed.
- PARTIAL EXEMPTION BASED ON TYPE OF REPORTER** — U.S. Reporters that are religious, charitable, or other nonprofit organizations, and individuals who directly own a foreign affiliate, are required to file a Form BE-10A completing, in Part I (Identification of U.S. Reporter), only items 1, 2, 8, 9, and 12; the remaining items in Part I and all items in Part II (Financial and Operating Data of U.S. Reporter) need not be completed.
- ASSISTANCE** — Telephone (202) 523-0632 during office hours — 7:30 a.m. to 4:00 p.m. Washington, D.C. time.

5. DUE DATE — BE-10 reports comprising both Form BE-10A and Form(s) BE-10B are due on the following dates:

- June 30, 1983 — U.S. Reporter required to file less than 20 Forms BE-10B.
- July 31, 1983 — U.S. Reporter required to file 20 to 99 Forms BE-10B.
- August 31, 1983 — U.S. Reporter required to file 100 or more Forms BE-10B.

GENERAL NOTES

- Currency amounts should be reported in U.S. dollars and rounded to the nearest thousand. Example: \$1,033,242.00 should be reported as \$1,033.
- If an item is between + or - \$500.00, enter "0."
- Use parentheses () to indicate negative numbers.
- Every question on the form should be answered except where reporting is specifically exempt.
- All questions should be answered in the context of the U.S. Reporter's 1982 fiscal year (see definition above and item 9 of this Form BE-10A).
- Where the instruction "Mark (X) one" is given, if it is necessary to mark more than one answer, give an explanation.
- Pages of this report may be separated for machine processing.

MANDATORY

This survey is being conducted pursuant to the International Investment Survey Act of 1976 (P.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 the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under 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).

NAME OF PERSON TO CONSULT CONCERNING THIS REPORT
(Print or type)

Address (Number and street)

City State ZIP code

TELEPHONE NUMBER Area code Number Extension

CERTIFICATION — The undersigned person hereby certifies that the information contained in this report (including Forms BE-10A and BE-10B and any statements attached thereto) is accurate and complete and all estimates used are reasonable to the best of his/her knowledge and belief.

Signature of authorized person

Name and title of authorized person (Print or type) Date

Part I – IDENTIFICATION OF U.S. REPORTER – Continued

SPECIAL NOTE – BANKS

Specialized report forms have been adopted for banks (that is, business enterprises over 50 percent of whose total revenues are generated by activities classified in industry code 600) because much of the information on banks' foreign activities which is requested on the standard forms is already being reported to other agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized Forms BE-10A BANK and BE-10B BANK is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

from being reported on Form BE-10B BANK, but must be listed on Form BE-10A SUPPLEMENT. Incorporated foreign bank affiliates in which the U.S. Reporter holds a direct equity interest must be separately reported. All branch banks of the U.S. Reporter in a given foreign country must be consolidated on one Form BE-10B BANK even if it is the Reporter's practice to report data for these branches separately on Federal Reserve Form FR105F or Comptroller of the Currency Form CC-7610-09.

Form BE-10A BANK has been developed for reporting by a U.S. Reporter that is a bank or a bank holding company. It is not to be used by a U.S. Reporter that may technically be classified as a bank holding company because of an interest in a banking activity, but that has over 50 percent of its revenues generated by nonbank activities. (Activities of subsidiaries that may not be banks but that provide support to the parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the parent company, are considered bank activities.)

A U.S. Reporter that is a bank, but that has a nonbank foreign affiliate, must file a Form BE-10A BANK for itself and a standard Form BE-10B for the nonbank foreign affiliate.

A U.S. Reporter that is not a bank, but that has a bank foreign affiliate, must file a standard Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

Banks located on U.S. military bases abroad and servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed for them.

Form BE-10B BANK has also been developed for reporting of a foreign affiliate that is a bank and in which the U.S. Reporter holds a direct and/or indirect ownership interest. However, a foreign bank affiliate of the U.S. Reporter in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less is exempt

The specialized report forms, where their use is permitted, replace the standard forms, and the instructions given herein and in the **Instruction Booklet** should be so construed. References to Forms BE-10A and BE-10B should be interpreted as meaning Forms BE-10A BANK and BE-10B BANK, unless otherwise specified.

2. Form of organization of U.S. Reporter – Mark (X) one

1002 1 Corporation 4 Estate
 2 Partnership 5 Trust
 3 Individual 6 Other – Specify _____

3. If the U.S. Reporter is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?

1003 1 Yes – Complete the "CLAIM FOR NOT FILING A BE-10" by checking box number 3 and entering in number 3 on the "claim" the name and address of the U.S. business enterprise in which your data will be consolidated in accordance with the definition of U.S. Reporter. Submit the claim to BEA and forward the remainder of the BE-10 Survey packet to the U.S. business enterprise in which your data will be consolidated. If this cannot be done, call (202) 523-0632 for further instructions.
 2 No

4. Enter employer identification number(s) used by the U.S. Reporter to file U.S. income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004 1 _____ 2 _____ 3 _____

NOTE: Applicable to items 5, 6, and 7 only – In general, all U.S. domestic business enterprises encompassed in the definition of U.S. Reporter must be fully consolidated in this report. However, it is recognized that certain U.S. subsidiaries normally may not be consolidated into the parent company's report to shareholders (because, for example, the subsidiary is in an unrelated line of business). While BEA prefers that such a subsidiary be consolidated in this report, it will permit the U.S. Reporter, in lieu of consolidation, to either 1) combine or aggregate the subsidiary in this Form BE-10A or 2) file a separate Form BE-10A for the subsidiary, as specified in the **Instruction Booklet**, Part II, Section B.2.

5. Are data for any U.S. subsidiaries that are not normally consolidated into the parent company's reports to shareholders consolidated, aggregated, or combined in this Form BE-10A?

1005 1 Yes
 2 No

6. If the answer to item 5 is "Yes," give the name of each such U.S. subsidiary, and the increase in the U.S. Reporter's total assets (item 23) that resulted from that U.S. subsidiary's consolidation, aggregation, or combination in this Form BE-10A.

Name of U.S. subsidiary	Increase in total assets (Thousands of U.S. dollars)
_____	\$ _____
_____	\$ _____
_____	\$ _____

7. Is a separate Form BE-10A being filed for any normally unconsolidated U.S. subsidiaries that are encompassed in the definition of the U.S. Reporter?

1007 1 Yes – Enter name under which each separate Form BE-10A is being filed.

2 No

8. Enter the number of foreign affiliate reports (Form BE-10B and BE-10B BANK) which you are required to file.

1008 1 Number _____

Also attach to your report a list of foreign affiliate reports submitted, giving the affiliate's name and the serial number for the report as shown in items 2 and 3, respectively, of Form BE-10B or Form BE-10B BANK. If you also have exempt foreign affiliates, list them on Form BE-10A SUPPLEMENT and give the requested information for each. (Do not include exempt foreign affiliates in the number given here.)

Part I – IDENTIFICATION OF U.S. REPORTER – Continued

9. Enter the ending date of this U.S. Reporter's 1982 fiscal year

	Month	Day	Year
1009	1		

10. Was there a change in the entity during FY 1982 that caused prior year data to be restated?

1010 1 Yes
 2 No

11. BEA USE ONLY	1011	1	2	3	4	5
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12. What is the major product or service involved in the activity of the U.S. business enterprise being reported?

INDUSTRY CLASSIFICATION OF U.S. REPORTER (by percent of sales or gross operating revenues) — Enter the appropriate 3-digit industry code(s) and the percent, to the nearest tenth of one percent, of sales (as defined for item 39 on standard Form BE-10A) associated with each code. See the "Summary of Industry Classifications" in the **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part I, which also contains a full explanation of each code. If you use fewer than eight codes, you must account for one hundred percent of sales (or gross operating revenues).

			DI industry code (1)	Percent of sales (2)
13. Banking	1013		600	%
14. Enter code with 2nd largest percent of sales	1014			%
15. Enter code with 3rd largest percent of sales	1015			%
16. Enter code with 4th largest percent of sales	1016			%
17. Enter code with 5th largest percent of sales	1017			%
18. Enter code with 6th largest percent of sales	1018			%
19. Enter code with 7th largest percent of sales	1019			%
20. Enter code with 8th largest percent of sales	1020			%
21. TOTAL PERCENT OF SALES ACCOUNTED FOR — Sum of items 13 through 20 If less than 100%, BEA will, if necessary, contact the U.S. Reporter to secure additional details for correctly computing industry codes.	1021			%

22. BEA USE ONLY	1022	1	2	3	4	5
	1023	1	2	3	4	5

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Part II — FINANCIAL AND OPERATING DATA OF U.S. REPORTER

				Amount (Thousands of U.S. Dollars) (1)		
23. TOTAL ASSETS AT CLOSE FY 1982 — As required to be reported on the consolidated report of condition of the bank's domestic offices and affiliates		2032	\$	1		
24. TOTAL INCOME — Include sales or gross operating revenues, excluding sales taxes; equity in net income (distributed and undistributed), after income taxes, from investments accounted for using the equity method, or dividends received (net of withholding taxes) from investments accounted for using the cost method, for all equity investments included in items 29 and 30 of standard Form BE-10A; net unrealized and realized capital gains (losses) that have been recognized; and other income. Same basis as required by item 43 of standard Form BE-10A.		2043		1		
25. NET INCOME — Net income after provision for U.S. income taxes, but before dividends on common and preferred stock. Same basis as required by item 49 of standard Form BE-10A.		2049		1		
26. TOTAL EMPLOYMENT — Report the total number of full-time and part-time employees on the payroll at the end of FY 1982, as defined for item 78 of standard Form BE-10A*		2078		Number of employees (1)		
27. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined for items 79 and 80 of standard Form BE-10A*		2081	\$	Amount (Thousands of U.S. Dollars) (1)		
BEA USE ONLY	2293	1	2	3	4	5
	2294	1	2	3	4	5

*Note — If total employment, item 26, or total employee compensation, item 27, is zero, explain.

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 Current survey forms are at
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LISTING OF EXEMPT FOREIGN AFFILIATES

(See Form BE-10A, item 8 and Instruction Booklet, Part II, Section B.3 and C.2)

BEA USE ONLY

0 0 0 2

Exempt foreign affiliate

Foreign affiliate parent holding direct equity interest in exempt foreign affiliate.
(Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)

Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership Percent to nearest tenth		Thousands of U.S. dollars			U.S. Reporter's investment in affiliate ³ (8)	BEA USE ONLY (9)	Country of location	Name ⁴		
				Direct (3)	Indirect ² (4)	Affiliate's		Total assets (5)					Sales or gross operating revenues (6)	Net income after foreign income tax (7)
6001														
6002														
6003														
6004														
6005														
6006														
6007														
6008														
6009														
6010														
6011														
6012														
6013														
6014														
6015														
996	This line for BEA USE ONLY →													

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USE REVERSE SIDE AS NECESSARY

¹ See Form BE-10B or **Direct Investment Industry and Foreign Trade Classifications Booklet**, Part I, for code; enter code which accounts for largest percent of sales or gross operating revenues, excluding sales taxes.
² See Form BE-10B, item 21, and **Instruction Booklet**, Part II, Section C.1.
³ For each affiliate for which there is an entry in column 3, i.e., in which the U.S. Reporter holds a **direct** equity interest, give the U.S. Reporter's share of total owners' equity of the affiliate plus debt and other intercompany account items owed by the affiliate to the U.S. Reporter, less debt and other intercompany account items owed to the affiliate by the U.S. Reporter.
⁴ If more than one foreign affiliate of the U.S. Reporter owns the exempt foreign affiliate, show affiliate with largest direct interest.

Exempt foreign affiliate

Foreign affiliate parent holding direct equity interest in exempt foreign affiliate.
(Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)

Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership <i>Percent to nearest tenth</i>		Thousands of U.S. dollars				BEA USE ONLY (9)	Country of location	Name ⁴
				Direct (3)	Indirect ² (4)	Affiliate's			U.S. Reporter's investment in affiliate ³ (8)			
						Total assets (5)	Sales or gross operating revenues (6)	Net income after foreign income tax (7)				
6016												
6017												
6018												
6019												
6020												
6021												
6022												
6023												
6024												
6025												
6026												
6027												
6028												
6029												
6030												
6031												
6032												
6033												
997	This line for BEA USE ONLY →											

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 Current survey forms are at
www.bea.gov/help/information-for-survey-respondents.

USE NEXT PAGE IF NECESSARY

Exempt foreign affiliate

Foreign affiliate parent holding direct equity interest in exempt foreign affiliate.

(Complete only if U.S. Reporter holds no direct equity interest in exempt foreign affiliate.)

Name	Country of location	BEA USE ONLY (1)	Primary industry code ¹ (2)	U.S. Reporter's percent of ownership <i>Percent to nearest tenth</i>		Thousands of U.S. dollars				BEA USE ONLY (9)	Country of location	Name ⁴
				Direct (3)	Indirect ² (4)	Affiliate's			U.S. Reporter's investment in affiliate ³ (8)			
						Total assets (5)	Sales or gross operating revenues (6)	Net income after foreign income tax (7)				
6049												
6050												
6051												
6052												
6053												
6054												
6055												
6056												
6057												
6058												
6059												
6060												
6061												
6062												
6063												
6064												
6065												
6066												
999	This line for BEA USE ONLY →											

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 Current survey forms are at
www.bea.gov/help/information-for-survey-respondents.

USE ADDITIONAL SHEETS AS NECESSARY

SPECIAL NOTE: BANKS

Specialized report forms have been adopted for banks (that is, for business enterprises over 50 percent of whose total revenues are generated by activities classified in industry code 600), because much of the information on banks' foreign activities which is requested on the standard forms is already being reported to other agencies of the Federal Government. The specialized report forms are designed to yield only such additional information as is deemed necessary. Use of specialized Forms BE-10A BANK and BE-10B BANK is at the discretion of BEA; in situations where their possible use is not clear-cut, permission must be secured from BEA in advance of filing.

Form BE-10A BANK has been developed for reporting by a U.S. Reporter that is a bank or a bank holding company. It is not to be used by a U.S. Reporter that may technically be classified as a bank holding company because of an interest in a banking activity, but that has over 50 percent of its revenues generated by nonbank activities. (Activities of subsidiaries that may not be banks but that provide support to the parent company, such as real estate subsidiaries set up to hold the office building occupied by the parent company, are considered bank activities.)

Form BE-10B BANK is for reporting of a foreign affiliate that is a bank in which the U.S. Reporter holds a direct and/or indirect ownership interest. However, a foreign bank affiliate of the U.S. Reporter in which the U.S. Reporter holds only an indirect ownership interest of

50 percent or less is exempt from being reported on Form BE-10B BANK, but must be listed on Form BE-10A SUPPLEMENT. Incorporated foreign bank affiliates in which the U.S. Reporter holds a direct equity interest must be separately reported. All branch banks of the U.S. Reporter in a given foreign country must be consolidated on one Form BE-10B BANK even if it is the Reporter's practice to report data for these branches separately on Federal Reserve Form FR105F or on Comptroller of the Currency Form CC7610-09.

A U.S. Reporter that is a bank, but that has a nonbank foreign affiliate, must file a Form BE-10A BANK for itself and a standard Form BE-10B for the nonbank foreign affiliate.

A U.S. Reporter that is not a bank, but that has a bank foreign affiliate, must file a standard Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate.

Banks located on U.S. military bases abroad and servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed for them.

The specialized report forms, where their use is permitted, replace the standard forms, and the instructions given herein and in the **Instruction Booklet** should be so construed. References to Forms BE-10A and BE-10B should be interpreted as meaning Forms BE-10A BANK and BE-10B BANK, unless otherwise specified.

Part I – IDENTIFICATION OF FOREIGN AFFILIATE – Continued

3. Serial number for foreign affiliate – Enter serial number from transmittal list required to be submitted with report pursuant to item 8, Form BE-10A.

Number

Also enter this number in the space provided in the upper right hand corner of ODD NUMBERED pages of this report. This will facilitate assembly if form is disassembled for machine processing.

4. Name change – If there has been a name change since 1977, give 1977 name of foreign affiliate.

BEA USE ONLY

1004

1

2

3

4

5

5. Number of foreign affiliates consolidated – Enter number

If this report is for a single foreign affiliate, enter "1" in the box. If more than one foreign affiliate is consolidated in this report, enter the number of foreign affiliates consolidated. (Hereinafter they are considered to be one affiliate.)

1005

Number
1

NOTE – DO NOT consolidate affiliates in different countries, or in different BEA 3-digit industries, except under the limited conditions noted in the **Instruction Booklet**, Part II, Section C.5.
If number is greater than one, Supplement A of this Form BE-10B BANK must be completed.

6. Does this foreign affiliate have a direct equity interest in another reported foreign affiliate of its U.S. Reporter(s), including branches of this affiliate, which are NOT fully consolidated on this Form BE-10B BANK? – Mark (X) one

1006 1 Yes – Supplement B of this Form BE-10 BANK MUST be completed.

2 No

7. Form of organization of foreign affiliate – Mark (X) one

1007 1 Corporation
 2 Branch *
 3 Partnership

4 Sole proprietorship
 5 Other – Specify _____

* **NOTE** – For a business enterprise that is incorporated in the United States but carries on substantially all of its operations abroad, the foreign portion of its operations should be considered and treated as a branch, i.e., as an unincorporated foreign affiliate.

8. Country of incorporation or organization of foreign affiliate – Mark (X) one

1008 6 0 1 Australia
 1 0 0 Canada
 3 0 7 France
 3 0 8 Germany

6 1 4 Japan
 2 1 3 Mexico
 3 2 7 United Kingdom
 Other – Specify _____

9. Country of location – Country in which foreign affiliate's physical assets are located or where its primary activity is carried out – Mark (X) one

1009 6 0 1 Australia
 1 0 0 Canada
 3 0 7 France
 3 0 8 Germany

6 1 4 Japan
 2 1 3 Mexico
 3 2 7 United Kingdom
 Other – Specify _____

Part I – IDENTIFICATION OF FOREIGN AFFILIATE – Continued

Enter 3-digit serial number from item 3

10. Enter the ending date of this foreign affiliate's 1982 fiscal year

	Month	Day	Year
1010	1		

NOTE – For a foreign business enterprise that was a foreign affiliate for all of FY 1982 – Data for the reporting period should be for the foreign affiliate's 1982 fiscal year; data for close FY 1982 should be for the foreign affiliate as it existed at the ending date of the 1982 fiscal year; and data for close FY 1981 should be for the foreign affiliate as it existed one year prior to the 1982 fiscal year ending date. (Close FY 1981 data must not be restated due to changes in the entity during FY 1982.)

11. Was the foreign business enterprise a foreign affiliate for only part of FY 1982?

1011 ¹ Yes
 ² No

NOTE – For a foreign business enterprise that was a foreign affiliate for only part of FY 1982 – If the enterprise became a foreign affiliate during the reporting period, the close FY 1981 data columns should all be zero. If the enterprise ceased to be an affiliate during the reporting period, the close FY 1982 data columns should all be zero.

12. If the answer to item 11 is "Yes," mark (X) the appropriate box and enter date

1012 ¹ Date foreign business enterprise **became** a foreign affiliate →
 ² Date foreign business enterprise **ceased** to be a foreign affiliate →

	Month	Day	Year
2			

13. Was there a change in the entity during FY 1982 that caused prior year data to be restated?

1013 ¹ Yes – Please note that all close FY 1981 data must be before restatement due to a change in the entity, unless otherwise specified
 ² No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE – Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held **directly** by

Percent of ownership at close of fiscal year

		Percent of ownership at close of fiscal year	
		1982 (1)	1981 (2)
14. U.S. Reporter named in item 1	1014	. %	. %
15. Foreign affiliate(s) of U.S. Reporter named in item 1 – If entry is made here, items 21 and 22 must be completed	1015	. %	. %
16. Other U.S. Reporter(s) of this affiliate – If entry is made here, item 23 must be "Yes"	1016	. %	. %
17. Foreign affiliate(s) of other U.S. Reporters – If entry is made here, item 23 must be "Yes"	1017	. %	. %
18. Other U.S. persons	1018	. %	. %
19. Other foreign persons	1019	. %	. %
20. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS – Sum of items 14 through 19 →		100 . 0 %	100 . 0 %
21. Indirect ownership – If there is an entry in item 15, enter U.S. Reporter's percent indirect ownership of this affiliate. See Instruction Booklet, Part II, Section C.1. , for instructions on how to compute indirect ownership percentages.	1021	. %	. %
22. Identification of foreign affiliate parent(s) – If there is an entry in item 15, enter below the name(s), serial number(s), and the percent(s) of ownership by the foreign affiliate parent(s).			
		. %	. %
		. %	. %
		. %	. %
TOTAL – Must equal percentages entered in item 15 →	1022	. %	. %

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0

Part I – IDENTIFICATION OF FOREIGN AFFILIATE – Continued

23. Do two or more U.S. persons each directly or indirectly own or control at least 10 percent of this affiliate's voting rights? — Mark (X) one

- 1023 1 Yes — Item 16 or 17 above must have an entry, and either item 24 or 25 must be completed
 2 No — Skip to item 26

24. If the answer to item 23 is "Yes," and if the U.S. Reporter named in item 1 is submitting the Part II data (i.e., the "complete" report) for this foreign affiliate, give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.

Name	Mailing address

BEA USE ONLY	1024	1	2	3	4	5
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25. If the answer to item 23 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Part II data (i.e., is submitting a "partial" report) for this foreign affiliate, give name and mailing address of U.S. Reporter submitting the data.

BEA USE ONLY 1025 1

26. **Operating period** — Was the foreign affiliate inactive for part of the reporting period or did it operate on an intermittent or seasonal basis during the reporting period? — Mark (X) one.

- 1026 1 Yes — Explain and give date
 2 No

Explanation	Date

BEA USE ONLY	1027	1	2	3	4	5
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28. What is the major product or service involved in the activity of the foreign business enterprise being reported?

INDUSTRY CLASSIFICATION OF FOREIGN AFFILIATE (by percent of sales or gross operating revenues)

Enter the appropriate 3-digit industry code(s) and the percent, to the nearest tenth of one percent, of sales (as reported in item 72 of standard Form BE-10B) associated with each code. See the "Summary of Industry Classifications" (page 5 of standard Form BE-10B) or, for a full explanation of each, see the **Direct Investment Industry and Foreign Trade Classifications Booklet, Part I**. If you use fewer than five codes you must account for one hundred percent of sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

	DI industry code	Percent of sales
29. Banking	1044 600	. %
30. Enter code with 2nd largest percent of sales	1045	. %
31. Enter code with 3rd largest percent of sales	1046	. %
32. Enter code with 4th largest percent of sales	1047	. %
33. Enter code with 5th largest percent of sales	1048	. %
34. TOTAL PERCENT OF SALES ACCOUNTED FOR — Sum of items 29 through 33 <i>If less than 100% — BEA will, if necessary, contact the U.S. Reporter to secure additional details for correctly computing industry codes.</i>	1049	. %

BEA USE ONLY	1050	1	2	3	4	5
BEA USE ONLY	1051	1	2	3	4	5

Part II — BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Enter 3-digit serial number from item 3

					Amount (Thousands of U.S. Dollars) (1)	
36. Total assets at close of FY 1982 — As defined for reporting on (a) the foreign branch report of condition (Form 1051) for an incorporated foreign bank affiliate or (b) on Form FR 314 for an unincorporated foreign bank affiliate.					1 2060	
37. Total income — Include sales or gross operating revenues, excluding sales taxes; equity in net income of other foreign affiliates; income from other equity investments (distributed and undistributed); exchange gain (loss) from translating this foreign affiliate's financial statements into dollars (for those affiliates using FASB 8); and other income. Same basis as required by item 78 of standard Form BE-10B.					1 2078	
38. Net income — After provision for foreign income taxes, but before dividends on common and preferred stock. Same basis as required by item 84 of standard Form BE-10B.					1 2084	
Net unrealized and realized capital gains (losses) — Include recognized gains (losses) resulting from a. The sale or disposition of investment securities, property, plant and equipment, or other assets; b. Changes in the foreign affiliate's foreign currency denominated assets and liabilities due to changes in foreign exchange rates during the period; c. The translation or remeasuring of the affiliate's financial statements from its local currency into dollars due to a change in the exchange rate between the local currency and the dollar during the reporting period, for an affiliate using FASB 8; d. The exchange gain (loss) from translating this foreign affiliate's financial statements from its functional currency into U.S. dollars, for an affiliate using FASB 52 (include in item 40); and e. Other recognized capital gains (losses), including those resulting from valuation of assets, whether or not realized.					1	
39. Those that are included in net income, item 38 above					2075	
40. Those carried directly to an equity account and not included in the determination of net income					2089	
					Number of employees (1)	
41. Total employment — Report the total number of full-time and part-time employees on the payroll at the end of FY 1982, as defined for item 181 of standard Form BE-10B. *					1 5181	
					Amount (Thousands of U.S. Dollars) (1)	
42. Total employee compensation — Report, for all employees, the sum of wages and salaries and employer expenditures for employee benefit plans, as defined for items 183 and 184 of standard Form BE-10B. *					1 5185	
43. BEA USE ONLY	2096	1	2	3	4	5

* NOTE — If item 41, total employment, or item 42, total employee compensation, is zero, explain here.

Part III – INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

Use Part III to report the line of direct voting ownership included in item 14 on page 3. Permanent debt and equity investment and related earnings, income, fees, and other items remitted or credited between the U.S. Reporter and the foreign affiliate should be reported here on appropriate lines.

NOTE — In order to avoid duplication in U.S. Government statistics, permanent debt investment (item 46), permanent invested capital (item 47), owners' equity (items 48 through 53), and changes in these items, should be reported here and not on Treasury Department International Capital Reporting Forms.

Section A — Investment Between the U.S. Reporter and Foreign Affiliate

44. Does the U.S. Reporter's percentage of direct voting ownership given in item 14 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate?

3095 **1** Yes **2** No — Attach a complete explanation of the difference

	According to books of affiliate at close of fiscal year (Thousands of U.S. Dollars)		According to books of U.S. Reporter at close of fiscal year (Thousands of U.S. Dollars)	
	1982 (1)	1981 (2)	1982 (3)	1981 (4)
DEBT				
45. Long-term debt owed to U.S. Reporter — Debt with an original maturity of more than one year or with no stated maturity, and debt with an original maturity of one year or less that has been renewed, or with respect to which there is the intention and the means to renew, extend, or refinance, for more than one year. Exclude current portion due. 3135	\$ 3135	\$	\$	\$
46. U.S. Reporter's permanent debt investment in affiliate — That part of item 45 that is considered to be permanent investment in the affiliate by the U.S. Reporter. 3136				
OWNERS' EQUITY ITEMS				
UNINCORPORATED BANK AFFILIATE ONLY, item 47				
47. Permanent invested capital — That part of the U.S. Reporter's investment in the affiliate that it considers to be permanent invested capital, including unremitted income, but excluding amounts reported in item 46. This would normally consist of capital allocated to the affiliate, special reserves out of net income, and net income not yet distributed. (Hereinafter considered to be the U.S. Reporter's equity in the affiliate.) 3137				
INCORPORATED BANK AFFILIATE ONLY, items 48 through 54				
48. Capital stock of affiliate owned by U.S. Reporter — Give the figure that represents the original cost to U.S. Reporter of capital stock, including any premium paid, and any capital contributions by U.S. Reporter not resulting in issuance of capital stock. The figure should not include equity in undistributed earnings of the affiliate since acquisition. The figure should be before reduction for the amortization of any premium paid over book value at time of purchase, or before increase for the periodic writeup of a discount for a purchase below book value. 3099				
According to books of U.S. Reporter:				
49. Voting 3100				
50. Nonvoting 3101				
51. U.S. Reporter's equity in additional paid-in capital 3102				
52. U.S. Reporter's equity in retained earnings 3103				
53. U.S. Reporter's equity in surplus reserves — Specify 3104				
54. U.S. Reporter's share of total owners' equity of affiliate — Sum of items 49 through 53 3105	\$	\$		
55. BEA USE ONLY 3106	1	2	3	4
				5

Section B – Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate During FY 1982.

NOTES – In calculating the change in equity interest for item 56, exclude changes caused by carrying net income to the equity account, the receipt of stock and cash dividends (other than liquidating dividends), and the distribution of earnings during the period.

Enter items 57 through 68 at ACTUAL TRANSACTION VALUE; Enter in item 69 the gain or loss necessary to reconcile to change in book value during FY 1982 (as entered in item 56).

Change, according to books of U.S. Reporter (Thousands of U.S. Dollars) (1)

56. INCREASE (DECREASE) IN EQUITY INTEREST – FOR UNINCORPORATED AFFILIATE, EQUALS ITEM 47, COLUMN 3 MINUS COLUMN 4; FOR INCORPORATED AFFILIATE, EQUALS ITEM 48, COLUMN 3 MINUS COLUMN 4. ALSO EQUALS THE SUM OF ITEMS 57 THROUGH 62 AND 69, MINUS THE SUM OF ITEMS 63 THROUGH 68.

3107

1
\$

INCREASE IN EQUITY INTEREST

57. Establishment of affiliate

3108

1

Acquisition, partial or total, by U.S. Reporter from

58. This affiliate

3109

1

59. Other foreigners

3110

1

60. U.S. persons – Give name and address

3111

1

61. Capital contributions (for an incorporated foreign affiliate report only those contributions not resulting in issuance of stock)

3112

1

62. Other increase – Specify

3113

1

DECREASE IN EQUITY INTEREST

63. Liquidation of affiliate

3114

1

Sale, partial or total, by U.S. Reporter to

64. This affiliate

3115

1

65. Other foreigners

3116

1

66. U.S. persons – Give name and address

3117

1

67. Return of capital contributions

3118

1

68. Other decrease – Specify

3119

1

69. GAIN (LOSS) ON SALE OR LIQUIDATION, PARTIAL OR TOTAL, OF AN EQUITY INTEREST

3120

1

70. BEA USE ONLY

3121

1

2

3

4

5

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Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER — Continued

Section C — Receipts and Payments of Dividends, Interest, Allocated Expenses, Royalties, and Rentals

Items in this section should be based on the books of the U.S. Reporter. Amounts should be entered as of the date they were either received from (paid to) the affiliate or entered into intercompany accounts with the affiliate, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into intercompany account in this or previous periods, in order to avoid duplication, any subsequent settlement of the account in this, or a future, period should not be reflected again in one of these items but should be reflected only as a reduction in intercompany account.

REPORT ALL AMOUNTS IN THOUSANDS OF U.S. DOLLARS					
		Receipts by U.S. Reporter from affiliate		Payments by U.S. Reporter to affiliate	
		Net of tax withheld (1)	Tax withheld (2)	Net of tax withheld (3)	Tax withheld (4)
71. Incorporated affiliate — Dividends on common and preferred stock, paid out of current or past earnings, excluding stock or liquidating dividends	3122	1	2	3	4
	\$		\$		
72. Unincorporated affiliate — Earnings distributed, whether paid out of current or past earnings	3123	1	2	3	4
73. Interest on long-term debt considered to be a permanent investment — Enter interest received by the U.S. Reporter from affiliate on the affiliate's long-term debt to the U.S. Reporter which is considered to be permanent investment in the affiliate, item 46.	3138	1	2	3	4
				\$	\$
74. Royalties, license fees, and other fees for the use or sale of intangible property	3125	1	2	3	4
75. Charges for use of tangible property — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component.	3126	1	2	3	4
76. Allocated expenses — Allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 42 of standard Form BE-10A for the U.S. Reporter, or item 77 of standard Form BE-10B for the affiliate).	3128	1	2	3	4
77. TOTAL — Sum of items 71 through 76	3130	1	2	3	4
	\$		\$	\$	\$

Section D — U.S. Reporter's Equity in Affiliate's Net Income (Net income must be calculated in accordance with the "all inclusive" concept of the income statement.)

Amount
(Thousands of U.S. Dollars)
(1)

78. U.S. Reporter's equity in affiliate's net income (loss) — Enter U.S. Reporter's share of net income, item 38	3131	1			
	\$				
U.S. Reporter's direct equity in foreign affiliate's net unrealized and realized capital gains (losses) and translation gain (loss)		1			
79. U.S. Reporter's share of item 39	3132				\$
80. U.S. Reporter's share of item 40	3133				
BEA USE ONLY	3134	1	2	3	4
					5

**LIST OF ALL FOREIGN BUSINESS ENTERPRISES FULLY CONSOLIDATED
INTO THE REPORTING FOREIGN AFFILIATE**

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement A — This List of All Foreign Business Enterprises Fully Consolidated into the Reporting Foreign Affiliate, must be completed for the foreign affiliate reporting consolidated financial and operating data to BEA; each foreign business enterprise so fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 5, of Form BE-10B BANK. Continue listing onto as many additional copied pages as necessary.

BEA USE ONLY (1)	Name and country of location of each foreign business enterprise fully consolidated in this Form BE-10B BANK (2)	Name of foreign business enterprise which holds the direct equity interest in the foreign business enterprise listed in column 2 (3)	Percentage of direct ownership at close FY 1982 which the foreign business enterprise listed in column 3 has in the foreign business enterprise listed in column 2 (Enter percentage to nearest tenth.) (4)
1 6002	2	3	4 . %
1 6003	2	3	4 . %
1 6004	2	3	4 . %
1 6005	2	3	4 . %
1 6006	2	3	4 . %
1 6007	2	3	4 . %
1 6008	2	3	4 . %
1 6009	2	3	4 . %
1 6010	2	3	4 . %
1 6011	2	3	4 . %
1 6012	2	3	4 . %
1 6013	2	3	4 . %
1 6014	2	3	4 . %

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LIST OF ALL FOREIGN BUSINESS ENTERPRISES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement A – This List of All Foreign Business Enterprises Fully Consolidated into the Reporting Foreign Affiliate, must be completed for the foreign affiliate reporting consolidated financial and operating data to BEA; each foreign business enterprise so fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in Part I, item 2, of Form BE-10B. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 5, of Form BE-10B BANK. Continue listing onto as many additional copied pages as necessary.

<p>BEA USE ONLY</p> <p>(1)</p>	<p>Name and country of location of each foreign business enterprise fully consolidated in this Form BE-10B BANK</p> <p>(2)</p>	<p>Name of foreign business enterprise which holds the direct equity interest in the foreign business enterprise listed in column 2</p> <p>(3)</p>	<p>Percentage of direct ownership at close FY 1982 which the foreign business enterprise listed in column 3 has in the foreign business enterprise listed in column 2 (Enter percentage to nearest tenth.)</p> <p>(4)</p>
1 6015	2	3	4 . %
1 6016	2	3	4 . %
1 6017	2	3	4 . %
1 6018	2	3	4 . %
1 6019	2	3	4 . %
1 6020	2	3	4 . %
1 6021	2	3	4 . %
1 6022	2	3	4 . %
1 6023	2	3	4 . %
1 6024	2	3	4 . %
1 6025	2	3	4 . %
1 6026	2	3	4 . %
1 6027	2	3	4 . %

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LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B, or, if exempt per instructions, be listed on the Form BE-10A Supplement of its U.S. Reporter.

Name of each foreign affiliate, as taken from item 2 of the Form BE-10B for that affiliate, in which a direct interest is held (1)	BEA USE ONLY (2)	Serial number, as taken from item 3 of the Form BE-10B of each foreign affiliate listed in column 1 (3)	Percentage of direct ownership in the foreign affiliate listed in column 1 held by the foreign affiliate named in the Identification block above (Enter percentage to nearest tenth.)	
			Close FY 1982 (4)	Close FY 1981 (5)
7002	2	3	. %	. %
7003	2	3	. %	. %
7004	2	3	. %	. %
7005	2	3	. %	. %
7006	2	3	. %	. %
7007	2	3	. %	. %
7008	2	3	. %	. %
7009	2	3	. %	. %
7010	2	3	. %	. %
7011	2	3	. %	. %
7012	2	3	. %	. %
7013	2	3	. %	. %
7014	2	3	. %	. %

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LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIGN AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BANK

Identification — Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B BANK

Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in Part I, item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B BANK. Continue listing onto as many copied pages as needed. NOTE — Foreign affiliates listed on this Supplement B must also file a complete Form BE-10B, or, if exempt per instructions, be listed on the Form BE-10A Supplement of its U.S. Reporter.

Name of each foreign affiliate, as taken from item 2 of the Form BE-10B for that affiliate, in which a direct interest is held (1)	BEA USE ONLY (2)	Serial number, as taken from item 3 of the Form BE-10B of each foreign affiliate listed in column 1 (3)	Percentage of direct ownership in the foreign affiliate listed in column 1 held by the foreign affiliate named in the Identification block above (Enter percentage to nearest tenth.)	
			Close FY 1982 (4)	Close FY 1981 (5)
7015	2	3	. %	. %
7016	2	3	. %	. %
7017	2	3	. %	. %
7018	2	3	. %	. %
7019	2	3	. %	. %
7020	2	3	. %	. %
7021	2	3	. %	. %
7022	2	3	. %	. %
7023	2	3	. %	. %
7024	2	3	. %	. %
7025	2	3	. %	. %
7026	2	3	. %	. %
7027	2	3	. %	. %

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