

**MANDATORY****ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1983**

Response to this inquiry is required by law. By the same law, your report to this Bureau is CONFIDENTIAL. It may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. The law also provides that copies retained in your files are immune from legal process. (See **Instructions**, page 1, for legal citations.)

**REPORTING REQUIREMENT** — This report must be completed by the U.S. Reporter to report selected items for each minority-owned nonbank foreign affiliate owned at least 25 percent, directly or indirectly, by the U.S. Reporter but not more than 50 percent by all U.S. Reporters of the affiliate combined, and for which any one of the three exemption level items — total assets; sales or gross operating revenues, excluding sales taxes; or net income (loss) after provision for foreign income taxes — exceeds \$10,000,000. Read **Instructions** before completing form; in particular, see page 1.

**IMPORTANT NOTE** — When the combined ownership interest of all U.S. Reporters exceeds 50 percent, the affiliate must be reported on Form BE-11B as a majority-owned affiliate, unless otherwise exempt, and not on Form BE-11C.

**ADDITIONAL COPIES** — If additional pages on which to report affiliates are needed, you may use reproduced copies of page 2, or request additional copies from BEA.

**DUE DATE** — BE-11 reports are due October 31, 1984.

**ASSISTANCE** — Telephone (202) 523-0612 during office hours — 8:30 a.m. to 4:00 p.m. Washington, D.C. time.

**REPORTING PERIOD** — Data on this report are to cover the foreign affiliate's 1983 fiscal year, i.e., the financial reporting year that has an ending date in calendar year 1983.

**GENERAL NOTES**

1. 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. See **Instructions**, page 3.
2. Currency amounts should be rounded to the nearest thousand. Example: \$1,033,242.00 should be reported as \$1,033.
3. If an item is between + \$500.00 and - \$500.00, enter "0."
4. Use parentheses ( ) to indicate negative numbers.

**SPECIFIC INSTRUCTIONS**

Complete columns (2) through (12) for each nonexempt foreign affiliate.

**Column (2) — Name of foreign affiliate being reported** — Use the same name on all reports filed for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-577, BE-133B, BE-133C, and BE-10. Use the BEA affiliate label, if provided, with necessary corrections, and affix it in columns (2) and (3); otherwise, type or print name.

**Column (3) — Country of location** — Country in which affiliate's physical assets are located or where its primary activity is carried out.

**Column (4) — Direct investment (DI) industry classification code** — An affiliate's DI industry classification code is the industry code in the affiliate's "major industry group" that accounts for the largest amount of affiliate sales. See the **Direct Investment Industry and Foreign Trade Classifications Booklet** for a list of codes and an explanation of each. The major industry groups and the related DI industry codes are listed below.

Major industry groups	DI industry codes	Major industry groups	DI industry codes
Agriculture	010 thru 090	Transportation, communication, and public utilities	401, 449, 450, 462, 475, 477, 480, and 490
Mining	101 thru 140, except codes 133 and 138	Wholesale trade	501 thru 519, except code 517
Petroleum	133, 138, 291, 292, 299, 441, 461, 470, 517, and 554	Retail trade	540 and 590
Construction	150	Finance, insurance, and real estate	600 thru 671
Manufacturing	201 thru 390, except codes 291, 292, and 299	Services	700 thru 897

**Column (5) — Percent ownership interest** — The U.S. Reporter's total direct and indirect ownership interest based on voting stock if an incorporated foreign affiliate, or an equivalent interest if an unincorporated foreign affiliate. See **Instructions**, page 2, for how to calculate. Enter to nearest tenth of one percent.

**Column (6) — Total assets at close of the fiscal year**

**Column (7) — Annual 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.

**Column (8) — Net income** — Net income for the year, after provision for foreign income taxes, but before dividends on common and preferred stock. Include prior-period adjustments, nonoperating income, recognized capital gains and losses, and other extraordinary items. Exclude translation adjustments that, in accordance with FASB 52, are taken directly to owners' equity or a reserve account.

**Column (9) — U.S. exports of merchandise to this affiliate, and Column (10) — U.S. imports of merchandise from this affiliate** — U.S. merchandise trade covers goods which physically left or entered the U.S. customs area in FY 1983, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that are temporarily outside the country of 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 when initially consigned.

Data must be reported on a "shipped" basis, i.e., on the basis of when, where, and by or to whom the goods were physically shipped, irrespective of when, where, and by or to whom they were billed or "charged." Thus, the value of merchandise exports or imports shipped by or to the affiliate is not the same as the affiliate's sales or purchases. Data for this section usually cannot be obtained from the affiliate's accounting records, which are generally on the "charged" basis, but must be derived from documents of its shipping and receiving department showing when, where, and by or to whom goods actually were shipped. **The "charged" basis may be used only if there is no material difference between it and the "shipped" basis.**

Value for exports should be f.a.s. U.S. port. Value for imports should be f.a.s. foreign port.

**Column (11) — Total employee compensation and Column (12) — Total employment** — Employment and compensation data should be based on payroll records. They should relate to activities during the fiscal year 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.

Total employee compensation consists of wages and salaries (before payroll deductions) and employer expenditures for all employee benefit plans.

Employment is the number of full-time and part-time employees on the payroll at the end of the fiscal year, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end-of-period number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, was unusually high or low because of temporary factors (e.g., a strike) or large seasonal variation, the number of employees that reflects the normal operations, or an average for the fiscal year, should be given.

REPORT FOR MINORITY-OWNED FOREIGN AFFILIATES

Name of foreign affiliate (2)	Country (3)	Industry code (4)	% Ownership (5)	Thousands of U.S. Dollars							Number of employees (12)	BEA USE ONLY (13)
				Total assets (6)	Annual sales (7)	Net income (8)	U.S. merchandise		Employee compensation (11)			
							Exports to affiliate (9)	Imports from affiliate (10)				
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	

This historical survey form is no longer valid  
 and is for information purposes only.  
 Current survey forms are at  
[www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).

FORM BE-11B (Report for Majority-Owned Foreign Affiliate) (REV. 7/84)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

MANDATORY ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1983

Part I - IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE

If a BEA label has been provided for this affiliate, affix it below with necessary corrections and skip 1 and 2. Otherwise fill in 1 and 2.

BEA USE ONLY

Control number

- 1. Name of U.S. Reporter of affiliate - Same as item 1, Form BE-11A
2. Name of foreign affiliate being reported - Use the same name on all reports filed for this affiliate with the Bureau of Economic Analysis.

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

ASSISTANCE - Telephone (202) 523-0612 during office hours - 8:30 a.m. to 4:00 p.m. Washington, D.C. time.

GENERAL NOTES

REPORTING REQUIREMENTS - This report must be completed by the U.S. Reporter for each nonbank majority-owned foreign affiliate for which any one of the three exemption level items - total assets; sales or gross operating revenues, excluding sales taxes; or net income (loss) after provision for foreign income taxes - exceeds \$10 million.

- 1. 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. See Instructions, page 3.
2. Currency amounts should be rounded to the nearest thousand. Example: \$1,033,242.00 should be reported as \$1,033.
3. If an item is between + \$500.00 and - \$500.00, enter "0."
4. Use parentheses ( ) to indicate negative numbers.

DUE DATE - BE-11 reports are due October 31, 1984.

3. Serial number for foreign affiliate - Enter serial number from transmittal list required to be submitted pursuant to item 4, Form BE-11A. Also enter this number in the space provided in the upper right hand corner on page 3 of this report.

Table with BEA USE ONLY header and columns for reporting period and country of location.

4. Reporting period - Data on this report are to cover the foreign affiliate's 1983 fiscal year, i.e., its financial reporting year that has an ending date in calendar year 1983. This foreign affiliate's 1983 fiscal year ends on

5. Country of location - Country in which affiliate's physical assets are located or where its primary activity is carried out.

Ownership Interest in This Foreign Affiliate by U.S. Reporter Named in Item 1 - Enter the U.S. Reporter's direct or indirect ownership interest based on voting stock if an incorporated foreign affiliate, or an equivalent interest if an unincorporated foreign affiliate.

6. Direct ownership interest

7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates - See Instructions, page 2, on how to calculate indirect ownership interest.

8. Total ownership interest of U.S. Reporter - Sum of items 6 and 7

9. Give name and address of other U.S. person(s) having a direct and/or indirect ownership interest of 10 percent or more in this foreign affiliate.

Form for providing name and address of other U.S. person(s) having ownership interest.

10. BEA USE ONLY

A list, and an explanation of, the direct investment (DI) industry codes referred to below are given in the Direct Investment Industry and Foreign Trade Classifications Booklet.

11. 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.

- 1011 1 Production - The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, and 138, of the list of DI industry codes.
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 DI industry codes.
3 Services - The foreign affiliate is primarily engaged in providing a service such as 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 DI industry codes.

**Part I — IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued**

**Industry Classification of Foreign Affiliate — By amount of sales or gross operating revenues**

Enter the DI 3-digit industry code(s) and the amount of sales (as reported in item 30) associated with each code. If you use fewer than five codes, you must account for total 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).

its total assets invested in affiliates that it holds. DI code 671, "holding company," is an invalid classification when the foreign affiliate being reported generates, or is expected to generate, more than 50 percent of total income from other activities.

Holding companies should show total income (item 34). A holding company's equity in the net income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a sizable portion (usually, at least 50%) of

	DI industry code (1)	Sales (Thousands of U.S. Dollars) (2)
12. Enter code with largest amount of sales	1012	2
13. Enter code with 2nd largest amount of sales	1013	2
14. Enter code with 3rd largest amount of sales	1014	2
15. Enter code with 4th largest amount of sales	1015	2
16. Enter code with 5th largest amount of sales	1016	2
17. TOTAL AMOUNT OF SALES ACCOUNTED FOR Sum of items 12 through 16	1017	2
18. BEA USE ONLY	1018	5

**Part II — FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE**

**Insurance affiliates, see Instructions, page 4.**

Section A — Balance Sheet of Foreign Affiliate		Balance at close of fiscal year (Thousands of U.S. Dollars) (1)
All asset and liability items should be disaggregated in the detail shown, whether for an incorporated or unincorporated affiliate; 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.		
<b>ASSETS</b>		
19. Inventories — Exclude land held for resale and inventories of marketable securities (include in item 20 or 23 as appropriate).	2019	1
20. Other current assets — Include deposits in financial institutions and other cash items; current trade accounts and trade notes receivable, net of allowances for doubtful items; other current receivables, net of allowances for doubtful items; land held for resale; current marketable securities; and other current assets not included in item 19.	2020	1
21. Property, plant and equipment, gross — 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, before deduction 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.)	2021	1
22. Accumulated depreciation, depletion, amortization, and like charges against assets included in item 21.	2022	1
23. Other noncurrent assets — Equity investments, whether carried on the cost or equity basis, and all other noncurrent assets not included in item 21.	2023	1
24. TOTAL ASSETS — Sum of items 19, 20, 21, and 23 minus item 22	2024	1
<b>LIABILITIES</b>		
25. Current liabilities — Current trade accounts and trade notes payable; current portion of long-term debt; overdrafts; and other current liabilities that have an original maturity of one year or less. Exclude debt included in item 26.	2025	1
26. Long-term debt — Debt, including lease obligations that are capitalized in accordance with FASB 13, 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 25).	2026	1
27. Other noncurrent liabilities — Noncurrent 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.)	2027	1
28. TOTAL LIABILITIES — Sum of items 25, 26, and 27	2028	1
<b>OWNERS' EQUITY</b>		
29. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Must equal item 24 minus item 28	2029	1
Section B — Income Statement of Foreign Affiliate — Include in proper income or expense category prior-period adjustments, non-operating income, and extraordinary items. Exclude translation adjustments that, in accordance with FASB 52, are taken directly to owners' equity; report this year's translation adjustment in item 40.		Amount (Thousands of U.S. Dollars) (1)
<b>INCOME</b>		
30. 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.	2030	1
31. Income from equity investments — Income from equity investments included in item 23. 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 (include in item 33).	2031	1
32. Net unrealized and realized capital gains (losses) and extraordinary items — Include recognized gains (losses) resulting from —	2032	1
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 reporting period;		
c. Other recognized capital gains (losses) and extraordinary items, including those resulting from valuation of assets, whether or not realized; and		
d. Exchange gain (loss) resulting from translating this foreign affiliate's financial statements into dollars.		
33. Other income — Non-operating and other income not included above.	2033	1
34. TOTAL INCOME — Sum of items 30 through 33	2034	1

FORM **BE-11A (Report for U.S. Reporter)**  
(REV. 7/84)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

**MANDATORY**

**ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1983**

**RETURN REPORTS TO**

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

**Part I — IDENTIFICATION OF U.S. REPORTER**

**1. Name and address of U.S. Reporter — If a BEA label has been provided, and you are required to complete this form, affix it here with necessary corrections.**

BEA USE ONLY											
Control number											

BEA USE ONLY	1001	1																				

*This historical survey form is no longer valid and is for information purposes only. www.bea.gov Current information for survey-respondents.*

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**DUE DATE** — BE-11 reports are due October 31, 1984.

**ASSISTANCE** — Telephone (202) 523-0612 during office hours — 8:30 a.m. to 4:00 p.m. Washington, D.C. time.

**REPORTING REQUIREMENTS**

This report must be completed by each nonbank U.S. Reporter with a foreign affiliate that must be reported on Form BE-11B or BE-11C. (See **Instructions**, page 1.) Data on Form BE-11A pertain to the fully consolidated **domestic** business enterprise. (Data on Forms BE-11B and BE-11C pertain to the operations of foreign affiliates of the U.S. Reporter.) Read **Instructions** before completing form.

**GENERAL NOTES**

1. Currency amounts should be rounded to the nearest thousand. Example: \$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.

**2. If the U.S. Reporter in item 1 above is a corporation, is the corporation owned to the extent of more than 50% of its voting stock by another U.S. business enterprise?** \_\_\_\_\_

1002 

1	<input type="checkbox"/>	Yes — Your data should be included in the report filed by another U.S. Reporter. Complete the Claim for Not Filing a BE-11. Do <b>not</b> complete the remainder of this report.
2	<input type="checkbox"/>	No

**3. Enter primary employer identification number used by the U.S. Reporter to file U.S. income and payroll taxes.** \_\_\_\_\_

1003 

1																					
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**4. Number of foreign affiliate reports which you must file.**

**a. Enter number of foreign affiliate BE-11B reports submitted.** \_\_\_\_\_  
Also attach to your report a list of foreign affiliate BE-11B reports submitted, giving the affiliate's name and serial number. The serial number is a number you assign to each report, starting with 001, 002, etc. Also enter this serial number in item 3 of each Form BE-11B.

**b. Enter number of pages constituting the BE-11C report. (Several affiliates may be reported on each page.)** \_\_\_\_\_

1004 

1	Number	
2	Number	

**5. Reporting period — Data on this report are to cover the U.S. Reporter's 1983 fiscal year, i.e., its financial reporting year that has an ending date in calendar year 1983. This U.S. Reporter's 1983 fiscal year ends on** \_\_\_\_\_

1005 

1	Month	Day	Year
			1983

**Name of person to consult concerning this report**  
Print or type \_\_\_\_\_

**Address — Number and street** \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

U.S. telephone number \_\_\_\_\_ Area code \_\_\_\_\_ Number \_\_\_\_\_ Extension \_\_\_\_\_

**CERTIFICATION** — The undersigned person hereby certifies that the information contained in this report (consisting of Forms BE-11A, BE-11B, and BE-11C 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**

A list, and explanation of, the direct investment (DI) industry codes used below are given in the **Direct Investment Industry and Foreign Trade Classifications Booklet**.

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

- 1006  **1** **Production** — The U.S. Reporter is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, and 138, of the list of DI industry codes.
- 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 list of DI industry codes.
- 3** **Services** — The U.S. Reporter is primarily engaged in providing a service such as 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 DI industry codes.

**Industry Classification of U.S. Reporter – By amount of sales or gross operating revenues**

Enter the DI 3-digit industry code(s) and the amount of sales (as reported in item 20) associated with each code. If you use fewer than eight codes you must account for total sales. Holding companies should show total income. 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., DI 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)	Sales (Thousands of U.S. Dollars) (2)
7. Enter code with largest amount of sales	1007	2
8. Enter code with 2nd largest amount of sales	1008	2
9. Enter code with 3rd largest amount of sales	1009	2
10. Enter code with 4th largest amount of sales	1010	2
11. Enter code with 5th largest amount of sales	1011	2
12. Enter code with 6th largest amount of sales	1012	2
13. Enter code with 7th largest amount of sales	1013	2
14. Enter code with 8th largest amount of sales	1014	2
<b>15. TOTAL AMOUNT OF SALES ACCOUNTED FOR</b> <i>Sum of items 7 through 14</i> →	1015	2
<b>16. BEA USE ONLY</b> 1016	1	2
1017	3	4
	5	

**Part II – SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER**  
*Insurance companies, see Instructions, page 4.*

Section A – Balance Sheet Items	Balance at close of fiscal year (Thousands of U.S. Dollars) (1)
<b>NOTE</b> — Do not fully consolidate your foreign operations. They must be carried either on an equity basis (if owned at least 20 percent by the U.S. Reporter) or at cost (if owned less than 20 percent by the U.S. Reporter).	
17. Total assets	2017
18. Total liabilities	2018
19. Total owners' equity	2019

Section B – Distribution of Sales or Gross Operating Revenues	Amount (Thousands of U.S. Dollars) (1)
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. The list of industry classifications is given in the <b>Direct Investment Industry and Foreign Trade Classifications Booklet</b> .	
The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 7 through 14 (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.	
<b>20. Sales or gross operating revenues</b> — 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. — <i>Equals sum of items 21 through 24.</i> →	2020
<b>21. Sales of goods</b>	2021
<b>22. Sales of services to —</b>	
<b>U.S. persons</b>	2022
<b>23. Foreign affiliates of this U.S. Reporter</b>	2023
<b>24. Other foreign persons</b>	2024
<b>25. BEA USE ONLY</b> 2025	1
	2
	3
	4
	5

# ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1983

## INSTRUCTIONS

### I. REPORTING REQUIREMENTS

#### A. Who must report:

A BE-11 report, consisting of Forms BE-11 A, B, and C, is required from every nonbank U.S. person having a nonbank foreign affiliate that is not exempt as detailed in I.C. below. The reporting status of a foreign affiliate is primarily based on —

1. the amount of its —
  - a. total assets at the end of the fiscal year,
  - b. annual sales or gross operating revenues, excluding sales taxes, and
  - c. annual net income (loss), after provision for foreign income taxes,hereafter, the "exemption level items;" and
2. the affiliate's percent ownership, direct and/or indirect, by the U.S. person at the end of the fiscal year.

#### B. Forms required and the criteria for reporting on each are as follows:

1. A Form BE-11 A (Report for U.S. Reporter) must be filed by each nonbank U.S. person having a foreign affiliate reportable on Form BE-11 B or BE-11 C.
2. A Form BE-11 B (Report for Majority-owned Foreign Affiliate) is required to be filed for each majority-owned nonbank foreign affiliate for which any **one** of the exemption level items exceeds \$10,000,000 (positive or negative).
3. A Form BE-11 C (Report for Minority-owned Foreign Affiliates) must be filed to report selected items for each minority-owned nonbank foreign affiliate owned at least 25 percent, directly and/or indirectly, by the U.S. Reporter but not more than 50 percent by all U.S. Reporters of the affiliate combined and for which any **one** of the exemption level items exceeds \$10,000,000 (positive or negative).

#### C. Exempt Affiliates — Based on the preceding, an affiliate is exempt from being reported if it meets any one of the following criteria —

1. None of its exemption level items is above \$10.0 million (positive or negative).
2. It is less than 25 percent owned, directly or indirectly, by the U.S. person. (But see NOTES below.)
3. Its U.S. parent (U.S. Reporter) is a bank.
4. It is itself a bank.

**NOTES** — An affiliate's receivables due from its parent or from other affiliated persons may not be eliminated from total assets when applying the exemption criteria for preparing this report.

An affiliate that is majority-owned by virtue of being owned more than 50 percent by all U.S. Reporters of the affiliate combined, and that otherwise meets the reporting requirements, must be reported on Form BE-11 B even if no one U.S. Reporter owns 25 percent or more.

If you are exempt from filing a BE-11 report, complete and return the **Claim for Not Filing a BE-11**.

**D. Purpose** — The Annual Survey of U.S. Direct Investment Abroad is conducted to secure current economic data on the operations of U.S. parent companies and their foreign affiliates. It updates selected data from the 1982 BE-10, Benchmark Survey of U.S. Direct Investment Abroad. Reports filed in this survey should be consistent with those filed in the BE-10 as concerns basic concepts and definitions, accounting methods, affiliate and Reporter consolidation, etc. However, filing this report is not contingent upon having filed a 1982 Benchmark Survey report.

**E. 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. 3101-3108 — hereinafter "the Act"). Reports are mandatory pursuant to Section 5(b) (2) of the Act (22 U.S.C. 3104). This Survey has been approved by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501, et seq).

**F. 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 violation, upon conviction, may be punished by a like fine, imprisonment, or both. (See Section 6 of the Act, 22 U.S.C. 3105.)

**G. 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).

### II. 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.

**E. Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.

**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.

## II. DEFINITIONS — Continued

- 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. 1983 fiscal year** is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1983. For a person that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 1983, its 1983 fiscal year is deemed to be the same as calendar year 1983.

## III. GENERAL INSTRUCTIONS

- A. Calculation of ownership percentage** — A U.S. person's ownership interest in a foreign business enterprise may be directly or indirectly held, or both. It is directly held if the U.S. person itself holds the ownership interest in the foreign business enterprise. It is indirectly held if the U.S. person holds an ownership interest in another foreign business enterprise that, in turn, owns the given business enterprise. A U.S. person's percentage of indirect 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.

The percentages of voting ownership through all lines, or chains of ownership, direct and indirect, are summed to determine the U.S. person's total ownership percentage.

## B. Consolidation

- 1. U.S. Reporter** — When the U.S. Reporter is a corporation, Form BE-11A is required to cover the fully consolidated U.S. **domestic** enterprise. **The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.**

In general, all U.S. domestic business enterprises encompassed in the definition of U.S. Reporter (see II.H. above) 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 data for the subsidiary in this Form BE-11A, or (2) file a separate Form BE-11A for the subsidiary. Reporting should be consistent with reporting in the 1982 BE-10 survey.

When a U.S. business enterprise owns a foreign affiliate and the U.S. business enterprise is owned more than 50 percent by a U.S. individual, the report should be filed by, and Form BE-11A 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. Foreign affiliate** — In cases where the record-keeping system of the 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 DI 3-digit industry, as given in the list of codes in the **Direct Investment Industry and Foreign Trade Classifications Booklet**; 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.
- Under no circumstances may a U.S. Reporter consolidate foreign affiliates in different countries.**

- C. Relationship between Forms BE-11A and BE-11B** — The term "U.S. Reporter" as defined means the fully consolidated U.S. domestic enterprise; therefore, on Form BE-11B, 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.

- D. Joint ownership of foreign affiliate** — If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate that is required to be reported on Form BE-11B, each U.S. Reporter must submit a Form BE-11B for the affiliate. The U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must file a form in which all items have been completed. The other U.S. Reporter(s) must file a form in which only Part I has been completed and must give the name of the U.S. Reporter that is filing the remaining data. If the ownership percentages are the same, the U.S. Reporters must decide among themselves which one will submit the complete report.

Note, however, that in Part II, Sections C, D, and E, of Form BE-11B, data must be reported by transactor. For example, in Part II, Section C, 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-11B 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 report its own data in those sections of Part II. The U.S. Reporter filing the complete Form BE-11B must attach a note to the form stating that it is not reporting the data in Sections C, D, and E of Part II for the other Reporter(s) and must so inform the other U.S. Reporter(s).

If two or more U.S. Reporters jointly own a foreign affiliate that is required to be reported on Form BE-11C, only the U.S. Reporter having the highest percentage ownership (direct and indirect combined) in the foreign affiliate must include the affiliate on its form.



#### IV. CLARIFICATION OF COVERAGE AND SPECIAL SITUATIONS

- A. Real estate** — Real estate held exclusively for personal use and not for profitmaking purposes is exempted from being reported.
- B. 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.
- C. 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-11B report, or a single entry on the BE-11C report, for the entity in the country of operation must be completed, treating it as an incorporated foreign affiliate. Do not complete a separate BE-11B report, or make a separate entry on the BE-11C report, for the entity in the foreign country of incorporation.

A foreign affiliate is deemed to have operations in its foreign country of incorporation and, therefore, a separate Form BE-11B report must be filed, or a separate entry on Form BE-11C must be made, 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, the activity in each country, as well as in the country of incorporation, is considered a foreign affiliate and must be separately reported on a Form BE-11B or on Form BE-11C.

If a foreign affiliate incorporated abroad conducts its operations from, and is located in, the United States, it must be reported on a Form BE-11B or on Form BE-11C as a foreign affiliate in the country of incorporation. The affiliate's DI industry code is determined by the operations conducted from the United States.

- D. U.S. Reporter owned by a foreign person** — A U.S. business enterprise that is a U.S. Reporter in this BE-11 survey may also be a U.S. affiliate of a foreign person that must report in the BE-15, Annual Survey of Foreign Direct Investment in the United States. This could be the case if the U.S. business enterprise both owns foreign affiliates and is owned 10 percent or more, directly or indirectly, by a foreign person. In such cases, the U.S. business enterprise should report in this survey with respect to any of its own foreign affiliates but shall not report other property of its foreign owner. Also, the foreign parent of the U.S. business enterprise should **not** be considered a "foreign affiliate of the U.S. Reporter" but rather should be considered an "other foreign person."

Several items on Form BE-11A of this survey and on Form BE-15 are identical, as follows —

BE-11A item	Equivalent BE-15 item
5	4
17	27
18	32
19	37
20	38
26	48
28	62
29	58
32	63, col. (1)
35	64, col. (1)

For U.S. persons that must file both Form BE-11A and Form BE-15, the data for these items may simply be copied from one form to the other. All other items either appear on one form but not the other, or have been defined differently because they serve different purposes. Note particularly that, while total exports of the U.S. Reporter in item 32 of Form BE-11A is identical to total exports of the U.S. affiliate in item 63, col. (1) of Form BE-15, the breakdown of the total by transactor in the two forms differs. In Form BE-11A,

total exports are broken down into the portion shipped to the U.S. Reporter's foreign affiliates (**excluding** its foreign parent and the foreign affiliates of its foreign parent) and the portion shipped to all other foreigners (**including** its foreign parent and the foreign affiliates of its foreign parent). In Form BE-15, the total is broken down into the portion shipped to the U.S. affiliate's foreign parent or foreign affiliates of its foreign parent (but not to its own foreign affiliates) and the portion shipped to all other foreigners (including its own foreign affiliates).

- E. Nonbusiness U.S. Reporters and individuals who are U.S. Reporters** — U.S. Reporters that are religious, charitable, or other nonprofit organizations and individuals who directly own a foreign affiliate need only complete Part I, item 1 of Form BE-11A and attach an explanatory note attesting to their status. (See also item III.B.1.) Required Forms BE-11B and BE-11C must be filed as appropriate.

#### V. CATEGORIZATION OF SALES AS BETWEEN GOODS AND SERVICES

In Section D, Distribution of Sales or Gross Operating Revenues, of Form BE-11B, sales are disaggregated between sales of goods and sales of services. Sales of services are those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, or 138 of the list of direct investment (DI) industry codes contained in the **Direct Investment Industry and Foreign Trade Classifications Booklet**. The question may arise as to whether sales of affiliates classified in construction (code 150) or wholesale and retail trade (codes in the 500 series) should be considered sales of goods or sales of services. These industries are sometimes considered service industries on the basis of the activities of the firms classified in them. Obviously, however, businesses engaged in wholesale and retail trade are selling goods, and the output of businesses engaged in the construction industry is largely tangible. Therefore, for the purpose of classifying sales as between goods and services, sales in construction and in wholesale and retail trade are considered sales of goods even though the business may sometimes be considered to be in a service industry.

#### VI. 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.

References 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 1983 fiscal year, 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 employee compensation and exports and imports, 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.

## VI. ACCOUNTING METHODS AND REPORTING PROCEDURES — Continued

**C. Reporting for U.S. Reporters and foreign affiliates that are insurance companies** — When there is a difference, the financial schedules are to be prepared on the same basis as an annual report to the stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, not at the rates promulgated by national insurance departments. Include assets not acceptable for the annual statement to an insurance department. Include (1) non-trusted or free account assets, and (2) nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Mandatory securities valuation reserves that are appropriations of retained earnings are to be included in the owners' equity section of the balance sheet, **not** in the liability section.

Assets of an affiliate's U.S. Reporter that are held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policy holders are not to be included in the data reported for the affiliate on Forms BE-11B or BE-11C.

Include in total assets (item 17 on Form BE-11A, item 24 on Form BE-11B, and column 6 on Form BE-11C) and in "other current assets" (item 20 on Form BE-11B) such items 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.

Include in total liabilities (item 18 on Form BE-11A and item 28 on Form BE-11B) and in current liabilities (item 25 on Form BE-11B) such items as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. Include policy reserves in total liabilities and in "other noncurrent liabilities" (item 27 on Form BE-11B).

Include in sales or gross operating revenues, excluding sales taxes (item 20 on Form BE-11A, item 30 on Form BE-11B, and column 7 on Form BE-11C) such items as earned premiums, annuity considerations, gross investment income, and items of a similar nature. (Income from foreign affiliates should be reported in item 31, not item 33, on Form BE-11B.)

Include in cost of goods sold or services rendered (item 35 on Form BE-11B) costs relating to sales or gross operating revenues, excluding sales taxes (item 30 on Form BE-11B), 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.

**D. Estimates** — All reasonable efforts must be made to obtain information required for reporting. 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.

**E. 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.

## VII. REPORTING ON MAGNETIC TAPE

In order to reduce the reporting burden and BEA's processing burden, companies are given the option of filing Forms BE-11B and BE-11C on tape. Form BE-11A (Report for U.S. Reporter) **may not** be filed on tape. Anyone wishing to file on tape should contact BEA in writing or call (202) 523-0612 during office hours — 8:30 a.m. to 4:00 p.m. Washington, D.C. time — and instructions for reporting on tape will be sent.

## VIII. FILING REPORT

**A. Due date** — The BE-11 is an annual report and is due no later than October 31, 1984.

**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, telephone (202) 523-0612 for assistance during office hours — 8:30 a.m. to 4:00 p.m. Washington, D.C. time.

**D. Number of copies** — A single original copy of the report shall be filed with the Bureau of Economic Analysis. Each U.S. Reporter must retain a copy of its report to facilitate resolution of any problems which may arise covering the data reported.

**E. Annual stockholders' report** — Business enterprises issuing annual reports to stockholders are required to furnish a copy of their 1983 annual report to this Bureau.

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

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

Section C — Other Financial and Operating Data		Amount (Thousands of U.S. Dollars) (1)
<b>26. Net income</b> — After provision for U.S. income taxes, but before dividends on common and preferred stock. Include prior-period adjustments, non-operating income, and extraordinary items. Also include gains and losses from the sale or liquidation of foreign affiliates; these, in turn, should include the accumulated amounts that, in accordance with FASB 52, were included in the translation adjustment accounts for the affiliates.	2026	1
<b>27. Expenditures for property, plant and equipment</b> — Include expenditures for land, timber, structures, machinery, equipment, special tools, deposit containers, construction in progress, and exploration and development expenditures. Sales, other dispositions, amortization, depletion, and other charges should not be netted against expenditures. Include the net book value of transfers in. <b>NOTE</b> — A U.S. Reporter engaged in natural resources exploration and development is to include capitalized and expensed petroleum and mining exploration and development expenditures and capitalized (but not expensed) expenditures to acquire or lease mineral rights. Expenditures made in prior years that are reclassified in the current year are not to be included; such expenditures are considered to be expenditures only in the year when initially expended.	2027	1
<b>Employment and Employee Compensation</b> — Employment and compensation data should be based on payroll records. They should relate to activities during the fiscal year 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 employees on the payroll at the end of the fiscal year. A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end-of-period number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, 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 the fiscal year, should be given.		1
<b>28. Total employee compensation</b> — Wages and salaries (before payroll deductions) and employer expenditures for all employee benefit plans	2028	
		Number of employees (1)
<b>29. Total employment</b> — Number of full-time and part-time employees on the payroll at the end of the fiscal year, excluding home workers and independent sales personnel who are not employees.	2029	1
<b>30. BEA USE ONLY</b>	2030	1
	2	3
	4	5

Section D — U.S. Merchandise Trade of U.S. Reporter — Goods Only, Do NOT Include Services		Amount (Thousands of U.S. Dollars) (1)
<p><b>IMPORTANT NOTES</b> — U.S. merchandise trade covers goods which physically left or entered the U.S. customs area in FY 1983, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that are temporarily outside the country of 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 when initially consigned.</p> <p>Data for this section must be reported on a "shipped" basis, i.e., on the basis of when, where, and by or to whom the goods were physically shipped, irrespective of when, where, and by or to whom they were billed or "charged." Thus, the value of merchandise exports or imports shipped by or to the U.S. Reporter is not the same as the U.S. Reporter's sales to or purchases from foreigners.</p> <p>Data for this section usually cannot be obtained from your accounting records, which are generally on the "charged" basis, but must be derived from documents of your shipping and receiving department showing when, where, and by or to whom goods actually were shipped. The "charged" basis may be used only if there is no material difference between it and the "shipped" basis.</p> <p>Shipment of goods by, or to, an entity refers to physical movement of the goods by or to that entity. For U.S. exports, the shipper of the goods will generally be the "exporter" shown on the Shipper's 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 (either the Consumption Entry Form, or the Warehouse or Rewarehouse Entry Form) filed with U.S. Customs.</p>		
<b>31. On what basis were the trade data in this section prepared? — Mark (X) one</b>		
2031	<input checked="" type="checkbox"/> 1	"Shipped" basis
	<input type="checkbox"/> 2	"Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
	<input type="checkbox"/> 3	"Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.
<b>NOTE</b> — 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.		
<b>32. U.S. merchandise exports shipped by U.S. Reporter in FY 1983, total</b>	2032	1
<b>33. To its foreign affiliates</b>	2033	1
<b>34. To other foreigners</b>	2034	1
		Value f.a.s. foreign port
<b>35. Merchandise imports shipped to U.S. Reporter in FY 1983, total</b>	2035	1
<b>36. From its foreign affiliates</b>	2036	1
<b>37. From other foreigners</b>	2037	1

Part II — FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued				Enter the 3-digit serial number from item 3		
<b>Section B — Income Statement of Foreign Affiliate — Continued</b>					Amount (Thousands of U.S. Dollars) (1)	
<b>COSTS AND EXPENSES</b>						
35. <b>Cost of goods sold or services rendered</b> — Operating expenses (other than selling, general and administrative expenses) that relate to sales or gross operating revenues, excluding sales taxes (item 30). Affiliates in service industries must report expenses which directly relate to sales or gross operating revenues, item 30. Include production royalty payments, including those to foreign governments, their subdivisions and agencies.					2035	
36. <b>Foreign income taxes</b> — Provision for foreign income taxes for the fiscal year. Do not include U.S. income taxes. Exclude production royalty payments to foreign governments, their subdivisions and agencies.					2036	
37. <b>Other costs and expenses</b> — Selling, general and administrative expenses and other costs and expenses not included above, including underlying minority interest in profits that arises out of consolidation.					2037	
38. <b>TOTAL COSTS AND EXPENSES</b> — Sum of items 35, 36, and 37					2038	
<b>NET INCOME</b>						
39. <b>Net income</b> — After provision for foreign income taxes, but before dividends on common and preferred stock. — Must equal item 34 minus item 38.					2039	
<b>ADDENDA</b>						
40. <b>Translation adjustments and all other amounts excluded from the calculation of current-period income, but carried directly to retained earnings or to a surplus account for an incorporated affiliate or to owners' equity for an unincorporated affiliate</b> — Include translation adjustments from following FASB 52 and those net realized and unrealized capital gains (losses) and extraordinary items that are not included in item 32.					2040	
41. <b>Dividends or net income remitted to owners</b> — Incorporated affiliate, enter amount of dividends declared out of current- and prior-period income on common and preferred stock, excluding stock dividends. Unincorporated affiliate, enter amount of current- and prior-period net income remitted to owners.					2041	
42. <b>Depreciation, depletion, amortization and like charges</b> — Current-period charges against property, plant, and equipment as defined for inclusion in item 21.					2042	
43. BEA USE ONLY	2043	1	2	3	4	5
<b>Section C — Composition of External Financing</b>						
Balance at close of FY 1983 — Thousands of U.S. Dollars						
		<b>Total — Equals sum of columns (2) through (5)</b> (1)	<b>With U.S. Reporter(s) of this affiliate</b> (2)	<b>With other U.S. persons</b> (3)	<b>With persons in this affiliate's country of location</b> (4)	<b>With other foreign persons</b> (5)
44. <b>Current liabilities</b> — Column (1) must equal item 25	2044	1	2	3	4	5
45. <b>Long term debt</b> — Column (1) must equal item 26	2045	1	2	3	4	5
46. <b>Capital stock and additional paid-in capital of incorporated foreign affiliate, or total owners' equity, less retained earnings, of unincorporated foreign affiliate</b>	2046	1	2	3	4	5
<b>Section D — Distribution of Sales or Gross Operating Revenues</b>						
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. The list of industry classifications is given in the <b>Direct Investment Industry and Foreign Trade Classifications Booklet</b> .			The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 12 through 16 (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.			
Sales of goods and services — Thousands of U.S. Dollars						
		<b>Total — Column (1) equals sum of columns (2) through (5)</b> (1)	<b>Goods</b>		<b>Services</b>	
			To U.S. Reporter(s) and its (their) foreign affiliates (2)	To unaffiliated customers (3)	To U.S. Reporter(s) and its (their) foreign affiliates (4)	To unaffiliated customers (5)
47. <b>Sales or gross operating revenues, excluding sales taxes, total</b>	2047	1	2	3	4	5
48. <b>Sales to persons in affiliate's country of location</b>	2048	1	2	3	4	5
49. <b>Sales to persons in the United States</b>	2049	1	2	3	4	5
50. <b>Sales to persons in other countries</b>	2050	1	2	3	4	5
51. BEA USE ONLY	2051	1	2	3	4	5

**Part II – FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE – Continued**

**Section E – U.S. Merchandise Trade of Foreign Affiliate – Goods Only, Do NOT Include Services**

**IMPORTANT NOTES** – U.S. merchandise trade covers goods which physically left or entered the U.S. customs area in FY 1983, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that are temporarily outside the country of 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 when initially consigned.

Data for this section must be reported on a "shipped" basis, i.e., on the basis of when, where, and by or to whom the goods were physically shipped, irrespective of when, where, and by or to whom they were billed or "charged." Thus, the value of merchandise exports or imports shipped by or to the affiliate is not the same as the affiliate's sales (as reported in item 49, columns 2 and 3) or purchases. Data for this section usually cannot be

obtained from the affiliate's accounting records, which are generally on the "charged" basis, but must be derived from documents of its shipping and receiving department showing when, where, and by or to whom goods actually were shipped. **The "charged" basis may be used only if there is no material difference between it and the "shipped" basis.**

Shipment of goods by, or to, an entity refers to physical movement of the goods by or to that entity. For U.S. exports, the shipper of the goods will generally be the "exporter" shown on the Shipper's 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 (either the Consumption Entry Form, or the Warehouse or Rwarehouse Entry Form) filed with U.S. Customs.

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

2052  **1** "Shipped" basis

**2** "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.

**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.

		Amount (Thousands of U.S. Dollars) (1)
		Value f.a.s. U.S. port
<b>53. U.S. merchandise exports shipped TO this foreign affiliate in FY 1983, total</b>	2053	1
<b>54. From the U.S. Reporter(s) of this affiliate</b>	2054	1
<b>55. From other U.S. persons</b>	2055	1
		Value f.a.s. foreign port
<b>56. U.S. merchandise imports shipped BY this foreign affiliate in FY 1983, total</b>	2056	1
<b>57. To the U.S. Reporter(s) of this affiliate</b>	2057	1
<b>58. To other U.S. persons</b>	2058	1

**Section F – Other Financial and Operating Data of Foreign Affiliate**

**59. Production royalty payments** – Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies, for production royalties for natural resources. (Include payments in kind at market value.)

Amount (Thousands of U.S. Dollars) (1)
2059

**60. Taxes (other than income and payroll taxes) and non-tax payments (other than production royalty 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 –

- Sales, value added, consumption, and excise taxes, including excise taxes on the sale of alcohol, tobacco, and petroleum products;
- Property taxes and other taxes on the value of assets or capital;
- Any remaining taxes (other than income or payroll taxes); and
- Import and export duties, license fees, fines, penalties and all other payments and accruals of non-tax liabilities (other than production royalty payments).

2060
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**Employment and Employee Compensation** – Employment and compensation data should be based on payroll records. They should relate to activities during the fiscal year 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.

A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end-of-period number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, 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 the fiscal year, should be given.

Employment is the number of full-time and part-time employees on the payroll at the end of the fiscal year.

		Amount (Thousands of U.S. Dollars) (1)
<b>61. Total employee compensation</b> – Wages and salaries (before payroll deductions) and employer expenditures for all employee benefit plans.	2061	1
		Number of employees
<b>62. Total employment</b> – Number of full-time and part-time employees on the payroll at the end of the fiscal year excluding home workers and independent sales personnel who are not employees.	2062	1

<b>63. BEA USE ONLY</b>	2063	1	2	3	4	5
	2064	1	2	3	4	5

Notes

**REPORT FOR MINORITY-OWNED FOREIGN AFFILIATES**

Name of foreign affiliate (2)	Country (3)	Industry code (4)	% Ownership (5)	Thousands of U.S. Dollars							Number of employees (12)	BEA USE ONLY (13)
				Total assets (6)	Annual sales (7)	Net income (8)	U.S. merchandise		Employee compensation (11)			
							Exports to affiliate (9)	Imports from affiliate (10)				
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	

*This historical survey form is no longer valid and is for information purposes only. Current survey forms are at [www.bea.gov/help/information-for-survey-respondents](http://www.bea.gov/help/information-for-survey-respondents).*

REPORT FOR MINORITY-OWNED FOREIGN AFFILIATES

Name of foreign affiliate (2)	Country (3)	Industry code (4)	% Ownership (5)	Thousands of U.S. Dollars						Number of employees (12)	BEA USE ONLY (13)	
				Total assets (6)	Annual sales (7)	Net income (8)	U.S. merchandise		Employee compensation (11)			
							Exports to affiliate (9)	Imports from affiliate (10)				
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	
BEA USE ONLY 1	2	3										
		4	5	6	7	8	9	10	11	12	13	

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## CLAIM FOR NOT FILING A BE-11 ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1983

A BE-11, Annual Survey of U.S. Direct Investment Abroad — 1983, report is required from every nonbank U.S. person having a foreign affiliate at the end of their 1983 fiscal year, unless all of the person's affiliates are exempt. (See **Instructions**, page , for exemption criteria.) This applies whether or not the person is contacted by the Bureau of Economic Analysis (BEA). (The U.S. person's 1983 fiscal year is its financial reporting year that has an ending date in calendar year 1983.) In addition, any person BEA contacts, either by sending them the BE-11 Survey forms or by written inquiry concerning whether the person is subject to the reporting requirements of the Survey, must respond in writing. The response must be made by filing the completed report or by certifying in writing that the person has no direct investment within the purview of the Survey's reporting

requirements. Such a response is necessary to ensure compliance with, and for the efficient administration of, the International Investment Survey Act, under which the BE-11 Survey is being conducted. If the claim is disallowed by BEA, the original due date for the BE-11 remains in force.

The written certification of a person who receives report forms from BEA but has no direct investment within the purview of the reporting requirements must be made by completing and returning this claim within thirty (30) days to —

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

**Name and address of U.S. business enterprise for which this claim is filed**

If the enterprise received a label for Form BE-11A — see item 1, Part I, Form BE-11A — enter name, address, and BEA Identification Number from that label in the blocks at the right, *or affix label*. If a label was not received, enter name and address as contained on the letter transmitting the report forms to you, indicating any changes or corrections.

Name			
Address — Number and street or P.O. Box			
City	State	ZIP code	
BEA Identification Number	→		

### BASIS OF CLAIM FOR NOT FILING

Mark (X) and complete either A or B

- A.**  This U.S. person did **not** own or control, directly and/or indirectly, 10 percent 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 or real estate held for other than personal use) at any time during its 1983 fiscal year and (Mark (X) one) —
- 1  Filed a 1982 BE-10, Benchmark Survey of U.S. Direct Investment Abroad
  - 2  Did **not** file a 1982 BE-10, Benchmark Survey of U.S. Direct Investment Abroad report with this Bureau.
- B.**  This U.S. person **did** own or control, directly or indirectly, 10 percent 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 or real estate held for other than personal use) during its 1983 fiscal year, but (Mark (X) one) —
- 1  None of its foreign affiliates are required to be reported on forms BE-11B or BE-11C, because all affiliates are exempt. (See **Instructions**, page , for exemption criteria.)
  - 2  The U.S. person is a bank or bank holding company, i.e., over 50 percent of its total revenues are generated by activities classified in DI industry code 600.
  - 3  The owners are citizens of a foreign country who (a) are resident in the U.S. as a result of official employment by a foreign government (including the immediate family of such persons), or (b) have been and expect to be resident in the U.S. for less than one year.
  - 4  Is fully consolidated in the BE-11 report for another U.S. person — Give name and address of that person and their BEA Identification Number, if known. →

Name		
Address — Number and street or P.O. Box		
City	State	ZIP code
BEA Identification Number	→	

- 5  Other — Specify and include reference to section of regulations or instructions on which claim is based.
- \_\_\_\_\_
- \_\_\_\_\_

13 U.S.C. 1001 (Crimes and Criminal Procedure) makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jurisdiction. Any officer, director, employee, or agent of any corporation who

knowingly participates in a willful failure to report, upon conviction, may be punished by a fine, imprisonment, or both (22 U.S.C. 3105). For a further citation of applicable statutes, see **Instructions** for this survey.

**Name of U.S. person for BEA to consult about this claim**  
Print or type

Address — Number and street			
City	State	ZIP code	
U.S. telephone number →	Area code	Number	Extension

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

Signature of authorized official	
Name and title of authorized official — Print or type	Date