BE-10A			OMB No. 0608-00	049: Appro	val Expire	s 12/31/9
FORM BE-10A(Report for U.S. Reporter) (REV. 11/89)	BEA USE ONLY	Control number>			O O	A
U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS  BENCHMARK SURVEY OF U.S.  DIRECT INVESTMENT  ABROAD — 1989	Form(s) BE-10B(LF), hours per response, w reviewing instructions and completing and re estimate to Director, E Washington, DC 2023 0608-0049. Washingt	FICATION OF U.S. REPOR	ANK) is estimated the esponse. This burd as specified and maintion. Send commentally, U.S. Departmentand Budget, Parter	to vary fro len include aintaining i nts regard nt of Com aperwork l	om 14 to the stime for the data in the data in this billing this billing the street, Reduction	8,500 or needed, ourden n Project
MAIL REPORTS TO  U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB) Washington, DC 20230		20 lous	only.		den	ts.
OR		15" nse	- <b>X</b> .c	001		
DELIVER REPORTS TO  U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, N.W. Washington, DC 20005	"ILAGA"	of U.S. Reporter  Orm purposes  Cion purposes  Cion forms are	ueh-Lez	<b>,</b> Y		
A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S., Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.	2. Form of organization of the composition of the c	oration 1 3 Inc	i) one dividual, estate, or ther — Specify —	trust	F1 = 500 = 1	
Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. For banks and bank holding companies, see the report forms for banks and the Instruction Booklet, Part C., for special instructions.	than 50% of its vo	er is a corporation, is the corporating stock by another U.S. bus  - Complete the "CLAIM FOR NO box number B.2 and enter the renterprise with whose data you	i <b>ness enterprise?</b> IT FILING A BE-10. name and address our data will be cons	" On the o of U.S. bu	claim, ma siness in accorda	ark (X)
1. REPORTING REQUIREMENTS — Form BE-10A must be filed by each nonbank U.S. person that has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise. DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A. Data pertaining to the operations of foreign affiliates are to be	1 2 No	with the definition of U.S. Report the remainder of the BE-10 sur with whose data your data will (202) 523-0612 for further in the contification Number(s) used by	orter. Submit the civey packet to the L vey packet to the L l be consolidated. If estructions.	laim to BE J.S. busin f this cann	A and for ess enter not be dor	rward rprise
reported on Forms BE-10B(LF), BE-10B(SF), or BE-10B BANK. See Instruction Booklet for detailed reporting requirements.	payroll taxes. Show	w additional numbers on a separa	te sheet if necessa	ry.	no and	
U.S. REPORTER'S 1989 FISCAL YEAR — The U.S. Reporter's financial reporting year that has an ending date in 1989. See Instruction Booklet, Part II.A.	5. If applicable, enter	r the first 6-digits of the CUSIF	tifies the U.S. Re	porter wh	hen issui	ina
3. ASSISTANCE — Telephone (202) 523-0612 during office hours—8:00 a.m. to 4:00 p.m., eastern time.	necessary.	cks, bonds, notes, etc.). Show	additional numbers	s on a sep	arate sne	etir
4. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:	6. Enter the number of BE-10B BANK) the	BE-10A SUPPLE for each. (Do not	exempt foreign affi MENT and give the t include exempt fo	liates, list	them on	ation
May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK	7. Enter the ending d	number given he ate of this U.S. Reporter's 198		Month	Day	Year
June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK			1007	1   1   1   1   1   1   1   1   1   1		89
5. GENERAL NOTES	8. Was there a change in accounting princ	in the entity due to mergers, acq iples during FY 1989 that caused	uisitions, divestitu	ires, etc.,	or a char	nge
Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.	1008 1 1 Yes -	The effect of restatement on prequipment accounts must be en	roperty, plant, and	0100.0.		
<b>EXAMPLE</b> — If amount is \$1,334,891.00, report as	1 2 No					
Bil.   Mil.   Thous.   Dols.	amended by P.L. 98—	is survey is being conducted purs vey Act (P.L. 94 — 472, 90 Stat. : 573 — hereinafter "the Act"), ar (b)(2) of the Act (22 U.S.C. 3104	2059, 22 U.S.C. 3 nd the filing of repo	101 to 31	08. as	ind
<b>B.</b> If an item is between + or - \$500.00, enter "0."	may be used only for a	The Act provides that your repanalytical or statistical purposes and or regulation. The Act also provides that the act also provides are the ac	and CANNOT be use	ed for pur	noses of	
C. Use parentheses () to indicate negative numbers.	PENALTIES — Whoe	ocess. ever fails to report may be subject	t to a civil penalty n	ot exceed	lina \$10.0	000
All questions should be answered in the context of the reporting period given in item 7.	and to injunctive relief report shall be fined no than one year, or both knowingly participates	commanding such person to compose the commanding such person to compose the command and command to command the command to command the comm	nply, or both. Whoe ndividual, may be in , or agent of any co ion, may be punish	ever willfu mprisoned progration	illy fails to d for not r who	0
PERSON TO CONSULT CONCERNING QUESTIO REPORT — Enter name and address	NS ABOUT THIS	CERTIFICATION — The undersigned BE-10A or BE-10A BANK and Form BANK) has been prepared in accordan substantially accurate except that, in a Booklet, estimates have been provide accounting records precise data counting records.	n(s) BE-10B(LF), BE-10 ace with the applicable in accordance with Part IV d where data are not av	OB(SF), and nstructions, '.G. of the In ailable from	I/or BE-10 is complete astruction customary	B e, and is
		- Authorized official's signature				
TELEPHONE NUMBER Area code Number	Extension	Print or type name and title			Date	

Par	IDENTIFICATION OF U.S. REPORTER — Continued					
9.	If the U.S. Reporter is a corporation, are all U.S. domestic entities cover Instruction Booklet, Part I.B.1.) fully consolidated in this BE-10A report	red by t?	the definition	on of U.S. Reporter	(see	
	1009 1 1 Yes					
	1 2 No — PERMISSION MUST HAVE BEEN REQUESTED OF, AND G You must file a separate Form BE-10A or BE-10A BANK for under which each separate Form BE-10A or BE-10A BANK	r each	unconsolida	TO FILE ON AN UNCO	onso	LIDATED BASIS. Enter the name
				or Agr.		
			10	US 14.		nts.
10	Is the U.S. Reporter named in item 1 a U.S. affiliate of a foreign person	requir	ed to file a F	orm RE-15(LF), Ans	nual	-uger.
10.	Survey of Foreign Direct Investment in the United States — 1989 (Long	Form	1005	at	55	bo, i i i i i i i i i i i i i i i i i i i
	1010 Yes — On the remainder of this Form BE-10A, complete ONLY it and 82 through 164.	tems 5	1 through 56	5, 58 through 64, 76	throu	gh 78,
	1 2 □ No — Complete the remainder of this Form BE-10A.	٠. د	OF THE	FORM PE 10A		
11.	NOTE — IF YOU FILE A FORM BE-15(SF) (SHORT FORM) YOU MUST COMP Major activity of fully consolidated U.S. Reporter — Mark (X) one	LETE	ALL OF THIS	FORIVI BE-TOA.		
	A list, and explanation, of the International Survey Industry (ISI) codes used b Foreign Trade Classifications for International Surveys. For an inactive blast active period.	elow a J.S. Re	re given in the porter, indic	ne <b>Guide to Industry</b> ate the activity pertin	and ent to	o the
	Production — The U.S. Reporter is primarily engaged in manufacturing or extracting (including exploring for or developing) a 200, or 300 series, except 070, 108, 124, 138, and 148 of the	produc	ct. These act	ng, assembling, proce ivities are coded in th	e 000	, growing, ), 100,
	Sales — The U.S. Reporter is primarily engaged in selling (at what These activities are coded in the 500 series of the list of ISI codes	nolesa es.	le or retail) p	oducts which it does	not p	roduce.
	Services — The U.S. Reporter is primarily engaged in providing lodging, consulting, accounting, engineering, holding companie or 800 series, or in 070, 108, 124, 138, or 148 of the list of ISI	s, etc.	These activ	public utilities, transporties are coded in the	ortatio	on, 600, 700,
12.		uct. bi	riefly state w	hat is done to it, i.e., ts to sell at wholesale	wheti e.'')	her
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	3-digit ISI code(s) and the sales (as defined in item 40) associated with each or Guide to Industry and Foreign Trade Classifications for International Staccount for total sales. For an inactive U.S. Reporter, show the industry class	ode. F Irveys	or a list, and I If you use f	explanation, of each ewer than eight code	code, s, you	, see the u must
	Holding companies should show total income (item 44). Note, however, that determine its industry code based on the activities of the fully consolidated U. company" classification (i.e., code 671), therefore, is often an invalid classification before using code 671.	S. do	nestic busine	ess enterprise. The	nolain	9 sr
	In column (3) enter the number of employees on the payroll at the end of FY 1 temporary and contract employees that are not included on your payroll recorreporting period may be given provided it is a reasonable proxy for the number Instruction Booklet, Part V.B.1., concerning reporting when employment is	ds. A o	count taken a e payroll at t	it some other date du he end of FY 1989. S	ring t	uding he
	NOTES	1				Employees engaged in
	<ol> <li>If total sales are not accounted for in items 13 through 20, BEA will, if necessary, contact the U.S. Reporter for additional details.</li> <li>For most U.S. Reporters, the percent distribution of employment in column is expected to differ from that for sales in column (2). Do not distribute employment by industry simply by multiplying total employment by the</li> </ol>	n (3)	ISI code	Sales (2)		activities encompassed in each industry code in column (1) (3)
	percent distribution of sales.		1 (1)	Bil. Mil. Thous.	Dols.	Number 3
13.	Enter code with largest sales	1013	1	\$ 2		3
14.	Enter code with 2nd largest sales	1014	1	2	1	3
15.	Enter code with 3rd largest sales	1015	1	2		3
16.	Enter code with 4th largest sales	1016	1	12		3
17.	Enter code with 5th largest sales	1017		2		3
18.	Enter code with 6th largest sales	1018	1			
19.	Enter code with 7th largest sales	1019	1	2		3
20.	Enter code with 8th largest sales	1020	1	2		3
	Sales and employees accounted for — Sum of items 13 through 20	1021		2		3
	Sales and employees not accounted for above — Include employees in central administrative offices and headquarters that cannot be	1022		2		3
23.	associated with just one ISI code.  TOTAL SALES AND EMPLOYEES — Sum of items 21 and 22, columns (2) and (3) (Total sales must equal item 40.)	1022		2	t I	3
	BEA USE ON					
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37. Other noncurrent labilities — Noncurent tens other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. Debt balances in these accounts should be included in item 33. Exclude long-term intercompany debt (include in item 36). — Specify  38. TOTAL LIABILITIES — Sum of items 35 through 37 — 2038 \$  Section B — INCOME STATEMENT OF U.S. REPORTER  **INCOME**  10. 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.  41. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For domestic business enterprises or foreign affiliates owned 20 percent or more including majority-owned foreign affiliates), report cally in earnings during the reporting period; for those owned less than 20 percent, report 2041  42. Certain realized and unrealized gains (losses) — Include agains flosses) — Include agains flosses or companies, and insurance companies, see instruction Booklef, Parts III. L3, d. y. A. In units.  52. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;  6. Remeasurement of the U.S. Reporter's ferigin currency-demonitated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASS 52;  4. Extraordinary items (except those resulting from the early retrement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and  6. Unusual or infraquently occurring items.  5. October 10. Section 10. Sect	36.	long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in	2036	1	
38. TOTAL LIABILITIES — Sum of Items 35 through 37 — 2038  **OWNERS' EQUITY  39. TOTAL OWNERS' EQUITY — Must equal Item 34 minus Item 38 — 2039  **Section B — INCOME STATEMENT OF U.S. REPORTER  **INCOME**  40. 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.  41. Income from equity investments in unconsolidated business enterprises (domestic business enterprises or foreign affiliates) wound less than 20 percent, report dividends. Do not include any interest income.  42. Certain realized and unrealized glains (cosses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see instruction Booklet, Pars III. J. 3.d., V.A. 1. and V.A.2.!  5. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;  6. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in toreign exchange rates during the period and transaction gains (losses) taken to income in accordance with de. LEXTAGOTIAny items (secret those resulting from the early retirement or forgiveness of debt, elegal judgments, and accidental damage to fixed assets); and a. Unusual or infrequently occurring terms.  43. Other income — Non-operating income and other income not included above. — Specify  44. TOTAL INCOME — Sum of items 40 through 43 — 2044  45. Cost of goods sold or services rendered and selling, general, and administrative expenses. Include good and the proper operation of expensive seasons and included and the proper operation of expensive seasons and included and the proper operation of th	37.	taxes and underlying minority interest in consolidated U.S. subsidiaries. Debit balances in these accounts should be		1	
39. TOTAL OWNERS' EQUITY — Must equal item 34 minus item 38  Section B — INCOME STATEMENT OF U.S. REPORTER  INCOME  40. Sales or gross operating revenues, excluding sales taxes — Gross asles 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.  11. Income from equity hymestments in unconsolidated businesse enterprises idensetic and foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include any interest income.  2041  2042  2043  2044  2045  2046  2047  2048  2048  2048  2049  2048  2049  2049  2049  2040  2040  2041  2041  2048  2048  2049  2049  2040  2041  2048  2049  2040  2041  2048  2049  2040  2041  2048  2049  2049  2049  2040  2040  2041  2048  2049  2049  2049  2049  2049  2049  2049  2047  2048  2049			2037	1	
Section B — INCOME STATEMENT OF U.S. REPORTER  * INCOME  **NOOME	38.	TOTAL LIABILITIES — Sum of Items 35 through 37 —	2038	\$	i
Section B — INCOME STATEMENT OF U.S. REPORTER  INCOME  40. 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.  2000  2000  2001  2001  2006  2007  2008  2009  2009  2009  2001				1	1
*** INCOME**  40. Sales or gross operating revenues, excluding seles 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.  41. Income from equity investments in unconsolidated business enterprises (domestic and foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include any interest income.  42. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see Instruction Booklet, Parts III.1.2.d., V.A.1. and V.A.2.);  b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;  c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;  d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and  a. Unusual or infrequently occurring items.  43. Other income — Non-operating income and other income not included above. — Specify  44. TOTAL INCOME — Sum of Items 40 through 43  CCOSTS AND EXPENSES  45. Cost of goods sold or services rendered and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges on nor include and programments, their subdivisions and agencies, and to other persons. Include depletion charges on nor include and programments, their subdivisions and agencies, and to other persons. Include depletion charges. Do not include as o	<b>&gt;</b>		2039	Amount	
40. 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 level differences, both exclusive of sales or consumption taxes level do manufacturers, wholesalers, and retailers.  41. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For domestic business enterprises or foreign affiliates), report equity in earnings during the reporting period, for those owned less than 20 percent, report dividends. Do not include any interest income.  42. Certain realized and unrealized galans (losses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (deelers in securities, other finance companies, and insurance companies, see instruction Booklet, Parts III 3d, V.A.1. and V.A.2.;  b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;  c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in FASE 52; hange retails during the period and transaction gains (losses) taken to income in accordance with FASE 52; hange retails during the period and transaction gains (losses) taken to income in accordance with FASE 52; hange retails during the period and transaction gains (losses) taken to income in accordance with FASE 52; hange retails during the period and transaction gains (losses) taken to income in accordance with FASE 52; hange retails during the period and transaction gains (losses) taken to income in accordance with FASE 52; hange retails during the period and transaction gains (losses) taken to income in accordance with FASE 52; has period and transaction gains (losses) taken to income in accordance with FASE 52; has period and transaction gains (losses) taken to income in accordance with fase fast fast gains and fast ga	• 18	ICOME			
41. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For domestic business enterprises of foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include any interest income.  42. Certain realized and unrealized agains (losses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see Instruction Booklet, Parts IIII 3.d., V.A. 1. and V.A. 2.); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets; c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in from 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income in accordance with 1 period and transaction gains (losses) taken to income accordance with 1 period and transaction gains (losses) taken to income accordance with 1 period and transaction gains (losses) taken to income accordance with 1 period and transaction gains (losses) taken to income accordance with 1 period and transaction gains (losses) taken to income taken to income taken to income accordance with 1 period and transaction gains (losses) taken to income taken to income labeling majority menses and labeling majority menses and period and tr	40.	discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the	2040	Bil. Mil. Thous	. Dols
42. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, sea instruction Booklet, Parts III3.d., V.A.1. and V.A.2.;  b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;  c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction geins (losses) taken to income in accordance with PASS 52;  d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and  e. Unusual or infrequently occurring items.  43. Other income — Non-operating income and other income not included above. — Specify  44. TOTAL INCOME — Sum of items 40 through 43 — 2044  5 • COSTS AND EXPENSES  45. Cost of goods sold or services rendered and selling, general, and administrative expenses. Include production roysty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not include tax or percentage depletion charges.  46. U.S. Income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.  47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  48. TOTAL COSTS AND EXPENSES — Sum of Items 45 through 47 — 2045  49. Net income (loss) — Item 44 minus item 48.	41.	Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For domestic business enterprises or foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report		1	
43. Other income — Non-operating income and other income not included above. — Specify  44. TOTAL INCOME — Sum of items 40 through 43  • COSTS AND EXPENSES  45. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 40) and selling, general, and administrative expenses. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not included tax or percentage depletion charges.  46. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.  47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  2048  • NET INCOME  49. Net income (loss) — Item 44 minus item 48,	42.	<ul> <li>a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see Instruction Booklet, Parts III.L.3.d., V.A.1. and V.A.2.);</li> <li>b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;</li> <li>c. Remeasurement of the U.S. Reporter's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken to income in accordance with FASB 52;</li> <li>d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and</li> </ul>		1.	
44. TOTAL INCOME — Sum of items 40 through 43 — 2044 \$  • COSTS AND EXPENSES  45. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 40) and selling, general, and administrative expenses, and to other persons. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not include tax or percentage depletion charges.  46. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.  47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  49. Net income (loss) — Item 44 minus item 48.  2049	43.		2042	1	
COSTS AND EXPENSES  45. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 40) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not include tax or percentage depletion charges.  46. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.  47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  49. Net income (loss) — Item 44 minus item 48.			2043	1	
45. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 40) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not include tax or percentage depletion charges.  46. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.  47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  49. Net income (loss) — Item 44 minus item 48.	44.	TOTAL INCOME — Sum of items 40 through 43 —	2044	\$	
46. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.  47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  2047  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47  NET INCOME  49. Net income (loss) — Item 44 minus item 48.		Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 40) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all	2045	1	
47. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be separated from the normal income accounts. — Specify  2047  48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47 — 2048 \$  • NET INCOME  49. Net income (loss) — Item 44 minus item 48.	46.			1	İ
48. TOTAL COSTS AND EXPENSES — Sum of items 45 through 47 — 2048 \$  • NET INCOME  49. Net income (loss) — Item 44 minus item 48.  2049 \$	47.	Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. The equity of a direct minority interest in this U.S. Reporter's net income (loss) is not to be	2046	1	
• NET INCOME  49. Net income (loss) — Item 44 minus item 48.  2049 \$			2047	11	i
49. Net income (loss) — Item 44 minus item 48.			2048	\$	i
			2049	i s	
ONLY ONLY	1000000	BEA USE 2050 1 2 3 4			-

Da	FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continu	and		Amount	
-	FINANCIAL AND OPERATING DATA OF U.S. REPORTER — Continu Section C — INTEREST AND TAXES (If actual figures are not available, give estimates			Amount (1)	
51.	Interest received — Interest received by the U.S. Reporter from, or credited to U.S. Reporter (including foreign affiliates), net of tax withheld at the source. Total should include all interest	by, all payors treceipts included in		1	Dols.
	items 40 and 43. Do not net against interest paid, item 52.  Interest paid — Interest paid, or credited, to all payees (including foreign affiliates) by the U.S tax withheld. Total should include all interest payments in items 45, 46, and 47. Do not net agreeived, item 51.	S. Reporter, gross of gainst interest	2051	1	
53.	Production royalty payments for natural resources, total — Include amounts paid or accruyear. Include payments in kind at market value. Sum of items 54, 55, and 56	ued for the	2053	1	
54.	To the Federal Government	Jel Ja.	2054	1	
55.	To State and local governments	lous UlA.	2055	tents	> •
56.	To all others	-050	2056	onde	
57.	Taxes (other than income and payroll taxes) and nontax payments (other than product	or expenses in the	2057	1	
<u></u>	accruals of nontax liabilities (other than production royalty payments).  Section D — TECHNOLOGY		2057		
	RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES (Include all costs incurred in p depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overheads.	ead, and indirect costs.)	3	Amount (1)	
	NOTE — Items 58 through 61 pertain to R&D performed by the U.S. Reporter, including R&D Reporter for others under contract. This is the basis on which National Science Foundation sur	vevs request information	1	Bil. Mil. Thous.	Dols.
	on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of it R&D performed BY the U.S. Reporter, total — Sum of items 59, 60, and 61	ems 59 and 62.	2058	\$	
	There		2050	1	
59.	For own account		2059	1	
60.	For Federal Government (i.e. Jederally financed R&D)		2060	1	
61.	For others under contract		2061		
62.	R&D performed FOR U.S. Reporter by others on a contractual basis		2062	1	
• R(	DYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INT				
	Receipts of royalties and license fees from foreign persons other than U.S. Reporter's include royalties, license fees, and other amounts received by U.S. Reporter from, or credited unaffiliated foreigners for use or sale of intangible property. Exclude receipts from the grantin to exploit natural resources you own or control.	to U.S. Reporter by, ig to others of the right	2063	1	
64.	Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include roy other amounts paid, or credited, to unaffiliated foreigners by U.S. Reporter for use or purchas <b>Exclude</b> payments to others for the right to exploit natural resources they own or control.	e of intangible property.	2064	1	
	BEA USE 2065 1 2	4		5	
	ONLY Section E — PROPERTY, PLANT, AND EQUIPMENT (PP&E)				
	rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs, but excludes other types of intangible assets, and land held for resale.  Items, including land, being leased from others pursuant to capital leases are to be considered as owned by the U.S. Reporter; items which the U.S.  Reporter has sold on a capital lease basis are not to be considered as owned capitalized, includir	above. Exclude from expen nt due to a change in the e ititures, etc.) or to a change nges are accounted for in i sengaged in exploring for litures for PP&E, items 68, velopment expenditures mang capitalized expenditures s reflecting prior period	ntity (i in acc tem 67 or or d 69, ar ade du	.e., due to mergers, counting principles dur 7. leveloping natural nd 70, are to include ring FY 1989 that we	ring
	being leased by the U.S. Reporter from others is to be included.  expenditures charg subsequently capit.	ed against income that we alized during FY 1989 sho		Amount (1)	
	Expenditures cover all acquisitions by, or transfers to, the U.S. Reporter of be included in item <b>Balance</b> , close FY 1988	73.		Bil. Mil. Thous.	IDols
66.	Net book value of property, plant, and equipment at close FY 1988 — The close FY 1988 verestatement due to change in the entity or accounting principles.	alue, before	2066	\$	i
67.	Changes during FY 1989  Restatement due to change in entity or accounting principles — If the answer to item 8 was which the net book value of item 66 would be restated due to a change in the entity or accountin put amount in parentheses. Gains (losses) resulting from the sale or disposition of domestic substitution of assets (whether or not realized), should be	ig principles. If a decrease, didiaries of the U.S.	2067	Bil. Mil. Thous. Do  1 \$ 1 1 1 1 Amount (1) Bil. Mil. Thous. Do  1 \$ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
68.	Expenditure by the U.S. Reporter for, or transfers into the U.S. Reporter of  Land and mineral rights — Include expenditures for land and capitalized expenditures exclude other capitalized expenditures for the exploration and development of natural respenditures for land held for resale. Exclude expenditures for timber.	for mineral rights, but esources and	2068	1	
69.	Plant, equipment, and property other than land and mineral rights but including timber (Changes due to mergers and acquisitions should be included in item 67.)	69. New	2069	1	
70.	If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 69, and only major used items reported in item 70.	<b>70.</b> Used	2070	1	i
71.			2071	1	
				1	
72. 73.			2072	1	1
			2073	1	
74.	Net book value of property, plant, and equipment at close FY 1989 — Equals sum of 70, and 73, minus items 71 and 72; must also equal item 30 minus item 31.	items 66, 67, 68, 69,	2074		
	ADDENDUM				1
75.	Petroleum and mining exploration and development expenditures charged against inc expenditures charged against income to acquire or lease mineral rights. — Expenditure years that are reclassified as expensed in the current year are not to be included; such expenditures only in the year when initially expended.	s capitalized in prior	2075	\$	

equa colur the s	<ul> <li>lem 82, column (1), should item 40. Entries in item 82 mns (1) through (4) should elem of entries in items 83, 84 for the same column.</li> </ul>	for qual	6	quals t ımns (2	Column ( the sum o (), (3), and	f		ince	tment ome 2)			Go (:	ods 3)				rvices	
			Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols
	32. Sales or gross operating revenues, excluding		1			ĺ	2			i	3				4			i
	ales taxes, total	2082	\$			1	\$				\$				\$			!
			1				2				3			i	4			i
83.	Sales to U.S. persons	2083																
84.	Sales to foreign affiliates of this U.S. Reporter	2084	1				2			!	3				4			
85.	Sales to other foreign		1			i	2			i	3				4			i

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 1989. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were basis, i.e., of the basis of when 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.

2085

However, U.S. Reporters normally keep their accounting records on a "charged" basis, i.e., on the basis of when 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 V.C. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1989, 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 may not be the same as the U.S. Reporter's sales to, or purchases from, foreign persons because, among other reasons, sales purchases from, foreign persons because, among other reasons, sales and purchases may include services.

96	On v	what	hacie	Moro	•ho	trada	data	in thi	o continu	prepared?	OF STREET	BAnele	/VI ana
00.	OH	wilat	Dasis	WEIG	uie	uaue	uata	III LIII	S SECTION	i prepared?	-	IVIAIK	A) one

	easis were the trade data in this section prepared? — Mark (X) one
 1	"Shipped" basis
1 2	"Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases
3	"'Shipped" basis "'Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases "'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.

persons

## 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	Ехро	orts <b>from</b> the	U.S.	Impor	ts <b>to</b> the U.S.
			(1)	Bil.	Mil. Thous	Dols.	Bil. Mi	I. Thous. Do
87. MERCHANDISE TRADE FOREIGN AFFILIATES I	OF THE U.S. REPORTER WITH ITS N FY 1989.	2087	1	\$	13		\$	
88. MERCHANDISE TRADE FOREIGNERS OTHER T AFFILIATES IN FY 1989 a. Sum of items 89 thr			1	208	el .	 	3	ents.
b. Sum of item 164 and	d all countries with entries	2088	0	16	0,		0	
Classifications" portion of Classifications for Inte	e classifications in the "Foreign Trade of the <b>Guide to Industry and Foreign Trade</b> rnational Surveys, which are to be used in dise exports and imports.	n is	rpo	2 C	at	es	3	
89. Food and live animals		2089	-		Yez T	i	3	
90. Beverages and tobac	co une atio	2090	Luis	SU				
91. Crude materials, ined	ible, except fuels 3	2091	1.501	2			3	
92. Petroleum, petroleum natural and manufact	products, and related materials; cured gas	2092	1.	2			3	
93. Coal, coke, briguets,	and electric current	2093	1	2			3	
94. Chemicals and relate	d products	2094	1	2			3	
95. Machinery, electrical except transportation		2095	1	2			3	
96. Road vehicles (includ parts that are shipped may be in this or another	ing air cushion vehicles) and parts — Include all vith the vehicles. Parts that are shipped separately classification. *	2096	1	2			3	1 1 1
	ment — Include all parts that are shipped with the re shipped separately may be in this or another	2097	1	2			3	
			1	2			3	İ
98. Metal manufactures		2098						
99. Other manufactures	- Specify		ľ	2			3	
		2099	1	2			3	
00. Animal and vegetable commodities and tran	oils, fats, and waxes; esactions n.e.c. — Specify	2100		2		i I	3	i

Some parts that are shipped separately are included in items 96 and 97; however, others are included in 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 (include in item 95); air conditioners for motor vehicles (item 95); lamps, batteries, and electrical parts for engines (item 95); and tubes (item 99). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION  Enter amounts for all individual countries to which exports  were \$250,000.00 or more.		BEA USE ONLY	Amour	nt of exports in the U.S. (2)
Wele \$250,000.00 ti more.		(1)	Bil. Mil	. Thous. Dols
101. Australia	2101	601	\$	i
102. Belgium and Luxembourg	2102	302	2	
		1 202	2	
103. Brazil	2103	1	2	
104. Canada	2104	100	2	
<b>105.</b> France	2105	307 1	2	
106. German (West) - Or of	2106	308	2	į į
107. Israel	2107	504		
<b>108.</b> Italy	2108	314	2	
<b>109.</b> Japan	2109	614	2	!
		1	2	
110. Korea (South)	2110	1	2	
111. Mexico	2111	213	2	
112. Netherlands	2112	319	2	i
113. Saudi Arabia	2113	511		
114. South Africa	2114	436	2	

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 Amount of exports from the U.S. BEA EXPORTS BY COUNTRY OF ULTIMATE DESTINATION

Enter amounts for all individual countries to which exports

were \$250,000.00 or more. — Continued USE Bil. Mil. Thous, Dols. (1) 2 2149 149. 2 150. 151. 2152 152. 2 2153 153. 2 2154 154. 2 155. 2155 2 156. 2156 2 157. 2157 2 158. 2158 NW.bea.8 2159 159. 2 2160 160. 2 2161 161. 2 2162 162. 2 163. 2163 2 164. Exports to all countries for which exports were less than \$250,000.00 — The sum of this item and all countries with entries must equal item 87, column (2). 709 \$ 2164 165. BEA USE ONLY 2 3 2266 1 2 2267 1 2 Remarks

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

<sup>&#</sup>x27;See Form BE-10B or Guide to Industry and Foreign Trade Classifications for International Surveys, Part I, for code; enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

<sup>&</sup>lt;sup>2</sup>Total ownership includes all direct and indirect ownership percentages. See Instruction Booklet, Part I.A.2.

<sup>&</sup>lt;sup>3</sup> For each affiliate 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.

## On BE-11B as reuned BE-10B(LF) FORM BE-10B(LF) (Report for (REV. 11/89)

Foreign Affiliate)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1989** (LONG FORM)

REPORTS TO

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

DELIVER REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, NW Washington, DC 20005

## **Important**

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. For banks and bank holding companies, see the report forms for banks and the Instruction Booklet, Part I.C., for special instructions.

1. REPORTING REQUIREMENTS — Form BE-10B(LF) must be filed by the U.S. Reporter for each nonbank foreign affiliate that has total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes outside the range of negative \$15 million to positive \$15 million. See Instruction Booklet for detailed reporting requirements. reporting requirements.

**NOTE** — If the foreign affiliate is exempt from being reported on Form BE-10B(LF), see the reporting requirements for Form BE-10B(SF) and BE-10A SUPPLEMENT to determine if the foreign affiliate must be reported on one of these forms.

- 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 52). See **Instruction Booklet**, Part IV.B.
- 3. FOREIGN AFFILIATE'S 1989 FISCAL YEAR — The foreign affiliate's financial reporting year that has an ending date in 1989. See Instruction Booklet, Part II.A.
- ASSISTANCE Telephone (202) 523-0612 during office hours 8:00 a.m. to 4:00 p.m., eastern time.
- 5. DUE DATE A completed
  BE-10 report (consisting of Form BE-10A
  or BE-10A BANK and Form(s)
  BE-10B(LF), BE-10B(SF), and/or BE-10B
  BANK) is due on the following dates:

May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B)(SF), and/or BE-10B BANK

June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

### 6. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

**EXAMPLE** — If amount is \$1,334,891.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

- **B.** If an item is between + or \$500.00, enter "0."
- C. Use parentheses () to indicate negative numbers.
- D. All questions should be answered in the context of the reporting period given in item 8.

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The state of the s

10. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1989 that caused FY 1988 data to be restated?

1 2 No

1010 1 Yes — All close FY 1988 data must be before restatement, unless otherwise specified. The effect of restatement on property, plant, and equipment accounts must be entered in item 122.

on BE.

ownership, or an equiva	to a tenth of one percent, I	REIGN AFFILIATE — Enter percen pased on voting stock if an incorpor orated affiliate, held directly by	ated affiliate,	<b>1989</b> (1)	198	8
I.U.S. Repor	ter named in item 1		1011		%	. %
2. Foreign affi	iliate(s) of U.S. Reporter	named in item 1 — If entry is mad	e here,		2	
. Other U.S.	d 19 must be completed.  Reporter(s) of this foreig	n affiliate — If entry is made here,	1012		% 2	. 9
	st be "Yes."	orter(s) — If entry is made here,	1013	149	2	. 9
item 20 mus	st be "Yes."		1014	ouge, 14.	% 2	25
6. Other U.S.	persons		1015	10. OUL	% 2	
. Other forei	gn persons		15 1016	ses at	% 00	
	DIRECTLY HELD VOTIN ms 11 through 16 ———————————————————————————————————	G OWNERSHIP INTERESTS	Chi. Anch	31900 01		. 0
/indirect own	vnership — If there is an en nership in this affiliate. See on how to compute indire	ntry in item 12, enter U.S. Reporter Instruction Booklet, Part I.A.2., I ct ownership percentages.	's percent for 1018	SULVE	2	
). Identificati	on of foreign affiliate parame(s), ID number(s), and	rent(s) — If there is an entry in item the percent(s) of ownership by the	12, enter foreign			iii.
Name -	- Enter from item 2 of paren n BE-10B(LF), (SF), or BANK	t's ID Number — Enter from Form BE-10B(LF), (S				
-	chis d	is "Lien foll			%	
-	300	0,10/11/1				-
·		Men		•	%	
	9			1	% 2	
TOTAL -	Must equal percentages		<b>&gt;</b> 1019		%	. 9
indirectly ov of this foreig Mark (X) on	er to item 20 is "Yes." and	1020 1 1 Yes —	21 or 22 must be con ikip to item 23 1 is submitting the Pa	rts II and IV or V data (i.e	e the "complete"	
indirectly ov of this foreig Mark (X) on	wn or control at least 10 pe gn affiliate's voting rights? er to item 20 is "Yes." and	1020 1 1 Yes — 1  1 2 No — S  If the U.S. Reporter named in item	21 or 22 must be con ikip to item 23 1 is submitting the Pa	npleted. rts II and IV or V data (i.e	e the "complete"	
indirectly ov of this foreig Mark (X) on	wn or control at least 10 pe gn affiliate's voting rights? er to item 20 is "Yes." and	if the U.S. Reporter named in item me(s) and mailing address(es) of the	21 or 22 must be con ikip to item 23 1 is submitting the Pa	npleted. rts II and IV or V data (i.e	e., the "complete" itting the data.	4
indirectly ov of this foreig Mark (X) on	wn or control at least 10 pe gn affiliate's voting rights? er to item 20 is "Yes," and his foreign affiliate, give na	if the U.S. Reporter named in item me(s) and mailing address(es) of the	21 or 22 must be con ikip to item 23 1 is submitting the Pa	npleted. rts II and IV or V data (i.e (s) who is(are) not subm	e., the "complete" itting the data.	4
indirectly ov of this foreig Mark (X) on	wn or control at least 10 pe gn affiliate's voting rights? er to item 20 is "Yes," and his foreign affiliate, give na	if the U.S. Reporter named in item me(s) and mailing address(es) of the	21 or 22 must be con ikip to item 23 1 is submitting the Pa	npleted. rts II and IV or V data (i.e (s) who is(are) not subm	e., the "complete" itting the data.	3
indirectly ov of this foreig Mark (X) on	wn or control at least 10 pe gn affiliate's voting rights? er to item 20 is "Yes," and his foreign affiliate, give na	if the U.S. Reporter named in item me(s) and mailing address(es) of the	21 or 22 must be con ikip to item 23 1 is submitting the Pa	npleted. rts II and IV or V data (i.e (s) who is(are) not subm	e., the "complete" itting the data.	4
indirectly ov of this foreig Mark (X) on	wn or control at least 10 pe gn affiliate's voting rights? er to item 20 is "Yes," and his foreign affiliate, give na	if the U.S. Reporter named in item me(s) and mailing address(es) of the	21 or 22 must be con ikip to item 23 1 is submitting the Pa	npleted. rts II and IV or V data (i.e (s) who is(are) not subm	e., the "complete" itting the data.	
indirectly ov of this foreign Mark (X) on the second of th	wn or control at least 10 pegn affiliate's voting rights?  er to item 20 is "Yes," and his foreign affiliate, give na Nar	if the U.S. Reporter named in item me(s) and mailing address(es) of the	21 or 22 must be consider to item 23  1 is submitting the Page other U.S. Reporter	rts II and IV or V data (i.e. (s) who is(are) not subm  Mailing addre	e., the "complete" itting the data.	a
indirectly ov of this foreign Mark (X) on the thin in the answer the thin in t	wn or control at least 10 pegn affiliate's voting rights?  er to item 20 is "Yes," and his foreign affiliate, give na Nar	if the U.S. Reporter named in item	21 or 22 must be consider to item 23  1 is submitting the Page other U.S. Reporter	rts II and IV or V data (i.e. (s) who is(are) not subm  Mailing addre	e., the "complete" itting the data.	a
indirectly ov of this foreign Mark (X) on the second of th	wn or control at least 10 pegn affiliate's voting rights?  er to item 20 is "Yes," and his foreign affiliate, give na Nar  Nar  er to item 20 is "Yes," and port) for this foreign affiliate	if the U.S. Reporter named in item  if the U.S. Reporter named in item  if the U.S. Reporter named in item  e, give name and mailing address of	21 or 22 must be consider to item 23  1 is submitting the Page other U.S. Reporter	rts II and IV or V data (i.e. (s) who is(are) not subm  Mailing addre	e., the "complete" itting the data.	а
indirectly ov of this foreign Mark (X) on the second of th	wn or control at least 10 pegn affiliate's voting rights?  er to item 20 is "Yes," and his foreign affiliate, give na Nar  Nar  er to item 20 is "Yes," and port) for this foreign affiliate	if the U.S. Reporter named in item	21 or 22 must be consider to item 23  1 is submitting the Page other U.S. Reporter	rts II and IV or V data (i.e. (s) who is(are) not subm  Mailing addre	e., the "complete" itting the data.	а

Part I IDENTIFICATION	OF FOREIGN AFF	ILIATE - C	ontinued					
24. Performance requirements — located require by law, regulatio condition for entry, for establish subsidies, tax concessions, tarif	n, or administrative proment or operation, for	actice that the expanding op	e foreign affiliate do erations, for receiv	any of the fol	lowing during FY	1989 as	а	
1023 1 1 Yes						Mark (X	) approp	riate columns
<u>' 2</u> ∐ No					val	(d)o	Yes	Applies only to foreign owned companies
25. If the answer to item 24 is "Yes	" indicate below which	ch requirement	ts applied.		00	1	(2)	3 (3)
a, Export a minimum amount (q	uantity or value)			1011	1241	1	2	33
b. Maintain a specified ratio of e		of earnings of	foreign exchange to	expenditures		1	2	3
foreign exchange.  c. Acquire a minimum of inputs	locally or otherwise er	neura that the	affiliate's products	include a mini	1242	ESV	2	3
amount of local content.	locally of otherwise er	isure triat trie	armidto s products	mende a min	1243	1	2	3
d. Manufacture certain compon	ents or final products i	n the host cou	intry.	41, 31	1244	1	2	3
e. Limit the manufacture of cert	ain components or fina	al products (or	not manufacture s	uch goods at a	all). 1245	1	2	3
f. Sell a certain percentage or v.	alue of production to lo	ocal firms	N HON		1246	1	2	3
g. Transfer technology to the hotechnology or to license such	st country - For exam	nple, require t	ne affiliate to use a t country, to perfor	dvanced m R&D locally	, or	1	2	3
provide access to patents.	0 60.				1247	1	2	3
h. Limit the proportion of equity	that the U.S. Reporter	may hold in t	he affiliate.		1248	1	2	3
i. Limit the affiliate's access to	foreign exchange.				1249	1	2	3
J. Limit the affiliate's ability to r	emit profits, dividends	, capital, or ot	her funds associate	ed with investr	ments. 1250	1	2	3
are coded in the 0  1 2 Sales — The fore produce. These as 1 3 Services — The lodging, consulting 700 or 800 series  27. What is the MAJOR product of is mined, manufactured, sold at 1027 11.	the foreign affiliate is pring, or mining or extra 200, 100, 200, or 300 sign affiliate is primarily ctivities are coded in the foreign affiliate is primary, accounting, engines, or in 070, 108, 124, or service involved in wholesale, packaged,	rimarily engag cting (includir series, excep y engaged in s he 500 series arily engaged eering, holding , 138, or 148	telling (at wholesals of the list of ISI cool in providing a service companies, etc. Tof the list of ISI cool if a product, brieflingle, "Manufacture	a or retail) produces.  ce such as put hese activities es.  y state what is a widgets to se	of the list of ISI co lucts which it doe lic utilities, trans are coded in the	es not portation 400, 600	),	
28. BEA 1027 1 USE ONLY	2		3	4		5		
Sales of foreign affiliate by ine with each code. If you use fewer classification(s) pertinent to the Holding companies should show affiliates that it holds, (item 57), least 50%) of its total assets inv foreign affiliate being reported go NOTE — If total sales are not ac contact the U.S. Report	than five codes, you i last active period; for ' total income (item 61 must constitute a maj ested in affiliates that enerates, or is expecte counted for in items 29	must account "start-ups" w  ). To be considerity of its tot it holds. ISI could to generate,  9 through 33,	for total sales. For ith no sales, show dered a holding con al income and, in go de 671, "holding of more than 50 pero	inactive affiliat the intended a npany, a comp eneral, it must company,'' is a cent of total inc	tes, show the ind ctivity(les). any's equity in the have a sizable poun in invalid classific come from other	ustry ne net inco rtion (usu ration wh	ome of sally, at en the	ales
BE-11	c = pe	efcod	ing		ISI code	Bil.		(2) Thous. Dols
		,		1	(1)	2	IVIII.	Tilous. Dois
29. Enter code with largest amount	of sales			1028		\$ 2		
30. Enter code with 2nd largest amo	unt of sales			1029		2		
31. Enter code with 3rd largest amo	unt of sales			1030				l e
32. Enter code with 4th largest amo	unt of sales			1031		2		1
33. Enter code with 5th largest amo	unt of sales			1032		2		İ
34. TOTAL AMOUNT OF SALES						2		
Sum of items 29 through 33 -	2		3	1033		5		i i
USE ONLY 1035	2		3	4		5		
1030								

## **SUMMARY OF INDUSTRY CLASSIFICATIONS**

	AGRICULTURE, FORESTRY, AND FISHING		TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES
010 020	Agricultural production — crops Agricultural production — livestock and	401 441	Railroads Petroleum tanker operations
070	animal specialties Agricultural services	449	Other water transportation
080	Forestry Fishing, hunting, and trapping	450 461	Transportation by air Pipelines, petroleum and natural gas
	, , , , , , , , , , , , , , , , , , , ,	462 470	Pipelines, except petroleum and natural gas Petroleum storage for hire
	MINING	472 477	
101	Iron ores Copper, lead, zinc, gold, and silver ores	481	Telephone and telegraph communications
107		483	Other communications services Electric, gas, and sanitary services
120	Other metallic ores Metal mining services Coal Coal mining services Crude petroleum extraction (no refining) and natural gas Oil and gas field services Nonmetallic minerals, except fuels Nonmetallic minerals services, except		our are over
124 133	Coal mining services Crude petroleum extraction (no refining)	00	WHOLESALE TRADE
	Crude petroleum extraction (no refining) and natural gas Oil and gas field services Nonmetallic minerals, except fuels Nonmetallic minerals services, except fuels	501	Motor vehicles and equipment
138 140	Oil and gas field services Nonmetallic minerals, except fuels	503 504	Lumber and construction materials Professional and commercial equipment and supplies
148	Nonmetallic minerals services, except fuels	505	Metals and minerals, except petroleum
	Nonmetallic minerals, except rues  Nonmetallic minerals services, except fuels  Construction  Construction  Manufacturing  Meat products  Dairy products  Preserved fruits and vegetables	506 507	Electrical goods Hardware, and plumbing and heating equipment and supplies
	CONSTRUCTION OF	508 509	
	ic Missis relication	511	Paper and paper products
150	Construction	512 513	Drugs, proprietaries, and sundries Apparel, piece goods, and notions
	MANUFACTURING	514	Groceries and related products
	MARIOTACTORING PARTIES	515 517	Farm-product raw materials Petroleum and petroleum products
	Meat products Dairy products	519	Nondurable goods, n.e.c.
203	Preserved fruits and vegetables		
	Grain mill products Bakery products		RETAIL TRADE
	Beverages Other food and kindred products	530	
210	Tobacco products	554	Food stores Gasoline service stations
	Textile mill products Apparel and other textile products	560 580	Apparel and accessory stores Eating and drinking places
240	Lumber and wood products Furniture and fixtures	590	Retail trade, n.e.c.
262	Pulp, paper, and board mills		
	Other paper and allied products Newspapers		FINANCE, INSURANCE, AND REAL ESTATE
272	Miscellaneous publishing Commercial printing and services		Banking
281	Industrial chemicals and synthetics	612	Savings institutions and credit unions Other finance
	Drugs Soap, cleaners, and toilet goods	631	Life insurance Accident and health insurance
	Agricultural chemicals Chemical products, n.e.c.	639	Other insurance
291	Integrated petroleum refining and extraction		Real estate Holding companies, except bank holding companies
292	Petroleum refining without extraction Petroleum and coal products, n.e.c.	679	Franchising, business — selling or licensing
	Rubber products Miscellaneous plastics products		
310	Leather and leather products		SERVICES
329	Glass products Stone, clay, concrete, gypsum, and other nonmetalic		Hotels and other lodging places Advertising
331	mineral products Primary metal industries, ferrous	734	Services to buildings
335	Primary metal industries, nonferrous	735 736	
342	Metal cans, forgings, and stampings Cutlery, hardware, and screw products	741 742	Computer processing and data preparation services
343	Heating equipment, plumbing fixtures, and structural metal products	743	Computer related services, n.e.c.
	Metal services; ordnance; and fabricated metal products, n.e.c.	749 751	
352	Engines and turbines Farm and garden machinery	752	Automotive parking, repair, and other services
353 354	Construction, mining, and materials handling machinery Metalworking machinery	760 780	Motion pictures, including television tape and film
355	Special industry machinery	790 800	Amusement and recreation services Health services
	General industrial machinery Computer and office equipment	810	Legal services
	Refrigeration and service industry machinery Industrial and commercial machinery, n.e.c.	820 871	Engineering, architectural, and surveying services
363	Household appliances	872 873	Accounting, auditing, and bookkeeping services Research, development, and testing services
367	Household audio and video, and communications equipment Electronic components and accessories	874	Management and public relations services
	Electrical machinery, n.e.c. Motor vehicles and equipment	890	Other services provided on a commercial basis
379	Other transportation equipment		MANDIA TARANTA
384	Measuring, scientific, and optical instruments Medical instruments and supplies and ophthalmic goods		NONBUSINESS ENTITIES
386	Photographic equipment and supplies Miscellaneous manufacturing industries		Government entities Nonbusiness entities, except government
200		500	

particular, affiliate sh rather than ASSETS 6. Cash Item include over	Il asset and liability items should be disaggregated in the detail shown; in ccounts receivable and payable between the U.S. Reporter and its foreign uld be shown in the proper asset and liability accounts of the foreign affiliate included as a net amount.					10000000
6. Cash item include ov 7. Trade acc			Close FY 1989		Close FY 19 (Unrestated	
7. Trade acc				Dols. Bil.	Mil. Thou	s. Do
	Deposits in financial institutions and other cash items. Do NOT rafets here as negative cash.	2036	\$	\$		
TOT GOUDET	unts and trade notes receivable, current — Net of allowance	2037	'oel	2	•	ا
8 Other cur	ent receivables — Net of allowance for doubtful items	2038	our Oula	2	46UI	1
9. Inventorie	a — Land development companies should exclude land held for resale tem 40); finance and insurance companies should exclude inventories	, OC	ses at	052		
	ole securities (include in item 40 or item 44, as appropriate).  Ont assets, including land held for resale, and current marketable	2039	are vey	2		1
rights own depreciable intangible on capital assets, and owned by	clant and equipment, gross — Land, timber, mineral rights and like of the structures, machinery, equipment, special tools, and other property; construction in progress; and capitalized tangible and exploration and development costs of the foreign affiliate. Include items has from others, per FASB 13. Exclude all other types of intangible land held for resale. (For an unincorporated affiliate, include items of U.S. Reporter(s) but that are in the affiliate's possession whether or on the affiliate's own books or records.)	2041	1	2		
7	1712 , 4 12 "LLE. 401.		1	2		
	ed depreciation and depletion	2042	)			H
This affilia including to (including in undistrib	estments in other foreign affiliates of which this affiliate is a parent— e's equity investment in other foreign affiliates of the U.S. Reporter(s), anches of this affiliate. For foreign affiliates owned 20 percent or more najority-owned foreign affiliates) report on the equity basis to include equity ated earnings since acquisition; for those owned less than 20 percent, report an entry here, Supplement B must be completed and item 4 must be "Yes.")	2043	1	2		
noncurren	the equity basis; other investments; intangible assets, net of amortization; marketable securities; trade accounts and trade notes receivable, net of allowance for doubtful items; and other noncurrent assets not and 13. Credit balances in these accounts should be included in Specify	2044	1	2		
ລ			1	2		
· LIABILIT	SETS — Sum of Items 36 through 44 — ES	2045	1	\$		$\dashv$
	ounts and trade notes payable, current	2046	s	\$		i
7. Other cur included in DEBT and	part liabilities and long-term debt — Overdrafts, other current liabilities not item 46, and long-term debt, including ALL LONG-TERM INTERCOMPANY base obligations that are capitalized in accordance with FASB 13 with an surity of more than one year or with no stated maturity.		1	2		
dong-term consolidat in this fore balances in	current liabilities — Noncurrent items other than those identifiable as ebt, such as deferred taxes and underlying minority interest in d subsidiaries. (However, the equity of a direct minority ownership interest gn affiliate is not to be separated from the normal equity accounts.) Debit these accounts should be included in item 44. Exclude long-term my debt (include in item 47). — Specify		1	2		
		2048		2		1
9. TOTAL LI	ABILITIES — Sum of Items 46 through 48	2049	\$	\$	day and the same of the same o	į
• OWNERS	EQUITY ATED AFFILIATE ONLY, items 50 through 54					1
	tock issued and outstanding, common and preferred, voting and		1	2		Ì
nonvoti		2050	1	2		$\pm$
	al paid-in capital — All invested or contributed capital in addition to or of capital stock	2051	1	2		4
2. Retained available restricte	earnings (deficit) — Earnings retained by the corporation and legally or declaration of dividends. Include those that have been voluntarily	2052				
3. Translat	on adjustment — Cumulative amount (per FASB 52)	2053	1	2		i
	Include involuntarily (or legally) restricted earnings. — Specify	2003	1	2		
		2054				
5 TOTAL C	/NERS' EQUITY (INCORPORATED OR UNINCORPORATED		1	2		
<b>FOREIGN</b>	AFFILIATE) — Equals Item 45 minus Item 49 and, for incorporated quals sum of Items 50 through 54.	2055	\$	\$		

Section B — Incom	e Statement of Foreign A	ffiliate			Amount (1)	
·INCOME					Bil. Mil. Tho	us. D
discounts, or gross ope	ng revenues, excluding sales rating revenues, both exclusive	of sales or consumption tax			1	i
	xes levied on manufacturers, v	The state of the s	estments included in item	2056	1	<del>-</del> i
n earnings during the re	s owned 20 percent or more (in eporting period; for those owne e in item 56 or 60, as appropria	d less than 20 percent, repo	gn affiliates), report equity t dividends. Do not include	2057		i I
investments carried on	uity investments — Income fr the equity basis, report equity i	in earnings during the reporti	ng period; for those	1.	1	۲5.
as appropriate).	a cost basis, report dividends.	Do not include interest incon	e (include in item 56 or 60	2058	Yer	i
. Gertain realized and u	nrealized gains (losses) — Inc	clude gains (losses) net of in	come tax effects resulting from		00//	- 1
insurance companies b. Sale, disposition, or	revaluation of investment secul s — See Instruction Booklet, revaluation of land, other prope the foreign affiliate's foreign cur	Parts III.L.3.d., V.A.1., and erty, plant and equipment, or	/.A.2.); other assets;	'le,	X	 
changes in foreign ex accordance with FAS	change rates during the period SB 52;	and transaction gains (losse	s) taken to income in		1	in the same of the
judgments, and accid	except those resulting from the dental damage to fixed assets);		ess of debt, legal			i
Unusual or infrequent     Other income — Non-	tly occurring items.  pperating income and other inc	ome not included above — S	pecify	2059	1	
	histo for	nt su mati		2060		i
) iot	5 1 15 .1	6, 601,		2000	1	i
	um of items 56 through 60 -	AIN.	-	2061	\$	İ
COSTS AND EXPEN	SES services rendered and selling	V	lua aymanaa Operating			Î
expenses that relate to	sales or gross operating revenu uction royalty payments to gov	ies (item 56) and selling, gen	eral, and administrative			
	ion charges representing the ar			2062	î ŝ	1
-)	Provision for foreign income	taxes for FV 1989. Do not i	oclude II S. income	2002	1	+
taxes. Exclude product	ion royalty payments.			2063		
arise out of consolida	nses not included above, incl tion — The equity of a direct n	ninority interest in this foreig	n affiliate's net income			
(loss) is not be be separ	ated from the normal income a	ccounts. — Specify			1	
				2064	1	
OTAL COSTS AND	XPENSES — Sum of items (	52, 63, and 64 ————		2065		i
NET INCOME	er provision for foreign incom	es taxas — Itam 61 minus ita	m 65	2066	1	1
Vancous de la constitución de la	e in Retained Earnings of	CONTROL CONTRO			Amount	
Owners' Equity of U	Inincorporated Foreign A	ffiliate			(1) Bil. Mil. Tho	ous. E
7. Balance, close FY 198	38 Enter amount from item 52, c	olumn (2)			1	us. L
	Enter amount from item 55			2067	\$	
. Net income — Enter a	mount from item 66			2068	1	
. Dividends or net inco	me remitted to owners			2000	1	
•	Enter amount of dividends ded common and preferred stock,	excluding stock dividends.				
Unincorporated attiliate	<ul> <li>Enter amount of current- ar</li> </ul>	na prior-perioa net income re	nitted to owners.	2069	1	-
Stock dividends				2070		
(losses) that are not inclu	s (losses) not included in the dided in the determination of net in	come and, therefore, exclude	from item 59 that were			i
	earnings for an incorporated affi ome tax effects, if any, on the ga		n unincorporated affiliate.			Ì
					1	i
				2071		1
	ases) — Enter other increases (delends, or in total owners' equity of					i
(return of capital) — Spec		or an unincorporated armiate, i	icidaling capital contributions			. !
					1	
				2072	1	_
<ol> <li>Balance, close FY 1989 foreign affiliate, equals</li> </ol>	9 — Sum of items 67, 68, 71, a s item 52, column (1), and for a	nd 72, minus items 69 and 2 inincorporated foreign affili	'0; also, for incorporated ate, equals item 55, column (1).	2073	\$	i
1. BEA 2074 1 USE	2	3	4		5	-
ONLY 2075 1	2	3	4		5	
		170				
emarks						

#### Partill 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 11, 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 77, 78, and 100 through 108 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 76. Does the U.S. Reporter's percentage of direct voting ownership given in item 11 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate? 3076 1 1 Yes 1 2 No — Attach an explanation of the difference DEBT AND OTHER INTERCOMPANY BALANCES According to books of U.S. Reporter 🦴 🔹 According to books of foreign affiliate BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER. Include Close FY 1988 Close FY 1988 Close FY 1989 Close FY 1989 (unrestated) current and long-term items, indebtedness resulting from a capital (unrestated) 121 (1) (3) (4) lease, and the net book value of equipment under a long-term Thous. Dols. Bil. Mil. Bil. Thous. Dols. Bil. Thous. Dols. Bil. Mil. Thous. Dols. Mil. Mil. operating lease. Owed to U.S. Reporter — That portion of items 46 and 47 representing amounts owed to U.S. Reporter 77. 3077 Due from U.S. Reporter — That portion of items 37, 38 and 44 representing amounts due from U.S. Reporter 78. 3078 · OWNERS' EQUITY ITEMS INCORPORATED AFFILIATE, items 79 through 84 U.S. Reporter's equity in: Capital stock common and preferred, voting and nonvoting 3079 2 Additional paid-in capital 80. 3080 2 81. Retained earnings (deficit) 3081 2 82. Translation adjustment -Cumulative amount 83. Other - Specify 2 3083 84. TOTAL — Sum of items 79 through 83 — Ś 3084 Ś UNINCORPORATED **AFFILIATE**, items 85 and 86 That portion of balance 2 sheet item 55 representing the U.S. Reporter's share 3085 Translation adjustment -Cumulative amount — 86. That portion of item 85 representing the U.S. Reporter's share of the 2 cumulative translation adjustment account 3087 87. BEA USE 2 3088 3 4 Remarks

REPORTER — Conti	nued	NSACTIONS BE	IVVEE	TOREIGN AFFIL	.IA I E	AND THE U.S.			
Section B — Change in U.S. Incorporated Foreign Affilia Note — Report transactions durin Exclude changes caused by carryl dividends), and the distribution of persons other than the U.S. Report	Reporte or 1 mg net earning ter and	989 that changed income to the equings during the period reorganizations in	ent in U the U.S. I ty account d. Exclude capital s	Inincorporated For Reporter's equity hold nt, stock and cash div e the effect of treasu tructure that do not a	reign dings ir ridends ry stoc affect to	Affiliate During In the foreign affiliate. In the foreign affiliate. In the foreign affiliate is the foreign affiliate. It is the foreign affiliate is the foreign affiliate in the foreign affiliate is the foreign affiliate. The foreign affiliate is the foreign affiliate in the foreign affiliate is the foreign affiliate in the foreign affiliate is the foreign affiliate in the foreign affiliate in the foreign affiliate is the foreign affiliate. The foreign affiliate is the foreign affiliate is the foreign affiliate in the foreign affiliate. In the foreign affiliate is the foreign affiliate is the foreign affiliate is the foreign affiliate. In the foreign affiliate is the foreign affiliate is the foreign affiliate is the foreign affiliate. In the foreign affiliate is the foreign affiliate	F <b>Y 19</b> ng	Amount	
amounts at transaction value, i	.e., the	e value of the consi	deration	given (received) by th	e U.S.	Reporter.		(1)	
• INCREASE IN EQUITY INTERES							ja	Bil. Mil. Thous.	Dols.
90. Establishment of affiliate or Reporter either from this aff	Illate	or from other fore	ign pers	ons			3090	\$	
91. Capital contributions and ot equity in this affiliate — Spe		ansactions of the	U.S. Rep		~\	ous M.	3091	dents	•
92. Acquisition (partial or total) equity interest in this affiliat U.S. Reporter from other U. persons — Give name and ad-	e by S.			misn	00	ses at	3092	ponde	
DECREASE IN EQUITY INTERES				10, 00,		are avi		1	
93. Liquidation of affiliate or sal Reporter either to this affilia 94. Return of capital contribute	te or t	to other foreign pe d other transactio	rsons	*10			3093	1 .	
decrease equity in this affilia	- est	<b>Зресну</b>	21, 1.	wey on	10.		3094		i i
95. Sale (partial or total) of equi- interest in this affiliate by U Reporter to other U.S. perso	S.	for the	k su	mation				1	
Give name and address		C1111	nto				3095	1	<u> </u> 
96.TOTAL — Equals sum of items	90, 9	1, and 92, minus s	um of its	CONTRACTOR OF THE PARTY OF THE			3096	\$	
97.BEA 3097 1 USE ONLY		1/her		3		4		5	
Items should be based on the boo whichever occurred first. Include prior to the reporting period, any subsequent settlement of the acc should not be reported in the items below, but should be reflect only as a reduction in an intercomaccount (items 77 and 78).	amour ount ted	Receipts by U.  Net of foreitax withhel	S. Report	nade in kind. For an it ter from foreign affilia Foreign tax withh	em ent	Payments by U.S  Net of U.S. tax with	Repo	account orter to foreign affiliat U.S. tax withhe	
• INCORPORATED AFFILIATES		Bil. Mil. Thou	ıs.   Dols.	(2) Bil. Mil. Thous.	Dols.	(3) Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.
98. Dividends — On common and		1		2					
preferred stock, excluding stock and liquidating dividends	3098	\$		\$					
UNINCORPORATED AFFILIATES     99. Remitted earnings	3099			-					1
• ALL AFFILIATES		1		2		3		4	
100. Interest — Include interest on capital leases.	3100					\$		\$	
101. Royalties, license fees, and other fees for the use or sale of intangible property — Sum of items 102 and 103	3101	1		2		3		4	
102. For rights related to industria processes and products	3102	1	i	2		3		4	i
103. For rights related to other intangible assets	3103	1		2		3		4	
104. 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	
105. Film and television tape	3105	1	!	2		3		4	 
106. Allocated expenses — Allocate 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 43 of Form BE-10A for the U.S. Reporter, or item 60 of this form for the affiliate).	E EL CANADA	1		2	 	3		4	
107. 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 40 of Form BE-10A for the U.S. Reporter, or item 56 of this form for the affiliate).		1		2		3		4	
108.TOTAL — Sum of items 98, 99, 100, 101 and 104			1		l 1		i		1

Part I	INVESTMENT AND TR. THE U.S. REPORTER —		NS BETWEE	N FOREIGN AFFILIAT	E AND		Dil	Amo (1 Mil.		Dole
S	ection D — U.S. Reporter's E	quity in Fore	eign Affiliate	's Net Income			Bil.	IVIII.	inous.	Dois.
109.U	S. Reporter's equity in affiliate's	net income (	loss) — Enter U	J.S. Reporter's share of net	income, item 66.	3109	\$		Ì	
U	.S. Reporter's direct equity in aff	iliate's net re	alized and unr	ealized gains (losses)			1			
110.	U.S. Reporter's share of item 59					3110	1			
111.	U.S. Reporter's share of item 71					3111			į	
112.B		2		3	4 17		5	- Control of the Cont		
U	SE ONLY						_			-
d C	OTE — Either Part IV or Part V mus efinition in the <b>Instruction Booklet</b> omplete Part V if the foreign affiliate	t, Part II.O.). C e <b>is</b> majority-o	omplete Part IV wned. DO NOT	of this form if the foreign a complete BOTH Part IV and	ffiliate <b>is not majo</b> ri i Part V.	ty-owne	see d.	-xe	nts	•
Part	SELECTED FINANCIAL completed only if the fo	. AND OPER Treign affilia	RATING DAT	A OF FOREIGN AFFIL	IATE (To be		-0	40,		
• EM	PLOYMENT AND EMPLOYEE C			2 13 20	50 at	65	ÓΛ	Nun	nber	
	otal employment — Report the tot ection E, for item 158.	al number of e	mployees for th	ne year, as defined in Part V	10	4113	*			
3	ection E, for item 156.			10 Y 25	a yey			Amo	ount	
			Mes	ation forms	survey			(1		
		15	n, we	1 10.00			Bil.	Mil.	Thous.	Dols
114. T	otal employee compensation — F	Report, for all e	employees, the	sum of wages and salaries	and employer	i	\$			
-	penditures for employee benefit place.  OPERTY, PLANT, AND EQUIPM	THE RESERVE OF THE PARTY OF THE	nn Part V, Sec	ion E, for item 102.		4114	Y			
	15 15 15 15 15 15 15 15 15 15 15 15 15 1	40,	n	ma'			1			
115. E	xpenditures for property, plant, a 26, and, for affiliates in natural reso	ind equipment ources explorate	nt — As defined tion and develo	in Part V, Section A, for ite ment, to also include expe	ms 124 through nditures as defined	4115			į	
fe	or item 131.					1	1			
	S. MERCHANDISE TRADE OF FO	The state of the s	A STATE OF STREET	in Part V Section C			,		!	
116.	.S. merchandise exports to affilia Goods shipped to affiliate by U.S.		As defined	in Part V, Section G		4116			!	
	Goods simpped to diffinate by one	)					1			
117.	Goods shipped to affiliate by other	r U.S. persons				4117				
U	.S. merchandise imports from af		989 — As defi	ned in Part V, Section G			1			
118.	Goods shipped by affiliate to U.S.	Reporter(s)				4118	1			
119.	Goods shipped by affiliate to other	r U.S. persons				4119				
120.B	4120 -	2		3	4		5			
	SE ONLY									
ti F	ems, including land, being leased fr hich the affiliate has sold on a capit mber, mineral, and like rights being or affiliates engaged in exploring	tal lease basis leased by the I for or develo	are not to be co affiliate from ot poing natural r	ensidered as owned by the a hers is to be included. esources, expenditures for	ffiliate. The capitalize PP&E, items 124, 1	ed value	e of			
a	nd 126, are to include exploration a	nd developme acquire or leas	nt expenditures se mineral right	made during FY 1989 that s. Adjustments reflecting p	were capitalized, rior period expenditi				ount	
C	harged against income that were su	bsequently ca	pitalized during	FY 1989 should be include	d in item 129.		Bil.	Mil.	1) Thous.	Dols
	alance, close FY 1988	-4	ment of alone	EV 1000 Equals item 41	column (2)		1	Willia	111000	1
121.	Net book value of property, plan minus item 42, column (2)	nt, and equip	ment at close	FY 1966 — Equals item 41	, column (2),	5121	\$			
C	hanges during FY 1989									i
122.	Restatement due to change in a give amount by which the net boo accounting principles. If a decrease	k value in item	121 would be	restated due to a change in	10 was "Yes," the entity or	5122	1			
123.	Net book value of transfers in f	rom the U.S.	Reporter or ot	her foreign affiliates			1			
	of U.S. Reporter					5123	10111		Carlo district	
	Expenditures by the foreign aff	iliate for					1			1
124.	Land and mineral rights — Inc rights, but exclude other capitali resources and expenditures for I	zed expenditu	res for the expl	oration and development of		5124				
	Plant, equipment, and proper	ty other than	land and mine	ral rights but including			1			
125.	timber (Changes due to mergers	s and acquisiti	ons should be i	ncluded in item 122.)	125. New	5125				
	If it would be burdensome to ex- minor used items may be include	ciuae all usea j ed in item 125	, and only majo	r used items reported in	400 11 1	i	1			
126.	item 126.				<b>126.</b> Used	5126	1			-
127.	Depreciation — Do not include d	epletion which	n is separately r	eported in item 128.		5127	1			
128.	Depletion					5128				
129.	Other increase (decrease) — Sp	pecify			33/100 - 11/10		1			
P	alance, close FY 1989					5129	Will.			
				EV 1000 - F	itame 121 122		1			
130.	Net book value of property, pla 123, 124; 125, 126, and 129, mi	n <b>t, and equip</b> inus items 127	ment at close and 128; and	r 1 1969 — Equals sum of must also equal item 41, co	lumn (1), minus	<u> Distriction</u>				
	item 42, column (1).					5130	\$			1
131.0	DDENDUM etroleum and mining exploration	and develor	ment expendi	tures charged against inc	ome including		1			
8	xpenditures charged against inco	ome to acquir pensed in the	r <b>e or lease min</b> current vear are	eral rights. — Expenditure not to be included; such ex	s capitalized in					
C	onsidered to be expenditures only in	the year whe	n initially exper	nded.		5131	\$			i

	DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) — Continued		Amount
	Section B — Interest, Taxes and Subsidies		(1)
			Bil. Mil. Thous. Dols.
132.	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 56 and 60. Do not net against interest paid, item 133.	5132	\$
133.	Interest paid — Interest paid, or credited, to all payees by affiliate, gross of tax withheld. Do not net against interest received, item 132.	5133	1
134.	Production royalty payments for natural resources — Include amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market value.	5134	1
135.	Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax 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		pondents.
	<ul> <li>d. Import and export duties, license fees, fines, penalties and all other payments or accruals of nontex liabilities (other than production royalty payments).</li> </ul>	5135	
136.	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.	5136	1
137.	BEA 5137 1 USE ONLY		5
	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.  NOTE — Items 138 through 140 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others on 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 139 and 141.		Amount (1) Bil. Mil. Thous. Dols.
138.	R&D performed BY the affiliate total — Sum of items 139 and 140	5138	\$
139.	For own account	5139	1
140.	For others on contract	5140	1
141.	R&D performed FOR the affiliate by others on a contractual basis	5141	1
142.	INTANGIBLE PROPERTY  Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.  TOTAL RECEIPTS — Sum of items 143, 144, and 145	5142	1
143.	Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate	5143	İ
144.	Received from or credited by foreign affilate(s) of the U.S. Reporter(s) of this affiliate	5144	1
145.	Received from or credited by other foreign persons	5145	1
01.00000	Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.	3143	1
146.	TOTAL PAYMENTS — Sum of items 147, 148, and 149	5146	
146. 147.		5146	1
	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate		1
147. 148.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate  Paid or credited to foreign affiliate(s) of the U.S. Reporter(s) of this affiliate	5147 5148	
147. 148. 149.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate  Paid or credited to foreign affiliate(s) of the U.S. Reporter(s) of this affiliate  Paid or credited to other foreign persons  BEA 5150 1 2 3 4	5147	1
147. 148. 149.	Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate  Paid or credited to foreign affiliate(s) of the U.S. Reporter(s) of this affiliate  Paid or credited to other foreign persons  BEA 5150 USE ONLY 2 3 4	5147 5148	1

		-								1	
	TOTAL Equals sum of columns (2) to (		With U.S. Reporter of this affiliate	(s)	With other U persons	.s.	With perso affiliate's of loc	count		With othe pers	
CLOSE FY 1989	(1)		(2)		(3)	1	(4	4		(5	
151. Current liabilities and	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous. Do	ols. E		Dols.	Bil. Mil.	nous.	Dols.	Bil. Mil. Th	nous. Dols.
long term debt — Column (1) equals the sum of items 46 and 47, column (1). 5151	\$		i			13	\$			\$	15.
Current and noncurrent receivables and financial investments — Column (1) equals the sum of items 37 and 38, column (1), and that part of item 44, column (1), that is stocks, bonds, noncurrent receivables, and other equity investment.	1		ey form	3	s no s	es	at vey	e	Po	5	
INCORPORATED AFFILIATES	15		man	1	103						
Capital stock and additional paid-in capital — Column (1) equals sum of items 50 and 51, column (1).	orical in	ns ns	ormation of survey	3	'n'		4			5	
AFFILIATES  154. Total owners' equity — Column (1) equals item	inel	61	2	3			4			5	
55, column (1). 5154 5155			2	3	3		4			5	
155. BEA USE ONLY Section E — Employment a	5		177								
records.They should relate to acti the income statement, charged to capitalized or charged to inventor	inventories, or cap	oitaliz	ed. DO NOT include								
• EMPLOYMENT		000	Instruction Bookle	t, Pa	art V.B.3.	vities 0				Number	
EMPLOYMENT  156. Research and development emengineers, and other professional		ees e	engaged in R&D, inc	t, Pa	art V.B.3.			5156	1		
156. Research and development em		ees e	engaged in R&D, inc	t, Pa	art V.B.3.			5156 5157	1		
156. Research and development em engineers, and other professional	and technical empl	ees e loyee	engaged in R&D, inc es	t, Pa	art V.B.3.				1 1 \$		
156. Research and development emengineers, and other professional  157. All other employees	and technical empl	ees eloyee	engaged in R&D, inc	t, Pa	art V.B.3.			5157	107		
156. Research and development emengineers, and other professional  157. All other employees  158 TOTAL EMPLOYMENT — Sum	and technical empl	ees eloyee	engaged in R&D, inc	t, Pa	art V.B.3.			5157 5158	107		es
156. Research and development emengineers, and other professional  157. All other employees  158 TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1	and technical employers of items 156 and 58 who are U.S. o	ees eloyee	engaged in R&D, inc	t, Pa	art V.B.3.			5157 5158	\$ 1	Amour	t
156. Research and development emengineers, and other professional  157. All other employees  158 TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee	and technical employed of items 156 and 58 who are U.S. of its gross earnings (b)	ees e loyee	engaged in R&D, inc	t, Pa	art V.B.3.			5157 5158 5159	107	Amour	es
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employee	and technical employers of items 156 and 58 who are U.S. of items 258	ees eloyee	engaged in R&D, inc es	t, Pa	art V.B.3.  Ing managers, so	ientists	), ————————————————————————————————————	5157 5158	\$ 1	Amour	t
156. Research and development emengineers, and other professional  157. All other employees  158 TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee	and technical employers of items 156 and 58 who are U.S. of items 156 and items 156 and items 156 and items 158 who are U.S. of items 156 and items 158 who are U.S. of items 156 and items 158 who are U.S. of items 158 who are	ees ees ees ees ees ees ees ees ees ees	engaged in R&D, incos	duding	ng managers, so	ientists	), ————————————————————————————————————	5157 5158 5159	\$ 1	Amour	t
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employee  161. Employee benefit plans — Employee	and technical employers of items 156 and 58 who are U.S. of items 156 and are U.S. of items 156	ees eloyee	engaged in R&D, incomes  The payroll deductions  Imployee benefit planters, and those that a	duding	ng managers, so	ientists	), ————————————————————————————————————	5157 5158 5159 5160	\$ 1 Bil. 1	Amour	t
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employee in-kind payments by the employee statute, those resulting from collections.	and technical employers  of items 156 and  58 who are U.S. of  a's gross earnings (be to employees)  loyer expenditures for the bargaining completed only as at least one man en emanufacturing containing activities containing activities containing activities containing activities containing activities containing activities containing activities containing activities activities and activities activities and activities activities and activities activities activities and activities activi	ees e loyee	re payroll deductions mployee benefit plar cts, and those that a ms 160 and 161* the foreign affiliate turing code (ISI code s shown in items 29 led. See the Instruc	beiton	art V.B.3.  In a managers, so m	equired	by	5157 5158 5159 5160 5161	\$ 1 Bil. 1	Amour	t Dols.
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employee in-kind payments by the employee the employee to th	and technical employers of items 156 and 58 who are U.S. of items 156 and 58 who are U.S. of items 156 and o	before entrace in the fitter with a second in the second i	re payroll deductions mployee benefit plar cts, and those that a ms 160 and 161* the foreign affiliate turing code (ISI code s shown in items 29 led. See the Instruction, proceed to ite	beiton	art V.B.3.  In a managers, so m	equired	by	5157 5158 5159 5160 5161	\$ 1 Bil. 1 1 \$	Amour (1) Mil. Th	ous. Dols.
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employe in-kind payments by the employee to the employee statute, those resulting from collection to the collection workers in all manufacturing activities, i.e., through 33 above. If more than on production workers in all manufacture foreign affiliate has no manufacture of production workers.	of items 156 and 58 who are U.S. of the state of the stat	ees e doyee	re payroll deductions mployee benefit plar cts, and those that a ms 160 and 161* the foreign affiliate turing code (ISI code s shown in items 29 led. See the Instruction, proceed to ite	beiton	art V.B.3.  In a managers, so m	equired	by	5157 5158 5159 5160 5161 5162	\$ 1 Bil. 1 1 \$	Amour (1) Mil. Th	ous. Dols.
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employe in-kind payments by the employee to the employee statute, those resulting from collection to the collection workers in all manufacturing activities, i.e., through 33 above. If more than on production workers in all manufacture foreign affiliate has no manufacture of production workers.	of items 156 and 58 who are U.S. of the state of the stat	ees e doyee	re payroll deductions mployee benefit plar cts, and those that a ms 160 and 161* the foreign affiliate turing code (ISI code s shown in items 29 led. See the Instruction, proceed to ite	beiton	art V.B.3.  In a managers, so m	equired	by	5157 5158 5159 5160 5161 5162	\$ 1 Bil. 1 1 \$	Amoun (1) Mil. Th  Number employe  Thousands  Amoun (1)	of hours
156. Research and development emengineers, and other professional  157. All other employees  158. TOTAL EMPLOYMENT — Sum  159. Number of employees in item 1  • EMPLOYEE COMPENSATION  160. Wages and salaries — Employee in-kind payments by the employee in-kind payments by the employee  161. Employee benefit plans — Employee in-kind payments by the employee  162. TOTAL EMPLOYEE COMPENS  Items 163, 164, and 165 are to manufacturing activities, i.e., he through 33 above. If more than or production workers in all manufacturing affiliate has no manufacturing	of items 156 and 58 who are U.S. of items 156 and 58 who are U.S. of items 156 and 58 who are U.S. of items 156 and 6 items 15	before for entracting if item as de infact	engaged in R&D, incess  ens  re payroll deductions  mployee benefit plar cts, and those that a  ms 160 and 161°  the foreign affiliate cturing code (ISI code s shown in items 29 ned. See the Instruction fined, proceed to ite turing activities	s), an being some selection of the selec	nd all direct and including those reported had a modulated by the column of the column	equired  sed in its ed data f	by  by  ems 29 or and 5. If	5157 5158 5159 5160 5161 5162	\$ 1 1 1 1 \$ 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Amoun (1) Mil. Th  Number employe  Thousands  Amoun (1)	of hours

# 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, 124, 138, or 148; 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, 124, 138, or 148, except as noted below regarding investment income included in gross operating revenues. For an explanation of each code, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

The disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 29 through 33 (Sales of Foreign Affiliate by Industry), except that companies, such as finance or insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 168, rather than in item 170 as a sale of a "service." See Instruction Booklet, Part III.K., for instructions on determining the location of the transactor for investment income.

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.

							61.
167. Sales or gross		Local	l sales	Sales	to U.S.	Sales to oth	ner countries
operating revenues, excluding sales taxes, total —  a. Column (1) equals item 56.  b. For each column,  Bil.	TOTAL mn (1) equals the sum plumns (2) through (7)  (1)  Mil. Thous. Dols.	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers (5)	foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers (7)
equals sum of items 168, 169, and 170. 5167 \$	3 5	\$ ( ) ( )	\$ 0	\$ 60	\$	\$	7 \$
By type  168. Investment income 5168	storic for i	ant su	mation	*	5	6	7
169. Sales of goods	0 15 WY	e nio	3	4	5	6	7
170. Sales of services 5170		Q I	3	4	5	6	7
• BY COUNTRY OF DESTINA	ATION (Columns 6 as	nd 7 only) ——				The sum of ite 179, column ( 167, column ( items 171 thro column (7), eq column (7).	6), equals item 6); the sum of ough 179,
171. Canada					5171	6	7
172. European Communities (12	2), excluding the Unit	ed Kingdom			5172	6	7
173. United Kingdom					5173	6	7
174. Other Europe					5174	6	7
175. Latin America and other W	estern Hemisphere				5175	6	7
176. Africa, including South Afr	rica				5176	6	7
177. Middle East					5177	6	7
178. Japan					5178	6	7
179. Other Asia and Pacific, incl						6	7

### 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 1989. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were basis, i.e., on the basis of when and to for by) wholm 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 foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, 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 V.C. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1989, 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 foreign affiliate to be shown here may not be the same as the foreign affiliate's sales to, or purchases from, U.S. persons because, among other reasons, sales and purchases may include services.

	On what basis were the trade data in this section prep	ared?	→ Mark (X) one	r-survey			
	1 2 "Charged" basis without adjustments, be difference between the "charged" and "s	cause t	here is no material bases.	(.50"			
	1 3 "'Charged" basis with adjustments to corn	ect for	material differences between	en the "charged" and	'shipp	ed" bases.	
f	it is determined that there is a material difference between the "shipped" basis, or the necessary adjustment 'shipped" basis, then BEA will require that the data be ref	have n	'charged'' and ''shipped'' l ot been made to put ''charg	pases and the data have ged'' basis data essenti	e not b ally or	peen n a	
U.	S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIA	TE	TOTAL (1)	Shipped by U.S Reporter(s) (2)		Shipped by othe U.S. persons (3)	er
	(valued f.a.s. U.S. port)		Bil. Mil. Thous. Dols		Dols.	Bil. Mil. Thous.	Dols
	Total goods shipped in FY 1989 from the United			2	1	3	
181.	b. Sum of items 182 through 193, and b. Sum of items 194 through 197.	5181	\$	\$	1	\$	
8	BY PRODUCT + See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Burveys, which are to be used in classifying U.S. nerchandise exports and imports.		1 1	2	1 1 1 1 1	3	
182.	Food and live animals	5182		2		3	
183.	Beverages and tobacco	5183					
184.	Crude materials, inedible, except fuels	5184	1	2	i	3	Ì
185.	Petroleum, petroleum products, and related material; natural and manufactured gas	5185		2		3	
186.	Coal, coke, briquets, and electric current	5186	1	2	1	3	
187.	Chemicals and related products	5187	1 1	2	1	3	
188.	Machinery, electrical and nonelectrical, except transportation equipment	5188	1	2		3	
189.	Road vehicles (Including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	5189	1	2	-	3	
190.	Other transportation equipment — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.*	5190	1	2	1	3	
191.	Metal manufactures	5191		2		3	
192.	Other manufactures — Specify		1	2		3	1
		5192		2	į	3	<u> </u>
193.	Animal and vegetable oils, fats, waxes; commodities and transactions n.e.c. — Specify						
	BY INTENDED USE	5193	i 1 I	2	İ	3	
194.	Capital equipment and other goods charged to fixed asset accounts — Item 125 and/or 126 must have an entry.	5194					
195.	Goods intended for further processing, assembly, or manufacture by this affiliate before resale to		1	2		3	
196.	Goods for resale without further manufacture	5195	1	2	1	3	
197.	Other — Specify	5196	1 1	2	1	3	1
		5197			1		-

(valued f.a.s. foreign port) (1) (2)	FOTAL Shipped to U.S. Shipped to other U.S. persons	TOTAL		TE	TUIS CORCION A COUNT	ANDICE MADODTO FROM	MEDOL	110
98. Total goods shipped in FY 1988 to the United State by the arfillate — Equals the sum of items 199 through 210  8 Y PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S. merchanides exports and imports.  99. Food and live animals  100. Beverages and tobacco  101. Crude materials, inedible, except fuele  102. Petroleum, petroleum products, and releted materials; natural and menufactured gas  103. Coal, coke, briquets, and electric curringth  104. Chemicals and related products  105. Machinery, electrical and nonelactrical, except fuele social in the surveys of the	(1) (2) (3)		Bil, Mil	-			MERCH	U.S. I
Trade Classifications" portion of the Guide to Industry and Foreign Trade Classifications for International Surveys, which are to be used in classifying U.S.  99. Food and live animale  100. Beverages and tobacco  101. Crude materials, inedible, except fuels  102. Petroleum, petroleum products, and related materials; natural and manufactured gas  103. Coal, coke, briquets, and electric current  104. Chemicals and related products  105. Machinary, electrical and nonelectrical, except transportation equipment  106. Road volicies, Parts that are shipped separately rate included alignents that are shipped separately may be in this or another classification.  107. Other transportation equipment  108. Metal manufactures  109. Other manufactur	7	]	* L	5198	o the United e sum of items	this affiliate - Equals the	tates b	91
99. Food and live animals  5199  OO. Beverages and tobacco  5200  OT. Crude materials, inedible, except fuels  5201  OZ. Petroleum, petroleum products, and related materials; natural and manufactured gas  5202  OS. Coal, coke, briquets, and electric current  5203  OS. Coal, coke, briquets, and electric current  5204  OF. Machinery, electrical and nonelatrical, except transportation adultions wipicles) and parts — include all parts that are shaped with be in this or another classification.  OF. Other transportation adultions the latest and product and product categoric shaped with the shaped with the parts of the company of the c	2 09er 13t. 3		1	1	e Guide to Industry s for International	ssifications'' portion of the ign Trade Classifications which are to be used in clas	rade Cla nd Fore urveys	Ti ai Si
200. Beverages and tobacco 201. Crude materials, inedible, except fuels 202. Petroloum, potroloum products, and related materials; natural and manufactured gas 203. Coal, coke, briquets, and electric current 204. Chemicals and related products 205. Machinery, electrical and nonelectrical, except transportation equipment 206. Road vehicle includes all parts that are shipped with the vehicles. Parts that are shipped separately and parts include all parts that are shipped separately are include all parts that are shipped separately are included all parts that are shipped separately are included in terms 189 and 205, and another classification. 207. Other transportation equipment parts that are shipped separately are included in terms 189, 190, 206, and 207; however, others are included in product categori 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 gener function. Major examples of such parts are gasoline and diseal engines include in terms 188 and 205); air conditioners for motor vehicle it items 189 and 205); almps, batteries, and electrical parts for engines (items 188 and 205); almps, batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle items 188 and 205); almps, batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle items 188 and 205); almps, batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle items 188 and 205); almps, batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle items 188 and 205); almps, batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle items 188 and 205); and the same than the surveys.	o lou ours	40		5199				
02. Petroleum, petroleum products, and related materials; natural and manufactured gas  03. Coal, coke, briqueta, and electric current.  04. Chemicals and related products  05. Machinery, electrical and nonelectrical, except transportation equipment  06. Road vehicles, tincluding an cushica vehicles) and parts — include all gars that are shipped with the columner parts that are shipped separately may be in this or another classification.  07. Other transportation equipment — Include all parts that are shipped separately may be in this of another classification.  108. Metal manufactures  109. Other maintfactures — Specify  10. Animal and vegetable oils, fats, and waxes; commodities and transactions n.e.c. — Specify  10. Animal and vegetable oils, fats, and waxes; commodities and transactions n.e.c. — Specify  11. Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categoric 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 gener function. Major examples of such parts are gasoline and diesel engines (items 188 and 205); air conditioners for motor vehicles in the standard of the same parts and the stress and electrical parts for engines (items 188 and 205); air conditioners for motor vehicles and standard of the same parts and the stress and the stress and electrical parts for engines (items 188 and 205); air conditioners for motor vehicles and standard of the same parts and the stress and the stress and electrical parts for engines (items 188 and 205); air conditioners for motor vehicles used to stress and electrical parts for engines (items 188 and 205); air conditioners for motor vehicles and standard and stress and the stress and the stress and electrical parts for engines (items 188 and 205); air conditioners for motor vehicles and standard and stress and the stress and the stress and electrical parts for engines (items 188 and 205); air conditioners for	is 125es at 30011	15	1	5200		rages and tobacco	Beve	00.
Coal, coke, briquets, and electric current  South Chemicals and related products  Chemicals and related products  South Chemicals and related products  Chemicals and related products  South Chemicals and related products and set of the relationship of the product category 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicle (items 188 and 205); among batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle (items 188 and 205); among batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle (items 188 and 205); among batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle (items 188 and 205); among batteries, and electrical parts for engines (items 188 and 205); air conditioners for motor vehicle (items 188 and 205); among batteries, and electrical parts for engines (items 188 and 205); and items 1892 and 2	outh se of less	oull	40(1)	5201	ept fuels	a materials, inedible, exce	Crud	01.
03. Cost, coke, briquets, and electric current \$203  04. Chemicals and related products \$5209  05. Machinery, electrical and nonelectrical, except transportation equipment \$5205  06. Road vehicles (including air cushion vehicles) and parts - Include allowers that are shipped with the vehicles. Parts that are shipped with the vehicles. Parts that are shipped with the vehicles. Parts that are shipped with the vehicles. Parts that are shipped with the vehicles. Parts that are shipped with the quipment Parts that are shipped with the acquipment Parts that are shipped with the equipment Parts that are shipped with t	COLING SALLA	C CO	'tio	5202	ts, and related actured gas	leum, petroleum products rials; natural and manufac	Petro	02.
Chemicals and related products  5209  Machinery, electrical and nonelectrical, except transportation equipment  5205  Machinery, electrical and nonelectrical, except transportation equipment  5205  Road vehicles Agriculating a Lesshion valicles and parts — Include all parts that are shipped separately may be in this or another classification.*  5206  Other transportation equipment — Include all parts that are shipped with the equipment Parts that are shipped separately may be in this or another classification.*  5207  Other transportation equipment — Include all parts that are shipped separately may be in this or another classification.*  5207  Other maintactures — Specify  1	3	1 1	10	5203	tric current	coke, briquets, and electr	Coal,	03.
OS. Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped with the vehicles. Parts that are shipped separately new be in this or another classification.  OT. Other transportation equipment — Include all parts that are shipped separately may be in this or another classification.  Separately may be in this or another classification.  OB. Metal manufactures — Specify — 1 — 2 — 3 — 3 — 3 — 3 — 3 — 3 — 3 — 3 — 3	2 3	tio"	711	5204		nicals and related product	Chen	04.
Road vehicles (including air cushion vehicles) and parts — Include all parts that are shipped supparately may be in this or another classification.*  107. Other transportation equipment — Include all parts that are shipped separately may be in this or another classification. *  108. Metal manufactures — Specify — 1 — 2 — 3 — 3 — 3 — 3 — 3 — 3 — 3 — 3 — 3			114	5205				05.
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that are shipped with the equipment Parts that are shipped separately may be in this or another classification.*  5207  5208  Metal manufactures		i	1	5206	nt - Include all parts	this or another classification transportation equipmen	be in	07.
*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categori 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicle (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.  **Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categori 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicle (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.  **Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categori 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 gener function.  **Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categori 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 gener function.  **Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categori appropriate to the type of material from which it is made or its gener				5207	pent, Parts that are s or another	ed separately may be in this	shipp	
*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categoria 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicles (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.  11. 5211	3		1	5208		I manufacturas	Meta	08
*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categoria 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicle (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.  11. 5211	2 1 3		1	3200	Y			
*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categori 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicles (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the <b>Guide to Industry and Foreign Trade Classifications for International Surveys.</b> 11. 5211 1 2 3 4 5  BEA USE ONLY  5213 1 2 3 4 5				5209				
*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categoria 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicles (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.  211. 5211	2 3		1	1				210.
*Some parts that are shipped separately are included in items 189, 190, 206, and 207; however, others are included in product categoria 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 gener function. Major examples of such parts are gasoline and diesel engines (include in items 188 and 205); air conditioners for motor vehicles (items 188 and 205); lamps, batteries, and electrical parts for engines (items 188 and 205); and tires and tubes (items 192 and 209). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys.  211. 5211				5210				
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U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BEA USE ONLY

В

Page No. \_\_\_\_ of \_\_\_ pages of this Supplement A

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

## LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Supplement A — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate 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(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

of Form BE-	-10B(LF). Continue listing onto as many copied pages as needed.	hid hid	
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1989 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to nearest tenth.)
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U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

Page No.	of	nages of thi	s Supplement A	
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Name of foreign affiliate as shown in Part I, item 2 of Form BE-10B(LF)

LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Supplement A — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate 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(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close In 1989 which the oforeign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to nearest tenth.)
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FORM BE-10B(LF) Supplement B (REV. 11/89)	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE ONLY	B Page No this Supplement	of	_ pages of
LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEI WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE	REST BUT	identification — Name of foreign a	ffiliate as shown in Part I, item 2 of For	m BE-10	)B(LF)
Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which but which are not fully consolidated on this Form BE-10B(LF). Continue list Supplement B must also file a complete Form BE-10B(LF) or BE-10B(SF), or	the fully consolidated foreign affilia ting onto as many copied pages as n r, if exempt per instructions, be liste	ate named in Part I, item 2, ha seeded. NOTE — Foreign affili ad on the BE-10A Supplement	s a direct equity interest, ates listed on this t of its U.S. Reporter.		
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	BEA USE	foreign affiliate lab	affiliate li held by the named in provided, of the BE-10B(SF) of each	isted in c he foreia	tage to
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7008		3		% 5	. %
7009	2	3		% 5	. %
1 7010	2	3	• •	% 5	. %
1 7011	2	3		%	. %
1 7012	2	3	4 .	% 5	. %
1 7013 1 7014	2	3	4	% 5	. %
	2	3	4	% 5	. %

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(LF)	S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	Page No of pages of this Supplement B  Identification — Name of foreign affiliate as shown in Part	I, item 2 of Form BE	:-10B(LF)
Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully cobust which are not fully consolidated on this Form BE-10B(LF). Continue listing onto as Supplement B must also file a complete Form BE-10B(LF) or BE-10B(SF), or, if exempt	nsolidated foreign affilia many copied pages as r per instructions, be list	ate named in Part I, item 2, has a direct equity in seeded. NOTE — Foreign affiliates listed on this ad on the BE-10A Supplement of its U.S. Repor	nterest, ter.	
Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	BEA USE	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(LF) or BE-10B(SF) of each foreign affiliate listed in column (1)	Percentage ownership in affiliate listed held by the for hamed in the li- block a (Enter perconnearest	n the foreign in column (1) preign affiliate identification above centage to
(1)	15 70	es a gond	Close FY 1989 (4)	Close FY 1988 (5)
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1 7025	2	3	. %	5 . 9
1 7026	2	3	4 . %	5 . 9
1 7027	2	3	4 . %	5 . %

BE-10B(SF)
FORM BE-10B(SF) (Report for (REV. 11/89) Foreign Affiliate)
U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS
BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989 (SHORT FORM)
MAIL REPORTS TO  U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB) Washington, DC 20230
OR
DELIVER REPORTS TO  U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, NW Washington, DC 20005
Important
A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.
Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. For banks and bank holding companies, see report forms for banks and Instruction Booklet, Part I.C., for special instructions.
1. REPORTING REQUIREMENTS — Form BE-10B(SF) must be filed by the U.S. Reporter for each nonbank foreign affiliate that has total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes outside the range of negative \$3 million to positive \$3 million but for which all these items are within the range of negative \$15 million. See Instruction Booklet for detailed reporting requirements.  NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(SF), see the reporting requirements for Form BE-10B(LF) and BE-10A SUPPLEMENT to determine if the
foreign affiliate must be reported on one of these forms.  2. 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 52). See instruction Booklet, Part IV.B.
3. FOREIGN AFFILIATE'S 1989 FISCAL YEAR — The foreign affiliate's financial reporting year that has an ending date in 1989. See Instruction Booklet, Part II.A.
4. ASSISTANCE — Telephone (202) 523-0612 during office hours — 8:00 a.m. to 4:00 p.m., eastern time.
5. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:
May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK
June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK
A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.  EXAMPLE — If amount is \$1,334,891.00, report as
Bil. Mil. Thous. Dols.
1 335
<b>B.</b> If an item is between + or - \$500.00, enter "0."

C. Use parentheses () to indicate negative numbers.

D. All questions should be answered in the context of the reporting period given in item 6.

Part I	IDENTIFICA	ATION OF FORE	IGN AFFI	LIATE				
	label has been p		Contro		BEA US	E ONLY		
Otherwi	ise, complete iter	ms 1 and 2.	number	r				C
1. Name o	of U.S. Reporter	of affiliate — Same a	as item 1, Fo	rm BE-10	OA or BE-	10A BAN	K	
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3. Form o	f organization o	of foreign affiliate	– Mark (X)	one				
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4. Countr	y of incorporati	on or organization	of foreign	affiliate	a — Mar	k (X) one	1	
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4. Country of incorporation or organization of foreign affiliate — Mark (X) one  1 2								
3. Partnership  4. Country of incorporation or organization of foreign affiliate — Mark (X) one  1006   601								
6. Enter t	he ending date	of this foreign affil	iate's 198	9 fiscal			Day	Year
					1008	1		90
7. Was th	e foreign busin	ess enterprise a fo	reign affilia	ate of th	e U.S. F	Reporter	i	69
for only	y part of FY 198	97						
1009 1	1 Yes							
		did the U.S. Repo	rter — Mari	(X) one	) <del>-</del>			
		ablish the foreign						
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1	2 No							
Remarks		IEBROPHONEAUCHON						
30								

IDENTIFICA	TION OF FOREIGN	AFFILIATE — Continued		Percent of ownership at	close of fiscal year
DIRECT OWNERSHIP ownership, to a tenth of or an equivalent interest	one percent, based on v	FILIATE — Enter percent of roting stock if an incorporated af iliate, held <b>directly</b> by	filiate,	1989 (1)	<b>1988</b> (2)
. U.S. Reporter named in	item 1		1011	. %	
. Foreign affiliate(s) of U	.S. Reporter named in	item 1 — If entry is made here,	1	2	
items 12 and 13 must be	completed.		1012	. %	3.0
. Other persons — If entry	y is made here, see item	14	1036	311%	
. TOTAL OF DIRECTLY I	IELD VOTING OWNE	RSHIP INTERESTS –	<b>&gt;</b>	200 . 0 %	100 . 0
. Indirect ownership — Indirect ownership in this instructions on how to co	affiliate. See <b>Instructi</b> e	n 9, enter U.S. Reporter's percer on Booklet, Part I.A.2., for hip percentages.	nt 1018	SONIY 2	andents.
Identification of foreign	n affiliate parent(s) —	If there is an entry in item 9, ent at(s) of ownership by the foreign	ep (POS	e at resp	9,
Name — Enter from i Form BE-10B(i	tem 2 of parent's LF) or (SF).	ID Number — Enter from label of Form BE-10B(LF) or (SI	of parent's	LAEY	
		sur matre f	0/ 10/ -	. %	•
	rical	infor wes	on-10	. %	(*)
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TOTAL — Must equal	nercentages entered i	item 9	1019	. %	
If the answer to item 14, "complete" report) for the data.	s 'Yes," and if the U.S. is foreign affiliate, give	Reporter named in item 1 is sub name(s) and mailing address(es)	mitting the Parts	II, IV, and (if applicable) V . Reporter(s) who is(are) no	data (i.e., the ot submitting
MA	Name			Mailing address	
				V	
11-2					
submitting a "partial" re	port) for this foreign affi	Reporter named in item 1 is not liate, give name and mailing add	ress of U.S. Repo	orter who is submitting the	data.
BEA 1021 1	2	3	4		5
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1023 1 1 Yes			٨	Aark (X	) appropi	riate colu	ımns
[ ²] □ No				No	Yes	Applies to for own	reign ned
		10 N	1	(1)	(2)	(3	
If the answer to item 18 is "Yes," indicate below which requirements applied.	10	109 711	•			nt	٥.
a. Export a minimum amount (quantity or value).	00	0 12	1 1		2	3	
<ul> <li>Maintain a specified ratio of exports to imports, or of earnings of foreign exchange foreign exchange.</li> </ul>	ge to expenditui	12	12 1	50	2	3	
<ul> <li>Acquire a minimum of inputs locally or otherwise ensure that the affiliate's prod amount of local content.</li> </ul>	ucts include a m	ninimum 12	13 1		2	3	
d. Manufacture certain components or final products in the host country.	rms.	12	1 1		2	3	
150° ma 11	0, 501,		1		2	3	
<ul> <li>Limit the manufacture of certain components or final products (or not manufact</li> </ul>	ure such goods	at all). 12	1 1		2	3	
f. Sell a certain percentage or value of production to local firms.		12	1 1		2	3	
g. Transfer technology to the host country — For example, require the affiliate to u technology or to license such technology to other firms in the host country, to p	se advanced erform R&D loca	ally, or					
provide access to patents.		12	1 1		2	3	
h. Limit the proportion of equity that the U.S. Reporter may hold in the affiliate.		12	18 1		2	3	
i. Limit the affiliate's access to foreign exchange.		12	1 9		2	3	
. 03.9	alana di colate la ca	stments. 12	1 1		2	3	
j. Limit the affiliate's ability to remit profits, dividends, capital, or other funds assorted the MAJOR product or service involved in this activity? If a product, is mined, manufactured, sold at wholesale, packaged, etc. (For example, "Manufactured, sold at wholesale, packaged, etc. (For example, sold at wholesale, packaged, etc. (For example, sold at wholesale, packaged, etc. (For example, sold at wholesale, packaged, etc. (For example, sold at wholesale, packaged, etc. (For example, sold at wholesale, packaged, etc. (For example, sold at wholesale, packaged, etc. (For example, sold at w	oriefly state what cture widgets to	t is done to it, i.e	e.")	5			
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## **SUMMARY OF INDUSTRY CLASSIFICATIONS**

	AGRICULTURE, FORESTRY, AND FISHING		TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES
	Agricultural production — crops Agricultural production — livestock and	401	Railroads
070	animal specialties	441	
	Agricultural services Forestry	450	Transportation by air
	Fishing, hunting, and trapping	461 462	
		470	Petroleum storage for hire
	MINING	472	
		477	Transportation, n.e.c., warehousing, terminal facilities, and related services
	Iron ores Copper, lead, zinc, gold, and silver ores		Telephone and telegraph communications
107		483	Other communications services Electric, gas, and senitary services
	Metal mining services	0.000	
	Coal Coal mining services	0	V° 6 a' 16y
	Crude petroleum extraction (no refining)	0,,	WHOLESALE TRADE
138	and natural gas Oil and gas field services	501	
140	Nonmetallic minerals, except fuels	503 504	Lumber and construction materials Professional and commercial equipment and supplies
148	Nonmetallic minerals services, except	505	Metals and minerals, except petroleum
	Tuels	506 507	Electrical goods Hardware, and plumbing and heating equipment and supplies
	COMPTRUCTION	508	Machinery, equipment, and supplies
	CONSTRUCTION	509	Durable goods, n.e.c.
150	Construction	511 512	Paper and paper products Drugs, proprietaries, and sundries
	The suc Con life.	513	Apparel, piece goods, and notions
	MANUFACTURING	514 515	Groceries and related products Farm-product raw materials
	me"	517	Petroleum and petroleum products
	Nonmetallic minerals, except fuels Nonmetallic minerals services, except fuels  Construction  Construction  Manufacturing  Meat products Dairy products Preserved fruits and vegetables	519	Nondurable goods, n.e.c.
203			
	Grain mill products Bakery products		RETAIL TRADE
208	Beverages	530	General merchandise stores
	Other food and kindred products	540	Food stores
	Tobacco products Textile mill products	554 560	
230	Apparel and other textile products	580	Eating and drinking places
	Lumber and wood products Furniture and fixtures	590	Retail trade, n.e.c.
262	Pulp, paper, and board mills		
	Other paper and allied products Newspapers		FINANCE, INSURANCE, AND REAL ESTATE
272	Miscellaneous publishing	600	Banking
	Commercial printing and services Industrial chemicals and synthetics	603	Savings institutions and credit unions
283	Drugs	612 631	Other finance Life insurance
	Soap, cleaners, and toilet goods Agricultural chemicals	632	Accident and health insurance
289	Chemical products, n.e.c.		Other insurance Real estate
291	Integrated petroleum refining and extraction	671	Holding companies, except bank holding companies
	Petroleum refining without extraction Petroleum and coal products, n.e.c.	679	Franchising, business — selling or licensing
305	Rubber products		
	Miscellaneous plastics products Leather and leather products		SERVICES
321	Glass products	700	Hotels and other lodging places
329	Stone, clay, concrete, gypsum, and other nonmetalic mineral products	731	Advertising
	Primary metal industries, ferrous	734 735	
	Primary metal industries, nonferrous Metal cans, forgings, and stampings		Personnel supply services
342	Cutlery, hardware, and screw products	741	
343	Heating equipment, plumbing fixtures, and structural metal products	743	Information retrieval services Computer related services, n.e.c.
349	Metal services; ordnance; and fabricated metal products, n.e.c.		Other business services
	Engines and turbines		Automotive rental and leasing, without drivers Automotive parking, repair, and other services
	Farm and garden machinery Construction, mining, and materials handling machinery	760	Miscellaneous repair services
	Metalworking machinery	780 790	
	Special industry machinery General industrial machinery	800	Health services
357	Computer and office equipment	810 820	Legal services Educational services
358	Refrigeration and service industry machinery Industrial and commercial machinery, n.e.c.	871	Engineering, architectural, and surveying services
363	Household appliances	872 873	Accounting, auditing, and bookkeeping services Research, development, and testing services
	Household audio and video, and communications equipment Electronic components and accessories	874	Management and public relations services
369	Electrical machinery, n.e.c.	890	Other services provided on a commercial basis
	Motor vehicles and equipment Other transportation equipment		
381	Measuring, scientific, and optical instruments		NONBUSINESS ENTITIES
384	Medical instruments and supplies and ophthalmic goods Photographic equipment and supplies	900	Government entities
	Miscellaneous manufacturing industries		Nonbusiness entities, except government
350	THE CONTRACTOR THE TENER OF THE		

Pa	BASIC FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE			
	Section A — Balance Sheet of Foreign Affiliate	BAL	ANCES	
	NOTE — All asset and liability items should be disaggregated in the detail shown; in particular, accounts receivable and payable between the U.S. Reporter and its foreign affiliates should be shown in the proper asset and liability accounts of the foreign affiliate rather than being included only as a net amount.  (1)	989	Close FY 1986 (Unrestated)	
		us. Dols.		.Dols.
29.	Current assets — Cash and cash items (do not include overdrafts here as negative cash); current trade accounts receivable, notes receivable, and other current receivables; inventories; and, other current assets, including land held for resale and current marketable securities.	alid	\$	
30.	Property, plant and equipment, gross — Land, timber, mineral rights and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (For an unincorporated affiliate, 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.)	y e	pondents	
31.	Accumulated depreciation and depletion	1	2 ( )	i
32.	Other noncurrent assets — Include equity investments, whether carried at cost or on the equity basis; other investments; intangible assets, net of amortization; noncurrent marketable securities; trade accounts and trade notes receivable, noncurrent, net of allowance for doubtful items; and other noncurrent assets not shown in item 30. Credit balances in these accounts should be included in item 35. — Specify		2	
33.	TOTAL ASSETS — Equals sum of items 29, 30,		2 \$	
	and 32 minus item 31		2	
	Current liabilities and long-term debt — Trade accounts and trade notes payable, current; overdrafts; other current liabilities; and, long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity. 2082		\$	
35.	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.) Debit balances in these accounts should be included in item 32. Exclude long-term intercompany debt (include in item 34). — Specify		2	 
	2048	i	2	1
36.	TOTAL LIABILITIES — Sum of items 34 and 35 2049 \$		\$	
•	OWNERS' EQUITY			Ī
37.	INCORPORATED AFFILIATE ONLY, items 37, 38, and 39  Capital stock and additional paid-in capital — Capital stock issued and outstanding, common and preferred, voting and nonvoting, and all invested or contributed capital in addition to or in excess of capital stock.		2	 
38.	Retained earnings (deficit) and other reserves — All earnings retained by the corporation, whether legally available for declaration of dividends, voluntarily restricted, or involuntarily (or legally) restricted. Exclude translation adjustment.		2	
39.	Translation adjustment — Cumulative amount (per FASB 52) 2053	į	2	i
40.	TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Equals item 33 minus item 36 and, for incorporated affiliate, equals sum of items 37, 38, and 39		\$	
>	Section B — Income and Expense Data of Foreign Affiliate			
	<ul> <li>INCOME</li> <li>Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies — See Instruction Booklet, Parts III.L.3.d., V.A.1., and V.A.2.);</li> <li>b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;</li> <li>c. Remeasurement of the foreign affiliate's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the period and transaction gains (losses) taken directly to income in accordance with FASB 52:</li> </ul>	1	Amount (1) Bil. Mil. Thous	Dols.
	d. Extraordinary items (except those resulting from the early retirement or forgiveness of debt, legal judgments, and accidental damage to fixed assets); and e. Unusual or infrequently occurring items.	2059	1 \$	<u> </u>  -
42.	Total income — Include			
	<ul> <li>a. Gross operating revenues;</li> <li>b. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;</li> </ul>		1	i 
	<ul> <li>c. Certain realized and unrealized gains (losses) net of income tax effects; and</li> <li>d. Other income</li> </ul>	2061		
	COSTS AND EXPENSES		1	İ
43.	Foreign income taxes — Provision for foreign income taxes for FY 1989. Do not include U.S. income taxes. Exclude production royalty payments.	2063	1	
	Total costs and expenses	2065		
•	NET INCOME		1	
45.	Net income (loss) after provision for foreign income taxes — Item 42 minus item 44	2066	\$	
46.	BEA 2074 1 2 3		5	
	ONLY 2075 1 2 3		5	

	DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE AND U.S. REPORTER.			Acc	ording to I	ooks	of foreign	affiliate		
	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 one year.		(	Close FY 19	989		alio	(unre	FY 1988 stated)	
			Bil. Mi	President Avergance	ous.	Dols.	Bil.	Mil.	Thous.	Dols
17.	Owed to U.S. Reporter — Current- and long-term payables (i.e., that portion of item 34 representing amounts owed to U.S. Reporter)	3077	\$	VO 11	05		\$	20	ger.	
8.	Due from U.S. Reporter — Current- and long-term receivables (i.e., that portion of item 33 representing amounts due from U.S. Reporter)	3078	W 12	IL bo	re	t	res	60		
۰	OWNERS' EQUITY ITEMS INCORPORATED AFFILIATES, items 49 through 52		on .	MS						-
	U.S. Reporter's equity in:	Ugr	160	col	,50					i
9.	Capital stock common and preferred, voting and nonvoting, and additional paid-in capital	3120	on Property	1-10	I I		2			
0.	Retained earnings (deficit) and other reserves — Exclude translation adjustment.	3121	atio		[ [		2			
1.	Translation adjustment — Cumulative amount	3082	1			2	2			
2.	TOTAL — Sum of items 49, 50, and 51	3084	\$				\$			
•	UNINCORPORATED AFFILIATES, items 53 and 54		1			1	2			
53.	That portion of balance sheet item 40 representing the U.S. Reporter's share	3085	1		į		2			į
4.	Translation adjustment — Cumulative amount — That portion of item 53 representing the U.S. Reporter's				İ					İ
55.	share of the cumulative translation adjustment account  BEA USE ONLY	3086	1		Î	2	2	-27		i
		3088	1			- :	2			
		3089	1			1	2			
	Section B — Change in U.S. Reporter's Equity in Capi Incorporated Foreign Affiliate or Equity Investment in Note — Report transactions during FY 1989 that changed the U. affiliate. Exclude changes caused by carrying net income to the e	n Unin S. Repo	corporated orter's equity	l Foreign holdings in	Affiliate the foreig	<b>Duri</b> i	ital of ng FY 19	89		
56. 57.	Incorporated Foreign Affiliate or Equity Investment in  Note — Report transactions during FY 1989 that changed the U.  affiliate. Exclude changes caused by carrying net income to the e than liquidating dividends), and the distribution of earnings during transactions with persons other than the U.S. Reporter and reorg total equity. Report all amounts at transaction value, i.e., the U.S. Reporter.  INCREASE IN EQUITY INTEREST  Establishment of affiliate or acquisition (partial or total) of Reporter either from this affiliate or from other foreign per Capital contributions and other transactions of the U.S. I increase equity in this affiliate — Specify  Acquisition (partial or total) of	S. Repo quity ac g the pe janizatio value o	corporated orter's equity count, stock riod. Exclude ons in capital f the consider	holdings in and cash of the effect structure the ration giver	Affiliate the foreig dividends ( of treasun hat do not n (received	During the potential of	ng FY 19		Amount (1) Ail. Thous.	Dols
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56.	Incorporated Foreign Affiliate or Equity Investment in  Note — Report transactions during FY 1989 that changed the U.  affiliate. Exclude changes caused by carrying net income to the e than liquidating dividends), and the distribution of earnings during transactions with persons other than the U.S. Reporter and reorg total equity. Report all amounts at transaction value, i.e., the U.S. Reporter.  INCREASE IN EQUITY INTEREST  Establishment of affiliate or acquisition (partial or total) or Reporter either from this affiliate or from other foreign po Capital contributions and other transactions of the U.S. I increase equity in this affiliate — Specify  Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons — Give name and address  DECREASE IN EQUITY INTEREST	S. Report	corporated orter's equity count, stock riod. Exclude ons in capital if the consider	holdings in and cash of the effect structure that it is affiliated by the structure that is affiliated by the structure that is affiliated by the structure of	Affiliate the foreig dividends ( of treasun hat do not n (received	During the potential of	3090 3091	Bil. N 1 \$	(1)	Dols
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56. 57. 58.	Incorporated Foreign Affiliate or Equity Investment in  Note — Report transactions during FY 1989 that changed the U.  affiliate. Exclude changes caused by carrying net income to the e than liquidating dividends), and the distribution of earnings during transactions with persons other than the U.S. Reporter and reorg total equity. Report all amounts at transaction value, i.e., the U.S. Reporter.  INCREASE IN EQUITY INTEREST  Establishment of affiliate or acquisition (partial or total) or Reporter either from this affiliate or from other foreign per Capital contributions and other transactions of the U.S. I increase equity in this affiliate — Specify  Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons — Give name and address  DECREASE IN EQUITY INTEREST  Liquidation of affiliate or sale (partial or total) of equity in	S. Reported to the control of the co	corporated orter's equity count, stock riod. Exclude ins in capital f the consider ty interest in er with foreign	holdings in and cash of the effect structure the affilial structure the ation gives this affilial structure the affilial structure the affilial structure the by the least the structure that affilial structure the structure that affilial structure the structure that affilial structure the structure that affilial struc	Affiliate the foreig dividends ( of treasun hat do not n (received  ate by U.S s that	During the potential of	3090 3091	Bil. N 1 \$	(1)	Dols
56. 57.	Incorporated Foreign Affiliate or Equity Investment in  Note — Report transactions during FY 1989 that changed the U.  affiliate. Exclude changes caused by carrying net income to the e than liquidating dividends), and the distribution of earnings during transactions with persons other than the U.S. Reporter and reorg total equity. Report all amounts at transaction value, i.e., the U.S. Reporter.  INCREASE IN EQUITY INTEREST  Establishment of affiliate or acquisition (partial or total) of Reporter either from this affiliate or from other foreign per Capital contributions and other transactions of the U.S. Increase equity in this affiliate — Specify  Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons — Give name and address  DECREASE IN EQUITY INTEREST  Liquidation of affiliate or sale (partial or total) of equity in Reporter either to this affiliate or to other foreign persons Return of capital contributions and other transactions of	S. Reported to the control of the co	corporated orter's equity count, stock riod. Exclude ins in capital f the consider ty interest in er with foreign	holdings in and cash of the effect structure the affilial structure the ation gives this affilial structure the affilial structure the affilial structure the by the least the structure that affilial structure the structure that affilial structure the structure that affilial structure the structure that affilial struc	Affiliate the foreig dividends ( of treasun hat do not n (received  ate by U.S s that	During the potential of	3090 3091	Bil. N 1 \$ 1	(1)	Dols
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Part III I INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER

items below, but should be reflect	amoun	s for which payment	t was m	nade in kind. For an it	em en	tered into an intercom	nany	accentrate	
any subsequent settlement of the account should not be reported in items below, but should be reflect			_						oto
account should not be reported in the items below, but should be reflected only as a reduction in intercompany account (items 47 and 48).		Net of foreign	n	ter from foreign affili Foreign tax with		Net of U.S. tax wit		orter to foreign affili U.S. tax withh	
	ıy	tax withheld		(2)	noid	(8)	10	(4)	
• INCORPORATED AFFILIATES			. Dols.		. Dols.		Dols.		s.  Dol
54. Dividends — On common and preferred stock, excluding stock and liquidating dividends	3098	1 \$		2	6	ous ouls.	1 1 1	dent	5.
UNINCORPORATED AFFILIATE	S	1		2		ces.		One	1
Remitted earnings     ALL AFFILIATES	3099	1	1	2	Pe	3 0 3	S	4	Ť
6. Interest — Include interest on capital leases.	3100	1	Ks	ion bo	15	al wey			i
77. Royalties, license fees, and other fees for the use or sale of intangible property	3101	cal surv		attic for	O	3501		4	1
58. Charges for use of tangible property including film and television tape rentals — including rentals for operating leases of one year or less and net rent on operating leases of more than one	kor dis	for into	50	mation					
year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Include film and television tape rentals.	3104	"Ihelp"		2		3		4	
services — Include: 1) 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 43 of Form BE-10A for the U.S. Reporter, or item 42 this form for the affiliate) and 2) receipts by the U.S. Reporter fron or payments by the U.S. Reporter to, affiliate for services that are separately billed and that would normally be included in sales or gross operating revenues of the seller (item 40 of Form BE-10A for the U.S. Reporter, or item 27, column (2) of this form for the affiliate).	of n,			2		3		4	
70. TOTAL — Sum of items 64 through 69	3108	1		\$		3	l I	\$	i
Section D — U.S. Reporter'			iliate's	1.6				Amount	
								Bil. Mil. Thou	ne D
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71. U.S. Reporter's equity in affilia			_				3109	\$	
Part IV SELECTED FINANCE			3 DAT	A OF FOREIGN	AFFIL	IATE			
EMPLOYMENT AND EMPLOYMENT — Include all en			o and a	of EV 1000 including	nort t	rima amployees A cou	ınt takı	an at	
some other date during the report end of FY 1989. See <b>Instruction</b>	ing ner	iod may be given pro	vided i	t is a reasonable prox	cv for t	he number on the pay	roll at t	the	
EMPLOYEE COMPENSATION	— Exp	enditures made by a	n emplo	over in connection w	ith the	employment of worke	ers, inc	luding	
cash payments, payments-in-kind payroll records. They should relat activities were charged as an exp	e to ac	tivities during the rep	porting	period regardless of	wheth	er such	a be ba	ased on	
include data related to activities of See Instruction Booklet, Part V	of a price	or period, such as the	se cap	italized or charged to	inven	tories in prior periods.		Number	
								1	
72. Total employment — Report the							4113	Amount	
<ol> <li>Total employee compensation</li> <li>a. Wages and salaries, i.e., employee in-kind payments by the employee benefit plans, i.e., employee benefit plans, i.e., employee</li> </ol>	oyees' oyer to	gross earnings (befo employees; and	re payr	oll deductions), and				Bil. Mil. Thou	ıs. D
by statute, those resulting fro	m colle	ctive bargaining con	tracts,	and those that are vo	luntar	y	4114	\$	-
<ul> <li>EXPENDITURES FOR PROPE</li> <li>Property, plant, and equipment in</li> </ul>	cludes	land, timber, minera	and lil	ce rights owned, struess, and capitalized t	angible	and intangible explor	ation		
special tools, and other deprecial and development costs of the for									
enecial tools and other denrecial	d from	others pursuant to c	apital le	eases are to be consi be considered as own	dered a	as owned by the affilia the affiliate. The capi	ate;		

#### Part IV SELECTED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — Continued • 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 1989. The data should be on a "shipped" basis, i.e., on the basis of when 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 foreign affiliate by, or charged by the foreign affiliate to, a U.S. person. 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 V.C. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1989, that physically left or entered the U.S. customs area in FY 1989, 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 foreign affiliate to be shown here may not be the same as the foreign affiliate? However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when 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 here may not be the same as the foreign affiliate's sales to, or purchase from, U.S. persons because, among other reasons, sales and purchases may include services. U.S. MERCHANDISE EXPORTS TO AFFILIATE IN FY 1989 (valued f.a.s. U.S. port) Goods shipped to affiliate by U.S. Reporter(s) Amount (1) Thous. Dols. Bil Mil. Ś 4116 Goods shipped to affiliate by other U.S. persons 4117 U.S. MERCHANDISE IMPORTS FROM AFFILIATE IN FY 1989 (valued f.a.s. foreign port) Goods shipped by affiliate to U.S. Reporter(s) 4118 Goods shipped by affiliate to other U.S. persons 4119 4120 1 79. BEA USE ONLY OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE (To be completed only if the foreign affiliate IS majority-owned.) · TAXES 80. Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments) — Report all such taxes and nontax 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 — Amount (1) Sales, value added, consumption, and excise taxes; Property taxes and other taxes on the value of assets or capital; Bil. Mil. Thous. Dols. Any remaining taxes (other than income or payroll taxes); and Import and export duties, license fees, fines, penalties and all other payments or accruals of nontax Ś liabilities (other than production royalty payments). 5135 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 (1) **NOTE** — Item 81 pertains to R&D **performed** by the foreign affiliate, including R&D performed by the affiliate for others on contract. This is the basis on which National Science Foundation surveys request information on R&D. Bil Mil. Thous, Dols 81. R&D performed BY the affiliate ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY Ś Amount (1) Receipts — Include royalties, license fees, and other amounts from U.S. persons other than the U.S. Reporter and from all foreign persons that were received by or credited to this affiliate for the use or sale of intangible Bil Mil. Thous. Dols. property. Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate to U.S. persons other than the U.S. Reporter and to all foreign persons for the use or purchase of intangible property. 83. Total payments 5146 Ś 5150 USE ONLY DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES Sales to U.S. Sales to other countries TOTAL To other Column (1) equals the sum of columns (2) To other foreign affiliates of the U.S. foreign affiliates of the U.S. To unaffiliated To unaffiliated To U.S. through (7) unaffiliated Reporter(s) customers customer Reporter(s) Reporter(s) Thous. | Dols. Bil. Mil. (2) (3) (4) (5) (6) (7)85. Sales or gross operating revenues, excluding sales taxes, total — Column (1) equals item 27, column (2) Š 86. BEA 5214 1 2 3 USE 5215 1 2 3 4 5 5216 1 2 3 4 5 Remarks

FORM BE-10B BANK (Report for Foreign (REV. 11/89) Affiliate that is a Bank)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

### BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989

MAIL REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB) Washington, DC 20230

OR

DELIVER REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, N.W. Washington, DC 20005

### **Important**

Form BE-10B BANK is to be used only to report a foreign affiliate that is a bank, i.e., a foreign business enterprise over 50 percent of whose total gross operating revenues are generated by activities classified in International Surveys Industry (ISI) code 600.

A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided.

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. In particular, see special instructions for banks and bank holding companies, Part I.C.

- 1. REPORTING REQUIREMENTS Form BE-10B BANK must be filed by the U.S. Reporter for each foreign bank affiliate that has total assets; sales or gross operating revenues, excluding sales taxes; OR net income (loss) after provision for foreign income taxes outside the range of negative \$3 million to positive \$3 million. See Instruction Booklet for detailed reporting requirements.
- 2. 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 52). See Instruction Booklet, Part IV.B.
- 3. FOREIGN AFFILIATE'S 1989 FISCAL YEAR The foreign affiliate's financial reporting year that has an ending date in 1989. See Instruction Booklet, Part II.A.
- 4. ASSISTANCE Telephone (202) 523-0612 during office hours -8:00 a.m. to 4:00 p.m., eastern time.
- 5. DUE DATE A completed 8E-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates:

May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

June 29, 1990 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK

#### 6. GENERAL NOTES

A. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **Do not enter** amounts in the shaded portions of each line.

EXAMPLE — If amount is \$1,334,891.00, report as

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- **B.** If an item is between + or \$500.00, enter "0."
- C. Use parentheses () to indicate negative numbers.
- D. All questions should be answered in the context of the reporting period given in item 8.

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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  1. U.S. Reporter named in item 1  2. Foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, item 20 must be completed.  3. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 20 must be "Yes."  4. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 20 must be "Yes."  5. Other U.S. persons  6. Other foreign persons  7. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS  Sum of items 11 through 16  8. Indirect ownership — If there is an entry in item 12, enter U.S. Reporter's percent indirect ownership in this affiliate. See Instruction Bookies, Part I.A. 2, for instructions on how to compute indirect ownership becoming affiliate parent(s).  Name — Enter from item 2 of parent's Form BE-10B(EF, ISF), or BANK.  1019  1019  1010  1010  1011  1012  1013  1014  1015  1016  1017  1018  1019  1010  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1019  1010	. % 2 . % 2 . % 2 . % 2 . % 2 . % 2 . % 2 . % 4 . % 2 . % 4 . % 4 . % 4 . % 2 . % 4 . % 2 . % 6 . % 2 . % 6 . % 6 . % 7 . % 8 . % 8 . % 9 . % 1	1988 (2)
2. Foreign affiliate(s) of U.S. Reporter named in item 1 — If entry is made here, items 18 and 19 must be completed.  3. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 20 must be "Yes."  4. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 20 must be "Yes."  5. Other U.S. persons  6. Other foreign persons  7. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS—Sum of items 11 through 16 — Sum of items 11 through 16 — 100 indirect ownership — If there is an entry in item 12, enter U.S. Reporter's percent indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2. for instructions on how to compute indirect ownership be reentages  9. Identification of foreign affiliate parent(s). If there is an entry in item 12 enter below the name(s), In number(s), and the percent(s) of ownership by the foreign affiliate parent(s).  Name — Enter from item 2 of parent's four BE-10B(LF), (SF), or BANK.  Form BE-10B(LF), (SF), or BANK.  1019	. % 2 . % 3 . % 2 . % 2 . % 2 . % 3 . % 2 . % 3 . % 3 . % 4 . % 5 . % 6 . % 7 . % 7 . % 8 . % 9	dents.
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3. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 20 must be "Yes."  5. Other U.S. Persons  6. Other U.S. Persons  7. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS  5. Other ownership — If there is an entry in item 12, enter U.S. Reporter's percent indirect ownership in this affiliate. See Instruction Bookles, Part I.A.2. For instructions on how to compute indirect ownership percent(s) of ownership by the foreign affiliate parent(s).  Name — Enter from item 2 of parent's percent(s) of ownership by the foreign affiliate parent(s).  Name — Enter from item 2 of parent's percent(s) of ownership by the foreign affiliate parent(s).  TOTAL — Must equal percentages entered in item 12  1019  1018	2 . % 2 . % 2 . % 2 . % 2 . % 2 . % 2 . % 2 . % 2 . % 2 . %  the "complete" report	dents.
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report) for this foreign affiliate, give name and mailing address of the U.S. Reporter who is submitting the da  B. BEA 1021   1	5 · 5	
ONLY 1027 1 2 3 4	5	
Remarks		

Gross operating rev Surveys Industry (ISI codes, see the Guide codes, you must acc	cation of Foreign Affiliate by ind ) code(s) and the amount of gross to Industry and Foreign Trade ( ount for total gross operating rever od; for "start-ups" with no operating	ustry — In columns (1) and ( operating revenues associate Classifications for Internat nues. For inactive affiliates, s	ed with each ional Surve how the inc	n code. For an explanation bys. If you use fewer that lustry classification(s) pe	n of ISI n five	
	s operating revenues are not accouncessary, contact the U.S. Repo		29,	ISI code ali	Gross operating (2) Bil. Mil. The	revenues
25. BANKING			1028	ouge,	\$ 20	<b>ts</b> .
26. Enter code with 2nd	largest amount of gross operating	revenues	1029	ses at re	Pont	
27. Enter code with 3rd l	argest amount of gross operating r	evenues tion	1030	anvey	2	
28. Enter code with 4th l	argest amount of gross operating r	evenues Ney	1031		2	
29. Enter code with 5th l	argest amount of gross operating	evenues or mach	1032	3	2	
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31. BEA 1034 1 USE ONLY	03.90	3		4	5	
1035 1	N.Dec	3		4	5	
Remarks				•		

### **SUMMARY OF INDUSTRY CLASSIFICATIONS**

	AGRICULTURE, FORESTRY, AND FISHING		TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES
010	Agricultural production — crops		
	Agricultural production — livestock and	401	Railroads
1452-00-00-00	animal specialties	441	
070		450	
090	Forestry Fishing, hunting, and trapping	461	Pipelines, petroleum and natural gas
000	risining, narrang, and dapping	462	
		470 472	Petroleum storage for hire Passenger transportation arrangement
	MINING	477	注意できません
404	The second secon		related services
101	Iron ores Copper, lead, zinc, gold, and silver ores	481	Telephone and telegraph communications
107	Other metallic ores	483 490	Other communications services Electric, gas, and sanitary services
108	Metal mining services	430	clectric, gas, and samtary services
	Coal	-0	D
124	Other metallic ores Metal mining services Coal Coal mining services Crude petroleum extraction (no refining) and natural gas Oil and gas field services Nonmetallic minerals, except fuels Nonmetallic minerals services, except fuels  CONSTRUCTION	$O_{I,I}$	WHOLESALE TRADE
	and natural gas	E04	Olas unbiglación de la company
138	Oil and gas field services	503	Motor vehicles and equipment Lumber and construction materials
140	Nonmetallic minerals, except fuels	504	Professional and commercial equipment and supplies
148	Nonmetallic minerals services, except fuels	505	Metals and minerals, except petroleum
	idels	506	Electrical goods
	: (1) (1) * 50	507	Hardware, and plumbing and heating equipment and supplies Machinery, equipment, and supplies
	CONSTRUCTION	509	Durable goods, n.e.c.
	16, 112, 46, EUI,	511	Paper and paper products
150	Construction	512	
	1, 31, 6, 10, 11,	513 514	Apparel, piece goods, and notions Groceries and related products
	MANUFACTURING	515	Farm-product raw materials
	ihe.	517	Petroleum and petroleum products
201	Meat products	519	Nondurable goods, n.e.c.
	Nonmetallic minerals, except fuels Nonmetallic minerals services, except fuels  CONSTRUCTION  Construction  MANUFACTURING  Meat products Dairy products Preserved fruits and vegetables Grain mill products Bakery products		
	Grain mill products		DETAIL TRADE
205	Danci y producto		RETAIL TRADE
	Beverages	530	General merchandise stores
209	Other food and kindred products Tobacco products	540	
	Textile mill products	554 560	Gasoline service stations Apparel and accessory stores
230	Apparel and other textile products	580	Eating and drinking places
	Lumber and wood products	590	
	Furniture and fixtures Pulp, paper, and board mills		
	Other paper and allied products		
271			FINANCE, INSURANCE, AND REAL ESTATE
272	Miscellaneous publishing	600	
272 275	Miscellaneous publishing Commercial printing and services	603	Banking Savings institution and credit unions
272	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics	603 612	Banking Savings institution and credit unions Other finance
272 275 281 283 284	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods	603	Banking Savings institution and credit unions Other finance
272 275 281 283 284 287	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals	603 612 631 632 639	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance
272 275 281 283 284 287 289	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c.	603 612 631 632 639 650	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate
272 275 281 283 284 287 289 291 292	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction	603 612 631 632 639 650 671	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies
272 275 281 283 284 287 289 291 292 299	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c.	603 612 631 632 639 650 671	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate
272 275 281 283 284 287 289 291 292 299 305	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products	603 612 631 632 639 650 671	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies
272 275 281 283 284 287 289 291 292 299 305 308	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c.	603 612 631 632 639 650 671	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies
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272 275 281 283 284 287 289 291 292 299 305 308 310 321	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products Miscellaneous plastics products Leather and leather products Glass products Stone, clay, concrete, gypsum, and other nonmetalic	603 612 631 632 639 650 671 679	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies Franchising, business — selling or licensing  SERVICES Hotels and other lodging places
272 275 281 283 284 287 289 291 292 305 308 310 321	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products Miscellaneous plastics products Leather and leather products Glass products Stone, clay, concrete, gypsum, and other nonmetalic mineral products	603 612 631 632 639 650 671 679	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies Franchising, business — selling or licensing  SERVICES  Hotels and other lodging places Advertising Services to buildings
272 275 281 283 284 287 291 292 299 305 308 310 321 329	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products Miscellaneous plastics products Leather and leather products Glass products Stone, clay, concrete, gypsum, and other nonmetalic mineral products Primary metal industries, ferrous	603 612 631 632 639 650 671 679 700 731 734 735	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies Franchising, business — selling or licensing  SERVICES  Hotels and other lodging places Advertising Services to buildings Equipment rental and leasing, except automobiles and computers
272 275 281 283 284 287 289 291 292 299 305 305 310 321 329 331 335 341	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products Miscellaneous plastics products Leather and leather products Glass products Stone, clay, concrete, gypsum, and other nonmetalic mineral products Primary metal industries, ferrous Primary metal industries, nonferrous Metal cans, forgings, and stampings	603 612 631 632 650 671 679 700 731 734 735 736	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies Franchising, business — selling or licensing  SERVICES  Hotels and other lodging places Advertising Services to buildings Equipment rental and leasing, except automobiles and computers Personnel supply services
272 275 281 283 284 287 289 291 292 299 305 308 310 321 329 331 341 342	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products Miscellaneous plastics products Leather and leather products Glass products Stone, clay, concrete, gypsum, and other nonmetalic mineral products Primary metal industries, ferrous Primary metal industries, nonferrous Metal cans, forgings, and stampings Cutlery, hardware, and screw products	603 612 631 632 639 650 671 679 700 731 734 735	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies Franchising, business — selling or licensing  SERVICES  Hotels and other lodging places Advertising Services to buildings Equipment rental and leasing, except automobiles and computers Personnel supply services Computer processing and data preparation services
272 275 281 283 284 287 289 291 292 299 305 308 310 321 329 331 341 342	Miscellaneous publishing Commercial printing and services Industrial chemicals and synthetics Drugs Soap, cleaners, and toilet goods Agricultural chemicals Chemical products, n.e.c. Integrated petroleum refining and extraction Petroleum refining without extraction Petroleum and coal products, n.e.c. Rubber products Miscellaneous plastics products Leather and leather products Glass products Stone, clay, concrete, gypsum, and other nonmetalic mineral products Primary metal industries, ferrous Primary metal industries, nonferrous Metal cans, forgings, and stampings Cutlery, hardware, and screw products Heating equipments, plumbing fixtures, and structural	603 612 631 639 650 671 679 700 731 734 735 736 741 742 743	Banking Savings institution and credit unions Other finance Life insurance Accident and health insurance Other insurance Real estate Holding companies, except bank holding companies Franchising, business — selling or licensing  SERVICES  Hotels and other lodging places Advertising Services to buildings Equipment rental and leasing, except automobiles and computers Personnel supply services Computer processing and data preparation services Information retrieval services Computer related services, n.e.c.
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NOTE — If a separate "loan loss reserve" account is NOT maintained on your books — Report only items 42 and 43 below.  1	NOTE — If a separate "loan loss reserve" account is NOT maintained on your books — Report only items 42 and 43 below.    Bil. Mil. Tho   1   1   1   1   1   1   1   1   1	
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. Loan loss reserve — Balance at close FY 1988  5300 \$  Provision for loan loss — Amount charged to the loan loss reserve account during FY 1989  5301  Loan losses — Amount of actual loan losses incurred during FY 1989  5302  Recovered losses — Amount of actual loan losses recovered during FY 1989  5303  1  Loan loss reserve — Balance at close FY 1989 — Sum of items 40 and 41 minus the sum of items 42 and 43  5305  5306  5307  5308  5309  5300	only items 42 and 43 below.  Loan loss reserve — Balance at close FY 1988  5300 \$  1	ous.
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Sum of items 40 and 41 minus the sum of items 42 and 43  5. BEA 5305 1 2 3 5  USE ONLY	3. Recovered losses — Amount of actual loan losses recovered during FY 1989	_
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USE ONLY	Sum of items 40 and 41 minus the sum of items 42 and 43	
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#### 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 11, 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 a direct voting ownership, complete only item 47 (or items 48 and 49) and items 69 through 73 to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate. If the U.S. Reporter is a BANK (i.e., filed a Form BE-10A BANK), complete items 47 and 50 through 57, as appropriate. Item 47 should reflect only those amounts that the U.S. Reporter considers to be permanent invested debt in the affiliate and any interest receipts entered in item 69 should relate only to this debt. This permanent invested debt and the U.S. Reporter's equity investment in the affiliate (sections A and B) must not be reported on Treasury Foreign Exchange Forms BL-1, 2, BC and BQ-1, 2 If the U.S. Reporter is **NOT** a BANK (i.e., filed a Form BE-10A), complete items 48, 49, and 50 through 57, as appropriate. Items 48 and 49 should reflect all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 69 should reflect interest on all debt, whether or not the debt is permanent. These amounts are not reported on Treasury Foreign Exchange Forms. Section A - Investment Between the U.S. Reporter and Foreign Affiliate 46. Does the U.S. Reporter's percentage of direct voting ownership given in item 11 exactly match the U.S. Reporter's percentage of direct equity interest in the foreign affiliate? 3076 1 1 Yes 1 2 No - Attach an explanation of the difference According to books of foreign affiliate According to books of U.S. Reporter DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN FOREIGN AFFILIATE Close FY 1989 Close FY 1988 Close FY 1989 Close FY 1988 AND U.S. REPORTER (11) If the U.S. Reporter IS a Bank: Thous. Dols. Bil. Thous, I Dols. Mil. Mil. Thous. Dols. Bil. Mil. Thous. | Dols. Bil. Mil. 47. U.S. Reporter's permanent debt investment in affiliate — Debt owed to the U.S. Reporter that is considered to be permanent investment in the affiliate \$ Ś \$ 3113 If the U.S. Reporter IS NOT a Bank: 2 48. Owed to U.S. Reporter -Current and long-term payables 3077 2 Due from U.S. Reporter — Current and long-term receivables 49. 3078 · OWNERS' EQUITY ITEMS INCORPORATED AFFILIATE, Items 50 through 55 U.S. Reporter's equity in: Capital stock, common and preferred, voting and 50. 2 nonvoting 3079 2 51. Additional paid-in capital 52. Retained earnings (deficit) 3081 2 53. Translation adjustment -Cumulative amount 3082 54. Other - Specify 2 3083 2 55. TOTAL -Sum of Items 50 through 54 . Ŝ Š 3084 UNINCORPORATED AFFILIATE, items 56 and 57 2 U.S. Reporter's share of total owners' equity 56. 3085 57. Transalation adjustment -Cumulative amount — That portion of item 56 representing the U.S. Reporter's share of the 2 cumulative translation adjustment account 3087 2 58. BEA USE ONLY 3088 4 3089 1 2 4 Remarks

Part I	III INVESTMENT AND T		SACTIONS BETWEEN	N FOREIGN AFFILIA	TE AND THE U.S.			
S	ection B — Change in U.S. I	Rapo	rter's Equity in Capita	Stock and/or Addit	ional Paid-in Capital	of EV 10	80	
N	ocorporated Foreign Affiliat  ote — Report transactions during	FY 19	989 that changed the U.S.	Reporter's equity holding	as in the foreign affiliate.	Exclud		
cl	nanges caused by carrying net inc	ome t	o the equity account, stock e period. Exclude the effect	and cash dividends (oth of treasury stock transa	ner than liquidating dividence actions with persons	ends),		
O1	ther than the U.S. Reporter and re mounts at transaction value, i.e.	organ	value of the consideration	given (received) by the U	J.S. Reporter.		Amount (1)	
• INC	REASE IN EQUITY INTEREST				19	ġ.	Bil. Mil. Thous	. Dols.
59.	Establishment of affiliate or a Reporter either from this affil	late o	sition (partial or total) of or from other foreign pers	equity interest in this a ons	ffiliate by U.S.	3090	\$	
60.	Capital contributions and oth that increase equity in this af		nsactions of the U.S. Re - Specify	porter with foreign per	sons		1 .45	
				equity interest in this a ons porter with foreign per	OULY	3091	agent	
61.	Acquisition (partial or total) of			0 15 0	ises at	ح ا	0	
	u.S. Reporter from other U.S. persons — Give name and add		80	oku, ankbe	are allie	3092		
• DE	CREASE IN EQUITY INTERES		16)	in the	a Wes		1	
62.	Liquidation of affiliate or sale Reporter either to this affiliat	(part	tial or total) of equity inte o other foreign persons	rest in this affiliate by	the U.S.	3093		1
63.	Return of capital contribution persons that decrease equity	ns and		e U.S. Reporter with fe	oreign		1	
	*O	Har	or in secry	'atio''				į
64	Sale (newicles feetal) of a confi	5	o. Chr.	nation		3094	1	
64.	Sale (partial of total) of equitions interest in this affiliate by U.S. Reporter to other U.S. person	S.	un lintor					
	Give name and address		10810			3095	1	
65.T	OTAL — Equals sum of Items 5	9,60	, and 61, minus sum of it	THE RESERVE THE PARTY OF THE PA		3096	\$	
66. E	SEA 3097 1		2	3	4		5	
t ii r	period, any subsequent settlement he account should not be reported in the items below, but should be eflected only as a reduction in intercompany account.		Net of foreign tax withheld	ter from foreign affiliate Foreign tax withhele			U.S. tax withh	
	CORPORATED AFFILIATES		(1) Bil. Mil. Thous, Dols	Bil. Mil. Thous. D		. Dols.	Bil. Mil. Thous	s. Dols
a p	Dividends — On common and preferred stock, excluding stock and liquidating dividends INCORPORATED AFFILIATES	3098	\$	\$				
68. F	Remitted earnings	3099		2	3	<u> </u>	4	
	L AFFILIATES  nterest — Include interest							
	on capital leases.	3114	1	2	\$		\$	
70.	Royalties, license fees, and other fees for the use or sale							
	of intangible property	3101						1 //
	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 ease payment less the return of capital (depreciation)			2	3		4	
	component.	3104				- 19		1
	Allocated expenses — Allocated expenses or reimbursements for management, professional,							
	technical, or other services that normally would be included in		1	2	3		4	j
	"other income" in the income statement of the provider of the		1	1				
	service TOTAL — <i>Sum of items</i>	3106	1 1	2	3		4	
	67 through 72	3108						j
	Section D — U.S. Reporter's	Equ	ity in Foreign Affiliate	's Net Income			Amount (1)	
,							Bil. Mil. Thous	s, Dol
			-11	U.S. Panastaria al sus d	net income item 25	3109	ŝ	
	U.S. Reporter's equity in affilia U.S. Reporter's direct equity in	AND RESIDENCE PROPERTY.		THE RESERVE OF THE PERSON NAMED IN COLUMN 2 IN COLUMN		0103	1	
75.	U.S. Reporter's share of item	33				3110		
							1	
76.	U.S. Reporter's share of item	36	2	3	4	3111	5	_!_
	USE							

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BEA USE ONLY

Page No. \_\_\_\_ of \_\_\_ pages of this Supplement A

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

# LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Supplement A — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate 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 BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.

BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of dir ownership at close 1989 which the foreign affiliate lise in column (3) has the foreign affilial listed in column (Enter percentage nearest tenth.)	sted s in ate (2)
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U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

Page No. \_\_\_\_\_ of \_\_\_\_ pages of this Supplement A

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

# LIST OF ALL FOREIGN AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING FOREIGN AFFILIATE

Supplement A — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate 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 BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.

Part	I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as	libouou.	Tale Mil	
BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of di ownership at clor 1989 which the foreign affiliate in column (3) had the foreign affiliated in column (Enter percentage nearest tenth.	lirect ise FY the listed as in iliate n (2) ge to
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FORM <b>BE-108</b> BA (REV. 11/89)		S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS	BEA USE ON	LY				E Page	No of _ Supplement B	pages
	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 o	f foreign	affiliate	as shown	in Part I, it	tem 2 of Form B	E-10B(LF)
	Supplement B — List ALL foreign affiliates of the U.S. Reporter(s) in which the ful interest, but which are not fully consolidated on this Form BE-10B BANK. Contin listed on this Supplement B must also file a complete Form BE-10B(SF) or BE-10B Supplement of its U.S. Reporter.	ly consolidated foreign ue listing onto as many BBANK, or, if exempt po	affiliate name copied pages or instruction	ed in Par as need s, be list	t I, iter ed. NO ed on t	n 2, had TE — F he BE-1	a direc oreign a IOA BAI	et equity affiliates NK		
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held	BEA USE	phily 36	foreign a	ffiliate I E-10B(S	abel, if pr F) or BE-1	ken from t ovided, of OB BANK I in colum	f the	Percentag ownership affiliate liste held by the f named in the block (Enter per neares	l in column ( breign affilia identificati above centage to
	m	15 70	e5 ]			(3) C	W		Close FY 1989 (4)	Close FY 198 (5)
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FORM BE-10B BANK Su	ipplement B	U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS		d seem of this Countyment B		
	LIST OF ALL FOREIGN AFFILIATES IN WHICH THE REPORTING FOREIG AFFILIATE (AS CONSOLIDATED) HAS A DIRECT EQUITY INTEREST BU WHICH ARE NOT FULLY CONSOLIDATED ON THIS FORM BE-10B BAN		Page No	of pages of this Supplement B  — 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 interest, but which are not fully consolidated on this Form BE-10B BANK. Collisted on this Supplement B must also file a complete Form BE-10B(SF) or BE Supplement of its U.S. Reporter.	meimua licelma anta ac manu	AANIAA NAAS	e se resona a mulle — Proposit attiliste	y is	
	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held	BEA USE	on se	Identification number taken from the foreign affiliate label, if provided, of the Form BE-10B(SF) or BE-10B BANK of each foreign affiliate listed in column (1)	Percentage ownership in affiliate listed i held by the for named in the lo block a (Enter perce nearest t	the foreign in column (1) reign affiliate dentification bove entage to
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Date

BE-10A BANK OMB No. 0608-0049: Approval Expires 12/31/91 FORM BE-10A BANK (Report for a U.S. D 0 0 0 BEA USE ONLY 0 Control number -Reporter that is a Bank) Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 156 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503. U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS mple and Directo 230; and to target not respondents.

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The purposes at respondents are at respondents. **BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT** survey form is no longer valid **ABROAD - 1989** U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB) MAIL REPORTS TO Washington, DC 20230 U.S. Department of Commerce Burseu of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, N.W. Washington, DC 20005 DELIVER REPORTS TO **Important** Form BE-10A BANK is to be used only by a U.S. Reporter that is a bank, i.e., a business enterprise Reporter that is a bank, i.e., a business enterprise over 50 percent of whose total gross operating revenues are generated by activities classified in International Surveys Industry (ISI) code 600, A U.S. Reporter that is not a bank, but that has a bank foreign affiliate, must file a Form BE-10A for itself and a Form BE-10B BANK for the bank foreign affiliate. 2. Form of organization of U.S. Reporter - Mark (X) one A single original copy of each form or supplement shall be filed with the Bureau of Economic Analysis. For the U.S. Reporter, this is the copy of Form BE-10A or BE-10A BANK with the address label, and, for the foreign affiliate, this is the copy of Form BE-10B(LF), BE-10B(SF), or BE-10B BANK with the foreign affiliate label, if such labels have been provided. 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? Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. In particular, see special instructions for banks and bank holding companies, 1003 1 1 Yes — Complete the "CLAIM FOR NOT FILING A BE-10." On the claim, mark (X) box number B.2. and enter the name and address of the U.S. business enterprise with whose data 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 with whose data your data will be consolidated. If this cannot be done, call (202) 523–0612 for further instructions. REPORTING REQUIREMENTS — Form
 BE-10A BANK must be filed by each U.S. person
 that is a bank and that has a foreign affiliate 1 2 No that is a bank and that has a foreign arminate reportable in this survey. Data on Form BE-10A BANK pertain to the fully consolidated U.S. domestic business enterprise. DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary. AFFILIATES ON FORM BE-10A BANK. Data pertaining to the operations of foreign bank affiliates are to be reported on Form BE-10B BANK; data pertaining to the operations of nonbank foreign affiliates of U.S. bank Reporters are to be 5. If applicable, enter the first 6-digits of the CUSIP (Committee on Uniform Security Identification Procedures) number(s) which identifies the U.S. Reporter when issuing securities (i.e., stocks, bonds, notes, etc.). Show additional numbers on a separate sheet if reported on Form BE-10B(SF). See Instruction Booklet for detailed reporting requirements. 2. U.S. REPORTER'S 1989 FISCAL YEAR —
The U.S. Reporter's financial reporting year that
has an ending date in 1989. See Instruction
Booklet, Part II.A. 3. ASSISTANCE - Telephone (202) 523-0612 during office hours - 8:00 a.m. to 4:00 p.m., Enter the number of foreign affiliate reports (Form BE-10B(LF), BE-10B(SF), and BE-10B BANK) that you are required to file. eastern time. DUE DATE — A completed BE-10 report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) is due on the following dates: 4. DUE DATE -If you also have exempt foreign affiliates, list them on the BE-10A BANK SUPPLEMENT and give the requested Number 1006 information for each. (Do not include exempt foreign affiliates in the number given here.) May 31, 1990 for a U.S. Reporter required to file less than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK Year Day 7. Enter the ending date of this U.S. Reporter's 1989 fiscal year. Month June 29, 1990 for a U.S. Reporter required to 89 file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK 8. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1989 that caused FY 1988 data to be restated? 5. GENERAL NOTES 1 Yes A. Currency amounts should be reported in U.S. 2 No dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. **MANDATORY** — This survey is being conducted pursuant to the International Investment and Trade in Services Survey Act (P.L. 94—472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108, as amended by P.L. 98—7573 — herein the "the Act"), and the filling of reports is mandatory pursuant to **EXAMPLE** - If amount is \$1,334,891.00. report as Section 5(b)(2) of the Act (22 U.S.C. 3104). Thous. Dols. **CONFIDENTIALITY** — The Act provides that 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 Act also provides that copies retained in your files are immune from 1335 B. If an item is between + or - \$500.00, enter 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.) C. Use parentheses ( ) to indicate negative numbers. D. All questions should be answered in the context of the reporting period given in item 7. CERTIFICATION — The undersigned official certifies that this report (consisting of Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.G. of the Instruction PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT - Enter name and address Booklet, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden. Authorized official's signature

Print or type name and title

Extension

Area code Number

TELEPHONE NUMBER

Part I IDENTIFI	CATION OF U.S. REPORT	FER — Continued				
	is a corporation, are all U.S. oklet, Part I.B.1.) fully consol			of U.S. Reporter		
	PERMISSION MUST HAVE BEE You must file a separate Form E name under which each separa	BE-10A or BE-10A BANK fo	or each unconsolidat	ed U.S. domestic e	CONSOLIDATED E	BASIS.
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the 3-digit ISI code(s) code, see the <b>Guide</b> the codes, you must acco pertinent to the last at  NOTE — If total gross will, if neces	s operating revenues are not ac ssary, contact the U.S. Reporte	ting revenues associated va Classifications for Intervenues. For an inactive U.S counted for in items 10 thr	with each code. For a rnational Surveys. S. Reporter, show th	list, and explanation	on, of each an five	
	bea.gov/her			ISI code		ating revenues
	hea.5		1	(1)	Bil. Mil.	(2) Thous. Dols
10. BANKING	•		1013	600	\$	
11. Enter code with 2nd la	argest amount of gross operating	ng revenues	1014		2	
12. Enter code with 3rd la	rgest amount of gross operatin	g revenues	1015		2	
13. Enter code with 4th la	rgest amount of gross operatin	g revenues	1016		2	
	rgest amount of gross operatin		1017		2	
15. Gross operating reve 10 through 14, column	enues accounted for — Sum mn (2) ———————————————————————————————————	of items	1021		\$ 2	
16. Gross operating reven	ues not accounted for above		1022		2	
17. TOTAL gross operations of the state of t	ing revenues —		1023		\$	
18.BEA 1024 1	2	3	1023		5	
ONLY 1025 1	2	3	4		5	
Remarks						

	INCANOIAL AND OF	RATING DATA OF U	.S. REPORTER				Amo (1	
						Bil.	Mil.	Thous.
• ASSETS						1		ļ
9. Total assets	s at close of FY 1989				2034	\$		
• INCOME								- !
0. Total incom	ne — Include			1/3	lio			
b. Income from domestic owned for than 20 per second contract of the contract	business enterprises or for reign affiliates), report eque ercent, report dividends; valized and unrealized gain	unconsolidated business e reign affiliates owned 20 p uity in earnings during the s (losses) net of income ta	percent or more (including reporting period; for those	foreign) — Foreign majority	2044	1	nde	nts
1. Net income	(loss) after provision for	U.S. Federal, State, and lo	cal income taxes	Pore at ley	2049	1		
• EMPLOYMI	ENT AND EMPLOYEE	OMPENSATION	1,101,11	43 114				
taken at som on the payro employment EMPLOYEE workers, incl Compensation regardless of inventories, c	ne other date during the re ill at the end of FY 1989. It is subject to unusual variation.  COMPENSATION — Eluding cash payments, paymen	payroll at the end of FY 13 porting period may be give See Instruction Booklet, ations.  xpenditures made by an eryments-in-kind, and emplon payroll records. They shwere charged as an expensitude data related to activities See Instruction Booklet.	provided it is a reasonal Part V.B. 1., concerning re imployer in connection with oyer expenditures for emp ould relate to activities du se on the income statemer ties of a prior period, such	the employment of loyee benefit plans. ring the reporting period at, charged to		1	Number employ	/ees
2. Total emplo	yment — Report the tota	number of employees for	the year.		2078			
3. Total emplo	yee compensation R	eport, for all employees, th	e sum of				Amou	
a. Wages and	d salaries, i.e., employees	d' gross earnings (before pa ne employer to employees:	ayroll deductions), and			Bil.		Thous.
b. Employee	benefit plans, i.e., employ	ver expenditures for all em	plovee benefit plans, inclu	iding				1
collective	bargaining contracts, and	he employer's Social Secu I those that are voluntary.	irity taxes, those resulting	from	2081	\$		i i
USE 2100	1	2	3	4	1	5		
ONLY								

FORM (REV. 1	BE-10A BANK SUPPLEMENT		U.S. DEPA BUREA	RTMENT OF	COMMERCE MIC ANALYSIS	BEA USE ONLY		0 0 0	0 D
						Name of U.S	S. Reporter		
	LISTING OF EXEMPT	FOREIGN A	AFFILI	ATES					
							Affiliate's		
		Country	BEA	Primary	U.S. Reporter's	Total	Gross	Net income	U.S. Reporter's investment in affiliate <sup>3</sup>
	Name	of location	USE	industry code 1	percent of ownership 2	assets (4)	operating revenues (5)	after foreign income tax (6)	affiliate 3
	T .		(1)	(2)	(3)				Bil. Mil. Thous
6001					40	\$55	\$	\$000	\$
6002			60	w,	WPO	real	res	Y	
6003		18	1	on I	ins	BI, W	3)		
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6999	This line for BEA USE ONLY					\$	\$	\$	\$

USE ADDITIONAL SHEETS AS NECESSARY

'See Form BE-10B BANK or Guide to Industry and Foreign Trade Classifications for International Surveys, Part I, for code; enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

<sup>&</sup>lt;sup>2</sup> Total ownership includes all direct and indirect ownership percentages. See Instruction Booklet, Part I.A.2.

<sup>&</sup>lt;sup>3</sup> For each affiliate 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.

BE-10 Claim for Not Filing

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

### BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1989

#### **CLAIM FOR NOT FILING**

MAIL REPORTS TO U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB) Washington, DC 20230

OR

DELIVER REPORTS U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, N.W. Washington, DC 20005

**NOTE** — A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label if such a label has been revided.

A BE-10, Benchmark Survey of U.S. Orect Investment Abroad 1989, is required from any U.S. Gerson that had a foreign affiliate—that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise — at any time during its 1989 fiscal year. (The U.S. person's 1989 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 1989.)

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by

**MANDATORY** — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94—472, 90 Stat. 2059, 22 U.S.C. 3101 to 3108, as amended by P.L. 98—573—hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

**CONFIDENTIALITY** — The Act provides that 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 Act also provides that copies retained in your files are immune from legal process.

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

If the enterprise received a label for Form BE-10A but is exempt from filing Form BE-10A, affix the label in the block below. 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 of U.S. Report	er .09 V.	245.
	90,000	1 481
Number and Street	(B.O. Box 68)	2001
	100000000000000000000000000000000000000	
City and State	po sal wey	ZIP Code
63 4/01	TANK CONTRACTOR	

BEA dentification
Nomber

It also requires that a person, or their agent, who is contacted by BEA affiliate
about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by:

- certifying in writing, within 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;
- completing and returning the ''BE-10 Claim for Not Filing'' within 30 days of receipt of BE-10 survey report forms; or
- filing the properly completed BE-10 report by May 31, or June 29, 1990, as required.

BASIS OF CI	AIM FOR NOT FILING		
Mark (X) and complete either A or B			
A. This the person did <b>not</b> own or control, directly and/or incorporated foreign business enterprise, or an equivalent (including a branch or real estate held for other than person	interest in an unincorporated for	reign business enterp	
☐ But did file a 1988 BE-11 Annual Survey of U.S.	Direct Investment Abroad repo	rt with this Bureau.	
And did not file a 1988 BE-11 Survey report with			
B.   This U.S. person did own or control, directly or indirectly, foreign business enterprise, or an equivalent interest in an or real estate held for other than personal use) during its 19.  The owners are citizens of a foreign country who (a) a foreign government (including the immediate family resident in the U.S. for less than one year.  Is fully consolidated in the BE-10 report of another U.S. person — Give name and address of that person and their BEA	unincorporated foreign busines 989 fiscal year, but (Mark (X) or are resident in the U.S. as a resi	s enterprise (including ne) wult of official employm	g a branch
Identification Number, if known.	Address — Number and	I street or P.O. Box	
	City	Sta	ziP Code
	BEA Identification Number		
3 Other — Specify and include reference to section of	regulations or instructions on w	hich claim is based.	

NOTE: If the U.S. person had foreign affiliates, but no foreign affiliate had total assets, sales or gross operating revenues, or net income outside the range of negative \$3 million to positive \$3 million, a completed Form BE-10B(LF), BE-10B(SF), or BE-10B BANK is not required but the U.S. person must still file Form BE-10A and BE-10A SUPPLEMENT or BE-10A BANK and BE-10A BANK SUPPLEMENT. It should NOT file this "BE-10 Claim for Not Filing."

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 Print or type	BEA to cons	sult about	this claim		CERTIFICATION — The undersigned of the information contained in this claim is to the best of his/her knowledge.	
Address — Number and st	reet				Authorized official's signature	
City State ZIP Co		State	State ZIP Code			
				Print or type name and title	Date	
U.S. telephone	Area code	Number		Extension		

#### U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

## BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD - 1989 **INSTRUCTION BOOKLET**

### INTRODUCTION

S no longer variable ad - mees only. ondents The Benchmark Survey of U.S. Direct Investment Abroad — 1989 is being conducted by the Department of Commerce, Bureau of Economic Analysis (BEA), to obtain data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. The last benchmark survey of U.S. direct investment abroad was conducted for 1982.

The data from the survey are needed to measure the size of U.S. direct investment abroad, monitor changes in such investment, assess its impact on the U.S. and foreign economies, and, based upon this assessment, make informed policy decisions regarding U.S. direct investment abroad. They are also required for compiling the balance of payments, international investment position, and national income and product accounts of the United States.

Reports are mandatory under Section 5 of the International Investment and Trade in Services Survey Act, Public Law 94-472, 90 Stat. 2059, 22 U.S.C. 3101 through 3108, as amended (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. This survey has been approved by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501, et seg).

A report must be filed by each U.S. person that, at any time during its 1989 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise. Reporting requirements and instructions for specific parts of the forms are in this Instruction Booklet. Regulations are in the Code of Federal Regulations, Chapter 15, Part 806.

If a person receiving the report forms and instructions is not required to report according to the Act and the reporting requirements contained herein, a "Claim for Not Filing a BE-10" must nevertheless be completed and returned to BEA within 30 days.

The business community and the U.S. Government have a common interest in the availability of timely and reliable statistical information on the activities of U.S. multinational companies. The completion of your report by May 31, 1990, or June 29, 1990, as required, is essential for the survey results to be provided in a timely manner.

Your cooperation is appreciated.

Ellen H Young

Sincerely,

ALLAN H. YOUNG

Director

Bureau of Economic Analysis

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#### I. REPORTING REQUIREMENTS

Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA. It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by: 1. certifying in writing, within 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; 2. completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of BE-10 survey report forms; or 3. filing the properly completed BE-10 report by May 31, 1990, or June 29, 1990, as required.

#### Forms comprising a BE-10 report are:

- Form BE-10A Report for U.S. Reporters that are not banks
- 2. Form BE-10A BANK Report for U.S. Reporters that are banks
- 3. Form BE-10B(LF) (Long Form) Report for "large" nonbank foreign affiliates of nonbank parents
- 4. Form BE-10B(SF) (Short Form) Report for "small" nonbank foreign affiliates of nonbank parents and for all nonbank affiliates of

5. Form BE-10B BANK — Report for foreign affiliates that are banks
6. BE-10 Claim for Not Filing
For definitions of terms, see Section II.

A. Who must report

1. Basic requirement — A BE-10 report is required of any U.S. person that had a foreign affiliate (that is, that had direct or indirect ownership or control of at least 10 merces. ownership or control of at least 10 percent 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 1989 fiscal year.

If the U.S. person had no foreign affiliates during its 1989 fiscal year, a "BE-10 Claim for Not Filing" must be filed within 30 days of receipt of this package; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 1989 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, U.S. Reporters that are not banks should see I.B. and U.S. Reporters that are banks or bank holding companies should see I.C.

2. Calculation of ownership percentage — A U.S. Reporter's ownership interest in a foreign business enterprise may be directly or indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in the foreign business enterprise. It is indirectly held if, for example, the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. In determining whether a foreign business enterprise is held to the extent of 10 percent or more, directly or indirectly, by a U.S. Reporter, all direct and indirect lines of ownership interest in the foreign business enterprise must be summed. Note - An associated group is deemed to be one U.S.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage of the U.S. Reporter in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the corresponding direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise. To illustrate, suppose that the U.S. Reporter 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. Reporter'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 foreign affiliates of the U.S. Reporter.

- 3. Reporting when the foreign affiliate is owned only part of the year — Reports are required even though the foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. person's 1989 fiscal year. See III.G. for how to file for such a foreign business enterprise.
- B. Forms for nonbank U.S. Reporters and foreign affiliates
  - 1. Form BE-10A Report for the U.S. Reporter

 Basic requirements — A BE-10A report must be completed by a U.S. Reporter that is not a bank. When the U.S. Reporter is a corporation, Form BE-10A is required to cover the fully consolidated U.S. domestic business enterprise. See I.B. 1.b.

If the nonbank U.S. Reporter had any foreign affiliates at any time during its 1989 fiscal year, whether held directly or indirectly, for which any one of the following three items was outside the range of negative \$3 million to positive \$3 million:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income (loss) after provision for foreign income taxes,

the U.S. Reporter must file a complete Form BE-10A and, as applicable, a BE-10A SUPPLEMENT, listing each, if any, exempt foreign affiliate. It must also file a Form BE-10B(LF), BE-10B(SF), or BE-10B BANK, as appropriate, for each nonexempt foreign affiliate. See I.B.2.

If the nonbank U.S. Reporter had no foreign affiliates for which any of the three items listed above was outside the range of negative \$3 million to positive \$3 million, then only items 1 – 4 of Form BE-10A and the BE-10A SUPPLEMENT, listing all exempt foreign affiliates, must be completed.

b. Definition of "fully consolidated U.S. domestic business enterprise" — The fully consolidated U.S. domestic business enterprise is defined as: 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 Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.

It is recognized that, in rare instances, conditions may exist that would lead a U.S. parent company to exclude a domestic subsidiary from its consolidation. If a U.S. Reporter cannot consolidate all of its domestic subsidiaries in its Form BE-10A, it must request and be granted permission from BEA to file on an unconsolidated basis prior to filing the report. The U.S. parent is responsible for ensuring that the required Forms BE-10A and related Forms BE-10B, for itself and any unconsolidated domestic subsidiaries, are filed with BEA. The filing deadline for an unconsolidated domestic subsidiary is the same as that for its U.S. parent.

- c. Other requirements for filing Form BE-10A
  - (1) If the foreign affiliate is owned by only part of the fully consolidated U.S. domestic business enterprise — The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
  - (2) U.S. Reporter that is an individual, estate, trust, or nonprofit organization - A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a nonexempt foreign affiliate directly, rather than through a U.S. business enterprise, should complete only items 1, 2, 5, and 11 of Form BE-10A. If all the foreign affiliates are exempt, only items 1 and 2 of Form BE-10A, and the BE-10A SUPPLEMENT listing the exempt affiliates, should be completed.
  - (3) U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization — If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report should be filed by, and Form BE-10A should be for, the U.S. business enterprise rather than the individual, etc. However, direct financial transactions or positions, if any, by the individual, etc., with the foreign affiliate must be included in the business enterprise's report.
  - (4) U.S. Reporter owned by a foreign person A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a BE-15(LF), Annual Survey of Foreign Direct Investment in the United States – 1989 (Long Form), should only complete items 1 through 10, 51 through 56, 58 through 64, 76 through 78, and 82 through 164 of Form BE-10A. If the U.S. Reporter is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), all of Form BE-10A must be completed. See also III.B.
  - Joint ownership of foreign affiliate If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A.

#### I. REPORTING REQUIREMENTS — Continued

#### 2. Form BE-10B(LF) or (SF) - Report for foreign affiliate

- a. Basic requirements A BE-10B(LF) (Long Form) must be filed for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was outside the range of negative \$15 million to positive \$15 million at the end of the foreign affiliate's 1989 fiscal year:
  - (1) total assets.
  - (2) sales or gross operating revenues excluding sales taxes, or
  - (3) net income (loss) after provision for foreign income taxes.

A BE-10B(SF) (Short Form) must be filed 1. for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the three items listed above was outside the range of negative \$3 million to positive \$3 million but for which all three items were within the range of negative \$15 million to positive \$15 million, and 2. for each nonbank foreign affiliate of a U.S. bank Reporter for which any one of the three items listed above was outside the range of negative \$3 million to positive \$3 million at the end of the foreign affiliate's 1989 fiscal year.

Note — Unless otherwise stated, whenever reference is made to the financial or operating data of a foreign affiliate, such as assets, sales or not income. assets, sales, or net income, the data are to represent 100 percent of the foreign affiliate and not just the portion, if less affiliate's receivables due from its parent or from other affiliated persons must not be eliminated from total assets when affiliated the exemption criteria for this report.

### b. Other requirements for filing Forms BE-10B(LF) and

- (1) Rules for consolidation of foreign affiliate The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign.

  (a) FOREIGN RULEME
  - DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED;
  - (b) Foreign business enterprises located in the same country that are integral parts of the same business operation may be consolidated into one affiliate (example: German enterprise A manufactures automobile engines and a majority of its sales are to German enterprise B which produces complete automobiles); and
  - (c) Foreign business enterprises located in the same country and in the same BEA 3-digit industry, as defined in the Guide to Industry and Foreign Trade Classifications for International Surveys, Part I, may be consolidated.

Note — A U.S. Reporter who participates in BEA's BE-577 quarterly survey of U.S. direct investment abroad, Direct Transactions of a U.S. Reporter with Foreign Affiliate, should consolidate foreign business enterprises on Form BE-10B(LF) or (SF) in the same manner as on Form BE-577.

(2) Reporting of foreign affiliates owned by more than one U.S. Reporter - If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) is required to file a complete Form BE-10B(LF) or (SF) on which all Parts, including Part IV and/or Part V as required, have been including Part IV and/or Part v as required, nave been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more is (are) required to file a partial Form BE-10B(LF) or (SF) on which only Part I, items 1 – 22 on Form BE-10B(LF) or items 1 – 16 on Form BE-10B(SF), and Part III, if there is direct ownership or direct inspired to the partial partitions of transparations have been completed. If financial positions or transactions, have been completed. If no one U.S. Reporter owns a greater share than each of the other U.S. Reporters, then the U.S. Reporters must decide among themselves which one of them shall file the complete Form BE-10B(LF) or (SF) and which one(s) shall file a partial Form BE-10B(LF) or (SF).

A U.S. Reporter filing a complete BE-10B(LF) for a foreign affiliate owned by more than one U.S. Reporter should note that, in Part V, Sections C, D, F, and G, 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 BE-10B(LF) 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 by completing these sections in Part V. The U.S. Reporter filing the complete BE-10B(LF) 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 U.S. Reporter(s), if it has so elected, and must so inform the other U.S. Reporter(s).

- (3) Reporting when there is more than one foreign affiliate In a chain of ownership — A Form BE-10B(LF) or (SF) must be filed for a foreign affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF) or (SF) must be filed for all affiliates upward in a chain of ownership.
- (4) Relationship between Forms BE-10A and BE-10B(LF) or (SF) The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF) or (SF), 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
- (5) Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates — The specific items required to be reported on BE-10B(LF) or (SF) depend on whether the foreign affiliate was majority- or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. More information is required for majority-owned than for minority-owned foreign affiliates. For example, on the BE-10B(LF), Part V, which contains detailed financial and operating data, must be completed for a majority-owned affiliate; for a minority-owned affiliate, in contrast, only Part IV, which contains much more abbreviated financial and operating data, is required. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates in Part III of Form BE-10B(LF) or (SF). Specifically, for an indirectly owned foreign affiliate, only direct transactions and positions between the affiliate and the U.S. Reporter are to be reported in Part III of Form BE-10B(LF) or (SF). Unless otherwise specified in the instructions on Forms BE-10B(LF) or (SF), all other items in each Part should be completed.

#### C. Forms for U.S. Reporters and foreign affiliates that are banks or bank holding companies

Specialized report forms, Forms BE-10A BANK and BE-10B BANK, have been adopted for banks because much of the information on foreign activities requested on the standard BE-10 report forms is, for banks, 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 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.

 $\begin{array}{l} \textbf{Definition of bank} - \text{For purposes of the BE-10 survey, } \\ \text{means a business entity engaged in deposit banking, an Edge Act} \\ \end{array}$ corporation engaged in international or foreign banking, a foreign branch or agency of a U.S. bank whether or not it accepts deposits abroad, and a bank holding company, i.e., a holding company for which over 50 percent of its total revenues is from banks which it holds.

If the bank or bank holding company is part of a consolidated business enterprise and the gross operating revenues from nonbanking activities of this consolidated entity are more than 50 percent of its total revenues, then the consolidated entity is deemed not to be a bank even if banking revenues make up the largest single source of all revenues. (Activities of subsidiaries of a bank or bank holding company that may not be banks but that provide support to the bank parent company, such as real estate subsidiaries set up to hold the office buildings occupied by the bank parent company, are considered bank activities.)

- Form BE-10A BANK Report for a U.S. Reporter that is a bank
  - Basic requirements A BE-10A BANK report must be completed by a U.S. Reporter that is a bank. **Note** — For purposes of filing Form BE-10A BANK, the U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise, and all required data on this form shall be for the fully consolidated domestic entity. See I.B. 1.b.

If a U.S. bank had any foreign affiliates at any time during its 1989 fiscal year, whether a bank or nonbank and whether held directly or indirectly, for which any one of the following three items was outside the range of negative \$3 million to positive \$3 million:

- (1) total assets,
- (2) sales or gross operating revenues excluding sales taxes, or
- (3) net income (loss) after provision for foreign income taxes,

the U.S. Bank Reporter must file a complete Form BE-10A BANK and, as applicable a BE-10A BANK SUPPLEMENT, listing each, if any, exempt foreign affiliate, whether bank or nonbank. It must also file a Form BE-10B(SF) for **each** nonexempt nonbank foreign affiliate and a Form BE-10B BANK for **each** nonexempt foreign bank affiliate.

If the U.S. bank Reporter had **no** foreign affiliates for which any one of the three items listed above was **outside** the range of negative \$3 million to positive \$3 million, then only items 1—4 of Form BE-10A BANK and the BE-10A BANK SUPPLEMENT, listing all exempt foreign affiliates, should be completed.

- b. Other requirements for filing Form BE-10A BANK
  - (1) If the foreign affiliate is owned by only part of the fully consolidated U.S. domestic business enterprise The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
  - (2) Joint ownership of foreign affiliate If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A BANK.
- 2. Form BE-10B BANK Report for a foreign affiliate that is a bank
  - a. Basic requirements A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether held directly or indirectly, for which any one of the following three items was outside the range of negative \$3 million to positive \$3 million at the end of the foreign affiliate's 1989 fiscal year:
    - (1) total assets,
    - (2) sales or gross operating revenues excluding sales taxes, or
    - (3) net income (loss) after provision for foreign income taxes. See Note in I.B.2.a.
  - b. Other requirements for filing Form BE-10B BANK
    - (1) Rules for consolidation of foreign bank affiliate The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign bank affiliate:
      - (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.
      - (b) Foreign bank branches of the U.S. Reporter that are located in the same country must be consolidated on one Form BE-10B BANK, even if it is the U.S. Reporter's practice to report data for these branches separately to the Federal Reserve (on Form FFIEC 030) or to the Comptroller of the Currency. Incorporated foreign bank affiliates of the U.S. Reporter located in the same country may be consolidated.
      - (c) Bank and nonbank enterprises located in the same country may not be consolidated.
    - (2) Reporting of foreign bank affiliates owned by more than one U.S. Reporter If the foreign bank affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) is required to file a complete Form BE-10B BANK on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more is (are) required to file a partial Form BE-10B BANK on which Part I, items 1—22, and Part III, if there is direct ownership or direct financial positions or transactions, have been completed. If no one U.S. Reporter owns a greater share than each of the other U.S. Reporters, then the U.S. Reporters must decide among themselves which one of them shall file the complete Form BE-10B BANK and which one(s) shall file a partial Form BE-10B BANK.
    - (3) Reporting when there is more than one foreign affiliate in a chain of ownership A Form BE-10B BANK must be filed for a foreign bank affiliate of the U.S. Reporter that owns another nonexempt foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B BANK must be filed for all bank affiliates upward in a chain of ownership. However, a Form BE-10B BANK is not required to be filed for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and that does not own a reportable nonbank foreign affiliate, but the indirectly owned bank affiliate must be listed on a BE-10A SUPPLEMENT or a BE-10A BANK SUPPLEMENT.

- (4) Relationship between Forms BE-10A BANK and BE-10B BANK The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B BANK, when data on 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.
- (5) Banks on U.S. military bases abroad 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.

#### II. DEFINITIONS

- A. 1989 fiscal year is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 1989. Those Reporters or affiliates having a "52/53 week" fiscal year that ends within the first week of January 1990 are considered to have a 1989 fiscal year for purposes of filing this survey, and should report December 31, 1989 as their 1989 fiscal year end. A business enterprise that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 1989, is deemed to have a fiscal year identical to calendar year 1989. (U.S. Reporters and foreign affiliates that changed the ending date of their financial reporting year in 1989 should contact BEA to determine what reporting period should be used.)
- B. 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 securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- Associated group means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise or appear to exercise, their voting privileges in a concerted manner to influence the management of a business enterprise. The following are deemed to be associated groups:
  - 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.
- D. Bank means a business enterprise engaged in deposit banking, an Edge Act corporation engaged in international or foreign banking, a foreign branch or agency of a U.S. bank whether or not it accepts deposits abroad, and a bank holding company, i.e., a holding company for which over 50 percent of its total revenues is from banks which it holds.
- E. Branch means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- 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. CUSIP is the trademark for a system that identifies specific security issuers and their issues stocks, bonds, notes, etc., of corporate, municipal, State and federal issues and selected foreign issues. The CUSIP system was developed by the American Bankers Association's Committee on Uniform Security Identification Procedures. The CUSIP number consists of nine digits, the first six of which uniquely identify the issuer, and two other characters which identify the issue. The ninth digit is the check digit.
- H. 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.
- Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.
- J. Foreign affiliate parent means a U.S. Reporter's foreign affiliate which has an ownership interest in another foreign affiliate of the U.S. Reporter.
- K. Foreign person means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. See III.D.
- L. Fully consolidated U.S. domestic business enterprise means 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 Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.

#### II. DEFINITIONS - Continued

- M. Intercompany means between a U.S. Reporter and its foreign affiliates.
- N. Intermediary means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- Lease is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time.
  - Capital lease A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered to be owned by the lessor.
  - Operating lease Generally, a lease with a term which is less than the useful life of the asset and in which a transfer of ownership is not contemplated.
- P. 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.
- Q. 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).
- R. 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.
- S. 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 business enterprise. See II.L.
- T. U.S. person means any person resident in the United States or subject to the jurisdiction of the United States. See III.D.
- U. United States, when used in a geographic sense, means the serveral States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.

## III. CLARIFICATION OF COVERAGE AND SPECIAL SITUATIONS

A. Determining existence of a foreign affiliate — In general, a U.S. person's foreign operation or activity is considered a foreign affiliate if it is legally or functionally separable from the domestic operations or activities of the U.S. person. In most cases, it is clear whether the foreign operation or activity constitutes an affiliate. For example, if the operation or activity is incorporated abroad, as is true in the majority of cases, it is always considered a foreign affiliate. Even if it is unincorporated, the foreign operation or activity is usually legally or functionally separable from the U.S. person's domestic operations or activities. In cases where it is not clearly separable, the determination of whether the operation or activity constitutes a foreign affiliate is made on a case-by-case basis, depending on the weight of the evidence.

Factors that would tend to indicate that the operation or activity is a foreign affiliate are:

- 1. It pays foreign income taxes.
- It has a substantial physical presence abroad, as evidenced by plant and equipment, or employees, permanently located abroad.
- 3. Separate financial records are kept on the foreign operation or activity that would allow preparation of financial statements, including a balance sheet and income statement. (A mere record of disbursements to, or receipts from, the foreign operation or activity would not constitute a "financial statement" for this purpose.)
- 4. It takes title to the goods it sells and receives revenues therefrom.
- It receives funds for its own account from customers for services it performs.

Factors that would tend to indicate that it is not a foreign affiliate are:

- 1. It engages only in sales promotion, public relations types of activities, or otherwise conducts business abroad for the U.S. Reporter's account and not for its own account. See III.F. and III.I. on page 9.
- 2. It has no separate financial statements.
- 3. It receives funds to cover its expenses only from the U.S. Reporter.
- 4. It pays no foreign income taxes.
- It has limited property, plant, and equipment, or no employees, permanently located abroad.
- B. U.S. Reporter owned by a foreign person A U.S. business enterprise that is a U.S. Reporter in this BE-10 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 - 1989. 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 foreign business enterprise it owns or controls, directly or indirectly, to the extent of 10 percent or more, but should not report other property of its foreign owner. (A foreign business enterprise that is jointly owned by the U.S. Reporter and the foreign owner of the U.S. Reporter should be considered a foreign affiliate of the U.S. Reporter provided the U.S. Reporter has a 10 percent or more ownership interest.) For purposes of the BE-10 survey, the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates of the foreign owner (other than those held through the U.S. Reporter), are to be considered unaffiliated foreign persons.
- C. Partnerships Limited partners do not have control in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment and is not reportable in this survey. The existence of direct investment in a partnership is based on the country of residence of the general partner(s) and the percentage control exercised by (which may differ from the financial interest of) the general partner(s).
- D. Determining country of residence or jurisdiction of individuals An individual is considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:
  - 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.
  - 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 III.D.3.
  - 3. Notwithstanding III.D.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 reside 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.
- E. Foreign affiliate operating completely outside its country of incorporation If a foreign affiliate conducts all its operation from, and is located in, a single foreign country that is different from its 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. If, however, the foreign affiliate has any of the following in the country of incorporation:
  - 1. bank account,
  - 2. employees,
  - 3. property, plant, or equipment, or
  - 4. sales,

it 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 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.

F. 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 gathering 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 the reporting requirements.

#### G. Foreign affiliate owned for only part of FY 1989

The table below indicates how Forms BE-10B(LF), (SF) and BANK must be completed for those foreign affiliates that were held by the U.S. Reporter for only part of FY 1989. **Note** — All data for yearend 1988 must be before restatement.

A "O" indicates that the entries should be zero. An "X" indicates that the entries should be the value at the end of FY 1988 or FY 1989, as appropriate.

Data on Fo	rms BE-1	OB(LF), (S	F), or BA	NK	- 40
During FY 1989, the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate (Part III, Section A of each form)		Balance sheet data		Income statement data (c)
	Close FY 88	Close FY 89	Close FY 88	Close FY 89	Income statement
1. Established	0	х	0	x	part year₂
2. Acquired from: (a) Another U.S. Reporter	0	х	X١	X¹	full year <sub>1</sub>
(b) Foreign person	0	х	0	х	part year₂
3. Sold to: (a) Another U.S. Reporter	х	0	٥١	0	0,
(b) Foreign person	х	0	х	0	part year <sub>1</sub>
4. Liquidated	х	0	х	0	part year₂

'A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 1989 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 1989. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover 12 months of FY 1989. The U.S. Reporter selling the foreign affiliate should provide the U.S. Reporter acquiring the affiliate with balance sheet and income statement data for the affiliate for the period from yearend 1988 to the time of the sale. The data should be combined with the data for the period of time from the sale to yearend 1989.

<sup>2</sup>A foreign affiliate that was established, liquidated, or acquired from (sold to) a foreign person during FY 1989 should be treated as a foreign affiliate for only the part of the year that the U.S. Reporter owned the affiliate. The foreign affiliate's financial and operating data should cover the period from establishment or acquisition to yearend 1989, or the period from yearend 1988 to the time of the liquidation or sale, as appropriate.

Note — If the foreign affiliate was liquidated, or sold to a foreign person, during FY 1989, Part IV, and not Part V, should be completed on Forms BE-10B(LF) and (SF).

H. Real Estate — The ownership of foreign real estate is defined to be a business enterprise and, if foreign real estate is owned by a U.S. person, it is a foreign affiliate of a U.S. Reporter. A Form BE-10B is required unless the enterprise is otherwise exempt. Residential real estate held exclusively by a U.S. person for personal use and not for profitmaking purposes is not subject to the reporting requirements. A primary residence abroad that is leased to others while the owner is a U.S. resident, but which the owner intends to reoccupy, is considered real estate held for personal use.

Ownership of foreign residential real estate by a business enterprise, the sole purpose of which is to hold the real estate for the personal use of the owner(s) of the business enterprise, is considered to be real estate held for personal use and therefore not subject to the reporting requirements.

If a U.S. person has a direct or indirect voting ownership interest of 10 percent or more in a joint venture, partnership, etc., that is formed to own and hold, develop, or operate real estate, the joint venture, partnership, etc., in its entirety, not just the U.S. person's share, is a foreign affiliate and must be reported unless otherwise exempt.

I. Airlines and ship operators — U.S. airlines' and ship operators' foreign stations, ticket offices, and terminal and port facilities that provide services only to their own operations are not foreign affiliates and are not subject to the reporting requirements. Reports are required when such facilities produce significant revenues from services provided to unaffiliated persons.

#### J. Estates, trusts, and intermediaries

- A U.S. estate is a person and, therefore, may have direct investment; 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 III.J.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. When 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 purposes of this survey 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, exercised, 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 BEA 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 transaction of the U.S. person with the intermediary will be considered to be with the foreign affiliate.
- K. Determining location of transactor (source) for investment income included in sales or gross operating revenues Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income (item 82 through 85, column (2), on Form BE-10A and item 168, columns (1) through (7), on Form BE-10B(LF) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. (For rental income from real estate, base it on the location of the property.) If the location of the issuer of the financial instrument is unknown, then the nationality of the issuer may be substituted. In those cases where both the location and nationality of the issuer are unknown, and an intermediary (e.g., trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) on behalf of the U.S. Reporter or foreign affiliate, the country of location of the intermediary may be used instead.

## L. Reporting for U.S. Reporters and foreign affiliates that are insurance companies

- 1. Where there is a difference, the financial and operating data for insurance companies in the BE-10 survey are to be prepared on the same basis as an annual report to 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, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include 1. non-trusteed 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 Form BE-10B(LF) or (SF).
- 3. Instructions for reporting specific items are:
  - a. Current receivables (items 26 and 27 of Form BE-10A; items 37 and 38 of Form BE-10B(LF); and that part of item 29 of Form BE-10B(SF) that is current receivables) Include current items such as agents' balances, 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.
  - b. Current liabilities and long-term debt (items 35 and 36 of Form BE-10A; items 46 and 47 of Form BE-10B(LF); and item 34 of Form BE-10B(SF)) Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Policy reserves are to be included in "Other noncurrent liabilities," unless they are clearly current liabilities.
  - c. Sales or gross operating revenues, excluding sales taxes (Item 40 of Form BE-10A; item 56 of Form BE-10B(LF); and Item 27, column (2) of Form BE-10B(SF)) Include items such as earned premiums, annuity considerations, net investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises (domestic and foreign, including foreign affiliates of the U.S. Reporter) and certain realized and unrealized gains (losses).
  - d. Certain realized and unrealized gains (losses) (item 42 of Form BE-10A; items 59 and 71 of Form BE-10B(LF); and item 41 of Form BE-10B(SF)) Include realized gains (losses) from the sale or maturity of investments in item 42 of Form BE-10A, item 59 of Form BE-10B(LF), and item 41 of Form BE-10B(SF), and unrealized gains (losses) from changes in the valuation of investments in item 39 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 38 of Form BE-10B(SF).
  - e. Cost of goods sold or services rendered (item 45 of Form BE-10A and item 62 of Form BE-10B(LF)) Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.
  - f. Expenditures for property, plant, and equipment (items 68, 69, and 70 of Form BE-10A; items 124, 125, and 126 of Form BE-10B(LF); and item 74 of Form BE-10B(SF)) Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent asset").
  - g. Net book value of property, plant, and equipment (items 66 and 74 of Form BE-10A and items 121 and 130 of Form BE-10B(LF)) Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (item 30 minus item 31 of Form BE-10A, and item 41 minus item 42 of Form BE-10B(LF)).
  - h. Investment income (item 82, column (2) of Form BE-10A and item 168, column (1) of Form BE-10B(LF)) Report that portion of sales or gross operating revenues that is investment income (other than any gain (loss) on the sale or maturity of investments, which should be reported as "certain realized and unrealized gains (losses)" as detailed above). See III.K. for instructions on determining the location of the transactor of investment income.
  - Sales of services (item 82, column (4) of Form BE-10A and item 170, column (1) of Form BE-10B(LF)) — Include premium income and income from other services, if any.
- M. Operating leases of more than one year An operating lease is an arrangement conveying the right to use property, plant, or equipment

for a specified period of time. If an operating lease for **equipment** is arranged between the U.S. Reporter and its foreign affiliates for a period of more than one year, include data for such leases in Part III, Investment Between U.S. Reporter and Foreign Affiliate, as follows:

- For a foreign affiliate that has leased equipment from the U.S. Reporter (i.e., the foreign affiliate is the lessee):
  - Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Owed to the U.S. Reporter
    - (1) Close FY 1989 (Item 77, column (1) and column (3) of Form BE-10B(LF); and Item 47, column (1) of Form BE-10B(SF)) Include the FY 1989 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
    - (2) Close FY 1988 (Item 77, column (2) and column (4) of Form BE-10B(LF); and Item 47, column (2) of Form BE-10B(SF)) Include the FY 1988 closing net book value (from the books of the U.S. Reporter) of the leased equipment.
  - b. Charges for the use of tangible property, receipts by the U.S. Reporter from the foreign affiliate, (item 104, column (1) and column (2) of Form BE-10B(LF); and item 68, column (1) and column (2) of Form BE-10B(SF)) Report the net rent on the operating lease. Net rent is equivalent to the total lease payment for the reporting period less the amount of depreciation expense charged against the leased equipment (from the books of the U.S. Reporter) for that portion of FY 1989 that the lease was in existence.
- 2. For a foreign affiliate that has leased equipment to the U.S. Reporter i.e., the foreign affiliate is the lessor):
  - a. Debt and other intercompany balances between foreign affiliate and U.S. Reporter: Due from the U.S. Reporter
    - (1) Close FY 1989 (Item 78, column (1) and column (3) of Form BE-10B(LF); and Item 48, column (1) of Form BE-10B(SF)) — Include the FY 1989 closing net book value (from the books of the foreign affiliate) of the leased equipment.
    - (2) Close FY 1988 (item 78, column (2) and column (4) of Form BE-10B(LF); and item 48, column (2) of Form BE-10B(SF)) Include the FY 1988 closing net book value (from the books of the foreign affiliate) of the leased equipment.
  - b. Charges for the use of tangible property, payments by the U.S. Reporter to the foreign affillate, (item 104, column (3) and column (4) of Form BE-10B(LF); and item 68, column (3) and column (4) of Form BE-10B(SF)) Report the net rent on the operating lease. Net rent is equivalent to the total lease payment for the reporting period less the amount of depreciation expense charged against the leased equipment (from the books of the foreign affiliate) for that portion of FY 1989 that the lease was in existence.

#### IV. GENERAL INSTRUCTIONS

A. Accounting methods and records — Generally accepted U.S. accounting principles should be followed, unless otherwise specified. Corporations should generally use the same methods and records that are used to generate reports to stockholders, except where the instructions indicate a variance. 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, i.e., balance sheets and income statements, that are not maintained in U.S. dollars should be translated from the host country currency to U.S. dollars using FASB 52, as would be required in order to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.
  - 2. Other financial and operating data of foreign affiliate According to FASB 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 results can be achieved by using an average rate for the period. In Forms BE-10B(LF), (SF), and BANK 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 into U.S. dollars.

#### C. Method of accounting for equity investments

- 1. Form BE-10A or 10A BANK The U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, should be reported in its financial statements using the equity method of accounting. Equity investments of less than 20 percent, and immaterial investments, should be reported using the cost method.
- 2. Form BE-10B(LF), (SF), or BANK A foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, should be reported in its financial statements using the equity method of accounting. Equity investments of less than 20 percent, and immaterial investments, should be reported using the cost method. See important note on foreign affiliate consolidation rules under I.B.2.b. for nonbank affiliates, and I.C.2.b. for bank affiliates.

Note — If it is determined that there is a material difference between the "equity" and the "cost" methods and the data should have been filed using the "equity" method, BEA will require that the data be refiled.

- 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 the 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. Industry and export and import trade classifications A list and explanation of the industry classifications and export and import trade classifications used are given in the Guide to Industry and Foreign Trade Classifications for International Surveys, BE-799, which is included as part of the BE-10 report package.
- F. Distribution of sales among goods, services, and investment income Certain sections of the BE-10 survey forms request that sales be disaggregated into sales of goods, sales of services, and investment income. Sales of services are those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148 of the list of ISI codes given in the Guide to Industry and Foreign Trade Classifications for International Surveys, except that companies, such as finance and insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in "investment income" rather than in "sales of services." The question may arise as to whether sales classified in construction (code 150) or wholesale or 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. 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 between goods and services, sales in construction and in wholesale and retail trade are considered sales of goods even though these businesses may sometimes be considered to be in a service industry.
- G. 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 totals should be supplied.

Certain sections of Forms BE-10A and BE-10B require data that may not normally be maintained in a company's customary accounting records. Provision of precise data in these areas may present the respondent with a substantial burden beyond what is intended by BEA. This may be especially true for:

- BE-10A, Part I, items 13 through 22 Number of employees in each industry of sales;
- BE-10A, Part II, Section G, Items 82 through 85 Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- BE-10A, Part II, Section H Exports and imports of the U.S. Reporter on a shipped basis, by product and by country;
- BE-10B(LF), Part V, Section D Composition of external financing by transactor;
- BE-10B(LF), Part V, Section F Distribution of sales or gross operating revenues, by transactor, by country of location, and by whether the sales were goods, services, or investment income; and
- BE-10B(LF), Part V, Section G Exports and imports of the foreign affiliate on a shipped basis, by product.

Data provided in these areas may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. The procedures used should be consistently applied from one BEA survey to the next.

- H. 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.
- Space on form insufficient When space on the 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.

### V. Instructions for Specific Parts of the Report Forms

- A. Certain realized and unrealized gains (losses) for securities dealers, finance companies, and real estate companies
  - 1. Securities dealers DO NOT include realized gains (losses) due to sale or maturity of investments in item 42 of Form BE-10A, item 59 of Form BE-10B(EF), or item 41 of Form BE-10B(SF), rather, include in gross operating revenues. Unrealized gains (losses) due to changes in the valuation of investments that are recognized during the reporting period SHOULD be included in item 39 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 38 of Form BE-10B(SF).
  - 2. Finance companies SHOULD include realized gains (losses) from the sale or maturity of investments in item 42 of Form BE-10A, item 59 of Form BE-10B(LF) and item 41 of Form BE-10B(SF), and unrealized gains (losses) due to changes in the valuation of investments in item 39 of Form BE-10A, items 52 and 71 of Form BE-10B(LF), and item 38 of Form BE-10B(SF).
  - 3. Real estate companies DO NOT include realized gains (losses) from the sale of real estate in the ordinary course of trade or business in item 42 of Form BE-10A, item 59 of Form BE-10B(LF) or item 41 of Form BE-10B(SF), rather, include in gross operating revenues. A gain (loss) that is recognized during the reporting period due to revaluation of assets without a sale SHOULD be included in item 39 or 42, as appropriate, of Form BE-10A, items 52 and 71, or item 59 of Form BE-10B(LF), and item 38 or 41 of Form BE-10B(SF).

#### B. Employment and employee compensation

- 1. Employment Employment is the number of full-time and part-time employees on the payroll at the end of FY 1989, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1989 may be used provided it is a reasonable proxy for the end of FY 1989 number. If employment at the end of FY 1989, or the count taken at some other time during FY 1989, 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 1989 should be given. If given, the average should be the average for FY 1989 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.
- 2. Research and development (R&D) employees Include 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 that 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:

- Pursue a planned search for new knowledge whether or not the search has reference to a specific commercial application;
- Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
- 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 organizational units of the company or carried on by company laboratories and technical groups that are not part of a separate R&D organization.

#### V. Instructions for Specific Parts of the Report Forms — Continued

- Employee compensation Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.
  - a. Wages and salaries The gross earnings of all employees before deduction of employees' payroll withholding taxes, 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 personnel who are not employees.

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, that are **clearly and primarily of benefit to the employees as consumers**. Do not include expenditures that benefit employers as well as employees, such as for plant facilities, employee training programs, and reimbursement for business expenses.

- b. Employee benefit plans Employer expenditures for all employee benefit plans, including those mandated or required by government statute, those resulting from a collective bargaining contract, or those that are voluntary. Employee benefit plans include Social Security and other retirement plans, life and disability insurance guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc.

  Expenditures for retirement plans should include the employer's gross pension expense, i.e., before any amortization taken in accordance with FASB 87 [Employers' Accounting for Pensions) representing the difference between the fair value of the assets of the retirement plan and the employer's actuarily determined benefit obligation under the plan. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.
- 4. Production workers engaged in manufacturing activities Production workers are those employees most directly connected with carrying out the manufacturing 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 maintained 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.
- 5. 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.
- C. U.S. merchandise trade The data on U.S. merchandise trade between U.S. Reporters and their foreign affiliates are to be reported on a "shipped" basis, i.e., on the basis of when 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 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 the U.S. Reporter buys goods in country A and sells them 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. If the data are 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, 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 exists, 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. In item 86 of Form BE 10A and item 180 of Form BE-10B(LF), the U.S. Reporter must indicate that the data are in fact being reported essentially on the "shipped" basis. BEA will require 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.

- 1. 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 State 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, transporting people or merchandise.
- 2. Timing Only goods actually shipped between the United States and a foreign country during FY 1989 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 1989 that were charged or consigned in FY 1990, should be included, but goods shipped to an affiliate in FY 1988 that were charged or consigned to the affiliate in FY 1989 should be excluded.
- 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.
- 4. 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 to be trade of the foreign affiliate.
- 5. Country of ultimate destination or origin 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. The country of origin is the country where the goods were grown, mined, or manufactured. In instances where the country of origin cannot be determined, the transactions are credited to the country of shipment.
- 6. Trade by product In disaggregating U.S. merchandise exports and imports by product, see the Guide to Industry and Foreign Trade Classifications for International Surveys, Part II, for a detailed description of the product categories used.
- 7. 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 entitity regardless of by, or to, whom the mechandise 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(LF) or (SF) 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. persons, 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(LF) or (SF).
  - Note Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.

- 8. 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 costs if not sold), packaging costs, and inland freight and insurance. 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.
- 9. 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

#### VI. Filing the BE-10

- A. Due date A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT or BE-10A BANK SUPPLEMENT (as required), and Form(s) BE-10B(LF), (SF), or BANK as required), is due to be filed with BEA not later than May 31, 1990 for those U.S. Reporters filing less than fifty, and June 29, 1990 for those U.S. Reporters filing fifty or more, Forms BE-10B(LF), (SF), or BANK.
- B. Extensions BEA hopes that by providing an additional month for large U.S. Reporters to file, requests for further extensions of time will not be necessary. Delays in filing necessarily affect BEA's already tight processing schedule for the benchmark survey. Nevertheless, a limited number of requests for extension in hardship cases will be considered. They must be in writing and received by BEA at least 15 days before the due date of the report, and include substantive reasons for the extension. BEA will provide a written response to such requests.
- Assistance For assistance, telephone (202) 523-0612 between 8:00 a.m. and 4:00 p.m., eastern time.
- D. Number of copies A single original copy of each form or supplement shall be filed with BEA. For Form BE-10A and 10A BANK, this should be the copy with the address label if such a label has been provided (make necessary corrections to the address on the label); for Forms BE-10B(LF), (SF), and BANK, 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 each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in VI.G. and on each form.)

- E. 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).
- F. Where to send the report Reports filed by mail through the U.S. Postal Service should be sent to:

U.S. Department of Commerce Bureau of Economic Analysis BF-50 (DIAB) Washington, DC 20230

Reports filed by direct private delivery should be directed to: respond

U.S. Department of Commerce Bureau of Economic Analysis BE-50 (DIAB), Room 1018A 1401 K Street, N.W Washington, DC 20005

- 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).
- H. Annual stockholders' report and Form 10K Business enterprises issuing annual reports to stockholders and Form 10K are to furnish copies of these reports for FY 1989 when filing the BE-10 report.

#### NOTES

This historical survey form is no longer valid forms are at survey form purposes at survey forms are at and is for information forms are at current survey forms and is current survey forms and is current survey forms are at current survey forms and is current survey forms are at current survey forms are current survey forms are at current survey forms are curr Current survey forms are at Current survey forms are at Current survey forms are at Www.bea.gov/help/information-for-survey-respondents.

### 1989 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or telephone (202) 523–0890.

Item	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	
Form BE-10A BANK		Guide to Industry and Foreign Trade Classifications for International Surveys	uger.
Form BE-10B(LF)		Claim for Not Filing	<b>O</b> *
Form BE-10B(SF)	10Y 1	Instructions for Determination of Income Statement and Balance Sheet Items	
Form BE-10B BANK	sur ma	form-sur	
Name of U.S. Reporter	in sur	MPLETE BELOW	
Attention: This and is cu	rent	mac	
Street Address	S.L.		
City, State, ZIP Code			

RETURN TO

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