

FORM **BE-47**  
(REV. 8/96)

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF ECONOMIC ANALYSIS

**MANDATORY — CONFIDENTIAL**

**ANNUAL SURVEY OF CONSTRUCTION, ENGINEERING,  
ARCHITECTURAL, AND MINING SERVICES PROVIDED BY U.S.  
FIRMS TO UNAFFILIATED FOREIGN PERSONS**

**ASSISTANCE** — Telephone (202) 606-5588 during office hours — 8:00 a.m. to 4:00 p.m. eastern time.

**DUE DATE** — A completed Form BE-47 shall be due March 31 of the year after the U.S. Reporter's fiscal year covered by the report.

**MAIL REPORTS TO**

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

**OR DELIVER REPORTS TO**

U.S. Department of Commerce  
Bureau of Economic Analysis  
BE-50 (SSB), Room M100  
1441 L Street, NW  
Washington, DC 20005

**BEA USE ONLY Control number**

**1. Name and address of U.S. Reporter** — Enter or correct as necessary.

**2. Major activity of the U.S. Reporter and product or service involved in that activity**

**5. Primary Employer Identification Number (EIN) used by the U.S. Reporter to file U.S. income or payroll taxes**

**3. Annual report for fiscal year ending**

1001	1			
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**4. Industry classification** — Enter 3-digit code from the summary of industry classifications.

1002	1			
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1003									
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Country (1)	BEA use only (2)	Service code (2)	Description of project (3)	REPORT IN THOUSANDS OF U.S. DOLLARS							If project is a joint venture — Mark (X) one column		
				Gross value of new contracts received (4)	Gross operating revenues (sales) (5)	Merchandise exports (6)	Foreign expenses or disbursements (7)	Data represent		Data to be reported by co-participant (10)			
								Own share (8)	Consolidated report (9)				
001	1	2	3	4	5	6	7	8	9	10			
002	1	2	3	4	5	6	7	8	9	10			
003	1	2	3	4	5	6	7	8	9	10			
004	1	2	3	4	5	6	7	8	9	10			
005	1	2	3	4	5	6	7	8	9	10			
006	1	2	3	4	5	6	7	8	9	10			
007	1	2	3	4	5	6	7	8	9	10			

**BEA USE ONLY**

**EXEMPTION CLAIM —**

The U.S. Reporter is not reporting data on this form because it — Mark (X) appropriate box.

- 1 Was not in existence at any time during the reporting period.
- 2 Is owned to the extent of more than 50% of its voting stock by another U.S. enterprise. — Specify
- 3 Had no transactions with unaffiliated foreign persons in services covered by the survey.
- 4 Had transactions with unaffiliated foreign persons but gross value of new contracts received and gross operating revenues were both less than \$1,000,000 for all foreign projects combined.

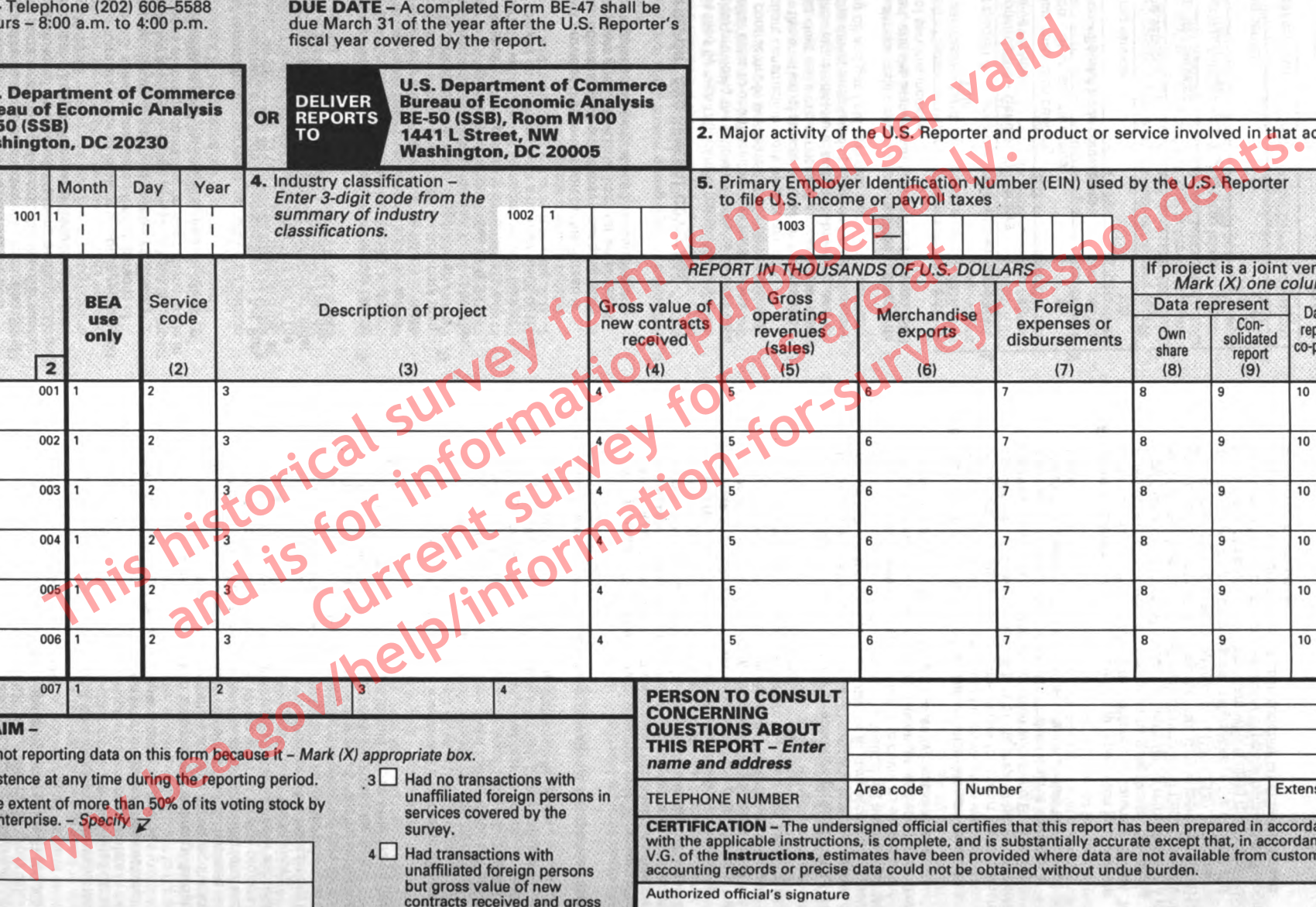
Name		
Address		
City	State	ZIP Code

**PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT** — Enter name and address

TELEPHONE NUMBER	Area code	Number	Extension
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**CERTIFICATION** — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with V.G. of the **Instructions**, 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	Date
Print or type name and title	



## INSTRUCTIONS

Public reporting burden for this BE-47 report is estimated to average 5 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 0608-0015, Washington, DC 20503.

**Purpose** – Reports on this form are required in order to obtain reliable and up-to-date information on U.S. sales to unaffiliated foreign persons of construction, engineering, architectural, and mining services. The information will be used to formulate U.S. policy, and to analyze the impact of that policy and the policies of foreign countries, on international trade in such services. The data will also be used in compiling the U.S. balance of payments accounts.

**Authority** – The filing of reports for this survey is authorized by Section 3103 of the International Investment and Trade in Services Survey Act, Pub. Law No. 472, 94th Congress, 90 Stat. 2059, 22 U.S.C. 3101 through 3108, as amended by Pub. Law 98-573 and P.L. 101-533 (hereinafter "the Act"). The survey has been approved by the Office of Management and Budget under the Paperwork Reduction Act (44 U.S.C. 3501 et seq.). Regulations for this survey may be found in 15 CFR, Part 801.

**Penalties** – Filing of reports on this form is mandatory. Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violation, upon conviction, may be punished by a like fine, imprisonment, or both (See 22 U.S.C. 3105.). Notwithstanding the above, a U.S. person is not subject to any penalty for failure to report if a valid Office of Management and Budget control number is not displayed on the form; such a number (0608-0015) is displayed on this form.

**Confidentiality** – The Act provides that your report to this Bureau is CONFIDENTIAL. It also provides that your report may be used only for analytical or statistical purposes and CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process.

### I. WHO IS TO REPORT AND GENERAL COVERAGE

- A.1.** Form BE-47 must be filed by each U.S. person (other than U.S. Government agencies) providing the following types of services on a contract, fee, or similar basis to unaffiliated foreign persons: the services of general contractors in the fields of building construction and heavy construction; construction work by special trade contractors, such as the erection of structural steel for bridges and buildings and on-site electrical work; services of a professional nature in the fields of engineering, architecture, and land surveying; and mining services in the development and operation of mineral properties, including oil and gas field services.
- 2.** In terms of the BEA service codes, which are to be used to categorize the data in this report, and the Standard Industrial Classification (SIC) system, this group of services includes:

Service Code No.	Title	1987 SIC-equivalent code
150	Building construction – General contractors and operative builders	15
	Construction other than building construction – General contractors	16
	Construction – Special trade contractors	17
108	Metal mining services	108
124	Coal mining services	124
138	Oil and gas field services	138
148	Nonmetallic minerals services, except fuels	148
8711	Engineering services	Part of 8711
8712	Architectural services	8712
8713	Surveying services	8713

- B. Exemption** – Any U.S. person otherwise required to report is exempted from reporting if, for all countries and all projects combined, the gross value of new contracts received and gross operating revenues (columns (4) and (5) are both less than \$1,000,000. If either the gross value of new contracts received or gross operating revenues is \$1,000,000 or more, then a report is required.
- C.** A project is considered foreign if it is located abroad, is undertaken for an international organization, whether located in the United States or abroad, or is undertaken for a foreign embassy or consulate in the United States. (See special treatment of projects for international organizations under **What to Report**, below.)
- D.** In the case of work carried out on foreign projects through foreign project (job site) offices and "temporary" foreign branches, the activities of such entities should be considered part of the U.S. business enterprise filing this report and the data reported on this form should cover the consolidated activities. Where work on foreign projects is carried out through permanently established branches or subsidiaries operating abroad (i.e., through foreign affiliates), the reporting company, as parent, should report its intercompany transactions with these affiliates on a separate Form BE-577. The parent must also file a separate Form BE-11 to report financial and operating data for these affiliates. The BE-577 and BE-11 are mandatory reports; copies may be requested from this Bureau at (202) 606-5566. Data for, or on transactions with, foreign affiliates should **not** be included on this Form BE-47.

Although the definitions of direct investment and foreign affiliate should be sufficient to determine whether a given activity is or is not a foreign affiliate, in a number of cases the determination may be difficult. Several factors to be considered are given below. If you still cannot determine if the activity or operation is an affiliate, call (202) 606-5588 for additional guidance. Also, if you think that an activity or operation currently reported as an affiliate is incorrect, please call and a determination of future reporting status will be made.

If a U.S. person's foreign activity or operation is incorporated abroad, it is a foreign affiliate.

If a U.S. person's foreign activity or operation is NOT incorporated abroad, its status is based on the weight of the evidence when the factors listed below are considered. An unincorporated foreign activity or operation generally WOULD be considered a foreign affiliate if it: (i) pays foreign income taxes; (ii) has a substantial physical presence abroad (e.g., plant and equipment or employees); (iii) maintains separate financial records that would permit the preparation of financial statements, including an income statement and balance sheet (not just a record of disbursements and receipts); (iv) takes title to the goods it sells and receives revenues therefrom; or (v) receives funds for its own account from customers for services it performs.

An unincorporated foreign activity or operation generally WOULD NOT be considered a foreign affiliate if it: (i) conducts business abroad only for the U.S. person's account and not for its own account (e.g., sales promotion or public relations type of activities); (ii) has no separate financial statements; (iii) receives funds to cover its expenses only from the U.S. person; (iv) pays no foreign income taxes; and (v) has limited physical assets, or employees, permanently located abroad.

- E.** Do not complete this form if the sole relationship you have with a foreign project is services performed in connection with the manufacture of equipment and machinery for export abroad, where the specific cost of these services is part of the price of the goods declared on the Shippers Export Declaration filed with the U.S. Customs Service. However, a contract to provide technical services at a price over and above that entered on the export declaration should be included on this form.
- F. Joint ventures** – Use a separate line to report each joint venture contract and identify as such by marking one of columns (8)–(10). To avoid duplication or omission, each participant should, if possible, report data in columns (4) through (7) only for its **own share** in a joint venture operation, and should mark column (8). If this is not possible, each co-participant not reporting the data should identify the project by foreign country and description (columns (1) and (3)), mark column (10), and then give, on a separate sheet, referenced to the country and project, the name of the co-participant who is filing the consolidated joint venture report. The co-participant filing the consolidated report should give the consolidated data in columns (4) through (7), and should mark column (9).

## II. WHAT TO REPORT

- A.** Report information on services carried out or performed for unaffiliated foreign persons, whether the service you provide is carried out or performed in the United States or abroad.
- B.** Report retainer-fee type contracts of a continuing nature where no definite contract termination is stipulated, if the contract is with an unaffiliated foreign person.
- C.** Report information on all projects for unaffiliated foreign persons, whether financed by private U.S. or foreign sources, U.S. Government grants or loans (e.g., from the Agency for International Development or Export-Import Bank), foreign governments, or by international organizations.
- D.** Report information on foreign projects that are for U.S. Government nonmilitary agencies, or that are part of an aid or technical cooperation program of the U.S. Government with foreign persons. An example of the former is construction of a U.S. embassy building in a foreign country; an example of the latter is services provided in the United States or abroad to the Agency for International Development in connection with foreign projects that it is financing.
- E.** Report projects for international organizations. According to balance of payments conventions, all international organizations are considered unaffiliated foreign persons and, therefore, all projects for them are considered foreign, even if the organization is domiciled, or the project is located, in the United States. Therefore, a project in the United States undertaken for an international organization should be reported as a foreign project. For example, the construction of an office building in Washington, DC for the International Monetary Fund should be reported as a foreign project undertaken for an unaffiliated foreign person and "international organization - United States" should be entered in column (1).
- F.** Report projects undertaken in the United States for a foreign embassy or consulate in the United States.
- G.** Report contracts entered into with a U.S. person if the project is located, or is to be located, in a foreign country. This is intended to include contracts entered into with a U.S. parent company in connection with that company's plants and installations abroad.

## III. WHAT NOT TO REPORT

- A.** Do **not** report services provided to the U.S. Department of Defense or any of its agencies, such as the Corps of Engineers. For example, do not report receipts for services on projects managed or supervised by the Corps of Engineers and on projects arranged through the Foreign Military Sales program of the Department of Defense.
- B.** Do **not** report services performed abroad for your own account, rather than under contract to others, e.g., oil companies performing petroleum and gas exploration services for their own account should not report those activities on this form.
- C.** Do **not** report amounts received from unaffiliated foreign persons pursuant to licensing-fee and royalty arrangements for the use of patents, industrial processes, etc. Report these on Form BE-93.
- D.** Do **not** report receipts for services provided to U.S. offices or facilities of foreign airliners and vessel operators. These are reported by those persons in other BEA surveys.
- E.** Do **not** report industrial engineering services that are associated with the design of movable products; such services should be reported on Form BE-20 or BE-22. Report on this form only those engineering services that are associated with a foreign construction or mining services project.
- F.** Do **not** report a subcontract entered into directly with another U.S. contracting or engineering firm which is acting as prime contractor on a foreign project and filing a separate return on this form. (In this case, the payments received by you from the U.S. prime contractor would duplicate the payments received and reported by the prime contractor as reimbursement for his U.S. subcontract costs.)

## IV. DEFINITIONS

- A. U.S. Reporter** is the U.S. person filing a report in this survey. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic enterprise consisting of the U.S. corporation which is not owned to the extent of more than 50 percent of its voting stock by another U.S. corporation, and all other U.S. corporations (including a Foreign Sales Corporation located in the United States) whose voting securities are more than 50-percent owned by the U.S. Corporation above it.

- B. United States**, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all the territories and possessions of the United States.
- C. 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.
- D. 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).
  - 1. United States person** means any person resident in the United States or subject to the jurisdiction of the United States.
  - 2. Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- E. 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. (A business enterprise is a "person" within the definition in paragraph D above.)
- F. Direct Investment** means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise.
- G. Parent** means a person of one country who, directly or indirectly, owns or controls 10 per centum or more of the voting stock of an incorporated business enterprise or an equivalent ownership interest in an unincorporated business enterprise, which is located outside that country.
  - 1. U.S. parent** means the U.S. person that has direct investment in a foreign business enterprise.
  - 2. Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.
- H. Affiliated foreign group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.
- I. Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.
  - 1. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment.
  - 2. U.S. affiliate** means an affiliate located in the United States in which a foreign person has direct investment.
- J. Affiliated foreign person** means, with respect to a given U.S. person, (i) a foreign affiliate of which the U.S. person is a U.S. parent, or (ii) the foreign parent or other member of the affiliated foreign group of which the U.S. person is a U.S. affiliate.
- K. Unaffiliated foreign person** means, with respect to a given U.S. person, any foreign person that is not an affiliated foreign person as defined in paragraph J above.
- L. Fiscal year** is the financial reporting year that has an ending date in a given calendar year. For example, fiscal year 19X1 is the U.S. Reporter's financial reporting year that has an ending date in calendar year 19X1. For a person that does not have a financial reporting year, or does not have a financial reporting year ending in a given calendar year, its fiscal year is deemed to be the same as the calendar year.
- M. Country** means, for purposes of this survey, the country of location of the project carried out or performed for foreign persons.

## V. REPORTING PROCEDURES

- A. Reporting period** – Form BE-47 is an annual report; one report is to be filed for each fiscal year of the U.S. Reporter. The Reporter's fiscal year is its financial reporting year that has an ending date in a given calendar year. (See **Definitions**, IV.L.)
- B. Due date** – Reports are due March 31 of the year after the U.S. Reporter's fiscal year covered by the report.
- C. Extension** – Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered provided it is received at least 15 days before the due date of the report and enumerates substantive reasons necessitating the extension. BEA will provide a written response to such a request.
- D. For assistance or additional copies of the forms** – Phone (202) 606-5588 between 8:00 a.m. and 4:00 p.m. eastern time.
- E. Response required** – If you received this form directly from BEA, a response is required, by either reporting data or completing the Exemption Claim, and by completing the "Person to Consult" and "Certification" sections of the form and returning the form to BEA.
- F. Rounding** – Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). For example, if the amount is \$1,334,515.00, report it as \$1,335.
- G. Estimates** – If actual figures are not 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.
- H. Original and file** – A single original copy of the form must be filed with BEA. Please use the copy with the address label if such a labeled copy has been provided. In addition, each U.S. Reporter must retain a copy of its report for three years to facilitate resolution of problems.

## VI. SPECIFIC ITEM OR COLUMN INSTRUCTIONS

**Item 2** – State the major activity and product or service in which your firm is involved. For example, "Construction – General contractor."

**Item 3** – Enter ending date for your fiscal year.

**Item 4, Industry classification of the U.S. Reporter** – Enter the 3-digit ISI code, from the **Guide to Industry and Foreign Trade Classifications for International Surveys** which best covers the activity of your company. For an incorporated entity, this should be the industry code for the fully consolidated U.S. domestic enterprise (see **Definitions**, IV.A.), and not just the part or subsidiary supplying the service.

**Column (1), Country** – Enter the country of location of foreign projects. If a project is being performed in the United States, enter the location of the purchaser of services (i.e., either an individual foreign country, or "international organization – United States" – see II.E. of these instructions). Use a separate line for each contract (project) or for each group of related contracts in each country.

**Column (2), Service code** – Enter the service code from I.A.2., on page 1 of the instructions, which most accurately describes the service you are providing on this project.

**Column (3), Description of project** – Enter a brief written description of the project for which you are providing a service. Examples are: Construction of dam (or refinery, office building, etc.), enlargement of port facilities, and repair of chemical plant.

**Column (4), Gross value of new contracts received** – Enter the gross amount expected to be received over the life of each contract awarded to the U.S. Reporter during the year covered by the report. Include both the amount, if any, that is entered in gross operating revenues (column (5)) for the reporting period covered by this report (i.e., amounts accrued in the year the contract was awarded) and funds that will enter gross operating revenues in future periods, as the contract is fulfilled.

**Column (5), Gross operating revenues** – Report revenues (sales) as recorded on your books for the value of services provided and/or construction completed during the reporting period.

**Column (6), Merchandise exports** – Report the value of merchandise exports from the United States during the reporting period that were made in connection with the project. Exports should include the value of equipment, supplies, materials, etc., and should equal the amounts reported on the Shippers Export Declarations filed with the U.S. Bureau of Customs plus the cost of transporting the goods to foreign destinations.

**Column (7), Foreign expenses or disbursements** – Include salaries and wages transmitted or disbursed abroad; expenses or outlays for services (including purchases from foreign subcontractors), material, and equipment purchased abroad; and other foreign expenses (e.g., local taxes and fees for permits). (Do not include purchases of material and equipment for import into the United States.)

**Columns (8) through (10)** – See I.F. on page 1 of the instructions. In particular, note that if column (10) is marked, you must give on a separate sheet of paper the name of the co-participant who is filing the joint venture report.