

FORM BE-11A (Report for U.S. Reporter)
(REV. 10/98)

BEA USE ONLY Reporter ID

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY
ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1998

Public reporting burden for this BE-11 report (comprising Form BE-11A and Form(s) BE-11B(LF), BE-11B(SF), and/or BE-11C) is estimated to vary from 4 to 3,000 hours per response, with an average of 67 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 0608-0053, Washington, DC 20503.

Part I IDENTIFICATION OF U.S. REPORTER

1. Name and address of U.S. Reporter

RETURN REPORTS TO

U.S. Department of Commerce
Bureau of Economic Analysis
BE-69(A)
Washington, DC 20230

OR

DELIVER REPORTS TO

U.S. Department of Commerce
Bureau of Economic Analysis, BE-69(A)
Shipping and Receiving Section M-100
1441 L Street, NW
Washington, DC 20005

REPORTING REQUIREMENTS

Form BE-11A must be filed by each nonbank U.S. person that has a foreign affiliate reportable in this survey. Data on Form BE-11A pertain to the fully consolidated U.S. domestic business enterprise. **DO NOT FULLY CONSOLIDATE YOUR FOREIGN OPERATIONS.** Data pertaining to the operations of foreign affiliates are to be reported on Forms BE-11B(LF), BE-11B(SF), and BE-11C. See **Instruction Booklet** for detailed reporting requirements.

If the U.S. Reporter in item 1 above is a corporation and its voting stock is owned more than 50% by another U.S. business enterprise, your data should be included in the report filed by another U.S. Reporter. Complete the Claim for Not Filing a BE-11. Do not complete the remainder of this report.

DUE DATE - BE-11 reports are due May 28, 1999.

ASSISTANCE - Telephone (202) 606-5566 during office hours - 8:00 a.m. to 4:30 p.m., eastern time.

GENERAL NOTES

1. 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	

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

3. Use parentheses () to indicate negative numbers.

2. Is the U.S. Reporter in item 1 a U.S. affiliate of a foreign person and required to file a Form BE-15(LF), Annual Survey of Foreign Direct Investment in the United States - 1998 (Long Form)?

1011 1 Yes - Complete items 1-4, 7-15, 19-25, 35 and the certification on Form BE-11A; do not complete the remainder of the form.
 2 No - Complete the remainder of Form BE-11A.

3. Enter Primary Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes.

1004	1	2	3	4	5	6	7	8	9	0

4. Number of foreign affiliate reports which you must file

1006	Number
1	
2	

a. Enter number of foreign affiliate BE-11B(LF) and BE-11B(SF) reports submitted.

b. Enter number of foreign affiliate BE-11C reports submitted.

5. Reporting period - Data on this report are to cover the U.S. Reporter's 1998 fiscal year, i.e., its financial reporting year that has an **ending date in calendar year 1998**. This U.S. Reporter's 1998 fiscal year ends on

1007	Month	Day	Year
1			

98

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 - 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.

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

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

Name _____
Address _____

CERTIFICATION - The undersigned official certifies that this report (consisting of Form BE-11A and Form(s) BE-11B(LF), BE-11B(SF), and/or BE-11C) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.D. of the **Instruction Booklet**, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

FAX NUMBER Area code Number

Authorized official's signature

TELEPHONE NUMBER Area code Number Extension

Print or type name and title Date

E-mail address

TELEPHONE NUMBER Area code Number Extension

Part I IDENTIFICATION OF U.S. REPORTER - Continued

6. Major activity of U.S. Reporter (i.e., the fully consolidated domestic business enterprise) - Mark (X) one

A list, and explanation of, the International Surveys Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

- 1012 **1** **Production** - The U.S. Reporter is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, 124, 138, and 148, of the list of ISI codes.
- 2** **Sales** - The U.S. Reporter is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the list of ISI codes.
- 3** **Services** - The U.S. Reporter is primarily engaged in providing a service such as public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in the 400, 600, 700, or 800 series, or in 070, 108, 124, 138, or 148, of the list of ISI codes.

Sales or gross operating revenues of U.S. Reporter by industry

Enter the 3-digit ISI code(s) and the amount of sales (as reported in item 19) associated with each code. If you use fewer than eight codes, must account for total sales. The U.S. Reporter must determine its industry code based on the activities of the fully consolidated domestic business enterprise. Holding companies should show total income. Note, the "holding company" classification (i.e., code 671) is often an invalid industry classification. Call BEA for further assistance before using code 671.

NOTE - If 100% of sales are not accounted for in items 7 through 14, BEA will, if necessary, contact the U.S. Reporter to secure additional details for correctly computing industry codes.

	ISI code (1)	Amount (2)		
		Bil.	Mil.	Thous.
7. Enter code with largest amount of sales or gross operating revenues	1014	2		
8. Enter code with 2nd largest amount of sales or gross operating revenues	1015	2		
9. Enter code with 3rd largest amount of sales or gross operating revenues	1016	2		
10. Enter code with 4th largest amount of sales or gross operating revenues	1017	2		
11. Enter code with 5th largest amount of sales or gross operating revenues	1018	2		
12. Enter code with 6th largest amount of sales or gross operating revenues	1019	2		
13. Enter code with 7th largest amount of sales or gross operating revenues	1020	2		
14. Enter code with 8th largest amount of sales or gross operating revenues	1021	2		
15. TOTAL AMOUNT OF SALES ACCOUNTED FOR <i>Sum of items 7 through 14</i> →	1024	2		
BEA USE ONLY 1025	1	2	3	4
BEA USE ONLY 1026	1	2	3	4

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

Insurance companies, see Instruction Booklet, Part V.B.

Section A - Balance Sheet Items

NOTE - Do not fully consolidate your foreign operations. Include investment in foreign affiliates, including branches, on either a cost or equity basis.

	Balance at close fiscal year (1)		
	Bil.	Mil.	Thous.
16. Total assets	2038		
17. Total liabilities	2045		
18. Total owners' equity	2046		

Section B - Distribution of Sales or Gross Operating Revenues

This section requires that the U.S. Reporter's gross operating revenues be distributed among three categories — investment income, sales of goods, and sales of services. For purposes of this distribution, "goods" are economic outputs that are tangible, and "services" are outputs that are intangible. As a general rule, sales of goods may be identified as those sales associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148, and sales of services may be identified as those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148. Thus, except as noted below, the disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 7 through 14 (Sales of U.S. Reporter by industry).

One exception to this rule is where goods may be among the products of services industries or services may be among the products of goods industries. For example, sales of mass-produced prepackaged computer software are sales of goods, and should be reported as such, whether they are by a software producer (coded in a services industry, 743, "computer related services, n.e.c.") or by a retail trade concern (coded in goods industry, 530, "general merchandise stores"). Also, sales of structures are sales of goods, whether they are by a real estate firm (code in a service industry, 650) or by a firm in the construction industry (coded in a goods industry, 150). For an explanation of each code — See the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

Another exception is 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 item 23 (investment income) rather than in item 25 (sales of services).

When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

	Amount (1)		
	Bil.	Mil.	Thous.
19. Sales or gross operating revenues - 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. - Equals <i>sum of items 20, 21, and 22 and the sum of items 23, 24, and 25.</i> →	2100		
• BY TRANSACTOR			
20. Sales to U.S. persons	2101		
21. Sales to foreign affiliates of this U.S. Reporter	2102		
22. Sales to other foreign persons	2103		
• BY TYPE			
23. Investment income	2272		
24. Sales of goods	2273		
25. Sales of services	2274		
BEA USE ONLY 2024	1	2	3
BEA USE ONLY	1	2	3

Section C - Other Financial and Operating Data

26. **Net income (loss)** - After provision for U.S. income taxes. Also include:
 a. Income from equity investments in unconsolidated business enterprises (domestic and foreign); for those owned less than 20 percent report dividends.
 b. Non-operating income and extraordinary items (as defined by GAAP).
 c. Gains (losses) from the sale or liquidation of foreign affiliates. In accordance with FASB 52, these gains (losses) must be adjusted to include the closing balance in the foreign affiliate's translation adjustment account.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

27. **Certain realized and unrealized gains (losses) included in the determination of net income, item 26** - 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, Part V B, 3, d and VCA*);
 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 legal judgments and accidental damage to fixed assets); and
 e. Unusual or infrequently occurring items.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

28. **U.S. income taxes** - Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

29. **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 Federal, State, and local governments, their subdivisions and agencies for:
 a. Sales, consumption, and excise taxes;
 b. Property taxes and other taxes on the value of assets or capital;
 c. Any remaining taxes (other than income or payroll taxes); and
 d. Import and export duties, license fees, fines, penalties and all other payments or accruals of nontax liabilities (other than production royalty payments).

Amount (1)			
Bil.	Mil.	Thous.	D
1			

30. **Interest received** - Interest received by the U.S. Reporter from, or credited to U.S. Reporter by, all payors (including foreign affiliates), net of tax withheld at the source. Do not net against interest paid, item 31.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

31. **Interest paid** - Interest paid, or credited, to all payees (including foreign affiliates) by the U.S. Reporter, gross of tax withheld. Do not net against interest received, item 30.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

32. **Expenditures for property, plant, and equipment** - Property, plant, and equipment (PP&E) includes land, timber, mineral and like rights owned, structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and 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 by the U.S. Reporter. The capitalized value of timber, mineral, and like rights being leased by the U.S. Reporter from others is to be included.
 Expenditures cover all acquisitions by, or transfers to, the U.S. Reporter of the items detailed above. Exclude from expenditures all changes in PP&E due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or to a change in accounting principles during FY 1998.
For U.S. Reporters engaged in exploring for or developing natural resources, expenditures for PP&E are to include capitalized and expensed exploration and development expenditures made during the fiscal year, including expenditures to acquire or lease mineral rights. Adjustments reflecting prior period expenditures charged against income that were subsequently capitalized during the fiscal year should not be included.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

Employment and Employee Compensation

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

Employee Compensation - Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

33. **Total employment** - Report the total number of employees for the year.

Number of employees (1)			
1			

34. **Total employee compensation** - Report, for all employees, the sum of:
 a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees; and
 b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those required by statute, such as the employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

Research and development (R&D) expenditures - Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead of this U.S. Reporter whether or not allocated to others, and indirect costs.
 35. **R&D performed BY the U.S. Reporter** - All R&D performed by this U.S. Reporter whether for its own account or for others. Include the cost of R&D performed by this U.S. Reporter and allocated to its foreign affiliates. (DO NOT report such allocated R&D costs on Form BE-11B(LF), item 46, or Form BE-11B(SF), item 26). Also, include R&D financed by the Federal Government. Exclude the cost of any R&D funded by the Reporter but performed by others.

Amount (1)			
Bil.	Mil.	Thous.	D
1			

BEA USE ONLY	2092	1	2	3	4	5
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Remarks

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

Section D - 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 1998. 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 U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

However, U.S. Reporters normally keep their accounting records on a "charged" basis, i.e., on the basis of when, 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 VI.B. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1998, 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 and purchases may include services.

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

- 2104 1 "Shipped" basis
- 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases
- 3 "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases

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

• EXPORTS FROM THE U.S. -

37. Merchandise shipped by U.S. Reporter in FY 1998, total	2281
38. To its foreign affiliates	2277
39. To other foreigners	2278

• IMPORTS INTO THE U.S. -

40. Merchandise shipped to U.S. Reporter in FY 1998, total	2282
41. From its foreign affiliates	2279
42. From other foreigners	2280

Amount (1)			
Value f.a.s. U.S. port			
Bil.	Mil.	Thous.	D
1			
1			
1			
Value f.a.s. foreign port			
Bil.	Mil.	Thous.	D
1			
1			
1			

Remarks:

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

FORM BE-11B(LF) (Report for Majority-Owned Foreign Affiliate)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

MANDATORY ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1998 (Long Form)

BEA USE ONLY Affiliate ID

Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE Complete items 1 and 2 for affiliates being reported for the first time.

1. Name of U.S. Reporter of affiliate - Same as item 1, Form BE-11A

2. Name of foreign affiliate being reported - Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis.

REPORTING REQUIREMENTS - Form BE-11B(LF) must be filed by the U.S. Reporter for each majority-owned nonbank foreign affiliate...

DUE DATE - A completed BE-11 report (consisting of Form BE-11A and Form(s) BE-11B(LF), BE-11B(SF), and/or BE-11C) is due May 28, 1999.

ASSISTANCE - Telephone (202) 606-5566 during office hours 8:00 a.m. to 4:30 p.m. eastern time.

TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS - The foreign affiliate's financial and operating data should be translated from its functional currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 52).

GENERAL NOTES

1. 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

Table with columns: Bil., Mil., Thous., Dols. and values: 1, 335

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

3. Use parentheses () to indicate negative numbers.

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

Country selection grid with checkboxes for Australia, Brazil, Canada, France, Germany, Italy, Japan, Mexico, Netherlands, Switzerland, United Kingdom, and Other - Specify.

4. Enter the ending date of this foreign affiliate's 1998 fiscal year. Month: 1, Day: 1, Year: 98

5. Did the foreign business enterprise become a foreign affiliate of the U.S. Reporter during the fiscal year?

1009 1 1 Yes

If "Yes," did the U.S. Reporter - Mark (X) one

2 1 Establish the foreign affiliate? 2 2 Acquire a voting interest of 10 percent or more in an existing foreign company?

1 2 No

Enter date table with columns Month, Year and value 3

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

Percent of ownership at close of fiscal year 1998 (1)

Table for ownership interest with rows for Direct ownership interest (1011), Indirect ownership interest (1012), and Total ownership interest (1050).

9. Identification of foreign affiliate parent(s) - If there is an entry in item 7 - Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate.

Foreign affiliate holding direct ownership interest in this foreign affiliate

Table for foreign affiliate parents with columns: Name and ID Number, BEA ID Number, Percent direct ownership in this foreign affiliate. Includes rows a, b, c, d and a TOTAL row.

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

Table for other U.S. persons with columns: Name, Mailing address.

Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

11. Major activity of foreign affiliate

A list, and an explanation of, the International Surveys Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. For an inactive foreign affiliate, indicate the activity pertinent to the last active period; for "start-ups," indicate the intended activity.

Mark (X) one:

- 1025 **1** **Production** — The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, 124, 138, and 148 of the list of ISI codes.
- 2** **Sales** — The foreign affiliate is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the list of ISI codes.
- 3** **Services** — The foreign affiliate is primarily engaged in providing a service such as public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in the 400, 600, 700, or 800 series, or in 070, 108, 124, 138, or 148, of the list of ISI codes.

Sales or gross operating revenues of foreign affiliate by industry

Enter the 3-digit ISI code(s) and the amount of sales (as reported in item 32) associated with each code. If you use fewer than five codes, you must account for total sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

Holding companies should show total income (item 36). To be considered a holding company, a company's equity in the net income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a sizable portion (usually, at least 50%) of its total assets invested in affiliates that it holds.

ISI code 671, "holding company," is an invalid classification when the foreign affiliate being reported generates, or is expected to generate, more than 50% of total income from other activities.

	ISI code (1)	Amount (2)			
		Bil.	Mil.	Thous.	D.
12. Enter code with largest sales or gross operating revenues	1026	2			
13. Enter code with 2nd largest sales or gross operating revenues	1029	2			
14. Enter code with 3rd largest sales or gross operating revenues	1030	2			
15. Enter code with 4th largest sales or gross operating revenues	1031	2			
16. Enter code with 5th largest sales or gross operating revenues	1032	2			
17. Sales not accounted for above or gross operating revenues	1033	2			
18. TOTAL SALES — Sum of items 12 through 17 →	1034	2			
BEA USE ONLY	1035	1	2	3	4
		5			

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

Insurance affiliates, see Instruction Booklet, Part V.B.

Section A — Balance Sheet of Foreign Affiliate

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 affiliate should be shown in the proper asset and liability accounts of the foreign affiliate rather than included as a net amount.

• ASSETS

	Item No.	Balance at close of fiscal year (1)			
		Bil.	Mil.	Thous.	D.
19. Inventories — Land development companies should exclude land held for resale (include in item 20); finance and insurance companies should exclude inventories of marketable securities (include in item 20 or 25 as appropriate).	2038	1			
20. Other current assets — Cash and cash items; current trade accounts and trade notes receivable, and other current receivables, net of allowances for doubtful items; land held for resale; current marketable securities; and other current assets not included in item 19.	2100	1			
21. 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. <i>Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.</i>	2041	1			
22. Accumulated depreciation and depletion	2042	1			
Equity investments in other foreign affiliates of which this affiliate is a parent — This affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates) report on the equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, report at cost.					
23. That portion of investment in other foreign affiliates that is reported using the equity method	2043	1			
24. That portion of investment in other foreign affiliates that is reported using cost method	2044	1			
25. Other noncurrent assets — Include other 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 21 or items 23 or 24. <i>Credit balances in these accounts should be included in item 29. — Specify</i>	2045	1			
26. TOTAL ASSETS — Sum of items 19 through 21 and 23 through 25 minus item 22 →	2046	1			
• LIABILITIES					
27. Trade accounts and trade notes payable, current	2047	1			
28. Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 27, 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.	2048	1			
29. 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.) <i>Debit balances in these accounts should be included in item 25. Exclude long-term intercompany debt (include in item 28).</i>	2049	1			
30. TOTAL LIABILITIES — Sum of items 27, 28, and 29 →	2050	1			
• OWNERS' EQUITY					
31. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Equals item 26 minus item 30 →	2055	1			

Section B — Income Statement of Foreign Affiliate — Include in proper income or expense category non-operating income and extraordinary items. For affiliates classified in ISI code 612, report interest income as sales or gross operating revenues (item 32) and interest expense as cost of goods sold or services rendered (item 37). Insurance companies classified in ISI code 631, 632, or 639, report gross investment income as sales or gross operating revenues (item 32).

Amount
(1)
Bil. Mil. Thous. Do

• INCOME

32. Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers.	2056	1		
33. Income from equity investments — Income from equity investment included in item 23 or 24. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates), report on the equity basis to include earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income (include in item 32 or 35, as appropriate).	2057	1		
34. 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 <i>Instruction Booklet</i> , Part V.B.3.d. and V.A.); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets; 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 to income in accordance with FASB 52; d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets); and e. Unusual or infrequently occurring items.	2059	1		
35. Other income — Non-operating and other income not included above.	2060	1		
36. TOTAL INCOME — Sum of items 32 through 35	2061	1		

• COST AND EXPENSES

37. Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 32) 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. Do not include tax or percentage depletion charges.	2062	1		
38. Foreign income taxes — Provision for foreign income taxes for the fiscal year. Do not include U.S. income taxes. Exclude production royalty payments.	2063	1		
39. 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 foreign affiliate's net income (loss) is not to be separated from the normal income accounts.	2064	1		
40. TOTAL COSTS AND EXPENSES — Sum of items 37, 38, and 39	2065	1		

• NET INCOME

41. Net income (loss) — Item 36 minus item 40.	2066	1		
---	------	---	--	--

• ADDENDA — SELECTED DATA FOR CURRENT PERIOD (DO NOT REPORT CUMULATIVE AMOUNTS.)

42. Current period foreign currency translation adjustment — Increase (decrease) during the current year in the balance sheet's cumulative foreign currency translation adjustment account (FASB 52). Report debit amounts in parentheses ().	2040	1		
43. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) that are not included in the determination of net income but that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. Report amount net of income tax effects, if any, on the gains (losses). Do not include translation adjustments.	2071	1		
44. Dividends or net income remitted to owners — Incorporated affiliate, enter amount of dividends declared out of current- and prior-period income on common and preferred stock, excluding stock and liquidating dividends. Unincorporated affiliate, enter amount of current- and prior-period net income remitted to owners.	2069	1		
45. Current-period depreciation and depletion — Current-period charges against property, plant, and equipment included in item 21.	2076	1		
Research and development (R&D) expenditures — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead of this affiliate whether or not allocated to others, and indirect costs.				
46. R&D performed BY the affiliate — All R&D performed by this foreign affiliate, whether for its own account or for others (including the U.S. Reporter or its other foreign affiliates). Exclude the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S. Reporter (report such R&D on Form BE-11A, item 35).	2078	1		

Remarks

Section C — Composition of External Finances

• CLOSE FY 1998

47. Current liabilities and long-term debt
 Column (1) equals the sum of items 27 and 28

	TOTAL Equals sum of columns (2) through (5)		With U.S. Reporter(s) of this affiliate		With other U.S. persons		With persons in this affiliate's country of location		With other foreign persons	
	(1)		(2)		(3)		(4)		(5)	
	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.	Bil. Mil. Thous.	Dols.
5151	\$		\$		\$		\$		\$	
5152										
5153										
5154										
5155	1		2		3		4		5	

INCORPORATED AFFILIATES

49. Capital stock and additional paid-in capital — Column (1) equals that part of item 31 that is capital stock and additional paid-in capital

UNINCORPORATED AFFILIATES

50. Total owners' equity — Column (1) equals item 31

BEA USE ONLY

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

Section D — Distribution of Sales or Gross Operating Revenues

This section requires that the foreign affiliate's gross operating revenues be distributed among three categories — investment income, sales of goods, and sales of services. For purposes of this distribution, "goods" are economic outputs that are tangible, and "services" are outputs that are intangible. As a general rule, sales of goods may be identified as those sales associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148, and sales of services may be identified as those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148. Thus, except as noted below, the disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 12 through 17 (Sales of foreign affiliate by industry).

One exception to this rule is where goods may be among the products of services industries or services may be among the products of goods industries. For example, sales of mass-produced prepackaged computer software are sales of goods, and should be reported as such, whether they are by a software producer (coded in a services industry, 743, "computer

related services, n.e.c.") or by a retail trade concern (coded in a goods industry, 530, "general merchandise stores"). Also, sales of structures are sales of goods, whether they are by a real estate firm (coded in a services industry, 650) or by a firm in the construction industry (coded in a goods industry, 150). For an explanation of each code — See the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

Another exception is 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 item 52 (investment income) rather than in item 54 (sales of services). See the *Instruction Booklet, Part V.A.*, for instructions on determining the location of the transactor (source) 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.

51. Sales or gross operating revenues, excluding sales taxes, total —	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries	
					To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)				(2)	(3)	(4)	(5)	(6)	(7)
a. Column (1) equals item 32.	Bil.	Mil.	Thous.	Dols.						
b. For each column, item 51 equals sum of items 52 through 54	1				2	3	4	5	6	7
5167										
• By type	1				2	3	4	5	6	7
52. Investment income										
5168										
53. Sales of goods										
5169										
54. Sales of services										
5170										
Remarks										

Section E — 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 1998. 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.

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 VI.B. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1998, 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.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States) and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

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

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

- 5180 1 "Shipped" basis
- 2 "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases.
- 3 "Charged" basis, with adjustments to correct for material differences between the "charged" and "shipped" bases.

• EXPORTS FROM THE U.S. —	Amount (1)			
	Value f.a.s. U.S. port			
	Bil.	Mil.	Thous.	Doll.
56. Merchandise shipped TO this foreign affiliate in FY 1998, total	5181			
57. Goods shipped to affiliate by U.S. Reporter(s)	4116			
58. Goods shipped to affiliate by other U.S. persons	4117			
• IMPORTS INTO THE U.S. —	Value f.a.s. foreign port			
59. Merchandise shipped BY this foreign affiliate in FY 1998, total	Bil.	Mil.	Thous.	Doll.
60. Goods shipped by affiliate to the U.S. Reporter(s)	4118			
61. Goods shipped by affiliate to other U.S. persons	4119			

Section F — Other Financial and Operating Data of Foreign Affiliate

62. Production royalty payments for natural resources — Include only amounts paid or accrued for the year to foreign governments, their subdivisions and agencies; Include payments-in-kind at market value.	Amount (1)			
	Bil.	Mil.	Thous.	Doll.
63. 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 collected by the affiliate on goods and services that the affiliate sold;				
b. Property taxes and other taxes on the value of assets or capital;				
c. Any remaining taxes (other than income or payroll taxes); and				
d. Import and export duties, license fees, fines, penalties and all other payments and accruals of nontax liabilities (other than production royalty payments).	5135			
64. Expenditures for new and used property, plant, and equipment (PP&E) — Except for those affiliates that explore for or develop natural resources (see below), include capitalized gross expenditures to acquire, add to, or improve real PP&E, including transfers in. Do not include the cost of PP&E acquired through the acquisition of a majority interest in the capital stock of another business enterprise. Sales, other dispositions, depreciation, amortization, depletion, or reclassifications of fixed assets should not be netted against gross expenditures. Gross expenditures for foreign affiliates engaged in natural resource exploration and development should include the full amount of the exploration and development expenditures made during a given year whether capitalized or expensed. Gross expenditures for foreign affiliates engaged in insurance or financial services should include the full amount of expenditures for PP&E regardless of how these expenditures are classified in financial statements, e.g., include purchases of real estate for investment purposes. Reclassifications of expenditures made in prior years are not to be reported in the period they are reclassified; such expenditures are considered to be expenditures only in the year when initially expended.	4115			

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

Employee compensation — Expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.

Number of employees

65. Total employment — Report the total number of employees for the year.	5158			
66. Total employee compensation — Report, for all employees, the sum of				
a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions); and all direct and in-kind payments by the employer to employees; and				
b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary. Include deferred postemployment and post retirement expenses in accordance with FASB 106.	5162			
BEA USE ONLY	5211	1	2	3
	5212	1	2	3
	5213	1	2	3

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production – crops
- 020 Agricultural production – livestock and animal specialties
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

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

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco products
- 220 Textile mill products
- 230 Apparel and other textile products
- 240 Lumber and wood products
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 265 Other paper and allied products
- 271 Newspapers
- 272 Miscellaneous publishing
- 275 Commercial printing and services
- 281 Industrial chemicals and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 308 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products
- 331 Primary metal industries, ferrous
- 335 Primary metal industries, nonferrous
- 341 Metal cans, forgings, and stampings

MANUFACTURING - Continued

- 342 Cutlery, hardware, and screw products
- 343 Heating equipment, plumbing fixtures, and structural metal products
- 349 Metal services, ordnance, and fabricated metal products, n.e.c.
- 351 Engines and turbines
- 352 Farm and garden machinery
- 353 Construction, mining, and materials handling machinery
- 354 Metalworking machinery
- 355 Special industry machinery
- 356 General industrial machinery
- 357 Computer and office equipment
- 358 Refrigeration and service industry machinery
- 359 Industrial and commercial machinery, n.e.c.
- 363 Household appliances
- 366 Household audio and video, and communications equipment
- 367 Electronic components and accessories
- 369 Electrical machinery, n.e.c.
- 371 Motor vehicles and equipment
- 379 Other transportation equipment
- 381 Measuring, scientific, and optical instruments
- 384 Medical instruments and supplies and ophthalmic goods
- 386 Photographic equipment and supplies
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- 401 Railroads
- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipelines, petroleum and natural gas
- 462 Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- 472 Passenger transportation arrangement
- 477 Transportation, n.e.c., warehousing, terminal facilities, and related services
- 481 Telephone and telegraph communications
- 483 Other communications services
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- 503 Lumber and construction materials
- 504 Professional and commercial equipment and supplies
- 505 Metals and minerals, except petroleum
- 506 Electrical goods
- 507 Hardware, and plumbing and heating equipment and supplies
- 508 Machinery, equipment, and supplies
- 509 Durable goods, n.e.c.
- 511 Paper and paper products
- 512 Drugs, proprietaries, and sundries

WHOLESALE TRADE - Continued

- 513 Apparel, piece goods, and notions
- 514 Groceries and related products
- 515 Farm-product raw materials
- 517 Petroleum and petroleum products
- 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 530 General merchandise stores
- 540 Food stores
- 554 Gasoline service stations
- 560 Apparel and accessory stores
- 580 Eating and drinking places
- 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banks
- 603 Savings institutions and credit unions
- 612 Other finance
- 631 Life insurance
- 632 Accident and health insurance
- 639 Other insurance
- 650 Real estate
- 671 Holding companies, except bank holding companies
- 679 Franchising, business — selling or licensing

SERVICES

- 700 Hotels and other lodging places
- 731 Advertising
- 734 Services to buildings
- 735 Equipment rental and leasing, except automobiles and computers
- 736 Personnel supply services
- 741 Computer processing and data preparation services
- 742 Information retrieval services
- 743 Computer related services, n.e.c.
- 749 Other business services
- 751 Automotive rental and leasing, without drivers
- 752 Automotive parking, repair, and other services
- 760 Miscellaneous repair services
- 780 Motion pictures, including television tape and film
- 790 Amusement and recreation services
- 800 Health services
- 810 Legal services
- 820 Educational services
- 871 Engineering, architectural, and surveying services
- 872 Accounting, auditing, and bookkeeping services
- 873 Research, development, and testing services
- 874 Management and public relations services
- 890 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities
- 905 Nonbusiness entities, except government

Remarks

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

FORM BE-11B(SF) (Report for Majority-Owned Foreign Affiliate)
(REV. 10/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1998 (Short Form)

BEA USE ONLY Affiliate ID _____

Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE
Complete items 1 and 2 for affiliates being reported for the first time.

1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-11A

2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.

REPORTING REQUIREMENTS — Form BE-11B(SF) must be filed by the U.S. Reporter for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **OR** net income (loss) after provision for foreign income taxes was greater than \$20 million (positive or negative) but for which no one of these items was greater than \$50 million (positive or negative), at the end of, or for, the affiliate's fiscal year. Read **Instruction Booklet** before completing form, in particular, see Part I.

DUE DATE — A completed BE-11B(SF) report (consisting of Form BE-11A and Form(s) BE-11B(LF), BE-11B(SF), and/or BE-11C) is due May 28, 1999.

ASSISTANCE — Telephone (202) 806-5566 during office hours — 8:00 a.m. to 4:30 p.m., eastern time.

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

GENERAL NOTES

1. 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	

- 2. If an item is between + or - \$500.00, enter "0."
- 3. Use parentheses () to indicate negative numbers.

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

1007 <input checked="" type="checkbox"/> 1 601 Australia	<input type="checkbox"/> 307 France	<input type="checkbox"/> 614 Japan	<input type="checkbox"/> 325 Switzerland	<input type="checkbox"/> Other - Specify _____
<input type="checkbox"/> 203 Brazil	<input type="checkbox"/> 308 Germany	<input type="checkbox"/> 213 Mexico	<input type="checkbox"/> 327 United Kingdom	
<input type="checkbox"/> 100 Canada	<input type="checkbox"/> 314 Italy	<input type="checkbox"/> 319 Netherlands		

4. Enter the ending date of this foreign affiliate's 1998 fiscal year

Month	Day	Year
1		98

5. Did the foreign business enterprise become a foreign affiliate of the U.S. Reporter during the fiscal year?

1002 1 Yes

If "Yes," did the U.S. Reporter — **Mark (X) one** —

- 1 Establish the foreign affiliate?
- 2 Acquire a voting interest of 10 percent or more in an existing foreign company?

2 No

Enter date →

Month	Year
3	

Ownership Interest in This Foreign Affiliate by U.S. Reporter Named in Item 1

Enter the U.S. Reporter's direct and indirect ownership interest based on voting stock if an incorporated foreign affiliate, or an equivalent interest if an unincorporated foreign affiliate. — Enter to the nearest tenth of one percent.

Percent of ownership at close of fiscal year 1998 (1)

6. Direct ownership interest

1011

--	--	--	--	--	--	--	--	--	--

7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates — See *Instruction Booklet, Part I.B.1.c., on how to calculate indirect ownership interest.*

1018

--	--	--	--	--	--	--	--	--	--

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

1050

--	--	--	--	--	--	--	--	--	--

9. Identification of foreign affiliate parent(s) — If there is an entry in item 7 — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate.

Foreign affiliate holding direct ownership interest in this foreign affiliate

Name and ID Number <i>Enter name from item 2 and affiliate ID number from foreign affiliate parent's Form BE-11B(LF) or (SF) or BE-11C.</i>	BEA ID Number (1)	Percent direct ownership in this foreign affiliate Close FY (2)
a.	1191	2
b.	1192	2
c.	1193	2
d.	1194	2
TOTAL	1019	2

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

Name	Mailing address

BEA USE ONLY 1021 1 2 3 4 5

Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

11. Major activity of foreign affiliate

A list, and an explanation of, the International Surveys Industry (ISI) codes used below are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. For an inactive foreign affiliate, indicate the activity pertinent to the last active period; for "start-ups," indicate the intended activity.

Mark (X) one:

- 1025 **1** **Production** — The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the 000, 100, 200, or 300 series, except 070, 108, 124, 138, and 148 of the list of ISI codes.
- 2** **Sales** — The foreign affiliate is primarily engaged in selling (at wholesale or retail) products which it does not produce. These activities are coded in the 500 series of the list of ISI codes.
- 3** **Services** — The foreign affiliate is primarily engaged in providing a service such as public utilities, transportation, lodging, consulting, accounting, engineering, holding companies, etc. These activities are coded in the 400, 600, 700, or 800 series, or in 070, 108, 124, 138, or 148 of the list of ISI codes.

Sales or gross operating revenues of foreign affiliate by industry

Enter the 3-digit ISI code(s) and the amount of sales (as reported in item 27) associated with each code. If you use fewer than four codes, you must account for total sales. For inactive affiliates, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies). Holding companies should show total income. To be considered a holding company, a company's equity in the net income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a sizable portion (usually, at least 50%) of its total assets invested in affiliates that it holds. ISI code 671, "holding company," is an invalid classification when the foreign affiliate being reported generates, or is expected to generate, more than 50% of total income from other activities.

	ISI code (1)	Amount (2)		
		Bil.	Mil.	Thous.
12. Enter code with largest sales or gross operating revenues	1028	2		
13. Enter code with 2nd largest sales or gross operating revenues	1029	2		
14. Enter code with 3rd largest sales or gross operating revenues	1030	2		
15. Enter code with 4th largest sales or gross operating revenues	1031	2		
16. Sales or gross operating revenues not accounted for above	1033	2		
17. TOTAL SALES — Sum of items 12 through 16	1034			
BEA USE ONLY	1035	1	2	3

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

Section A - Balance Sheet Items

NOTE— Report equity investments in all foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates) on an equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, report at cost.

	Item No.	Balance at close of fiscal year (1)		
		Bil.	Mil.	Thous.
18. Total assets	2048			
19. Of which: Property, plant, and equipment, net — 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 LESS accumulated depreciation for those items. <i>Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.</i>	2034	1		
20. Total liabilities	2050			
21. Total owners' equity — Item 18 minus item 20	2055			

Section B - Other Financial and Operating Data

	Item No.	Amount (1)			Unit
		Bil.	Mil.	Thous.	
22. Net income (loss) — Net income for the year, after provision for foreign income taxes, but before dividends on common and preferred stock. Include income from equity investments and realized and unrealized gains (losses) (net of income tax effects) included in the determination of net income.	2066	1			
23. Total employment — The total number of full-time and part-time employees on the payroll at the end of the fiscal year, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end fiscal year number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, was unusually high or low because of temporary factors (e.g., a strike), 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 the fiscal year should be given.	5159	1			Number of employees
24. Total employee compensation — Include wages and salaries; i.e., employees' gross earnings (before payroll deductions), all direct and in-kind payments by the employer to employees and employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary. Include deferred postemployment and post retirement expenses in accordance with FASB 106. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.	5162	1			
25. Expenditures for property, plant, and equipment (PP&E) — Except for those affiliates that explore for or develop natural resources (see below), include capitalized gross expenditures to acquire, add to, or improve real PP&E, including transfers in. Do not include the cost of PP&E acquired through the acquisition of a majority interest in the capital stock of another business enterprise. Sales, other dispositions, depreciation, amortization, depletion, or reclassifications of fixed assets should not be netted against gross expenditures. Gross expenditures for foreign affiliates engaged in natural resource exploration and development should include the full amount of the exploration and development expenditures made during a given year whether capitalized or expensed. Gross expenditures for foreign affiliates engaged in insurance or financial services should include the full amount of expenditures for PP&E regardless of how these expenditures are classified in financial statements, e.g., include purchases of real estate for investment purposes. Reclassifications of expenditures made in prior years are not to be reported in the period they are reclassified; such expenditures are considered to be expenditures only in the year when initially expended.	4115	1			
Research and development (R&D) expenditures — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead of this affiliate whether or not allocated to others, and indirect costs.					
26. R&D performed BY the affiliate — All R&D performed by this foreign affiliate, whether for its own account or for others (including the U.S. Reporter or its other foreign affiliates). Exclude the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S. Reporter (report such R&D on Form BE-11A, item 35).	2073	1			

BEA USE ONLY	2074	1	2	3	4	5
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Section C — Distribution of Sales or Gross Operating Revenues

27. Sales or gross operating revenues excluding sales taxes	TOTAL <i>Column (1) equals the sum of columns (2) through (7)</i>				Local sales		Sales to U.S.		Sales to other countries	
	(1)				To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	Bil.	Mil.	Thous.	Dols.	(2)	(3)	(4)	(5)	(6)	(7)
5167	1				2	3	4	5	6	7

Section D — 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 1998. 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. 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 VI.B. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1998, 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.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

• U.S. MERCHANDISE EXPORTS TO AFFILIATE IN FY 1998					Amount (1)			
					Value f.a.s. U.S. port			
					Bil.	Mil.	Thous.	Dols.
28. Goods shipped to affiliate by U.S. Reporter(s)				4116	1			
29. Goods shipped to affiliate by other U.S. persons				4117	1			
• U.S. MERCHANDISE IMPORTS FROM AFFILIATE IN FY 1998					Value f.a.s. foreign port			
					Bil.	Mil.	Thous.	Dols.
30. Goods shipped by affiliate to the U.S. Reporter(s)				4118	1			
31. Goods shipped by affiliate to other U.S. persons				4119	1			
BEA USE ONLY	5211	1	2	3	4	5		
	5212	1	2	3	4	5		
	5213	1	2	3	4	5		

Remarks

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production – crops
- 020 Agricultural production – livestock and animal specialties
- 070 Agricultural services
- 080 Forestry
- 090 Fishing, hunting, and trapping

MINING

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

CONSTRUCTION

- 150 Construction

MANUFACTURING

- 201 Meat products
- 202 Dairy products
- 203 Preserved fruits and vegetables
- 204 Grain mill products
- 205 Bakery products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco products
- 220 Textile mill products
- 230 Apparel and other textile products
- 240 Lumber and wood products
- 250 Furniture and fixtures
- 262 Pulp, paper, and board mills
- 265 Other paper and allied products
- 271 Newspapers
- 272 Miscellaneous publishing
- 275 Commercial printing and services
- 281 Industrial chemicals and synthetics
- 283 Drugs
- 284 Soap, cleaners, and toilet goods
- 287 Agricultural chemicals
- 289 Chemical products, n.e.c.
- 291 Integrated petroleum refining and extraction
- 292 Petroleum refining without extraction
- 299 Petroleum and coal products, n.e.c.
- 305 Rubber products
- 308 Miscellaneous plastics products
- 310 Leather and leather products
- 321 Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetallic mineral products
- 331 Primary metal industries, ferrous
- 335 Primary metal industries, nonferrous
- 341 Metal cans, forgings, and stampings

MANUFACTURING – Continued

- 342 Cutlery, hardware, and screw products
- 343 Heating equipment, plumbing fixtures, and structural metal products
- 349 Metal services; ordnance; and fabricated metal products, n.e.c.
- 351 Engines and turbines
- 352 Farm and garden machinery
- 353 Construction, mining, and materials handling machinery
- 354 Metalworking machinery
- 355 Special industry machinery
- 356 General industrial machinery
- 357 Computer and office equipment
- 358 Refrigeration and service industry machinery
- 359 Industrial and commercial machinery, n.e.c.
- 363 Household appliances
- 366 Household audio and video, and communications equipment
- 367 Electronic components and accessories
- 369 Electrical machinery, n.e.c.
- 371 Motor vehicles and equipment
- 375 Other transportation equipment
- 381 Measuring, scientific, and optical instruments
- 384 Medical instruments and supplies and ophthalmic goods
- 386 Photographic equipment and supplies
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- 401 Railroads
- 441 Petroleum tanker operations
- 449 Other water transportation
- 450 Transportation by air
- 461 Pipelines, petroleum and natural gas
- 462 Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- 472 Passenger transportation arrangement
- 477 Transportation, n.e.c., warehousing, terminal facilities, and related services
- 481 Telephone and telegraph communications
- 483 Other communications services
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- 503 Lumber and construction materials
- 504 Professional and commercial equipment and supplies
- 505 Metals and minerals, except petroleum
- 506 Electrical goods
- 507 Hardware, and plumbing and heating equipment and supplies
- 508 Machinery, equipment, and supplies
- 509 Durable goods, n.e.c.
- 511 Paper and paper products
- 512 Drugs, proprietaries, and sundries

WHOLESALE TRADE – Continued

- 513 Apparel, piece goods, and notions
- 514 Groceries and related products
- 515 Farm-product raw materials
- 517 Petroleum and petroleum products
- 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 530 General merchandise stores
- 540 Food stores
- 554 Gasoline service stations
- 560 Apparel and accessory stores
- 580 Eating and drinking places
- 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL ESTATE

- 600 Banks
- 603 Savings institutions and credit unions
- 612 Other finance
- 631 Life insurance
- 632 Accident and health insurance
- 639 Other insurance
- 650 Real estate
- 671 Holding companies, except bank holding companies
- 679 Franchising, business — selling or licensing

SERVICES

- 700 Hotels and other lodging places
- 731 Advertising
- 734 Services to buildings
- 735 Equipment rental and leasing, except automobiles and computers
- 736 Personnel supply services
- 741 Computer processing and data preparation services
- 742 Information retrieval services
- 743 Computer related services, n.e.c.
- 749 Other business services
- 751 Automotive rental and leasing, without drivers
- 752 Automotive parking, repair, and other services
- 760 Miscellaneous repair services
- 780 Motion pictures, including television tape and film
- 790 Amusement and recreation services
- 800 Health services
- 810 Legal services
- 820 Educational services
- 871 Engineering, architectural, and surveying services
- 872 Accounting, auditing, and bookkeeping services
- 873 Research, development, and testing services
- 874 Management and public relations services
- 890 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities
- 905 Nonbusiness entities, except government

Remarks

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

FORM **BE-11C (Report for Minority-Owned Foreign Affiliate)**
(REV. 10/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY

ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD 1998

BEA USE ONLY Affiliate ID

Part I IDENTIFICATION OF MINORITY-OWNED FOREIGN AFFILIATE
Complete items 1 and 2 for affiliates being reported for the first time.

1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-11A

2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.

REPORTING REQUIREMENTS — Form BE-11C must be filed by the U.S. Reporter for each minority-owned nonbank foreign affiliate owned at least 20 percent, but not more than 50 percent, directly and/or indirectly, by all U.S. Reporters of the affiliate combined, for which total assets; sales or gross operating revenues, excluding sales taxes; or net income (loss) after provision for foreign income taxes was greater than \$20 million (positive or negative) at the end of, or for the affiliate's fiscal year. Read **Instruction Booklet** before completing form; in particular, see Part I.

DUE DATE — BE-11 reports are due Mar. 15, 1999.

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

ASSISTANCE — Telephone (202) 606-5566 during office hours — 8:00 a.m. to 4:30 p.m., eastern time.

TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS — The foreign affiliate's financial and operating data should be translated from its functional currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 52). See **Instruction Booklet**, Part I.5.

GENERAL NOTES

- Data for items 11 through 17 should reflect all the operations of the foreign affiliate and NOT just the U.S. Reporter's share.
- 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	

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

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

1007 <input type="checkbox"/> 601 Australia	<input type="checkbox"/> 307 France	<input type="checkbox"/> 614 Japan	<input type="checkbox"/> 325 Switzerland	<input type="checkbox"/> Other — Specify _____
<input type="checkbox"/> 202 Brazil	<input type="checkbox"/> 308 Germany	<input type="checkbox"/> 213 Mexico	<input type="checkbox"/> 327 United Kingdom	
<input type="checkbox"/> 100 Canada	<input type="checkbox"/> 314 Italy	<input type="checkbox"/> 319 Netherlands		

4. Enter the ending date of this foreign affiliate's 1998 fiscal year

Month	Day	Year
1		98

5. Did the foreign business enterprise become a foreign affiliate of the U.S. Reporter during the fiscal year?

1009 1 Yes

If "Yes," did the U.S. Reporter — Mark (X) one

- 1 Establish the foreign affiliate?
- 2 Acquire a voting interest of 10 percent or more in an existing foreign company?

2 No

Enter date →

Month	Year
3	

Ownership Interest in This Foreign Affiliate by U.S. Reporter Named in Item 1
Enter the U.S. Reporter's direct and indirect ownership interest based on voting stock if an incorporated foreign affiliate, or an equivalent interest if an unincorporated foreign affiliate. — Enter to the nearest tenth of one percent.

Percent of ownership at close of fiscal year 1998 (1)

6. Direct ownership interest

1011

7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates — See **Instruction Booklet, Part I.B.1.c.**, on how to calculate indirect ownership interest.

1018

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

1050

9. What is the major product produced or sold, or the major service performed, by this foreign affiliate? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, etc. (For example, "Manufacture widgets to sell at wholesale.")

10. International Survey Industry (ISI) code — Give the 3-digit ISI code in the affiliate's "major industry group" that accounts for the largest amount of the affiliate's sales. A list, and an explanation of, the ISI codes are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**. A summary list of industry codes is included on Forms BE-11B(LF) and (SF).

1035

Part II FINANCIAL AND OPERATING DATA OF MINORITY-OWNED FOREIGN AFFILIATE

Amount (1)

Bil. Mil. Thous. Dols.

11. Total assets — Balance at close of fiscal year

2046

12. Annual sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers. For affiliates classified in ISI code 612, include interest income; for affiliates classified in ISI code 631, 632, or 639, include gross investment income.

2056

BEA USE ONLY

2075	1	2	3	4	5
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Part II FINANCIAL AND OPERATING DATA OF MINORITY-OWNED FOREIGN AFFILIATE - Continued

	Amount (1)	Bil. Mil. Thous. D.		
13. Net income (loss) - Net income for the year, after provision for foreign income taxes, but before dividends on common and preferred stock. Include income from equity investments and realized and unrealized gains (losses) (net of income tax effects) included in the determination of net income.	2066	1		
14. Total employment - The total number of full-time and part-time employees on the payroll at the end of the fiscal year, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end of the fiscal year number. If employment at the end of the fiscal year, or the count taken at some other time during the fiscal year, was unusually high or low because of temporary factors (e.g., a strike), 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 the fiscal year should be given.	5158	1		
15. Total employee compensation - Include wages and salaries, i.e., employees' gross earnings (before payroll deductions), all direct and in-kind payments by the employer to employees and employer expenditures for all employee benefit plans, including those required by statute, those resulting from collective bargaining contracts, and those that are voluntary. Include deferred postemployment and post-retirement expenses in accordance with FASB 106. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. Do NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods.	5182	1		

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 1998. 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 (a) were not physically shipped (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 VI.B. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1998, 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.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are **goods that are not** processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

	Amount (1)	Value f.a.s. U.S. port		
		Bil. Mil. Thous. D.		
16. U.S. merchandise exports to affiliate - Goods shipped TO this foreign affiliate in FY 1998 by the U.S. Reporter(s) of this affiliate and by other U.S. persons.	5181	1		
17. U.S. merchandise imports from affiliate - Goods shipped BY this foreign affiliate in FY 1998 to the U.S. Reporter(s) of this affiliate and to other U.S. persons.	5193	1		

BEA USE ONLY	1	2	3	4	5
5211	1	2	3	4	5
5212	1	2	3	4	5
5213	1	2	3	4	5

REMARKS