

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD – 1999
INSTRUCTION BOOKLET FOR FORMS BE-10A, BE-10A BANK,
BE-10B(LF), BE-10B(SF), BE-10B BANK**

The Bureau of Economic Analysis (BEA) is conducting the Benchmark Survey of U.S. Direct Investment Abroad - 1999. BEA will use the data collected for compiling the nation's economic accounts and for providing a factual framework through which policy makers and the general public may address issues pertaining to U.S. direct investment abroad. Reporting on the survey is mandatory under the International Investment and Trade in Services Survey Act (22 U.S.C. 3101-3108). By the same law, BEA may use the information reported only for analytical and statistical purposes and, without your written permission, cannot present the data in a manner that allows it to be individually identified.

The benchmark survey obtains universe data on the financial and operating characteristics of, and on positions and transactions between, U.S. parent companies and their foreign affiliates. The data will provide benchmarks for deriving current universe estimates of direct investment from sample data BEA collects in surveys in nonbenchmark years. In particular, the data will serve as benchmarks for the quarterly direct investment estimates included in the U.S. international transactions and national income and product accounts, and for annual estimates of the U.S. direct investment position abroad and of the operations of U.S. parent companies and their foreign affiliates.

Each U.S. business enterprise that, at any time during its 1999 fiscal year, owned or controlled a direct or indirect interest of 10 percent or more in a foreign business enterprise must file this survey. See this **Instruction Booklet** for reporting requirements and general instructions and 15 CFR, Part 806 for regulations. You must return the completed survey by May 31, 2000 if you have fewer than 50 forms to file and by June 30, 2000 if you have 50 or more forms to file. If you received this survey but are not required to report, you must complete a "Claim for Not Filing a BE-10" and return it to BEA within 30 days.

The survey introduces the North American Industry Classification System (NAICS) as the basis for classifying enterprises reported in BEA's surveys of U.S. direct investment abroad; in the past, classification was based on the U.S. Standard Industrial Classification system. Details of the NAICS-based system are provided in the accompanying booklet, **Guide to Industry and Foreign Trade Classification for International Surveys**.

The Bureau is aware of the reporting burden that surveys such as this impose on respondents, and it has endeavored to keep this burden to the minimum consistent with achieving the objectives of the survey. The business community and the U.S. Government have a common interest in the availability of timely and reliable statistical information on the activities of U.S. multinational companies. If you need assistance, please do not hesitate to contact my staff at (202) 606-5566.

Thank you for your cooperation.

Sincerely,



J. Steven Landefeld
Director
Bureau of Economic Analysis

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I. REPORTING REQUIREMENTS

Section 806.4 of 15 CFR, Chapter VIII, requires all persons subject to the reporting requirements of the BE-10 survey to respond, whether or not they are contacted by BEA. It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by: **1.** certifying in writing, within 30 days of being contacted by BEA, that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; **2.** completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of the BE-10 survey report forms; or **3.** filing the properly completed BE-10 report by May 31, 2000, or June 30, 2000, as required.

Forms comprising a BE-10 report are:

1. **Form BE-10A** – Report for U.S. Reporters that are not banks;
2. **Form BE-10A BANK** – Report for U.S. Reporters that are banks;
3. **Form BE-10B(LF) (Long Form)** – Report for "large" majority-owned nonbank foreign affiliates of nonbank parents;
4. **Form BE-10B(SF) (Short Form)** – Report for "small" majority-owned nonbank foreign affiliates of nonbank parents, nonbank foreign affiliates of bank parents, and nonbank minority-owned foreign affiliates of nonbank parents;
5. **Form BE-10B BANK** – Report for foreign affiliates that are banks; and
6. **BE-10 Claim for Not Filing.**

For definitions of terms, see Section II of these instructions.

A. Who must report

1. **Basic requirement** – A BE-10 report is required of any U.S. person that had a foreign affiliate – that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise, or an equivalent interest in an unincorporated foreign business enterprise – at any time during the U.S. person's 1999 fiscal year.

If the U.S. person had no foreign affiliates during its 1999 fiscal year, it must file a **"BE-10 Claim for Not Filing" within 30 days of receipt of this package**; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 1999 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, nonbank U.S. Reporters should see *I.B.* and U.S. Reporters that are banks or bank holding companies should see *I.C.*

2. **Calculation of ownership percentage** – A U.S. Reporter's ownership interest in a foreign business enterprise may be directly held, indirectly held, or both. It is directly held if the U.S. Reporter itself holds the ownership interest in a foreign business enterprise. It is indirectly held if, for example, the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The Reporter must sum all direct and indirect lines of ownership interest in the foreign business enterprise to determine whether it holds a foreign business enterprise to the extent of 10 percent or more, directly or indirectly. **Note** – An associated group is deemed to be one U.S. Reporter. See *II.C* for a definition of an associated group.

A U.S. Reporter's percentage of indirect ownership interest in a given foreign business enterprise is the product of the direct ownership percentage that the U.S. Reporter has in the first foreign business enterprise in the ownership chain, multiplied by that first enterprise's direct ownership percentage in the second enterprise in the chain, multiplied by the direct ownership percentages for all other intervening enterprises in the ownership chain, multiplied by the last intervening enterprise's direct ownership percentage in the given foreign business enterprise. To illustrate, assume the U.S. Reporter owned 50 percent of

foreign business enterprise A directly, and that A owned 75 percent of foreign business enterprise B that, in turn, owned 80 percent of foreign business enterprise C. Then the U.S. Reporter's percentage of indirect ownership of B would be 37.5 percent (the product of the first two percentages), its indirect ownership of C would be 30 percent (the product of all three percentages), and B and C (as well as A) would be considered foreign affiliates of the U.S. Reporter.

3. **Reporting when the foreign affiliate is owned only part of the year** – Reports are required even though the foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. Reporter's 1999 fiscal year. See *III.G* for how to file for these foreign business enterprises.

B. Forms for nonbank U.S. Reporters and nonbank foreign affiliates

1. **Form BE-10A** – Report for nonbank U.S. Reporter

a. Basic requirements – Each U.S. Reporter that is not a bank must complete a BE-10A report. If the U.S. Reporter is a corporation, Form BE-10A must cover the fully consolidated U.S. domestic business enterprise. See *I.B.1.b.* for the definition of "fully consolidated U.S. domestic business enterprise."

The nonbank U.S. Reporter must file a **complete** Form BE-10A if **any one** of the following three items of the fully consolidated U.S. **domestic** business enterprise was greater than \$100 million (positive or negative) at any time during the Reporter's 1999 fiscal year:

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

The nonbank U.S. Reporter must file a **partial** Form BE-10A if **no one** of the three items listed above for the fully consolidated U.S. **domestic** business enterprise was greater than \$100 million (positive or negative) at any time during the Reporter's 1999 fiscal year.

The nonbank U.S. Reporter, whether filing a complete or partial BE-10A report, must also complete, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate exempt from being reported on Form BE-10B(LF), BE-10B(SF), or BE-10B BANK. It also must file a Form BE-10B(LF), BE-10B(SF), or BE-10B BANK, as appropriate, for **each** nonexempt foreign affiliate. See *I.B.2* and *I.C.2*.

- b. **Definition of "fully consolidated U.S. domestic business enterprise"** – The fully consolidated U.S. domestic business enterprise is defined as: **1.** the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and **2.** proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. **This consolidation excludes foreign branches and all other foreign affiliates.**

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

I. REPORTING REQUIREMENTS

c. Other requirements for filing Form BE-10A –

- (1) **Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise** – The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.
- (2) **U.S. Reporter that is an individual, estate, trust, or nonprofit organization** – A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a nonexempt foreign affiliate directly, rather than through a U.S. business enterprise, should complete **only** items 1, 2, and 5 of Form BE-10A and, as applicable, the BE-10A SUPPLEMENT A listing each, if any, foreign affiliate exempt from reporting on Form BE-10B(LF), BE-10B(SF), or BE-10B BANK.
- (3) **U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization** – If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report must be filed by, and Form BE-10A must be for, the U.S. business enterprise not the individual, etc. However, direct financial transactions or positions, if any, by the individual, etc., with the foreign affiliate must be included in the business enterprise's report.
- (4) **U.S. Reporter owned by a foreign person** – A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a BE-15(LF), Annual Survey of Foreign Direct Investment in the United States – 1999 (Long Form), should only complete items 1 through 11, 47 through 53, 57 through 73, 85 through 91, 93 through 187 and the Supplement A of Form BE-10A. If the U.S. Report is filing a BE-15(SF) (Short Form), in lieu of the BE-15(LF), it should complete only items 1 through 12 and the Supplement A of Form BE-10A. See also III.B.
- (5) **Joint ownership of foreign affiliate** – If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A.

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

Ownership U.S. \$ amount	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$100 mil. (+ or -).	BE-10B(LF)	BE-10B(SF) except Part V
At least one of the three items* is greater than \$50 mil. (+ or -), but no one is greater than \$100 mil. (+ or -),	BE-10B(SF)	
At least one of the three items* is greater than \$7 mil. (+ or -), but no one is greater than \$50 mil. (+ or -),	BE-10B(SF) except Part V	
All three items* are less than or equal to \$7 mil. (+ or -).	Record on BE-10A Supplement A	

* Total assets, sales or gross operating revenues excluding sales taxes, net income

- a. **Basic requirements for BE-10B(LF) (Long Form)** – A BE-10B(LF) must be filed for each nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$100 million (positive or negative) at **any time** during the affiliate's 1999 fiscal year:

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

Note – Unless otherwise stated, whenever reference is made to the financial or operating data of a foreign affiliate, such as assets, sales, or net income, the data are to represent 100 percent of the foreign affiliate and not just the portion, if less than 100 percent, owned by the U.S. Reporter(s). Also, do not eliminate an affiliate's receivables due from its parent or from other affiliated persons from the affiliate's total assets when applying the exemption criteria for this report.

- b. **Basic requirements for BE-10B(SF) (Short Form)** – A BE-10B(SF) must be filed for:

- (1) each majority-owned nonbank foreign affiliate of a nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the three items listed in I.2.a. was greater than \$7 million, but for which **no one** of these items was greater than \$100 million (positive or negative) at **any time** during the affiliate's 1999 fiscal year, and
- (2) each minority-owned nonbank foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in I.2.a. was greater than \$7 million (positive or negative) at **any time** during the affiliate's 1999 fiscal year, and
- (3) each nonbank foreign affiliate of a U.S. bank Reporter for which **any one** of the three items listed in I.2.a. was greater than \$7 million (positive or negative) at **any time** during the affiliate's 1999 fiscal year.

c. Other requirements for filing Forms BE-10B(LF) and BE-10B(SF) –

- (1) **Rules for consolidation of foreign affiliate** – Use the following rules to determine which foreign business enterprises may be consolidated into one foreign affiliate report:
- (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED;
 - (b) Foreign business enterprises located in the same country that are integral parts of the same business operation **may** be consolidated into one affiliate report (example: German enterprise A manufactures automobile engines and a majority of its sales are to German enterprise B which produces complete automobiles); and
 - (c) Foreign business enterprises located in the same country and in the same BEA 4-digit industry, as defined in the *Guide to Industry and Foreign Trade Classifications for International Surveys*, Part I, may be consolidated.

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

I. REPORTING REQUIREMENTS – Continued

- (2) Reporting of foreign affiliates owned by more than one U.S. Reporter** – If the foreign affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a **complete** Form BE-10B(LF) or (SF) on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial** Form BE-10B(LF) or (SF) on which only Part I, items 1-23, and Part III, if there is direct ownership or direct financial positions or transactions between the U.S. Reporter and the foreign affiliate, have been completed. If no one of the U.S. Reporters owns a greater share of the foreign affiliate than the other U.S. Reporter(s), then the U.S. Reporters must decide which one will file the complete Form BE-10B(LF) or (SF) and which one(s) will file a partial Form BE-10B(LF) or (SF).

Note – The U.S. Reporter filing a **complete** BE-10B(LF) for a foreign affiliate owned by more than one U.S. Reporter should note that, in Part II, Sections B, E, and I, and in Part IV data must be reported by transactor. For example, in Part II, Section E, Composition of External Finances of Foreign Affiliate, one transactor category is "with U.S. Reporter(s) of this affiliate." If the U.S. Reporter filing the complete BE-10B(LF) cannot, or prefers not to, obtain from the affiliate data about the other U.S. Reporter(s) of the affiliate, then each U.S. Reporter is required to report its own data by completing these sections in Parts II and IV. The U.S. Reporter filing the complete BE-10B(LF) must attach a note to the form stating it is not reporting data in Part II, Sections B, E, and I, and in Part IV for the other U.S. Reporter(s). The U.S. Reporter must inform the other U.S. Reporter(s) of this fact.

- (3) Reporting when there is more than one foreign affiliate in a chain of ownership** – A Form BE-10B(LF) or (SF) must be filed for a foreign affiliate of the U.S. Reporter that owns another **nonexempt** foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF), (SF), or BANK must be filed for all affiliates upward in a chain of ownership.
- (4) Relationship between Forms BE-10A and BE-10B(LF) or (SF)** – The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B(LF) or (SF), when data on trade and financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.
- (5) Reporting for majority- or minority-owned, and for directly or indirectly owned, foreign affiliates** – The specific items required to be reported on Form BE-10B(LF) or (SF) depend on whether the foreign affiliate was majority- or minority-owned, and on whether it was directly or indirectly owned, by the U.S. Reporter. For example, on the BE-10B(SF), Part V must be completed only if the affiliate is majority-owned. Similarly, more information is required for directly owned than for indirectly owned foreign affiliates in Part III of Form BE-10B(LF) and (SF). Specifically, for an indirectly owned foreign affiliate, only direct transactions and positions between the affiliate and the U.S. Reporter are to be reported in Part III of Form BE-10B(LF) or (SF).

Unless otherwise specified in the instructions on Forms BE-10B(LF) or (SF), all other items in each Part must be completed.

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

Banks are defined as business enterprises classified in International Surveys Industry (ISI) codes 5221 and 5229.

Specialized report forms, Forms BE-10A BANK and BE-10B BANK, have been adopted for banks because much of the information on foreign activities requested on the standard BE-10 report forms is, for banks, already being reported to other agencies of the Federal Government. The specialized report forms are designed to yield only the additional information deemed necessary. Use of specialized forms is at the discretion of BEA. In situations where their possible use is not clear-cut, obtain permission from BEA before filing on the specialized forms.

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

1. Form BE-10A BANK – Report for U.S. Reporter that is a bank

- a. Basic requirements** – Each U.S. Reporter that is a bank must complete a BE-10A BANK report. The U.S. bank Reporter must also complete, as applicable, the BE-10A BANK SUPPLEMENT A listing each, if any, foreign affiliate exempt from being reported on form BE-10B BANK or BE-10B(SF). It must also file a Form BE-10B BANK or BE-10B(SF), as appropriate, for each nonexempt foreign affiliate.

Note – For purposes of filing Form BE-10A BANK, the U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise, and all required data on this form shall be for the fully consolidated domestic entity. See *I.B.1.b.*

b. Other requirements for filing Form BE-10A BANK

- (1) Foreign affiliate owned by only part of the fully consolidated U.S. domestic business enterprise** – The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.

- (2) Joint ownership of foreign affiliate** – If two or more U.S. Reporters jointly own, directly or indirectly, a foreign affiliate, each U.S. Reporter must file a Form BE-10A BANK.

2. Form BE-10B BANK – Report for a foreign affiliate that is a bank

- a. Basic requirements** – A BE-10B BANK report must be filed for each foreign bank affiliate of a bank or nonbank U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$7 million (positive or negative) at **any time** during the foreign affiliate's 1999 fiscal year:

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

See Note in *I.B.2.a.*

I. REPORTING REQUIREMENTS – Continued**b. Other requirements for filing Form BE-10B BANK**

- (1) Rules for consolidation of foreign bank affiliate** – Use the following rules to determine which foreign business enterprises may be consolidated into one foreign bank affiliate:
- (a) FOREIGN BUSINESS ENTERPRISES LOCATED IN DIFFERENT COUNTRIES MAY NOT, UNDER ANY CIRCUMSTANCES, BE CONSOLIDATED.**
- (b)** Foreign bank branches of the U.S. Reporter that are located in the same country **must** be consolidated on one Form BE-10B BANK, even if the U.S. Reporter's practice is to report data for these branches separately to the Federal Reserve (on Form FFIEC 030) or to the Comptroller of the Currency. Incorporated foreign bank affiliates of the U.S. Reporter located in the same country **may** be consolidated.
- (c)** Bank and nonbank enterprises located in the same country may **not** be consolidated.
- (2) Reporting of foreign bank affiliates owned by more than one U.S. Reporter** – If the foreign bank affiliate is owned directly and/or indirectly by more than one U.S. Reporter, the U.S. Reporter with the highest percentage of ownership in the foreign affiliate (direct and indirect combined) must file a **complete** Form BE-10B BANK on which all Parts have been completed. The other U.S. Reporter(s) with total direct and indirect ownership of 10 percent or more must file a **partial** Form BE-10B BANK on which Part I, items 1-23, and Part III, if there is direct ownership or direct financial positions or transactions between the U.S. Reporter and foreign affiliate, have been completed. If no one U.S. Reporter owns a greater share of the foreign affiliate than the other U.S. Reporters, then the U.S. Reporters must decide which one will file the complete Form BE-10B BANK and which one(s) will file a partial Form BE-10B BANK.
- (3) Reporting when there is more than one foreign affiliate in a chain of ownership** – Form BE-10B BANK must be filed for a foreign bank affiliate of the U.S. Reporter that owns another **nonexempt** foreign affiliate of that U.S. Reporter, even if the foreign affiliate parent is otherwise exempt, i.e., a Form BE-10B(LF), (SF), or BANK must be filed for all affiliates upward in a chain of ownership. A Form BE-10B BANK is not required for a foreign bank affiliate in which the U.S. Reporter holds only an indirect ownership interest of 50 percent or less and the foreign bank affiliate does not own a reportable nonbank foreign affiliate. However, the indirectly owned bank affiliate must be listed on the BE-10A SUPPLEMENT A or a BE-10A BANK SUPPLEMENT A.
- (4) Relationship between Forms BE-10A BANK and BE-10B BANK** – The term "U.S. Reporter" is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B BANK, when data on financial relationships between the U.S. Reporter and the foreign affiliate are requested, the data must reflect the foreign affiliate's relationship with the entire U.S. enterprise, not merely with one division, operating unit, or part.
- (5) Banks on U.S. military bases abroad** – Banks located on U.S. military bases abroad servicing base personnel are not considered "foreign" and a Form BE-10B BANK should not be filed.

II. DEFINITIONS

- A. 1999 fiscal year** is the U.S. Reporter's or the foreign affiliate's financial reporting year that ended in calendar year 1999. Reporters or affiliates having a "52/53 week" fiscal year that ended within the first week of January 2000 are considered to have a 1999 fiscal year for purposes of filing this survey, and should report December 31, 1999 as their 1999 fiscal year end. A business enterprise that does not have a financial reporting year, or does not have a financial reporting year ending in calendar year 1999, is deemed to have a fiscal year identical to calendar year 1999. (If a U.S. Reporter or foreign affiliate changed the ending date of its financial reporting year in 1999, contact BEA to determine what reporting period to use.)
- B. Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 percent or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- C. Associated group** means two or more persons who, by the appearance of their actions, by agreement, or by an understanding, exercise or appear to exercise, their voting privileges in a concerted manner to influence the management of a business enterprise. The following are *deemed* to be associated groups:
1. members of the same family,
 2. a business enterprise and one or more of its officers or directors,
 3. members of a syndicate or joint venture, or
 4. a corporation and its domestic subsidiaries.
- D. Banking** covers business enterprises engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations engaged in international or foreign banking, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, savings banks, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks that they hold.
- E. Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- F. Business enterprise** means any organization, association, branch, or venture which exists for profit making purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- G. 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.
- H. Foreign affiliate** means an affiliate located outside the United States in which a U.S. person has direct investment.
- I. Foreign affiliate parent** means a U.S. Reporter's foreign affiliate which has an ownership interest in another foreign affiliate of the U.S. Reporter.
- J. Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States. *See III.D.*
- K. Fully consolidated U.S. domestic business enterprise means:** 1. the U.S. corporation whose voting securities are not owned more than 50 percent by another U.S. corporation, and 2. proceeding down each ownership chain from that U.S. corporation, any U.S. corporation (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. corporation above it. This consolidation excludes foreign branches and all other foreign affiliates.
- L. Intercompany** means between a U.S. Reporter and its foreign affiliates.

II. DEFINITIONS – Continued

- M. Intermediary** means an agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- N. Lease** is an arrangement conveying the right to use property, plant, or equipment (i.e., land and/or depreciable assets), usually for a stated period of time.
- 1. Capital lease** – A long-term lease under which a sale of the asset is recognized at the inception of the lease. These may be shown as lease contracts or accounts receivable on the lessor's books. The assets would not be considered to be owned by the lessor.
 - 2. Operating lease** – Generally, a lease with a term which is less than the useful life of the asset and in which a transfer of ownership is not contemplated.
- O. Majority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of ALL U.S. REPORTERS of the affiliate exceeds 50 percent.
- P. 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).
- Q. U.S. direct investment abroad** means the ownership or control, directly or indirectly, by one U.S. person of 10 percent or more of the voting securities of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise, including a branch.
- R. U.S. Reporter** means the U.S. person which has direct investment in a foreign business enterprise, including a branch. If the U.S. person is an incorporated business enterprise, the U.S. Reporter is the fully consolidated U.S. domestic business enterprise. *See II.K.*
- S. U.S. person** means any person resident in the United States or subject to the jurisdiction of the United States. *See III.D. of these instructions.*
- T. United States**, when used in a geographic sense, means the several States, the District of Columbia, the Commonwealth of Puerto Rico, and all territories and possessions of the United States.

III. CLARIFICATION OF COVERAGE

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

The following characteristics would indicate that an operation or activity is a foreign affiliate:

- 1.** It pays foreign income taxes.
- 2.** It has a substantial physical presence abroad, as evidenced by plant and equipment, or employees, permanently located abroad.

- 3.** It has separate financial records that would allow the preparation of financial statements, including a balance sheet and income statement. (A mere record of disbursements to, or receipts from, the foreign operation or activity does not constitute a "financial statement" for this purpose.)

- 4.** It takes title to the goods it sells and receives revenues from the sale, or it receives funds from customers for its own account for services it performs.

The following characteristics would indicate that the operation or activity is probably not a foreign affiliate:

- 1.** It engages only in sales promotion or public relations activities on behalf of the U.S. person.
- 2.** It conducts business abroad only for the U.S. person's account, not for its own account.
- 3.** It has no separate financial records that allow the preparation of financial statements.
- 4.** Its expenses are paid by the U.S. parent.
- 5.** It pays no foreign income taxes.
- 6.** It has limited physical assets or few employees permanently located abroad.

- B. U.S. Reporter owned by a foreign person** – A U.S. business enterprise that is a U.S. Reporter in this BE-10 survey may also be a U.S. affiliate of a foreign person that must report in the BE-15, Annual Survey of Foreign Direct Investment in the United States - 1999. This could be the case if the U.S. business enterprise owns foreign affiliates and is also owned 10 percent or more, directly or indirectly, by a foreign person. In such cases, the U.S. business enterprise should report in this survey for any foreign business enterprise it owns or controls, directly or indirectly, at least 10 percent or more, but should not report other property of its foreign owner. (A foreign business enterprise that is jointly owned by the U.S. Reporter and the foreign owner of the U.S. Reporter should be considered a foreign affiliate of the U.S. Reporter if U.S. Reporter has a 10 percent or more ownership interest in it.) For purposes of the BE-10 survey, consider the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates (other than those held through the U.S. Reporter) of the foreign owner, as unaffiliated foreign persons.

- C. Partnerships** – Limited partners do not have control in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment and is not reportable in this survey. The existence of direct investment in a partnership is based on the country of residence of the general partner(s) and the percentage control exercised by (which may differ from the financial interest of) the general partner(s).

- D. Determining country of residence or jurisdiction of individuals** – An individual is considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:

- 1.** Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
- 2.** Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing. There are two exceptions to this rule:
 - a.** Individuals (and their immediate families) who either own or are employed by a business in their country of citizenship and who are residing outside of that country for one year or more in order to conduct business for the enterprise are considered residents of their country of citizenship if they intend to return within a reasonable period of time.
 - b.** Individuals who reside outside their country of citizenship because they are government employees (such as diplomats, consular officials, members of the armed forces, and their immediate families) are considered residents of their country of citizenship regardless of their length of stay.

III. CLARIFICATION OF COVERAGE – Continued

E. Foreign affiliate operating completely outside its country of incorporation – If a foreign affiliate conducts all its operations from, and is located in, a single foreign country that is different from its country of incorporation, it is deemed to be operating totally outside its country of incorporation. File a single BE-10B report for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file a separate BE-10B report for the entity in the country of incorporation. If, however, the foreign affiliate has any of the following in the foreign country of incorporation:

1. bank account,
2. employees,
3. property, plant, or equipment, or
4. sales,

it is considered to have operations in its foreign country of incorporation and, therefore, a separate BE-10B report must be filed for the entity in that country.

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

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

F. Agencies and representative offices – Foreign representative offices, agents and employees of a U.S. person are not considered to be foreign affiliates, and therefore, they should not be reported on Form BE-10B(LF) and BE-10B(SF). However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must be reported on Form BE-22, Annual Survey of Selected Services Transactions With Unaffiliated Foreign Persons. Copies of Form BE-22 are available by writing to BEA at: U.S. Department of Commerce, Bureau of Economic Analysis, BE-50(SSB), Washington, DC 20230, by telephoning (202) 606-5588 or by accessing the BEA web site at www.bea.doc.gov. A foreign presence of a U.S. person is considered a foreign sales promotion or representative office if: **1.** it has no assets (other than office furniture) held either in its own name or in the name of the U.S. person, **2.** to the extent that its employees are compensated by commissions, the commissions arise only from sales or business that the employees generate for the U.S. person, **3.** it does not produce revenue (other than funds from the U.S. person to cover its expenses), and **4.** it is engaged only in sales promotion, representational activities, public relations activities, or the gathering of market information, on behalf of the U.S. person. A foreign presence that produces revenue for its own account (instead of, or in addition to, producing revenue for the account of its U.S. parent) from goods or services it provides to unaffiliated persons is considered a foreign affiliate and is subject to the reporting requirements.

G. Foreign affiliate owned for only part of FY 1999

The table below indicates how certain parts of Forms BE-10B(LF), (SF) and BANK must be completed for foreign affiliates held by the U.S. Reporter for only part of FY 1999. **All** remaining items of the report forms including the remainder of Part III which are not addressed in the table below must be completed as applicable. **Note** – All data for year-end 1998 must be before restatement.

A "0" indicates that the entries should be zero. An "X" indicates that the entries should be the value at the end of FY 1998 or FY 1999, as appropriate.

Data on Forms BE-10B(LF), (SF) or BANK					
During FY 1999, the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate (Part III, Section B of each form)		Balance Sheet Data		Income statement data
	(a)		(b)		(c)
	Close FY 98	Close FY 99	Close FY 98	Close FY 99	Income Statement
1. Established	0	X	0	X	part ² year
2. Acquired from:					full ¹ year
(a) Another U.S. Reporter	0	X	X ¹	X ¹	
(b) Foreign person	0	X	0	X	part ² year
3. Sold to:					
(a) Another U.S. Reporter	X	0	0 ¹	0	0 ¹
(b) Foreign person	X	0	X	0	part ¹ year
4. Liquidated	X	0	X	0	part ² year

¹ A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 1999 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 1999. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover 12 months of FY 1999. The U.S. Reporter selling the foreign affiliate should provide the U.S. Reporter acquiring the affiliate with balance sheet and income statement data for the affiliate for the period from year end 1998 to the time of the sale. The data should be combined with the data for the period of time from the sale to year-end 1999.

² A foreign affiliate that was established, liquidated, or acquired from (sold to) a foreign person during FY 1999 should be treated as a foreign affiliate for only the part of the year that the U.S. Reporter owned the affiliate. The foreign affiliate's financial and operating data should cover the period from establishment or acquisition to year-end 1999, or the period from year-end 1998 to the time of the liquidation or sale, as appropriate.

Note – For Form BE-10B(SF), the foreign affiliate was liquidated, or sold to a foreign person, during FY 1999, complete Part IV.

III. CLARIFICATION OF COVERAGE – Continued

H. Real estate – The ownership of foreign real estate is defined to be a business enterprise and, if foreign real estate is owned by a U.S. person, it is a foreign affiliate of a U.S. Reporter. A Form BE-10B is required unless the enterprise is otherwise exempt.

Real estate that is normally included in the property, plant, and equipment account of a foreign affiliate is not to be reported as a separate affiliate.

Residential real estate held exclusively by a U.S. person for personal use and not for profit making purposes is not subject to the reporting requirements. A primary residence abroad leased to others while the owner is a U.S. resident, but which the owner intends to reoccupy, is considered real estate held for personal use.

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

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

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

J. Estates, trusts, and intermediaries

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

2. A trust, either U.S. or foreign, is a person, but is not a business enterprise. A trust is considered the same as an intermediary thus report as outlined in III.J.3. below. For reporting purposes, the beneficiary(ies) of a trust, or the creator(s) of a trust (as detailed in the next sentence), or, if there is, or may be, a reversionary interest, are considered to be the owner(s) of the investments of the trust for determining the existence of direct investment. When a corporation or other organization creates a trust designating its shareholders or members as beneficiaries, the creating corporation or organization is deemed to be the owner of the investments of the trust, or succeeding trusts where the presently existing trust has evolved out of a prior trust, for purposes of determining the existence and reporting of direct investment.

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

3. Intermediary

a. If a particular U.S. direct investment abroad is held, exercised, administered, or managed by a U.S. intermediary, such intermediary is responsible for reporting the required information for, and in the name of, its principal or shall instruct the principal to submit the required information. Upon instructing the principal, the intermediary shall be released from further liability to report provided it has informed BEA of the date such instructions were given and the name and address of the principal, and has supplied the principal with any information in the possession of, or

which can be secured by, the intermediary that is necessary to permit the principal to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with the foreign affiliate are considered as accounts or transactions of the U.S. principal with the foreign affiliate. To the extent such transactions or accounts are unavailable to the principal, they may be required to be reported by the intermediary.

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

IV. GENERAL INSTRUCTIONS

A. Accounting methods and records – Follow generally accepted U.S. accounting principles unless otherwise specified in the instructions. Corporations should generally use the same methods and records used to generate reports to stockholders, except where otherwise instructed. Generate reports for unincorporated persons on an equivalent basis.

Financial Accounting Standards Board statements are referred to as "FASB" statements in the instructions.

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

1. Financial statements – Translate foreign affiliate financial statements, i.e., balance sheets and income statements, not maintained in U.S. dollars from the host country currency to U.S. dollars using FASB 52, as would be required to incorporate foreign statements into the U.S. Reporter's financial statements for reports to shareholders.

2. Other financial and operating data of foreign affiliate – According to FASB 52, "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred." Since separate translation of each transaction is usually impracticable, the specific results can be achieved by using an average rate for the period.

On Forms BE-10B(LF), (SF), and BANK certain revenue and expense transactions which may not be translated separately for the financial statements, such as employee compensation and exports and imports must be reported. Translate these transactions in a manner consistent with that used to translate the financial statements into U.S. dollars.

C. Method of accounting for equity investments

1. Form BE-10A or 10A BANK – Report the U.S. Reporter's equity investments of 20 percent or more in foreign affiliates, including all majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method.

2. Form BE-10B(LF), (SF), or BANK – Report a foreign affiliate parent's equity investments of 20 percent or more in unconsolidated foreign affiliates, including all unconsolidated majority-owned foreign affiliates, using the equity method of accounting. Report equity investments of less than 20 percent, and immaterial investments, using the cost method. See important note on foreign affiliate consolidation rules under instruction I.B.2.c. for nonbank affiliates, and see instruction I.C.2.b. for bank affiliates.

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

IV. GENERAL INSTRUCTIONS – Continued

D. Industry and export and import trade classifications –

A list and explanation of the industry classifications and export and import trade classifications used are given in the **Guide to Industry and Foreign Trade Classifications for International Surveys**, BE-799, which is included as part of the BE-10 report package.

E. Estimates –

If actual data are not available, or only partial data are available, provide estimates and label as such. When data items cannot be fully subdivided as required, provide totals and an estimated breakdown of the totals.

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

- **BE-10A, Part I, items 15 through 26** – Number of employees in each industry of sales;
- **BE-10A, Part III, Section B, items 47 through 50** – Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part IV,** – Exports and imports of the U.S. Reporter on a shipped basis, by product;
- **BE-10B(LF), Part II, Section B** – Distribution of sales or gross operating revenues, by transactor, by country of destination, and by whether the sales were goods, services or investment income;
- **BE-10B(LF), Part II, Section E** – Composition of external financing by transactor; and
- **BE-10B(LF), Part IV** – Exports and imports of the foreign affiliate on a shipped basis, by product.

Data provided in these areas may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. Consistently apply any estimating procedures used on all BEA surveys.

F. Specify –

When asked to "specify" amounts reported for certain data items, give the type and dollar amount of the major items included in the data item for at least the items mentioned in the line instruction.

G. Space on form insufficient –

When space on the form is insufficient to permit a full answer to any item, submit the required information on supplementary sheets, appropriately labeled and referenced to the item number and the form.

V. FILING THE BE-10

A. Due date –

A fully completed and certified BE-10 report comprising Form BE-10A or 10A BANK, BE-10A SUPPLEMENT A or BE-10A BANK SUPPLEMENT A (as required), and Form(s) BE-10B(LF), (SF), or BANK (as required), is due to BEA no later than May 31, 2000 for U.S. Reporters required to file fewer than fifty, and June 30, 2000 for U.S. Reporters required to file fifty or more, Forms BE-10B(LF), (SF), or BANK.

B. Extensions –

BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than fifty forms, requests for extensions will not be necessary. Delays in filing affect BEA's tight schedule for processing the benchmark survey. Nevertheless, reasonable requests for an extension of the filing deadline will be considered. Extension requests must be received by BEA at least 15 days before the due date of the report.

C. Assistance –

For assistance, telephone (202) 606-5566 between 8:00 a.m. and 4:30 p.m., eastern time or E-mail BEA at be10/11@bea.doc.gov.

D. Number of copies –

File a single original copy of each required form or supplement with BEA. For Form BE-10A and 10A BANK, this should be the copy with the preprinted address if the address has been provided (make any necessary corrections to the address on the form). Each U.S. Reporter must retain a copy of each form for five years to facilitate resolution of any questions that BEA may have concerning the report. (Both copies are protected by law; see the statement of confidentiality in V.G. below and on each form.)

E. Additional copies of forms –

Requests for more than two copies of the forms and instructions will be filled upon demonstration of need (e.g., law and accounting firms must furnish names and addresses of U.S. Reporters for whom they will be filing reports). The forms and instructions can also be found on the Internet at www.bea.doc.gov. From there click on "survey forms" under the heading "International." From there click on "U.S. Direct Investment Abroad."

F. Where to send the report –

Send reports filed by mail through the U.S. Postal Service to:

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

Send reports filed by direct private delivery 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

G. Confidentiality –

The information filed in this report may be used only for analytical and statistical purposes and access to the information shall be available only to officials and employees (including consultants and contractors and their employees) of agencies designated by the President to perform functions under the Act. The President may authorize the exchange of the information between agencies or officials designated to perform functions under the Act, but only for analytical and statistical purposes. No official or employee (including consultants and contractors and their employees) shall publish or make available any information collected under the Act in such a manner that the person to whom the information relates can be specifically identified. Reports and copies of reports prepared pursuant to the Act are confidential and their submission or disclosure shall not be compelled by any person without the prior written permission of the person filing the report and the customer of such person where the information supplied is identifiable as being derived from the records of such customer (22 U.S.C. 3104).

H. Annual stockholders' report and Form 10K –

Business enterprises issuing annual reports to stockholders and completing Securities and Exchange Commission's Form 10K should furnish copies of these reports for FY 1999 when filing the BE-10 report.

1999 BE-10 ORDER FORM

To obtain additional copies of BE-10 Forms and Instructions, complete this order form or contact us.

Enter the quantity of each item you require:

Item	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	
Form BE-10A BANK		Guide to Industry and Foreign Trade Classification for International Surveys	
Form BE-10B(LF)		Claim for Not Filing	
Form BE-10B(SF)			
Form BE-10B BANK			

PLEASE COMPLETE BELOW

Name of U.S. Reporter

Attention:

Street Address

City, State, ZIP Code

RETURN TO

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

Telephone: 202-606-5566
FAX: 202-606-5312/7
E-mail: be10/11@bea.doc.gov

Visit our website: www.bea.doc.gov
Click International — Survey Forms to download
and print our survey forms.

FORM **BE-10A (Report for Nonbank U.S. Reporter)**
(REV. 6/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

<p>MAIL REPORTS TO:</p> <p>U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230</p> <p style="text-align: center;">OR</p> <p>DELIVER REPORTS TO:</p> <p>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</p>	<p>1. Name and address of U.S. Reporter</p>
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IMPORTANT

Read the *Instruction Booklet*, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks and bank holding companies, see the report forms for banks and the *Instruction Booklet*, Part I.C.

- Who must report** — Form BE-10A must be filed by each nonbank U.S. person that has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A.** Report data pertaining to the operations of foreign affiliates on Forms BE-10B(LF), BE-10B(SF), or BE-10B BANK. See *Instruction Booklet*, Part I, for detailed reporting requirements.
- U.S. Reporter's 1999 fiscal year** — The U.S. Reporter's financial reporting year that has an ending date in calendar year 1999. See *Instruction Booklet*, Part II.A.
- Due date** — A completed BE-10 report is due on the following dates:
 - May 31, 2000** for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;
 - June 30, 2000** for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.
- Currency amounts** — Report 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 parenthesis () to indicate negative numbers.
- Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov.

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF) and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 130 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

MANDATORY ▶ This survey is being conducted under the International Investment and Trade in Services Survey Act (P.L. 94-472, 90 Stat. 2059, 22 U.S.C. 3101-3108, as amended - hereinafter "the Act"), and the filing of reports is mandatory under Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY ▶ The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process.

PENALTIES ▶ Whoever fails to report shall 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. (22 U.S.C. 3105)

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT				CERTIFICATION — The undersigned official certifies that this report (consisting of Form BE-10A and Form(s) BE-10B(LF), BE-10B(SF), and/or BE-10B BANK) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E. of the <i>Instruction Booklet</i> , estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.			
Name				Authorized official's signature			
Address							
				Date			
				Print or type name and title			
Telephone	Area code	Number	Extension	Telephone	Area code	Number	Extension
FAX Number				FAX Number			
E-mail address				FAX Number			

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

13. Major activity of fully consolidated domestic U.S. Reporter — 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**. For an inactive U.S. Reporter, base the activity on its last active period.

- 1013 1 **Production of goods** — The U.S. Reporter is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.
- 2 **Sales of goods** — The U.S. Reporter is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.
- 3 **Services** — The U.S. Reporter is primarily engaged in providing a service such as utilities, transportation and warehousing; information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.

14. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets to sell at wholesale.") —Please print.

1014

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter, by industry of sales or gross operating revenues. Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive U.S. Reporter, enter an ISI code based on its last active period. See the **Guide to Industry and Foreign Trade Classifications for International Surveys** for a full explanation of each code. (Holding companies (ISI code 5512) should show total income as reported in item 41.) Enter in column (3), the number of employees on the payroll at the end of FY 1999, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If employment is subject to unusual variations, see instructions for "NUMBER OF EMPLOYEES" under Section C, page 6. For most companies the employment distribution in column (3) is not proportional to the sales distribution in column (2). Therefore, do not distribute employment in column (3) in proportion to sales in column (2). See **Additional Instructions for Part I, page 17, at the back of this form.**

	ISI code (1)	Sales or gross operating revenues (2)			Number of employees engaged in activities for the ISI codes in column (1) (3) Number
		Bil.	Mil.	Thous. Dols.	
15. Largest sales or gross operating revenues	1015				3
16. 2nd largest sales or gross operating revenues	1016				3
17. 3rd largest sales or gross operating revenues	1017				3
18. 4th largest sales or gross operating revenues	1018				3
19. 5th largest sales or gross operating revenues	1019				3
20. 6th largest sales or gross operating revenues	1020				3
21. 7th largest sales or gross operating revenues	1021				3
22. 8th largest sales or gross operating revenues	1022				3
23. 9th largest sales or gross operating revenues	1023				3
24. 10th largest sales or gross operating revenues	1024				3
25. Number of employees of administrative offices and other auxiliary units — Include all employees on the payrolls of administrative offices and other auxiliary units. Include administrative or auxiliary employees located at an operating unit who serve more than one operating unit. Exclude administrative or auxiliary employees located at an operating unit who serve only that one operating unit. (Report those employees with the industry of the operating unit in lines 15 through 24 above.)	1025				3
26. Sales or gross operating revenues and employees not accounted for above	1026				3
27. TOTAL SALES OR GROSS OPERATING REVENUES AND EMPLOYEES — Sum of items 15 through 26 (Column (2) must equal item 37 and also item 47 column (1). Column (3) must equal item 53.)	1027				3

28. Are (1) total assets, (2) sales or gross operating revenues, excluding sales taxes and (3) net income (loss), all less than \$100 million at the end of, or for, the U.S. Reporter's 1999 fiscal year?

- 1028 1 Yes — Complete Part II and the BE-10A Supplement A on the remainder of this Form BE-10A.
- 2 No — Complete Part III, Part IV, and the BE-10A Supplement A on the remainder of this Form BE-10A.

29. BEA USE ONLY	1029	1	2	3	4	5
	1129	1	2	3	4	5
30. BEA USE ONLY	1030	1	2	3	4	5
	1130	1	2	3	4	5

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

Complete **ONLY** if the answer to item 28 is "Yes."

					Amount							
					Bil.	Mil.	Thous.	Dols.				
31. Net income (loss)				2031	\$							
32. Total assets				2032								
33. Total liabilities				2033								
					Exports from the U.S.				Imports to the U.S.			
					(1)				(2)			
					Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
34. Merchandise trade of the U.S. Reporter with its foreign affiliates				2034	\$				\$			
35. Merchandise trade of the U.S. Reporter with foreigners other than the U.S. Reporter's foreign affiliates				2035								
36. BEA USE ONLY	2036	1	2	3	4	5						

IMPORTANT ▶ If you completed Part II, complete Supplement A on the remainder of this form; do not complete Part III and Part IV of this form.

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

Part III — FINANCIAL AND OPERATING DATA OF U.S. REPORTER
 Complete ONLY if the answer to item 28 is "No."

Section A — Income Statement of U.S. Reporter — See Additional Instructions for Part III, Section A, on page 17 at the back of this form.	Amount															
	Bil.	Mil.	Thous.	Dols.												
• INCOME																
37. Sales or gross operating revenues, excluding sales taxes — Must equal item 27 column (2) and also item 47 column (1). (Dealers in financial instruments see <i>Special Instructions, A.1., page 18</i> ; insurance companies see <i>Special Instructions, B.2.c., page 18</i> .)	3037	\$														
38. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For those owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income.	3038															
39. 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 financial instruments and finance and insurance companies see <i>Special Instructions, A.1., page 18</i>); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see <i>Special Instructions, A.2., page 18</i>); 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 other unusual or infrequently occurring items.	3039															
40. Other income — Specify	3040															
41. TOTAL INCOME — Sum of items 37 through 40	3041	\$														
• COSTS AND EXPENSES																
42. Cost of goods sold or services rendered and selling, general, and administrative expenses — Insurance companies see <i>Special Instructions, B.2.e., page 18</i> .	3042															
43. U.S. income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.	3043															
44. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify	3044															
45. TOTAL COSTS AND EXPENSES — Sum of items 42 through 44	3045	\$														
• NET INCOME																
46. NET INCOME (LOSS) — Item 41 minus item 45	3046	\$														
Section B — Distribution of Sales or Gross Operating Revenues — See Additional Instructions for Part III, Section B, on page 17 at the back of this form.																
Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales for such companies between their services and investment income components on lines 49 and 50. The disaggregation of sales by industry in this section should be consistent with that used in items 15 through 24. (Insurance companies also see <i>Special Instructions, B.2.h. and l., page 18</i> .)																
47. Sales or gross operating revenues, excluding sales taxes	TOTAL Column (1) equals the sum of columns (2) through (4)				Sales to U.S. persons				Sales to foreign affiliates of this U.S. Reporter				Sales to other foreign persons			
	(1)				(2)				(3)				(4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
Column (1) must equal item 27, column (2) and also item 37.	1				2				3				4			
	3147	\$			\$				\$				\$			
• BY TYPE																
48. Sales of goods	3148															
49. Sales of services	3149															
50. Investment income	3150															

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

Section C — Number of Employees and Employee Compensation — See *Additional Instructions for Part III, Section C, on page 17 at the back of this form.*

NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.

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 including those mandated by government statute, such as the employer's share of Social Security taxes. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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

51. Research and development employees — Employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees

Number of employees

1

3251

52. All other employees

1

3252

53. TOTAL NUMBER OF EMPLOYEES — *Sum of items 51 and 52 (Must equal item 27, column (3).)*

1

3253

Amount

• EMPLOYEE COMPENSATION

Bil. Mil. Thous. Dols.

54. Wages and salaries — Employee's gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees

1

3254

\$

55. Employee benefit plans — Employer expenditures for all employee benefit plans

1

3255

\$

56. TOTAL EMPLOYEE COMPENSATION — *Sum of items 54 and 55*

1

3256

\$

Section D — Balance Sheet of U.S. Reporter — See *Additional Instructions for Part III, Section D, on page 17 at the back of this form.*

NOTE — Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the U.S. Reporter. Do not report them as a net amount.

Balance at close of FY 1999

Bil. Mil. Thous. Dols.

• ASSETS

57. Cash items

1

3357

\$

58. Current receivables — Net of allowances for doubtful items. (*Insurance companies see Special Instructions, B.2.a., page 18.*)

1

3358

59. Inventories — Land development companies exclude land held for resale (include in item 60); finance and insurance companies exclude inventories of marketable securities (include in item 60 or 65 as appropriate). The primary basis of inventory valuation is:

3459 1 LIFO 3 Other — *Specify*
 2 FIFO

1

3359

60. Other current assets, including land held for resale and current marketable securities

1

3360

61. Property, plant, and equipment, net

1

3361

62. Equity investments in unconsolidated U.S. domestic business enterprises — Report on the equity basis enterprises owned 20 to 50 percent. Report at cost enterprises owned less than 20 percent.

1

3362

63. Equity investments in foreign affiliates — Report on the equity basis enterprises owned 20 to 100 percent. Report at cost enterprises owned less than 20 percent.

1

3363

64. Noncurrent receivables — Net of allowances for doubtful items.

1

3364

65. Other noncurrent assets

1

3365

66. TOTAL ASSETS — *Sum of items 57 through 65*

1

3366

\$

• LIABILITIES (*Insurance companies see Special Instructions, B.2.b., page 18.*)

67. Trade accounts and trade notes payable, current

1

3367

68. Other current liabilities and long-term debt

1

3368

69. Other noncurrent liabilities

1

3369

70. TOTAL LIABILITIES — *Sum of items 67 through 69*

1

3370

\$

• OWNERS' EQUITY

71. TOTAL OWNERS' EQUITY — *Item 66 minus 70*

1

3371

\$

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Reporter ID Number

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

Section E — Composition of External Finances of U.S. Reporter		TOTAL Equals sum of columns (2) through (4) (1)		With U.S. persons (2)		With foreign persons													
						With foreign affiliates of this U.S. Reporter (3)		With other foreign persons (4)											
						Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.						
• CLOSE FY 1999																			
72. Current and noncurrent receivables — Column (1) must equal sum of items 58 and 64.	3472	\$		\$		\$		\$											
73. Current liabilities and long-term debt — Column (1) must equal sum of items 67 and 68.	3473	\$		\$		\$		\$											
Section F — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part III, Section F, on page 17 at the back of this form.																			
PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale.																			
• BALANCE, CLOSE FY 1998 (Insurance companies see <i>Special Instructions</i> , B.2.g., page 18.)																			
74. Net book value of PP&E at close FY 1998 — The closing FY 1998 value, before restatement due to change in the entity or accounting principles.	3574	\$		\$		\$		\$											
• CHANGES DURING FY 1999																			
75. Restatement due to change in entity or accounting principles — If the answer to item 7 was "Yes," give amount by which the net book value of item 74 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses. Include gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from revaluation of assets (whether or not realized) in items 39 and/or 71.	3575																		
Expenditure by the U.S. Reporter for, or transfers into the U.S. Reporter of (Insurance companies see <i>Special Instruction</i> B.2.f., on page 18.)																			
76. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3576																		
77. PP&E other than land, mineral, and timber rights. (Include changes due to mergers and acquisitions in item 75.)						77. New	3577												
78. If it is burdensome to exclude all used plant, equipment, etc., from new, then include minor used items in item 77, and include only major used items in item 78.						78. Used	3578												
79. Depreciation	3579	()															
80. Depletion	3580	()															
81. Other increases (decreases) — Specify	3581																		
• BALANCE, CLOSE FY 1999 (Insurance companies see <i>Special Instructions</i> , B.2.g., page 18.)																			
82. Net book value of PP&E at close FY 1999 — Equals sum of items 74 through 81; must also equal item 61.	3582																		
• ADDENDUM																			
83. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.	3583																		
84. BEA USE ONLY	3584																		
Section G — Interest, production royalty payments, and taxes																			
85. 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. Include all interest receipts included in items 37 and 40. Do not net against interest paid, item 86.																			
	3685	\$																	
86. Interest paid — Interest paid, or credited, to all payees (including foreign affiliates) by the U.S. Reporter, gross of tax withheld. Include all interest payments included in items 42, 43, and 44. Do not net against interest received, item 85.																			
	3686																		
87. Production royalty payments for natural resources, total — Include amounts paid or accrued for the year. Include payments in kind at market value. Sum of items 88, 89, and 90.																			
	3687																		
88. To the Federal Government	3688																		
89. To State and local governments	3689																		
90. To all others	3690																		
91. Taxes (except 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 (except production royalty payments).																			
	3691																		
92. BEA USE ONLY	3692																		

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

Section H — Technology — See Additional Instructions for Part III, Section H, on page 17 at the back of this form.

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

NOTE — Items 93 through 96 pertain to R&D performed by the U.S. Reporter, including R&D performed by the U.S. Reporter for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm **benefits**) is the sum of items 94 and 97.

		Amount		
		Bil.	Mil. Thous.	Dols.
93. R&D performed BY the U.S. Reporter, total — Sum of items 94, 95, and 96.	3793	\$		
94. For U.S. Reporter's own account	3794			
95. For Federal Government (i.e., federally financed R&D)	3795			
96. For others (including foreign affiliates) under contract	3796			
97. R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis	3797			
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY				
98. Receipts of royalties and license fees from foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts received by the U.S. Reporter from, or credited to the U.S. Reporter by, unaffiliated foreigners for the use or sale of intangible property. Exclude receipts from the granting to others of the right to exploit natural resources you own or control.	3798			
99. Payments to foreign persons other than U.S. Reporter's foreign affiliates — Include royalties, license fees, and other amounts paid, or credited, to unaffiliated foreigners by the U.S. Reporter for use or purchase of intangible property. Exclude payments to others for the right to exploit natural resources they own or control.	3799			
100. BEA USE ONLY	3800			

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER

Goods only (valued f.a.s. at the port of exportation); do not include services — See **Additional Instructions** for Part IV, on page 18 at the back of this form.

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the U.S. Reporter in FY 1999. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the U.S. Reporter by, or charged by the U.S. Reporter to, a foreign person.

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, the "shipped" basis must be used or adjustments made to data on a "charged" basis to approximate a "shipped" basis.

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

- 4101 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.

Remarks

BE-10A

Reporter ID Number

A

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued

Goods only (valued f.a.s. at the port of exportation); do not include services — See Additional Instructions for Part IV, on page 18 at the back of this form.	Exports from the U.S. (1)				Imports to the U.S. (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
102. MERCHANDISE TRADE OF THE U.S. REPORTER WITH ITS FOREIGN AFFILIATES IN FY 1999 4102	\$				\$			
103. MERCHANDISE TRADE OF THE U.S. REPORTER WITH FOREIGNERS OTHER THAN THE U.S. REPORTER'S FOREIGN AFFILIATES IN FY 1999 4103								
a. For columns (1) and (2), equals sum of items 104 through 113, and b. For column (1) equals sum of item 187 and all countries with entries								
BY PRODUCT — See the "Foreign Trade Classifications" starting on page 50 of the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> , which are to be used in classifying U.S. merchandise exports and imports.								
104. Food, live animals, beverages, and tobacco (SITC 0 AND 1) 4104								
105. Crude materials, inedible, except fuels (SITC 2) 4105								
106. Mineral fuels, lubricants and related materials (SITC 3) 4106								
107. Chemicals and related products (SITC 5) 4107								
108. Industrial machinery and equipment (SITC 71-74) 4108								
109. Office machines and automatic data processing machines (SITC 75) 4109								
110. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77) 4110								
111. Road vehicles (including air-cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 4111								
112. Other transport equipment (SITC 79) — Include all parts that are shipped with the equipment. Parts that are shipped separately may be in this or another classification.* 4112								
113. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million. 4113								
* Some parts that are shipped separately are included in items 111 and 112; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 108); air conditioners for motor vehicles (item 108); lamps, batteries, and electrical parts for engines (item 110); and tires and tubes (item 113). For more complete information, see the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> .								
EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more.					BEA USE ONLY	Exports from the U.S.		
					(1)	(2)		
114. Argentina 4114					200	\$		
115. Australia 4115					601			
116. Belgium 4116					302			
117. Brazil 4117					202			
118. Canada 4118					100			
119. Chile 4119					203			
120. China 4120					650			
121. Colombia 4121					204			
122. Egypt 4122					410			
123. France 4123					307			
124. Germany 4124					308			
125. Hong Kong 4125					611			
126. India 4126					612			

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued

Goods only (valued f.a.s. at the port of exportation); do not include services — See Additional Instructions for Part IV, on page 18 at the back of this form.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more.	BEA USE ONLY	Exports from the U.S.				
		(1)	(2)			
			Bil.	Mil.	Thous.	Dols.
127. Indonesia	4127	613	\$			
128. Israel	4128	504				
129. Italy	4129	314				
130. Japan	4130	614				
131. Korea (South)	4131	626				
132. Malaysia	4132	617				
133. Mexico	4133	213				
134. Netherlands	4134	319				
135. Philippines	4135	623				
136. Saudi Arabia	4136	511				
137. Singapore	4137	625				
138. Spain	4138	323				
139. Sweden	4139	324				
140. Switzerland	4140	325				
141. Taiwan	4141	628				
142. United Kingdom	4142	327				
143. Venezuela	4143	219				
Other individual countries to which exports were \$500,000.00 or more — Specify country. Use supplemental sheets, if necessary, to account for all such countries.						
144.	4144					
145.	4145					
146.	4146					
147.	4147					
148.	4148					
149.	4149					
150.	4150					
151.	4151					
152.	4152					
153.	4153					
154.	4154					
155.	4155					
156.	4156					
157.	4157					
158.	4158					
159.	4159					

Part IV — U.S. MERCHANDISE TRADE OF U.S. REPORTER — Continued

Goods only (valued f.a.s. at the port of exportation); do not include services — See **Additional Instructions** for Part IV, on page 18 at the back of this form.

EXPORTS BY COUNTRY OF ULTIMATE DESTINATION — The country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported. <i>Sum of all countries with entries and item 187 must equal item 103, column (1). Enter amounts for all individual countries to which exports were \$500,000.00 or more.</i>	BEA USE ONLY (1)	Exports from the U.S. (2)			
		Bil.	Mil.	Thous.	Dols.
160.	4160				
161.	4161				
162.	4162				
163.	4163				
164.	4164				
165.	4165				
166.	4166				
167.	4167				
168.	4168				
169.	4169				
170.	4170				
171.	4171				
172.	4172				
173.	4173				
174.	4174				
175.	4175				
176.	4176				
177.	4177				
178.	4178				
179.	4179				
180.	4180				
181.	4181				
182.	4182				
183.	4183				
184.	4184				
185.	4185				
186.	4186				
187. Exports to all countries for which exports were less than \$500,000.00 — The sum of this item and all countries with entries must equal item 103, column (1).	4187	709	\$		

188. BEA USE ONLY

4188	1	2	3	4	5
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REMARKS

Use this page for any explanation that may be essential in understanding your reported data.

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.

LISTING OF FOREIGN AFFILIATES
With Assets, Sales or Gross Operating Revenues, AND Net Income (loss)
of \$7 Million or Less

Name of U.S. Reporter

Name of foreign affiliate (1)	Country of location (2)	Primary industry code ¹ (3)	Total assets (4)		Total liabilities (5)			Sales or gross operating revenues (6)			Net income after foreign income tax (7)			Number of employees (8)	Debt and intercompany balances between U.S. Reporter and foreign affiliate					
															Owed to U.S. Reporter by foreign affiliate (9)			Owed to foreign affiliate by U.S. Reporter (10)		
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.		Dols.	Mil.	Thous.	Dols.	Mil.	Thous.
1		3	4		5		6		7		8		9		10					
5002		2 BEA USE ONLY	\$		\$		\$		\$				\$		\$					
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5003		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5004		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5005		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5006		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5007		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5008		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5009		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				
1		3	4		5		6		7		8		9		10					
5010		2 BEA USE ONLY																		
			U.S. Reporter's percentage of ownership ² →											Direct (11) →		Indirect (12) →				

¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

² To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

LISTING OF FOREIGN AFFILIATES — Continued

(1) Name of foreign affiliate	(2) Country of location	(3) Primary industry code ¹	(4) Total assets			(5) Total liabilities			(6) Sales or gross operating revenues			(7) Net income after foreign income tax			(8) Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate					
																(9) Owed to U.S. Reporter by foreign affiliate			(10) Owed to foreign affiliate by U.S. Reporter		
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
1		3	4		5		6		7		8		9		10						
5011	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5012	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5013	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5014	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5015	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5016	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5017	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5018	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						
1		3	4		5		6		7		8		9		10						
5019	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² →							Direct (11) →		11 . %		Indirect (12) →		12 . %						

¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

² To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

LISTING OF FOREIGN AFFILIATES — Continued

(1) Name of foreign affiliate	(2) Country of location	(3) Primary industry code ¹	(4) Total assets			(5) Total liabilities			(6) Sales or gross operating revenues			(7) Net income after foreign income tax			(8) Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate					
																(9) Owed to U.S. Reporter by foreign affiliate			(10) Owed to foreign affiliate by U.S. Reporter		
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
1		3	4		5		6		7		8		9		10						
5028	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5030	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5031	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5032	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5033	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5034	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5035	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5036	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								
1		3	4		5		6		7		8		9		10						
5037	2 BEA USE ONLY																				
			U.S. Reporter's percentage of ownership ² →						Direct (11) →				Indirect (12) →								

¹ See Form BE-10B(LF), pages 20 and 21 or Guide to Industry and Foreign Trade Classifications for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

² To calculate indirect ownership percentages — See **Instruction Booklet**, Part I.A.2.

Use additional sheets, if necessary, to account for all affiliates.

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

FORM BE-10A

ADDITIONAL INSTRUCTIONS BY LINE ITEM

Part I — IDENTIFICATION OF U.S. REPORTER

15.—27.

Sales or gross operating revenues and employment of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 18. Also see *Additional Instructions for Part III, Section A, item 37.*)

If fewer than ten ISI codes are used, account for total sales or gross operating revenues in items 15 through 23.

Holding companies — Holding companies (ISI code 5512) must show total income (item 41). A conglomerate must determine its 4-digit ISI code(s) based on the activities of the fully consolidated U.S. domestic business enterprise. The "holding company" classification is often an invalid classification for a conglomerate. Please call BEA for further assistance before using code 5512.

- 25. Employees of administrative offices and auxiliary units** — Auxiliary units and administrative offices are primarily engaged in performing management and support services for the fully consolidated U.S. domestic business enterprise. These services can include accounting, data processing, legal services, research and development, testing, warehousing, etc. Administrative offices and auxiliary units are typically located separately from the operating units of the company.

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

• Section A — Income Statement of U.S. Reporter

- 37. Sales or gross operating revenues, excluding sales taxes** — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 18.)

- 40. Other income** — Report non-operating and other income not reported on lines 37, 38, and/or 39.

- 42. Costs of goods sold or services rendered and selling, general, and administrative expenses** — Report operating expenses that relate to sales or gross operating revenues (item 37) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not include tax or percentage depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

• Section B — Distribution of Sales or Gross Operating Revenues (Items 47—50)

Distribute sales consistent with the industry codes reported in column (1) of items 15 through 24. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

- 49. Sales of services** — Report the source of real estate rental income in columns (2) through (4) based on the location of the property.

- 50. Investment income** — Companies, such as finance or insurance companies, that include investment income in gross operating revenues should report the source of such investment income in columns (2) through (4) based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer of the financial instrument is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate), use the country of location of the intermediary.

• Section C — Number of Employees and Employee Compensation

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

- 54. Wages and salaries** — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 55 below.)

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

- 55. Employee benefit plans** — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts, and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred postemployment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• Section D — Balance Sheet of U.S. Reporter

- 57. Cash items** — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 68 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons. Instead, report CDs in item 58 (current receivables) or item 64 (noncurrent receivables) as appropriate.

- 58. Current receivables** — Include the current portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

- 61. Property, plant, and equipment, net** — Report net of accumulated depreciation and depletion. Include land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the U.S. Reporter. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.

- 64. Noncurrent receivables** — Include the noncurrent portion of CDs and other deposits of the U.S. Reporter held by its foreign affiliates or other foreign persons.

- 68. Other current liabilities and long-term debt** — Include overdrafts, commercial paper issued and other current liabilities not included in item 67. Include long-term debt securities owed such as bonds or notes, lease obligations capitalized per FASB 13, and all other long-term intercompany debt.

- 69. Other noncurrent liabilities** — Include noncurrent items not reported on line 68 such as deferred taxes and underlying minority interest in consolidated domestic subsidiaries.

• Section F — Property, Plant, and Equipment (PP&E) (Items 74—83)

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral, and similar rights leased by the U.S. Reporter from others. Do not include items the U.S. Reporter has sold under a capital lease.

Exclude from expenditures (items 76 to 78) all changes in PP&E, resulting from a change in the entity (e.g., due to mergers, acquisitions, divestitures, etc.) or accounting principles during FY 1999. Account for such changes in item 75.

For U.S. Reporters engaged in exploring for, or developing, natural resources, include in items 76, 77, and 78 exploration and development expenditures made during FY 1999 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 1999 in item 81.

- 79. Depreciation** — Do not include depletion. Report depletion separately in item 80.

• Section H — Technology (Items 93 - 97)

Research and development expenditures — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

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

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

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work pertaining to patents.

**Part IV — U.S. MERCHANDISE TRADE OF
U.S. REPORTER (Items 101—187)**

When 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 approximate a "shipped" basis, BEA will require the data to be refiled.

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

Definition of U.S. merchandise trade — The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. 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. Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise. Also exclude services. The U.S. Reporter's merchandise exports and imports may differ from the U.S. Reporter's sales to, or purchases from, foreign persons because sales and purchases may include services while merchandise exports and imports include only goods.

Exclude from exports and imports the value of 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 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).

Timing — Only include goods actually shipped between the United States and a foreign country during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to an affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to an affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

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

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

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

Valuation of exports and imports — Value U.S. merchandise exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

**SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL
INSTRUMENTS, FINANCE COMPANIES, INSURANCE
COMPANIES AND REAL ESTATE COMPANIES**

A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 39 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. **Do not include** in item 39 unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings. (Report income attributable to fees or commissions in items 27 and 37.)

2. Real estate companies

Gains or losses from the sale, disposition, or revaluation of land, other property, plant and equipment, or other assets:

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 27 and 37.

Impairment of Long-lived Assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 39.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in item 71. Do not include these unrealized gains in item 39.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: **1.** non-trusted or free account assets and **2.** nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet, not in the liability section.

2. Instructions for reporting specific items

a. Current receivables (item 58) — Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

b. Current liabilities and long-term debt (items 67 and 68) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.

c. Sales or gross operating revenues, excluding sales taxes (item 37) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 38 and exclude certain realized and unrealized gains or losses that are to be reported in item 39.

d. Certain realized and unrealized gains (losses) (item 39) See Special Instruction A.1.

e. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 42) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

f. Expenditures for property, plant, and equipment (items 76, 77, and 78) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures for PP&E that have been classified in "other noncurrent assets").

g. Net book value of property, plant, and equipment (items 74 and 82) — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterpart (item 61).

h. Sales of services (item 49, column 1) — Include premium income and income from other services, if any.

i. Investment income (item 50 column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments in accordance with Special Instruction A.1. See instructions for Part III, Section B item 50 on page 17 to determine the location of the transactor of investment income.

FORM **BE-10B(LF) (Long Form) (Report for Nonbank Foreign Affiliate)**
(REV. 7/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

<p>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230</p> <p style="text-align: center;">OR</p> <p>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</p>	<p>1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A</i></p> <hr/> <p>2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.</i></p>
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IMPORTANT

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks and bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

- Who must report** — The U.S. Reporter must file Form BE-10B(LF) for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **OR** net income after provision for foreign taxes was greater than \$100 million (positive or negative) at any time during the affiliate's 1999 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.

NOTE — If the foreign affiliate is exempt from being reported on Form BE-10B(LF) and is not a bank, see the reporting requirements for Form BE-10B(SF) and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.

- Foreign affiliate's 1999 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 1999. See **Instruction Booklet**, Part II.A.
- Due date** — A complete BE-10 report is due on the following dates:
May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;
June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.
- Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. generally accepted accounting principles (FASB 52). See **Instruction Booklet**, Part IV.B.

Bil.	Mil.	Thous.	Dols.
1	335	1	1

- Currency amounts** — Report 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 1 335 1. If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers.
- Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See *Additional Instructions for Part I on page 17 at the back of this form.*

3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in two different countries. See the **Instruction Booklet**, Part I.B.2.c.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 15)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003

4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(LF)? — Mark (X) one.

1004 1 Yes — *Item 42 and items 84 and/or 85 must have entries and Supplement A of this Form BE-10B(LF) must be completed.*
 2 No

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

1005 1 Corporation 2 Branch 3 Partnership 4 Other — *Specify* _____

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

1006 601 Australia 307 France 614 Japan 325 Switzerland
 202 Brazil 308 Germany 213 Mexico 327 United Kingdom
 100 Canada 314 Italy 319 Netherlands 1 Other — *Specify* _____

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

1007 601 Australia 307 France 614 Japan 325 Switzerland
 202 Brazil 308 Germany 213 Mexico 327 United Kingdom
 100 Canada 314 Italy 319 Netherlands 1 Other — *Specify* _____

8. This foreign affiliate's financial books and records are kept in — Mark (X) one.

1008 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in European Monetary Union countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. The ending date of this foreign affiliate's 1999 fiscal year.

	1009	Month	Day	Year
	1	1	1	1999

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1999?

1010 1 Yes, and this is its initial report — Affiliate was not previously reported

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 from a foreign person?
- 2 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
3	

1 2 Yes, and this is its final report —

If "Yes," was the affiliate — Mark (X) one

- 2 4 Merged or reorganized?
- Sold:
 - 2 5 to a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
3	

- 2 6 to a foreign person?
- 2 7 Liquidated?
- 2 8 Seized?

1 3 No

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that caused FY 1998 data to be restated? Mark (X) one.

- 1011 1 1 Yes — Report all close FY 1998 data before restatement, unless otherwise specified. Enter the effect of the restatement on property, plant, and equipment accounts in item 103.
- 1 2 No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	1999 (1)	1998 (2)	1999 (3)	1998 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1012	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 19 and 20.	1013	. %	. %	. %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 21 must be "Yes."	1014	. %	. %	. %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 21 must be "Yes."	1015	. %	. %	. %
16. Other U.S. persons	1016	. %	. %	. %
17. Other foreign persons	1017	. %	. %	. %
18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 17	1018	100.0 %	100.0 %	
19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to complete indirect ownership percentages.	1019	. %	. %	. %
20. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — 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. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.				

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 1999 (b)	Close FY 1998 (c)	
a.	1191	. %	. %	
b.	1192	. %	. %	
c.	1193	. %	. %	
d. TOTAL — Must equal percentages entered in Item 13				1020

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

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

1021 1 Yes — Item 14 or 15 on page 2 must have an entry, and either item 22 or 23 must be completed. See *Instruction Booklet*, Part I.B.2.c.(2).
 2 No — Skip to item 28

22. If the answer to item 21 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.

Name	Mailing address

23. If the answer to item 21 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV data (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

24. BEA USE ONLY	1024	1	2	3	4	5
25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

28. Major activity of foreign affiliate — 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**. A list of ISI codes is also provided on pages 20 and 21 of this form. For an inactive foreign affiliate, base the activity on its last active period. For "start-up" companies, show the intended activity.

1028 1 **Production of goods** — The foreign affiliate is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.
 2 **Sales of goods** — The foreign affiliate is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.
 3 **Services** — The foreign affiliate is primarily engaged in providing a service such as utilities, transportation and warehousing; information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.

29. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets to sell at wholesale.") — Please print or typewrite.

1029

	ISI code	Sales or gross operating revenues			
		(2)			
	(1)	Bil.	Mil.	Thous.	Dols.
30. Largest sales or gross operating revenues	1030	2			
31. 2nd largest sales or gross operating revenues	1031	2			
32. 3rd largest sales or gross operating revenues	1032	2			
33. 4th largest sales or gross operating revenues	1033	2			
34. 5th largest sales or gross operating revenues	1034	2			
35. 6th largest sales or gross operating revenues	1035	2			
36. 7th largest sales or gross operating revenues	1036	2			
37. Sales or gross operating revenues not accounted for above	1037	2			
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Must equal item 41 and also item 52, column (1).)	1038	2			

39. BEA USE ONLY	1039	1	2	3	4	5
40. BEA USE ONLY	1040	1	2	3	4	5

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income Statement — See Additional Instructions for Part II, Section A, on page 17 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
INCOME				
41. Sales or gross operating revenues, excluding sales taxes — Must equal item 38, column (2) and also item 52, column (1). (Dealers in financial instruments see Special Instructions , A.1., page 20; insurance companies see Special Instructions , B.3.c., page 20.)	2041	\$		
42. Income from equity investments in foreign affiliates — For foreign affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends. Do not include interest income.	2042			
43. Income from other equity investments	2043			
44. 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 financial instruments and finance and insurance companies see Special Instructions , A.1., page 20); b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see Special Instructions , A.2., page 20); 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 other unusual or infrequently occurring items.	2044			
45. Other income — Specify	2045			
46. TOTAL INCOME — Sum of items 41 through 45	2046	\$		
COSTS AND EXPENSES				
47. Cost of goods sold or services rendered and selling, general, and administrative expenses — (Insurance companies see Special Instructions , B.3.e., page 20.)	2047			
48. Foreign income taxes — Provision for foreign income taxes for FY 1999	2048			
49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Specify	2049			
50. TOTAL COSTS AND EXPENSES — Sum of items 47 through 49	2050	\$		
NET INCOME				
51. NET INCOME (LOSS) — Item 46 minus item 50	2051	\$		

Section B — Distribution of Sales or Gross Operating Revenues — See Additional Instructions for Part II, Section B, on page 17 at the back of this form.

Distribute the foreign affiliate's sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. For the purpose of this distribution, "goods" are economic outputs that are tangible and "services" are outputs that are intangible. Sales of goods are usually associated with industry codes 1110 through 1140, 2111 through 2127, and 2330 through 4540. Report sales of structures as goods when sold by a real estate firm (code 5310). Sales of services are usually associated with industry codes 1150, 2132 through 2213, and 4810 through 8130. Some companies such as finance and insurance companies (industry codes 5223, 5224, 5231 through 5252, and 5331) include services (e.g., commissions and premiums) and investment income (e.g., interest and dividends) in gross operating revenues. Allocate sales in these industries between their services and investment income components on lines 54 and 55. *The disaggregation of sales by industry in this section should be consistent with that used in items 30 through 36.* (Insurance companies also see **Special Instructions**, B.3.h. and i., page 20.)

52. Sales or gross operating revenues, excluding sales taxes	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)
a. Column (1) equals item 38 column (2) and also item 41.							
b. Each column of line 52 equals the sum of items 53, 54 and 55.							
2052	Bil. Mil. Thous. Dols.						
BY TYPE							
53. Sales of goods	2053						
54. Sales of services	2054						
55. Investment income	2055						

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

Section B — Distribution of Sales or Gross Operating Revenues — Continued		Sales to other countries							
		To other foreign affiliates of the U.S. Reporter(s) (1)				To unaffiliated customers (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• BY COUNTRY OF DESTINATION									
The sum of items 56 through 64, column (1) and (2) equals item 52, columns (6) and (7), respectively.									
56. Canada	2056								
57. European Union*, excluding the United Kingdom	2057								
58. United Kingdom	2058								
59. Other Europe	2059								
60. Latin America and Other Western Hemisphere	2060								
61. Africa	2061								
62. Middle East	2062								
63. Japan	2063								
64. Other Asia and Pacific	2064								
* Includes Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden, and the United Kingdom. Report the United Kingdom in item 58 and not in item 57.									
65. BEA USE ONLY	2065		2		3		4		5
Section C — Number of Employees and Employee Compensation — See Additional Instructions for Part II, Section C, on page 17 at the back of this form.									
<p>NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.</p> <p>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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.</p>									
									Number of employees
66. Research and development employees — Employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees	2066								1
67. All other employees	2067								1
68. TOTAL NUMBER OF EMPLOYEES — Sum of items 66 and 67*	2068								1
69. Number of employees in item 68 who are U.S. citizens	2069								1
• EMPLOYEE COMPENSATION									Amount
									Bil. Mil. Thous. Dols.
70. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees	2070								1
71. Employee benefit plans — Employer expenditures for all employee benefits plans	2071								1
72. TOTAL EMPLOYEE COMPENSATION — Sum of items 70 and 71*	2072								1
• EMPLOYMENT OF PRODUCTION WORKERS ENGAGED IN MANUFACTURING ACTIVITIES									Number of employees
Complete items 73, 74, and 75 only if the foreign affiliate has manufacturing activities, i.e., has at least one manufacturing code (ISI codes 3111-3399) entered in items 30 through 36 above. If more than one manufacturing code is shown, include data for production workers in all manufacturing activities combined.									
73. Number of production workers engaged in manufacturing activities	2073								1
									Thousands of hours
74. Hours worked by production workers in item 73	2074								1
									Amount
									Bil. Mil. Thous. Dols.
75. TOTAL COMPENSATION OF PRODUCTION WORKERS — Wages and salaries and employer expenditures for employee benefit plans for production workers reported in item 73.	2075								1
* NOTE — If total number of employees, item 68, or total employee compensation, item 72, is zero — Explain									

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

Section D — Balance Sheet — See Additional Instructions for Part II, Section D on page 18 at the back of this form. Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and its foreign affiliate in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.	BALANCES							
	Close FY 1999 (1)				Close FY 1998 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• ASSETS (Insurance companies see Special Instructions , B.3.a., page 20)								
76. Cash items 2076	\$				\$			
77. Trade accounts and trade notes receivable, current — Net of allowance for doubtful items 2077								
78. Other current receivables — Net of allowance for doubtful items 2078								
79. Inventories 2079								
80. Other current assets, including land held for resale and current marketable securities 2080								
Land and other property, plant, and equipment								
81. Land 2081								
82. Other property, plant, and equipment — Gross 2082								
83. Accumulated depreciation and depletion 2083								
Equity investments in other foreign affiliates of which this affiliate is a parent — Report on an equity basis foreign affiliates owned 20 percent and more (including majority-owned affiliates). Report at cost those owned less than 20 percent.								
84. That portion reported using the equity method 2084								
85. That portion reported using the cost method 2085								
86. Other equity investments and noncurrent marketable securities, receivables and other investments 2086								
87. Other noncurrent assets — Other noncurrent assets not reported elsewhere 2087								
88. TOTAL ASSETS — Sum of items 76 through 87 —————> 2088	\$				\$			
• LIABILITIES (Insurance companies see Special Instructions , B.3.b., page 20)								
89. Trade accounts and trade notes payable, current 2089								
90. Other current liabilities and long-term debt 2090								
91. Other noncurrent liabilities 2091								
92. TOTAL LIABILITIES — Sum of items 89 through 91 —————> 2092	\$				\$			
• OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 93 through 97								
93. Capital stock and additional paid-in capital 2093								
94. Retained earnings (deficit) 2094								
95. Translation adjustment — Cumulative amount at year end (per FASB 52) 2095								
96. Other — Include involuntarily (or legally) restricted earnings — <i>Specify</i> 2096								
97. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 88 minus item 92 and, equals the sum of items 93 through 96. —————> 2097	\$				\$			
• OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 98 and 99								
98. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 88 minus item 92. —————> 2098	\$				\$			
99. Translation adjustment — Cumulative amount at year end (per FASB 52) — That portion of item 98 representing the affiliate's cumulative translation adjustment account. 2099								
Section E — Composition of External Finances of Foreign Affiliate — Entries in column (2) must equal certain items in Part III as follows: item 100 column (2) must equal item 148 column (1); item 101 column (2) must equal item 147 column (1).								
• CLOSE FY 1999	TOTAL <i>Equals sum of columns (2) to (5)</i>				With U.S. Reporter(s) of this affiliate (2)	With other U.S. persons (3)	With persons in this affiliate's country of location (4)	With other foreign persons (5)
	(1)							
100. Current and noncurrent receivables and financial investments — Column (1) equals the sum of items 77, 78, 86, and that part of item 80, column (1), that is marketable securities. 2100	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
	1				2			
	\$							
101. Current liabilities and long-term debt — Column (1) equals the sum of items 89 and 90, column (1). 2101	1				2			
	\$							

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

Section F — Property, Plant and Equipment (PP&E) — See Additional Instructions for Part II, Section F on page 18 at the back of this form.

		Amount			
		Bil.	Mil.	Thous.	Dols.
PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale.					
• BALANCE, CLOSE FY 1998 (Insurance companies see Special Instructions , B.3.g., page 20.)		1			
102. Net book value of PP&E at close FY 1998 — The close FY 1998 value, before restatement due to change in the entity or accounting principles. Equals the sum of items 81, 82, and 83, column (2) →		2102	\$		
• CHANGES DURING FY 1999					
103. Restatement due to change in entity or accounting principles — If the answer to item 11 was "Yes," give amount by which the net book value of item 102 would be restated due to a change in the entity or accounting principles. If a decrease, put amount in parentheses. Report gains (losses) resulting from the sale or disposition of subsidiaries of the affiliate and from the revaluation of assets (whether or not realized) in items 44 or 117 as appropriate.		2103			
104. Net book value of transfers in from the U.S. Reporter or other foreign affiliates of U.S. Reporter		2104			
Expenditure by the foreign affiliate for: (Insurance companies see Special Instruction , B.3.f. on page 20.)					
105. Land and mineral rights, including timber — Include expenditures for land and capitalized expenditures for mineral and timber rights. Exclude other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.		2105			
106. PP&E other than land, mineral and timber rights. (Report changes due to mergers and acquisitions in item 103 not in item 106 or 107.)	106. New	2106			
107. If it is burdensome to exclude all used plant, equipment, etc., from new, then include minor used items in item 106, and include only major used items in item 107.	107. Used	2107			
108. Depreciation		2108	()	
109. Depletion		2109	()	
110. Other increases (decreases) — Specify		2110			
• BALANCE, CLOSE FY 1999 (Insurance companies see Special Instructions , B.3.g., page 20.)		1			
111. Net book value of PP&E at close FY 1999 — Equals sum of items 102 through 110; must also equal the sum of items 81, 82 and 83 column (1). →		2111			
• ADDENDUM					
112. Petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights — Do not include expenditures capitalized in prior years that are reclassified as expensed in the current year; such expenditures are considered to be expenditures only in the year when initially expensed.		2112			
BEA USE ONLY	1	2	3	4	5

Section G — Change in Retained Earnings of Incorporated Foreign Affiliate or in Total Owners' Equity of Unincorporated Foreign Affiliate

		Amount			
		Bil.	Mil.	Thous.	Dols.
113. Balance, close FY 1998 Incorporated affiliate — Enter amount from item 94, column (2). Unincorporated affiliate — Enter amount from item 98, column (2). →		2113	\$		
114. Net income (loss) — Enter amount from item 51.		2114			
115. Dividends or net income remitted to owners Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current- and prior-period income on common and preferred stock. Exclude stock and liquidating dividends. Unincorporated affiliate — Enter amount of current- and prior-period net income remitted to owners during FY 1999.		2115			
116. Stock dividends		2116			
117. Certain unrealized gains (losses) not included in the determination of net income — Enter net unrealized gains (losses) not included in the determination of net income and, therefore, excluded from item 44 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) — <i>Specify</i>		2117			
118. Other increases (decreases) — Enter other increases (decreases) in retained earnings of an incorporated affiliate, including liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital) — <i>Specify</i>		2118			
119. Balance, close FY 1999 — Sum of items 113, 114, 117, and 118, minus 115 and 116. Also, for an incorporated affiliate, this item equals item 94, column (1). For an unincorporated affiliate, this item equals item 98, column (1). →		2119	\$		

Remarks

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

Section H — Interest, production royalty payments, taxes and subsidies.						Amount				
						Bil.	Mil.	Thous.	Dols.	
120. Interest received — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld at the source. Include all interest receipts included in items 41 and 45. Do not net against interest paid, item 121.						1				
2120 \$										
121. Interest paid — Interest paid, or credited, to all payees by the affiliate, gross of tax withheld. Do not net against interest received, item 120.						1				
2121										
122. Production royalty payments to foreign governments for natural resources, total — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. Include payments in kind at market value.						1				
2122										
123. 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 subdivision and agencies for —						1				
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 or accruals of nontax liabilities (other than production royalty payments).										
2123										
124. Subsidies received — Monetary grants received from governments. Include all grants received from governments and quasi-governments that are not payments for property, goods, or services purchased, whether these receipts are reflected in current income, or used for investments in, or to cover losses of, property, plant, and equipment.						1				
2124										
125. BEA USE ONLY						1				
2125										
Section I — Technology — See Additional Instructions for Part II, Section I, on page 18 at the back of this form.										
• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs.										
NOTE — Items 126 through 128 pertain to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 127 and 129.										
126. R&D performed BY the affiliate, total — Sum of items 127 and 128						1				
2126 \$										
127. For the foreign affiliate's own account						1				
2127										
128. For others (including U.S. parents) under contract						1				
2128										
129. R&D performed FOR the affiliate by others (including the U.S. parent) on a contractual basis						1				
2129										
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY										
Receipts — Include royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property.										
130. Total Receipts — Sum of items 131, 132, and 133						1				
2130 \$										
131. Received from or credited by U.S. persons other than the U.S. Reporter(s) of this affiliate						1				
2131										
132. Received from or credited by other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate						1				
2132										
133. Received from or credited by other foreign persons						1				
2133										
Payments — Include royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property.										
134. Total Payments — Sum of items 135, 136, and 137						1				
2134 \$										
135. Paid or credited to U.S. persons other than the U.S. Reporter(s) of this affiliate						1				
2135										
136. Paid or credited to other foreign affiliate(s) of the U.S. Reporter(s) of this affiliate						1				
2136										
137. Paid or credited to other foreign persons						1				
2137										
138. BEA USE ONLY						1	2	3	4	5
2138										
Remarks										

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

139. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3139

1	1
1	2

 Yes — Complete items 140 through 164 of Part III and then continue with item 172 of Part IV.
 No — Complete only items 147, 148 and 160 through 164 of Part III and then continue with item 172 of Part IV.

Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 18 at the back of this form. Enter the amounts which represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.	Amount			
	Bil.	Mil.	Thous.	Dols.
140. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 51. 3140	1			
For items 141 and 142: certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes				
141. Included in item 140. U.S. Reporter's share of item 44 3141	1			
142. Not included in item 140, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 117. 3142	1			
143. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount 3143	1			
144. Tax withheld on dividends or distributed earnings in item 143 3144	1			
145. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 143 minus item 144) 3145	1			
146. BEA USE ONLY 3146	1			

Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 18 at the back of this form.
 Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease.

	According to books of foreign affiliate				According to books of U.S. Reporter			
	Close FY 1999 (1)		Close FY 1998 (unrestated) (2)		Close FY 1999 (3)		Close FY 1998 (unrestated) (4)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
147. Owed to U.S. Reporter by the affiliate — That portion of items 89 and 90 representing amounts owed to U.S. Reporter 3147	1		2		3		4	
148. Owed to affiliate by the U.S. Reporter — That portion of items 77, 78 and 86 representing amounts due from U.S. Reporter 3148	1		2		3		4	
149. BEA USE ONLY 3149	1		2		3		4	

Remarks

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

Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 18 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. **Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.**

	3150	Amount							
		Bil.	Mil.	Thous.	Dols.				
150. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons		1							
151. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3151	1							
152. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons	3152	1							
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE		1							
153. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	3153	1							
154. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3154	1							
155. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons	3155	1							
156. TOTAL — Equals sum of items 150, 151, and 152, minus sum of items 153, 154 and 155	3156	1							
• For items 150 through 155, enter the amounts by which the transaction value —		For acquisition (1)		For liquidation or sale (2)					
		Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.				
157. Exceeds the value carried on the books of the affiliate	3157	1		2					
158. Is less than the value carried on the books of the affiliate	3158	1		2					
159. BEA USE ONLY	3159	1		2					
Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate — See Additional Instructions for Part III, Section D, on page 19 at the back of this form.		Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate			
		Net of foreign tax withheld (1)		Foreign tax withheld (2)		Net of U.S. tax withheld (3)		U.S. tax withheld (4)	
		Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
160. Interest on amounts reported in items 147 and 148, including interest on capital leases	3160	1		2		3		4	
161. Royalties, license fees, and other fees for the use or sale of intangible property	3161	1		2		3		4	
162. Charges for use of tangible property — Report film and television tape rentals in item 163.	3162	1		2		3		4	
163. Film and television tape rentals	3163	1		2		3		4	
164. Allocated expenses and sales of services — Sum of items a through f below	3164	1		2		3		4	
By type — See the Additional Instructions, page 19, at the back of this form for an explanation of how to report each type of service									
a. Insurance services — To avoid duplication with other BEA surveys, report only receipts or payments between a foreign insurance affiliate and those parts of the fully consolidated U.S. Reporter that are not insurance companies (i.e., not in ISI codes 5243 or 5249).	3165	1		2		3		4	
b. Financial services	3166	1		2		3		4	
c. Transportation	3167	1		2		3		4	
d. Computer and information services	3168	1		2		3		4	
e. Communication services	3169	1		2		3		4	
f. Other services — Such as management, professional, technical, or other services — Specify primary type(s) of service(s) performed.	3170	1		2		3		4	
165.—171. BEA USE ONLY	3171	1		2		3		4	

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — Goods only valued f.a.s. at port of exportation; do not include services — See Additional Instructions for Part IV on page 19 at the back of this form.

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1999. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. trade statistics to which these data will be compared. Do not record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis.

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

- 4172 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.

Section A — U.S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL		Shipped by U.S. Reporter(s)		Shipped by other U.S. persons	
	(1)		(2)		(3)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
173. Total goods shipped in FY 1999 from the U.S. to this affiliate						
a. Sum of items 174 through 183 must equal item 173, and						
b. Sum of items 184 through 187 must also equal item 173.	4173	\$		\$		\$
BY PRODUCT See the classifications in the "Foreign Trade Classifications" starting on page 50 of the Guide to Industry and Foreign Trade Classifications for International Surveys , which are to be used in classifying U.S. merchandise exports and imports.						
174. Food, live animals, beverages, and tobacco (SITC 0 and 1)	4174					
175. Crude materials, inedible, except fuels (SITC 2)	4175					
176. Mineral fuels, lubricants and related materials (SITC 3)	4176					
177. Chemicals and related products (SITC 5)	4177					
178. Industrial machinery and equipment (SITC 71-74)	4178					
179. Office machines and automatic data processing machines (SITC 75)	4179					
180. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 AND 77)	4180					
181. Road vehicles (including air-cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	4181					
182. Other transport equipment (SITC 79) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	4182					
183. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million.	4183					
BY INTENDED USE						
184. Capital equipment and other goods charged to fixed asset accounts — Item 106 or item 107 must have an entry.	4184					
185. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others	4185					
186. Goods for resale without further processing, assembly, or manufacture by affiliate	4186					
187. Other — Specify	4187					

* Some parts that are shipped separately are included in items 181 and 182; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 178); air conditioners for motor vehicles (item 178); lamps, batteries, and electrical parts for engines (item 180); and tires and tubes (item 183). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys, page 50.**

Remarks

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — Goods only valued f.a.s. at port of exportation; do not include services — Continued

Section B — U.S. MERCHANDISE IMPORTS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL		Shipped to U.S. Reporter(s)		Shipped to other U.S. persons	
	(1)		(2)		(3)	
	Bil.	Thous. Dols.	Bil.	Thous. Dols.	Bil.	Thous. Dols.
188. Total goods shipped in FY 1999 to the United States by this affiliate — Equals the sum of items 189 through 198. 4188	\$		\$		\$	
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" starting on page 50 of the Guide to Industry and Foreign Trade Classifications for International Surveys , which are to be used in classifying U.S. merchandise exports and imports.	1		2		3	
189. Food, live animals, beverages, and tobacco (SITC 0 and 1) 4189						
190. Crude materials, inedible, except fuels (SITC 2) 4190						
191. Mineral fuels, lubricants and related materials (SITC 3) 4191						
192. Chemicals and related products (SITC 5) 4192						
193. Industrial machinery and equipment (SITC 71-74) 4193						
194. Office machines and automatic data processing machines (SITC 75) 4194						
195. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 AND 77) 4195						
196. Road vehicles (including air-cushion vehicles) and parts (SITC 78) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 4196						
197. Other transport equipment (SITC 79) — Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 4197						
198. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million. 4198						
<p>* Some parts that are shipped separately are included in items 196 and 197; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 193); air conditioners for motor vehicles (item 193); lamps, batteries, and electrical parts for engines (item 195); and tires and tubes (item 198). For more complete information, see the Guide to Industry and Foreign Trade Classifications for International Surveys, page 50.</p>						
199. BEA USE ONLY 4199	1		2		3	

1	2	3	4	5
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Remarks

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

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

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

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held	(2) Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1)	(3) BEA USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
				Close FY 1999 (4)	Close FY 1998 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

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

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

Page No. _____ of _____ pages of this Supplement A

(1)	(2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
			Close FY 1999 (4)	Close FY 1998 (5)
5016			. %	. %
5017			. %	. %
5018			. %	. %
5019			. %	. %
5020			. %	. %
5021			. %	. %
5022			. %	. %
5023			. %	. %
5024			. %	. %
5025			. %	. %
5026			. %	. %
5027			. %	. %
5028			. %	. %
5029			. %	. %
5030			. %	. %
5031			. %	. %
5032			. %	. %

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BEA USE ONLY

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement B

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

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

Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in item 2, of Form BE-10B(LF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(LF). Continue listing onto as many copied pages as needed.

NOTE - Consolidate affiliates only if they are located in the **same country** and are in the same BEA 4-digit industry or are integral parts of the same business operation.

BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)	(3)	(4)
6002			. %
6003			. %
6004			. %
6005			. %
6006			. %
6007			. %
6008			. %
6009			. %
6010			. %
6011			. %
6012			. %
6013			. %
6014			. %
6015			. %

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

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

Page No. _____ of _____ pages of this Supplement B

BEA USE ONLY		Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(LF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)			
6016				
6017				. %
6018				. %
6019				. %
6020				. %
6021				. %
6022				. %
6023				. %
6024				. %
6025				. %
6026				. %
6027				. %
6028				. %
6029				. %
6030				. %
6031				. %
6032				. %

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

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD —
1999
FORM BE-10B(LF)
ADDITIONAL INSTRUCTIONS BY LINE ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

7. Country of location — Enter "International" if the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country. For example, classify as "International" an oil drilling rig that moves from country to country during the year.

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest The U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

30.—38.

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 20. Also see Additional Instructions for Part II, Section A, item 41 below.)

Holding companies (ISI code 5512) must show total income as reported in item 46. To be considered a holding company, income from equity investments (items 42 and 43) must be more than 50 percent of total income (item 46). In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• Section A — Income Statement

41. Sales or gross operating revenues, excluding sales taxes — Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income on this line. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 20.)

42. Income from equity investments in foreign affiliates — Report income from equity investments shown on lines 84 and 85 of all foreign affiliates whether or not they are required to file a form BE-10B. Do not report interest income here. Report interest on lines 41 or 45 as appropriate.

43. Income from other equity investments — Report income from equity investments included on line 86. For investments carried on the equity basis, report equity in earnings during the reporting period. For investments carried on the cost basis, report dividends. Do not include interest income here. Report interest on lines 41 or 45 as appropriate.

45. Other income — Report non-operating and other income not included above.

47. Cost of goods sold or services rendered and selling, general, and administrative expenses — Report operating expenses that relate to sales or gross operating revenues (item 41) and selling, general, and administrative expenses. Include production royalty payments to governments, their subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets but exclude all other depletion charges. Do not include tax or percentage depletion charges. Companies with ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 should include interest expense.

48. Foreign income taxes — Exclude production royalty payments and U.S. income taxes.

49. Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation — Report income and expenses on lines 41 through 48 at their full amounts. Do not report amounts net of minority interest. Instead, include the net impact of any minority interest in the income and expense items as a lump sum on this line.

• Section B — Distribution of Sales or Gross Operating Revenues

52.—55.

Distribution of Sales or Gross Operating Revenues — Distribute sales consistent with the industry codes reported in column 1 of items 30 through 36. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify it as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

54. Sales of services — Report the source of real estate rental income in columns 2 through 7 based on the location of the property.

55. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

• Section C — Number of Employees and Employee Compensation

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

70.—72.

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

70. Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed in item 71 below.)

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

71. Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

73. Number of production workers engaged in manufacturing activities — Production workers are employees directly involved in the manufacturing activities of a business. They work on the physical production, and the handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for a plant's own use (e.g., power plant). They include working foremen, but exclude other supervisory employees.

Affiliates which maintain employment and payroll records according to national (host country) definitions of wage or manual workers that do not differ significantly from the production worker concept described above, may submit data according to the host country definitions.

74. Hours worked by production workers — Hours worked include standby or reporting time but exclude holiday, vacation, sick leave, or other paid leave. Obtain data on hours worked from the payroll records. However, reasonable estimates are acceptable if using payroll records is burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. However, such estimates must include only hours worked (standby or reporting time), and exclude hours paid for holiday, vacation, sick leave, or other paid leave.

Data on hours worked, wages and salaries, and employee benefit plans, is used to derive hourly compensation rates for production workers. To check your estimates, compute the implied hourly compensation rate (i.e., divide the sum of wages and salaries plus employee benefit plans for production workers by their hours worked) to see if it appears reasonable.

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

• **Section D — Balance Sheet**

- 76. Cash items** — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 90 (other current liabilities and long-term debt). Exclude certificates of deposits (CDs) of the affiliate held by others. Instead, report CDs in item 78 (other current receivables) or 86 (other equity investments and noncurrent marketable securities, receivables and other investments) as appropriate.
- 78. Other current receivables** — Include the current portion of CDs held by others.
- 79. Inventories** — Land development companies should exclude land held for resale (include in item 80). Finance and insurance companies should exclude inventories of marketable securities (include in item 80 or 86, as appropriate).
- 81. Land** — Land refers to any part of the earth's surface. Report gross book value of all land owned including land on capital leases from others, per FASB 13. Exclude land held for resale.
- 82. Other property, plant, and equipment** — Report gross book value of timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. However, insurance companies see Special Instructions B.2, page 20.)
- 84.— 85.**

Equity investments in other foreign affiliates of which this affiliate is a parent — Report this affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. (If one of these lines has an entry, item 4 of this report must be answered "yes," the BE-10B(LF) Supplement A must be completed, and item 42 should contain data.)

- 86. Other equity investments and noncurrent marketable securities, receivables and other investments** — Include the noncurrent portion of CDs held by others; other equity investments (whether carried at cost or on the equity basis); noncurrent marketable securities; other noncurrent investments and noncurrent trade accounts; and trade notes receivable net of allowance for doubtful items.
- 87. Other noncurrent assets** — Include intangible assets net of amortization, and any other noncurrent assets not reported elsewhere.
- 90. Other current liabilities and long-term debt** — Include overdrafts, other current liabilities not included in item 89, and long-term debt. Include intercompany debt as well as debt with unaffiliated parties. Also include lease obligations capitalized per FASB 13 with an original maturity of more than one year or with no stated maturity.
- 91. Other noncurrent liabilities** — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries.
- 93. Capital stock and additional paid-in capital** — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- 94. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.

• **Section F — Property, Plant and Equipment (PP&E) (Items 102 through 112)**

Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

Exclude from expenditures (items 105, 106 and 107) all changes in PP&E, resulting from a change in the entity (e.g, mergers, acquisitions, divestitures, etc.) or accounting principles during FY 1999. Account for such changes in item 103.

For foreign affiliates engaged in exploring for or developing natural resources, include in items 105, 106 and 107 exploration and development expenditures made during FY 1999 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Include in item 110 adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 1999.

- 108. Depreciation** — Do not include depletion. Report depletion separately in item 109.
- 110. Other increases (decreases)** — Include the net book value of sales, retirements, or transfers out of assets, and other increases (decreases). Do not include divestitures of subsidiaries. Include divestitures of subsidiaries on line 103. Report gains (losses) from the sale or disposition of property, plant and equipment in item 44.
- **Section I — Technology**
- 126.—129.**

Research and development expenditures — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

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

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

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work pertaining to patents.

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

• **Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings**

- 143.** Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 147.

• **Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter**

147.—148.

Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 147 and 148. Report the interest component under capital leases in item 160. Report the net rent for operating leases in item 162.

- 147.** If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

- 148.** If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

• **Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate.**

Increase in U.S. Reporter's Equity Interest in This Affiliate

150.—152.

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 150 or 152 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

Decrease in U.S. Reporter's Equity Interest in This Affiliate

153.—155.

For an affiliate that is sold, report the sale price in item 153 or 155 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of items 147 and 148) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 153-155. Report the amount written off in item 157 or 158 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 151 as a capital contribution and include in the computation of 157 or 158 as appropriate.

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

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate

157.—158.

If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 157 or 158 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 157. Report the amount gross of U.S. income taxes, if any.

• Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate

160.—164. Include amounts for which payment was made in kind.

If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 147 and 148).

160. Interest — Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between the U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate. Record any explicit fees paid to, or received from, a foreign affiliate for arranging a swap as a charge for services rendered in item 164b (Financial services).

162. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 1999 that the lease was in existence.)

164. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" (line 45 of this form and line 40 of Form BE-10A) by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service (line 41 of this form and line 37 of Form BE-10A).

a. Insurance services — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Report in column 3 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

b. Financial Services — Report in columns 1 and 3 fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter's (or foreign affiliate's) own account, or for the account of its customers. Also include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.

c. Transportation — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations. Report in column 3 amounts paid by the U.S. Reporter to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.

d. Computer and information services — Report in columns 1 and 3 receipts and payments for computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering and custom programming; and other computer services including time sharing, maintenance and repair. Also report receipts and payments for database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.

e. Communication services — Report in columns 1 and 3 receipts and payments between the U.S. Reporter and the foreign affiliate for:

Message telephone services and other jointly provided (basic) services — Report receipts for the U.S. Reporter's share of revenues for transmitting messages (including voice, data, video, satellite, images, telex, telegram, cable, etc.) originating abroad to or through U.S. destinations, or between foreign destinations. Report payments for transmitting messages originating in, or routed through, the United States to foreign destinations.

Private leased channel services — Report receipts for channels and circuits terminating in the United States and for channels and circuits between foreign countries. Report payments for leased channels and circuits terminating in foreign countries.

Value-added telecommunications services — Electronic mail, voice mail, and code and protocol processing; facsimile services and video conferencing; Internet connections (including Internet backbone and router services); and other value-added services.

Support services related to the maintenance and repair of telecommunications equipment, ground station services, capacity leasing for transiting, and launching of communications satellites.

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE

172.—198.

When 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 approximate a "shipped" basis, then BEA will require the data to be refiled.

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the BE-10B of the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

Definition of U.S. merchandise trade. The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. 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. Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise. Also exclude services. An affiliate's U.S. merchandise exports and imports may differ from the affiliate's purchases from or sales to the United States because purchases and sales may include services while merchandise exports and imports include only goods.

Exclude from exports and imports the value of goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in intermediate country(ies) through which they transit; the in-transit goods enter that country(ies) only because that country(ies) is along the shipping lines between the exporting and importing countries. In-transit imports are goods 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).

Timing. Only include goods actually shipped between the United States and the affiliate during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to the affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

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

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

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

Valuation of exports and imports. Value U.S. merchandise exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

**SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL
INSTRUMENTS, FINANCE COMPANIES, INSURANCE
COMPANIES AND REAL ESTATE COMPANIES**

A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 44 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Include unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings in item 117. (Report income attributable to fees or commissions in items 38 and 41.)

2. Real estate companies

Gains or losses from the sale, disposition, or revaluation of land, other property, plant and equipment, or other assets:

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in items 38 and 41.

Impairment of Long-lived Assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 44.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in items 94 (98 if unincorporated), and 117. Do not include these unrealized gains in item 44.

B. Special Instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: 1. non-trusted or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.

2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

a. Current receivables (items 77 and 78) — Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

b. Current liabilities and long-term debt (items 89 and 90) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.

c. Sales or gross operating revenues, excluding sales taxes (item 41) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 44.

d. Certain realized and unrealized gains (losses) (item 44) — See Special Instructions, A.1.

e. Cost of goods sold or services rendered and selling, general, and administrative expenses (item 47) — Include costs relating to sales or gross operating revenues, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, and other underwriting expenses.

f. Expenditures for property, plant, and equipment (items 105, 106 and 107) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

g. Net book value of property, plant, and equipment (items 102 and 111) — Include the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET. Therefore, the opening and closing net book values for property, plant, and equipment will not necessarily reconcile with their balance sheet counterparts (items 81, 82 and 83).

h. Sales of services (item 54, column 1) — Include premium income and income from other services, if any.

i. Investment income (item 55 column 1) — Report that portion of sales or gross operating revenues that is investment income. However, report any gains or (losses) on investments, in accordance with Special Instructions, A.1. See Additional Instructions for Part II, Section B item 55, on page 17 to determine the location of the transactor of investment income.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING	CONSTRUCTION	3222	Converted paper products
1110 Crop production	2330 Building, developing, and general contracting	3231	Printing and related support activities
1120 Animal production	2340 Heavy construction	3242	Integrated petroleum refining and extraction
1130 Forestry and logging	2350 Special trade contractors	3243	Petroleum refining without extraction
1140 Fishing, hunting, and trapping		3244	Other petroleum and coal products
1150 Support activities for agriculture and forestry	MANUFACTURING	3251	Basic chemicals
MINING	3111 Animal foods	3252	Resins, synthetic rubbers, and artificial and synthetic fibers and filaments
2111 Oil and gas extraction	3112 Grain and oilseed milling	3253	Pesticides, fertilizers, and other agricultural chemicals
2121 Coal	3113 Sugar and confectionery products	3254	Pharmaceuticals and medicines
2123 Nonmetallic minerals	3114 Fruit and vegetable preserving and specialty foods	3255	Paints, coatings, and adhesives
2124 Iron ores	3115 Dairy products	3256	Soap, cleaning compounds, and toilet preparations
2125 Gold and silver ores	3116 Meat products	3259	Other chemical products and preparations
2126 Copper, nickel, lead, and zinc ores	3117 Seafood product preparation and packaging	3261	Plastics products
2127 Other metal ores	3118 Bakeries and tortillas	3262	Rubber products
2132 Support activities for oil and gas operations	3119 Other food products	3271	Clay products and refractories
2133 Support activities for mining, except for oil and gas operations	3121 Beverages	3272	Glass and glass products
UTILITIES	3122 Tobacco	3273	Cement and concrete products
2211 Electric power generation, transmission, and distribution	3130 Textile mills	3274	Lime and gypsum products
2212 Natural gas distribution	3140 Textile product mills	3279	Other nonmetallic mineral products
2213 Water, sewage, and other systems	3150 Apparel		
	3160 Leather and allied products		
	3210 Wood products		
	3221 Pulp, paper, and paperboard mills		

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

MANUFACTURING — Continued

3311	Iron and steel mills and ferroalloys
3312	Steel products from purchased steel
3313	Alumina and aluminum production and processing
3314	Nonferrous metal (except aluminum) production and processing
3315	Foundries
3321	Forging and stamping
3322	Cutlery and hand tools
3323	Architectural and structural metals
3324	Boilers, tanks, and shipping containers
3325	Hardware
3326	Spring and wire products
3327	Machine shops, turned products, and screws, nuts, and bolts
3328	Coating, engraving, heat treating, and allied activities
3329	Other fabricated metal products
3331	Agriculture, construction, and mining machinery
3332	Industrial machinery
3333	Commercial and service industry machinery
3334	Ventilation, heating, air conditioning, and commercial refrigeration equipment
3335	Metalworking machinery
3336	Engines, turbines, and power transmission equipment
3339	Other general purpose machinery
3341	Computer and peripheral equipment
3342	Communications equipment
3343	Audio and video equipment
3344	Semiconductors and other electronic components
3345	Navigational, measuring, electro-medical, and control instruments
3346	Manufacturing and reproducing magnetic and optical media
3351	Electric lighting equipment
3352	Household appliances
3353	Electrical equipment
3359	Other electrical equipment and components
3361	Motor vehicles
3362	Motor vehicle bodies and trailers
3363	Motor vehicle parts
3364	Aerospace products and parts
3365	Railroad rolling stock
3366	Ship and boat building
3369	Other transportation equipment
3370	Furniture and related products
3391	Medical equipment and supplies
3399	Other miscellaneous manufacturing
WHOLESALE TRADE	
DURABLE GOODS	
4211	Motor vehicles and motor vehicle parts and supplies
4212	Furniture and home furnishings
4213	Lumber and other construction materials
4214	Professional and commercial equipment and supplies
4215	Metals and minerals (except petroleum)
4216	Electrical goods
4217	Hardware, and plumbing and heating equipment and supplies
4218	Machinery, equipment, and supplies
4219	Miscellaneous durable goods
NONDURABLE GOODS	
4221	Paper and paper products
4222	Drugs and druggists' sundries
4223	Apparel, piece goods, and notions
4224	Grocery and related products
4225	Farm product raw materials
4226	Chemical and allied products
4227	Petroleum and petroleum products
4228	Beer, wine, and distilled alcoholic beverages
4229	Miscellaneous nondurable goods

RETAIL TRADE

4410	Motor vehicle and parts dealers
4420	Furniture and home furnishings stores
4431	Electronics and appliance stores
4440	Building material and garden equipment and supplies dealers
4450	Food and beverage stores
4461	Health and personal care stores
4471	Gasoline stations
4480	Clothing and clothing accessories stores
4510	Sporting goods, hobby, book, and music stores
4520	General merchandise stores
4530	Miscellaneous store retailers
4540	Nonstore retailers

TRANSPORTATION AND WAREHOUSING

4810	Air transportation
4821	Rail transportation
4833	Petroleum tanker operations
4839	Other water transportation
4840	Truck transportation
4850	Transit and ground passenger transportation
4863	Pipeline transportation of crude oil, refined petroleum products, and natural gas
4868	Other pipeline transportation
4870	Scenic and sightseeing transportation
4880	Support activities for transportation
4920	Couriers and messengers
4932	Petroleum storage for hire
4939	Other warehousing and storage

INFORMATION

5111	Newspaper, periodical, book, and database publishers
5112	Software publishers
5121	Motion picture and video industries
5122	Sound recording industries
5131	Radio and television broadcasting
5132	Cable networks and program distribution
5133	Telecommunications
5141	Information services
5142	Data processing services

FINANCE AND INSURANCE

5221	Depository credit intermediation (Banking)
5223	Activities related to credit intermediation
5224	Non-depository credit intermediation
5229	Non-depository branches and agencies
5231	Securities and commodity contracts intermediation and brokerage
5238	Other financial investment activities and exchanges
5242	Agencies, brokerages, and other insurance related activities
5243	Insurance carriers, except life insurance carriers
5249	Life insurance carriers
5252	Funds, trusts and other financial vehicles, except REITs

REAL ESTATE AND RENTAL AND LEASING

5310	Real estate
5321	Automotive equipment rental and leasing
5329	Other rental and leasing services
5331	Lessors of non-financial intangible assets (except copyrighted works)

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411	Legal services
5412	Accounting, tax preparation, bookkeeping, and payroll services
5413	Architectural, engineering, and related services
5414	Specialized design services
5415	Computer systems design and related services
5416	Management, scientific, and technical consulting services
5417	Scientific research and development services
5418	Advertising and related services
5419	Other professional, scientific, and technical services

MANAGEMENT OF COMPANIES AND ENTERPRISES

5512	Holding companies, except bank holding companies
5513	Corporate, subsidiary, and regional management offices

ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES

5611	Office administrative services
5612	Facilities support services
5613	Employment services
5614	Business support services
5615	Travel arrangement and reservation services
5616	Investigation and security services
5617	Services to buildings and dwellings
5619	Other support services
5620	Waste management and remediation services

EDUCATIONAL SERVICES

6110	Educational services
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HEALTH CARE AND SOCIAL ASSISTANCE

6210	Ambulatory health care services
6220	Hospitals
6230	Nursing and residential care facilities
6240	Social assistance

ARTS, ENTERTAINMENT, AND RECREATION

7110	Performing arts, spectator sports, and related industries
7121	Museums, historical sites, and similar institutions
7130	Amusement, gambling, and recreation industries

ACCOMMODATIONS AND FOOD SERVICES

7210	Accommodations
7220	Food services and drinking places

OTHER SERVICES

8110	Repair and maintenance
8120	Personal and laundry services
8130	Religious, grantmaking, civic, professional, and similar organizations

PUBLIC ADMINISTRATION

9200	Public administration
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FORM **BE-10B(SF) SHORT FORM (Report for Nonbank Foreign Affiliate)**
(REV. 6/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

<p>MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230</p> <p style="text-align: center;">OR</p> <p>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</p>	<p>1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A</i></p> <hr/> <p>2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.</i></p>
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IMPORTANT

Read the **Instruction Booklet**, which contains definitions and reporting requirements, before completing this form. **"Additional" Instructions** specific to line items and **"Special" Instructions** for dealers in financial instruments and finance, insurance, and real estate companies are provided at the back of this form. For banks and bank holding companies, see the report forms for banks and the **Instruction Booklet**, Part I.C.

- Who must report** — The U.S. Reporter must file Form BE-10B(SF) for:
 - each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign taxes was greater than \$7 million (positive or negative), but for which no one of these items was greater than \$100 million (positive or negative) at any time during the affiliate's 1999 fiscal year;
 - each minority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues excluding sales taxes; or net income after provision for foreign taxes was greater than \$7 million (positive or negative) at any time during the affiliate's 1999 fiscal year; and
 - each nonbank foreign affiliate of a U.S. bank Reporter for which total assets, sales or gross operating revenues excluding sales taxes, or net income after provision for foreign taxes was greater than \$7 million (positive or negative) at any time during the affiliate's 1999 fiscal year. See **Instruction Booklet**, Part I, for detailed reporting requirements.
- NOTE** — If the foreign affiliate is exempt from being reported on Form BE-10B(SF) and is not a bank, see the reporting requirements for form BE-10B(LF) and BE-10A SUPPLEMENT A. The foreign affiliate must be reported on one of those forms.
- Foreign affiliate's 1999 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 1999. See **Instruction Booklet**, Part II.A.
- Due date** — A complete BE-10 report is due on the following dates:
 - May 31, 2000** for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;
 - June 30, 2000** for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.
- Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. generally accepted accounting principles (FASB 52). See **Instruction Booklet**, Part IV.B.
- Currency amounts** — Report 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 parenthesis () to indicate negative numbers.
- Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov.

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See **Additional Instructions for Part I** on page 12 at the back of this form.

3. **Number of foreign affiliates consolidated in this report** — Do not consolidate affiliates located in two different countries. See the **Instruction Booklet**, Part I.B.2.c.(1). If your answer to this question is 2 or more, you must complete **Supplement B (page 11)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003

4. **Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(SF)?** — Mark (X) one.

1004 1 Yes — Complete Supplement A of this Form BE-10B(SF).
 2 No

5. **Form of organization of this foreign affiliate** — Mark (X) one.

1005 1 Corporation 2 Branch 3 Partnership 4 Other — Specify _____

6. **Country of incorporation or organization of this foreign affiliate** — Mark (X) one.

1006 601 Australia 307 France 614 Japan 325 Switzerland
 202 Brazil 308 Germany 213 Mexico 327 United Kingdom
 100 Canada 314 Italy 319 Netherlands Other — Specify _____

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

1007 601 Australia 307 France 614 Japan 325 Switzerland
 202 Brazil 308 Germany 213 Mexico 327 United Kingdom
 100 Canada 314 Italy 319 Netherlands Other — Specify _____

8. **This foreign affiliate's financial books and records are kept in** — Mark (X) one.

1008 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in European Monetary Union countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.)
 2 U.S. dollars
 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7

9. **The ending date of this foreign affiliate's 1999 fiscal year.**

1009	Month	Day	Year
	1		1999

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1999?

1010 1 Yes, and this is its initial report — Affiliate was not previously reported

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 from a foreign person?
- 2 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
3	

1 2 Yes, and this is its final report —

If "Yes," was the affiliate — Mark (X) one

- 2 4 Merged or reorganized?
- Sold:
 - 2 5 to a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
3	

- 2 6 to a foreign person?
- 2 7 Liquidated?
- 2 8 Seized?

1 3 No

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that caused FY 1998 data to be restated? Mark (X) one.

1011 1 Yes — Report all close FY 1998 data before restatement, unless otherwise specified.

1 2 No

DIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — Enter percent of ownership, to a tenth of one percent, based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate, held directly by	Percent of ownership at close of fiscal year			
	Equity interest		Voting interest	
	1999 (1)	1998 (2)	1999 (3)	1998 (4)
12. U.S. Reporter named in item 1 — Report equity interest and voting interest.	1012	. %	. %	. %
13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 19 and 20.	1013	. %	. %	. %
14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 21 must be "Yes."	1014	. %	. %	. %
15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 21 must be "Yes."	1015	. %	. %	. %
16. Other U.S. persons	1016	. %	. %	. %
17. Other foreign persons	1017	. %	. %	. %
18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 17	1018	100.0 %	100.0 %	
19. INDIRECT OWNERSHIP IN THIS FOREIGN AFFILIATE — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., for instructions on how to complete indirect ownership percentages.	1019	. %	. %	. %
20. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — 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. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.				

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 1999 (b)	Close FY 1998 (c)	
a. 1191	1	. %	. %	
b. 1192	1	. %	. %	
c. 1193	1	. %	. %	
d. TOTAL — Must equal percentages entered in Item 13	1020	. %	. %	

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

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

- 1021 1 Yes — *Item 14 or 15 on page 2 must have an entry, and either item 22 or 23 must be completed. See Instruction Booklet, Part I.B.2.c.(2).*
 2 No — *Skip to item 28*

22. If the answer to item 21 is "Yes," and the U.S. Reporter named in item 1 is submitting the Parts II and IV data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.

Name	Mailing address

23. If the answer to item 21 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Parts II and IV data (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

24. BEA USE ONLY	1024	1	2	3	4	5
25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

28. Major activity of foreign affiliate — 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**. A list of ISI codes is also provided on page 15 of this form. For an inactive foreign affiliate, base the activity on its last active period. For "start-up" companies, show the intended activity.

- 1028 1 **Production of goods** — The foreign affiliate is primarily engaged in construction, mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of ISI codes.
 2 **Sales of goods** — The foreign affiliate is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of ISI codes.
 3 **Services** — The foreign affiliate is primarily engaged in providing a service such as utilities, transportation and warehousing; information (including newspaper, periodical, book, and database publishers, and software publishers), finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services (including restaurants, and eating places), etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, and 4810 through 8130 of the list of ISI codes.

29. What is the MAJOR product or service involved in this activity? If a product, briefly state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, packaged, transported, etc. (For example, "Manufacture widgets to sell at wholesale.") — Please print or typewrite.

1029

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive affiliate enter a 4-digit ISI code based on its last active period. See the **Guide to Industry and Foreign Trade Classifications for International Surveys** for a full explanation of each code. (Holding companies (ISI code 5512) must show total income as reported in item 42.)

	ISI code	Sales or gross operating revenues			
		(2)			
	(1)	Bil.	Mil.	Thous.	Dols.
30. Largest sales or gross operating revenues	1030	2			
31. 2nd largest sales or gross operating revenues	1031	2			
32. 3rd largest sales or gross operating revenues	1032	2			
33. 4th largest sales or gross operating revenues	1033	2			
34. 5th largest sales or gross operating revenues	1034	2			
35. 6th largest sales or gross operating revenues	1035	2			
36. 7th largest sales or gross operating revenues	1036	2			
37. Sales or gross operating revenues not accounted for above	1037	2			
38. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 30 through 37 (Insurance companies see Special Instructions, B.3.a., page 14.)	1038	2			

39. BEA USE ONLY	1039	1	2	3	4	5
40. BEA USE ONLY	1040	1	2	3	4	5

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income Statement of Foreign Affiliate	Amount			
	Bil.	Mil.	Thous.	Dols.
• INCOME				
41. 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 financial instruments and finance and insurance companies see Special Instructions, A.1. , page 14);				
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets. (Real estate companies see Special Instructions, A.2. , page 14);				
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 other unusual or infrequently occurring items.				
2044	\$			
42. TOTAL INCOME _____ →	2046	\$		
• COSTS AND EXPENSES				
43. Foreign income taxes — Provision for foreign income taxes for FY 1999.	2048			
44. TOTAL COSTS AND EXPENSES _____ →	2050	\$		
• NET INCOME				
45. NET INCOME (LOSS) — <i>Item 42 minus item 44</i> _____ →	2051	\$		
46. BEA USE ONLY	2040			

Section B — Number of Employees and Employee Compensation — See Additional Instructions Part II, Section B, on page 12 at the back of this form.	Amount			
	Bil.	Mil.	Thous.	Dols.
NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.				
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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.				
47. TOTAL NUMBER OF EMPLOYEES* — Report the total number of employees for the year	2068			
48. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of				
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and				
b. Employee benefit plan — Employer expenditures for all employee benefit plans	2072	\$		

* NOTE — If total number of employees, item 47, or total employee compensation, item 48, is zero — Explain

Remarks

BE-10B(SF)

Affiliate ID Number

C

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

Section C — Balance Sheet of Foreign Affiliate — See Additional Instructions for Part II, Section C on page 12 at the back of this form. Disaggregate all asset and liability items in the detail shown. Report accounts receivable and payable between the U.S. Reporter and its foreign affiliates in the proper asset and liability accounts of the foreign affiliate. Do not report them as a net amount.	BALANCES							
	Close of FY 1999 (1)				Close of FY 1998 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• ASSETS (Insurance companies see Special Instructions , B.2 and 3.c., page 14)	1				2			
49. Current assets 2149	\$				\$			
50. Property, plant, and equipment, gross 2150	1				2			
51. Accumulated depreciation and depletion 2083	()	()		
52. Other noncurrent assets — Specify 2152	1				2			
53. TOTAL ASSETS — Sum of items 49 through 52 2088	\$				\$			
• LIABILITIES (Insurance companies see Special Instructions , B.3.d, page 14)	1				2			
54. Current liabilities and long-term debt 2154	1				2			
55. Other noncurrent liabilities — Specify 2091	1				2			
56. TOTAL LIABILITIES — Sum of items 54 and 55 2092	\$				\$			
• OWNERS EQUITY — INCORPORATED AFFILIATE ONLY , complete items 57 through 61	1				2			
57. Capital stock and additional paid-in capital 2093	\$				\$			
58. Retained earnings (deficit) 2094	1				2			
59. Translation adjustment — Cumulative amount at year end (per FASB 52) 2095	1				2			
60. Other — Include involuntarily (or legally) restricted earnings — Specify 2096	1				2			
61. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals item 53 minus item 56 and, equals the sum of items 57 through 60 2097	\$				\$			
• OWNERS EQUITY — UNINCORPORATED AFFILIATE ONLY , complete items 62 and 63	1				2			
62. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — EQUALS ITEM 53 MINUS ITEM 56 2098	\$				\$			
63. Translation adjustment — Cumulative amount at year end (per FASB 52) — That portion of item 62 representing the affiliate's cumulative translation adjustment account 2099	1				2			
Section D — Property, Plant and Equipment (PP&E) See Additional Instructions for Part II, Section D on page 12 at the back of this form. (Insurance companies also see Special Instructions , B.3.e., page 14)	Amount							
64. Expenditures for property, plant and equipment (PP&E) — PP&E includes land, timber, mineral 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, but excludes other types of intangible assets, and land held for resale. 2164	Bil.	Mil.	Thous.	Dols.	1			
65. BEA USE ONLY 2165	1				2			
Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER								
Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.								
66. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.								
3139 <input type="checkbox"/> Yes — Complete items 67 through 84 of Part III and then continue with item 86 of Part IV.								
<input type="checkbox"/> No — Complete only items 70, 71 and 80 through 84 of Part III to report any direct financial positions or transactions between the U.S. Reporter and foreign affiliate and then continue with item 86 of Part IV.								
Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 12 at the back of this form.					Amount			
Enter the amounts which represent the U.S. Reporter's equity, based on its directly held equity interest. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent only the directly held equity interest.					Bil.	Mil.	Thous.	Dols.
67. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income, item 45. 3140					1			
68. Dividends on common and preferred stock of incorporated foreign affiliate (Exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — net of foreign tax withheld. 3145					1			
69. BEA USE ONLY 3146					1			

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

Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter —

See Additional Instructions for Part III, Section B, on pages 12 and 13 at the back of this form.

Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease.

	According to books of foreign affiliate							
	Close FY 1999 (1)				Close FY 1998 (unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
70. Owed to U.S. Reporter by the affiliate — That portion of item 54 representing amounts owed to U.S. Reporter	3147	\$						
71. Owed to affiliate by the U.S. Reporter — That portion of items 49 and 52 representing amounts due from U.S. Reporter	3148							
72. BEA USE ONLY	3149							

Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 13 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

		Amount			
		Bil.	Mil.	Thous.	Dols.
• INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
73. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons	3150	\$			
74. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3151				
75. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons	3152				
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
76. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	3153				
77. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3154				
78. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons	3155				
79. TOTAL — Equals sum of items 73, 74, and 75, minus sum of items 76, 77, and 78	3156	\$			

Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate — See Additional Instructions for Part III, Section D, on page 13 at the back of this form.

Report these items based on the books of the U.S. Reporter. Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

		Receipt by U.S. Reporter from foreign affiliate — net of foreign tax withheld (1)				Payments by U.S. Reporter to foreign affiliate — net of U.S. tax withheld (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
		80. Interest on amounts reported in items 70 and 71, including interest on capital leases	3160	\$					
81. Royalties, license fees, and other fees for the use or sale of intangible property	3161								
82. Charges for use of tangible property including film and television tape rentals	3162								
83. Allocated expenses and sales of services	3164								
84. TOTAL — Sum of items 80 through 83	3172	\$							
85. BEA USE ONLY	3171								

Remarks

BE-10B(SF)

Affiliate ID Number

C

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — Goods only valued f.a.s. at port of exportation; do not include services — See Additional Instructions for Part IV on page 13 at the back of this form.

IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1999. Report data on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped. This is the same basis as official U.S. Trade statistics to which these data will be compared. Do **not** record a U.S. import or export if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even if they were charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

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, the "shipped" basis must be used or adjustments made to the data on a "charged" basis to approximate a "shipped" basis.

• U.S. MERCHANDISE EXPORTS TO THIS FOREIGN AFFILIATE (Valued f.a.s. U.S. port)	TOTAL (1)		Shipped by U.S. Reporter(s) (2)		Shipped by other U.S. persons (3)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
86. Total goods shipped in FY 1999 from the U.S. to this affiliate 4173	\$	1	\$	1	\$	

• U.S. MERCHANDISE IMPORTS FROM THIS FOREIGN AFFILIATE (Valued f.a.s. foreign port)	TOTAL (1)		Shipped to U.S. Reporter(s) (2)		Shipped to other U.S. persons (3)	
	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
87. Total goods shipped in FY 1999 to the U.S. by this affiliate 4188	\$	1	\$	1	\$	

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — To be completed only if foreign affiliate is majority-owned — See Additional Instructions for Part V on page 14 at the back of this form.

88. Is this a majority owned affiliate?

2018 1 Yes — Continue with item 89
 2 No — Skip items 89 through 101 and continue with the Supplement A on page 9.

89. Was any one item: (1) total assets, (2) sales or gross operating revenues excluding sales taxes, or (3) net income greater than \$50 million (positive or negative) at any time during the affiliate's 1999 fiscal year?

2019 1 Yes — Continue with item 90
 2 No — Skip items 90 through 101 and continue with the Supplement A on page 9.

• Interest, depreciation and depletion, and taxes

	Amount	
	Bil.	Mil. Thous. Dols.
90. Interest received — Interest received by affiliate from, or credited to affiliate by, all payors, net of tax withheld at the source. Include all interest receipts included in item 42. Do not net against interest paid, item 91. 2120	\$	
91. Interest paid — Interest paid, or credited, to all payees by the affiliate, gross of tax withheld. Do not net against interest received, item 90. 2121		
92. Current-period depreciation and depletion — Current-period charges against property, plant, equipment included in item 50. 2020		
93. 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 subdivision 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 or accruals of nontax liabilities (other than production royalty payments). 2123		
• RESEARCH AND DEVELOPMENT (R&D) EXPENDITURES — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs. NOTE — Item 94 pertains to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. 94. R&D performed by the affiliate 2126	\$	
• ROYALTIES, LICENSE FEES, AND OTHER FEES FOR THE USE, SALE, OR PURCHASE OF INTANGIBLE PROPERTY		
95. Total Receipts — Include royalties, license fees, and other amounts from U.S. persons other than the U.S. Reporter and from all foreign persons that were received by or credited to this affiliate for the use or sale of intangible property. 2130	\$	
96. Total payments — Include royalties, license fees, and other amounts paid or credited by this affiliate to U.S. persons other than the U.S. Reporter and to all foreign persons for the use or purchase of intangible property. 2134	\$	
97. BEA USE ONLY 2138	1	2
	3	4
	5	

Remarks

Part V — OTHER DETAILED FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE — To be completed only if foreign affiliate is majority-owned — Continued

• DISTRIBUTION OF SALES OR GROSS REVENUES

98. Sales or gross operating revenues, excluding sales taxes a. Column (1) equals item 38 column (2). 2052	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)
	1	2	3	4	5	6	7	8	9	10
	\$			\$	\$	\$	\$	\$	\$	

• EMPLOYMENT OF PRODUCTION WORKERS ENGAGED IN MANUFACTURING ACTIVITIES

Complete items 99, 100 and 101 only if the foreign affiliate has manufacturing activities, i.e., has at least one manufacturing code (ISI codes 3111-3399) entered in items 30 through 36. If more than one manufacturing code is shown, include data for production workers in all manufacturing activities combined.

99. Number of production workers engaged in manufacturing activities

Number of employees
1
2073

Thousands of hours
1
2074

101. Total compensation of production workers — Wages and salaries and employer expenditures for employee benefit plans for production workers reported in item 99. 2075	Amount			
	Bil.	Mil.	Thous.	Dols.
	1	2	3	4
	\$			\$

Remarks

BEA USE ONLY

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement A

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

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B(SF)

Supplement A — List ALL foreign affiliates of the U.S. Reporter(s) in which the fully consolidated foreign affiliate named in item 2, has a direct equity interest, but which are not fully consolidated on this Form BE-10B(SF). Continue listing onto as

many copied pages as needed. **NOTE** — Foreign affiliates listed on this Supplement A must also file a complete Form BE-10B(LF) or BE-10B(SF), or, per instructions, be listed on the BE-10A Supplement A of its U.S. Reporter.

	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(LF) or BE-10B(SF) for that affiliate, in which a direct equity interest is held (1)	Affiliate identification number taken from the preprinted Form BE-10B(LF) or BE-10B(SF), if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
				Close FY 1999 (4)	Close FY 1998 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

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

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

Page No. _____ of _____ pages
of this Supplement A

(1)	(2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
			Close FY 1999 (4)	Close FY 1998 (5)
5016			. %	. %
5017			. %	. %
5018			. %	. %
5019			. %	. %
5020			. %	. %
5021			. %	. %
5022			. %	. %
5023			. %	. %
5024			. %	. %
5025			. %	. %
5026			. %	. %
5027			. %	. %
5028			. %	. %
5029			. %	. %
5030			. %	. %
5031			. %	. %
5032			. %	. %

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

BEA USE ONLY

Affiliate ID Number

Page No. ____ of ____ pages
of this Supplement B

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

Identification — Name of foreign affiliate as shown in item 2 of Form BE-10B(SF)

Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in item 2, of Form BE-10B(SF). The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B(SF). Continue listing onto as many copied pages as needed.

NOTE — Consolidate affiliates only if they are located in the **same country** and are in the same BEA 4-digit industry or are integral parts of the same business operation.

BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B(SF)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)	(3)	(4)
6002			. %
6003			. %
6004			. %
6005			. %
6006			. %
6007			. %
6008			. %
6009			. %
6010			. %
6011			. %
6012			. %
6013			. %
6014			. %
6015			. %

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

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD —
1999
FORM BE-10B(SF)
ADDITIONAL INSTRUCTIONS BY LINE ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE

7. Country of location Enter "International" if the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country. For example, classify as "International" an oil drilling rig that moves from country to country during the year.

12. Ownership by U.S. Reporter named in item 1.

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

30.—38.

Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues. Report gross operating revenues or gross sales minus returns, allowances, and discounts. Exclude sales or consumption taxes levied directly on the consumer. Exclude net value-added and excise taxes levied on manufacturers, wholesalers, and retailers. Affiliates classified in ISI codes 5223, 5224, 5231, 5238, 5252 and 5331 report interest income. Insurance companies with ISI codes 5243 and 5249 include gross investment income. (Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.)

Holding companies (ISI code 5512) must show total income as reported in item 42. To be considered a holding company, income from equity investments must be more than 50 percent of total income. In addition, normally at least 50 percent of total assets must consist of investments in affiliates. ISI code 5512, (holding company), is an invalid classification if more than 50 percent of income generated, or expected to be generated, by an affiliate is from non-holding company activities.

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

• **Section A — Income Statement of Foreign Affiliate**

- 42. Total income** — Include the following items:

- Sales or gross operating revenues
- Income from equity investments in affiliates — For affiliates owned 20 percent or more (including majority-owned affiliate), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends;
- Income from other equity investments;
- Certain realized and unrealized gains (losses) net of income tax effects; and
- Other income

- 43. Foreign Income Taxes** — Exclude production royalty payments, and U.S. income taxes.

• **Section B — Number of Employees and Employee Compensation**

- 48. Employee compensation** — Consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer. (Include employer contributions to benefit funds in "employee benefit plans" as discussed below.)

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

Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

• **Section C Balance Sheet of Foreign Affiliate**

- 49. Current assets** — Include deposits in financial institutions and other cash items. Do NOT include overdrafts as negative cash. Instead, report overdrafts in item 54 (current liabilities and long-term debt). Include current trade accounts receivable, notes receivable, and other current receivables. Include certificates of deposits (CDs) representing cash of the affiliate held by others and coming due within 12 months of the balance sheet date. Report CDs coming due more than 12 months from the balance sheet date in item 52 (other noncurrent assets). Include inventories and other current assets, including land held for resale and current marketable securities.

- 50. Property, plant, and equipment, gross** — Report gross book value of land, timber, mineral rights and similar rights owned. Also include structures, machinery, equipment, special tools, deposit containers, construction in progress, other depreciable property and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB13. Exclude all other types of intangible assets, and land held for resale. (Unincorporated affiliates include items owned by the U.S. Reporter(s) but in the affiliate's possession whether or not carried on the affiliate's books or records. Insurance companies see Special Instructions, B.2., page 15.)

- 52. Other noncurrent assets** — Include the noncurrent portion of CDs representing cash of the affiliate held by others and coming due more than 12 months from the balance sheet date; equity investments, whether carried at cost or on the equity basis; other noncurrent investments; intangible assets net of amortization; noncurrent marketable securities; noncurrent accounts and trade notes receivable net of allowance for doubtful items; and any other noncurrent assets not reported elsewhere. Report credit balances in these accounts in item 55 (other noncurrent liabilities).

- 54. Current liabilities and long-term debt** — Include current trade accounts and trade notes payable; overdrafts, other current liabilities and long-term debt. Include intercompany debt and debt with unaffiliated parties. Also include lease obligations capitalized per FASB 13 with an original maturity of more than one year or with no stated maturity.

- 55. Other noncurrent liabilities** — Include noncurrent items but exclude long-term debt. Include deferred taxes and minority interest in consolidated subsidiaries. Report debit balances in these accounts in item 52 (other noncurrent assets). Exclude long-term intercompany debt (include in item 54).

- 57. Capital stock and additional paid-in capital** — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.

- 58. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.

• **Section D Property, Plant and Equipment (PP&E)**

- 64.** Include items leased from others (including land) under capital leases. Also include the capitalized value of timber, mineral and similar rights leased by the affiliate from others. Do not include items the affiliate has sold under a capital lease.

For affiliates engaged in exploring for or developing natural resources, include exploration and development expenditures made during FY 1999 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. Do not include adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 1999.

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

• **Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, and Dividends or Distributed Earnings**

- 68.** Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 70.

• **Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter**

70.— 71.

Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 70 and 71. Report the interest component under capital leases in item 80. Report the net rent for operating leases in item 82.

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

- 70.** If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in column 1, and;

Include the FY 1998 closing net book value of the leased equipment in column 2.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

- 71.** If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in column 1, and;

Include the FY 1998 closing net book value of the leased equipment in column 2.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

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

Increase in U.S. Reporter's Equity Interest in This Affiliate

73.—75.

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 73 or 75 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

Decrease in U.S. Reporter's Equity Interest in This Affiliate

76.—78.

For an affiliate that is sold, report the sale price in item 76 or 78 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in column 1 of items 70 and 71) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 76-78. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 74 as a capital contribution.

- **Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate**

80.— 84.

Include amounts for which payment was made in kind. If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 70 and 71).

- 80. Interest** — Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between the U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate. Record any explicit fees paid to, or received from, a foreign affiliate for arranging a swap as a charge for services rendered in item 83 (Allocated expenses and sales of services).

- 82. Charges for use of tangible property**

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.)

Include in column 2 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for the part of FY 1999 that the lease was in existence.)

- 83. Allocated expenses and sales of services** — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service. Report the following types of expenses and services on this line:

Insurance services — To avoid duplication with other BEA surveys, report only receipts or payments for transactions between a foreign insurance affiliate and those parts of the fully consolidated U.S. Reporter that are not insurance companies (i.e., not in ISI codes 631, 632, or 639). Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for losses incurred by the U.S. Reporter under primary insurance sold to the U.S. Reporter by the foreign affiliate. Report in column 2 premiums paid by the U.S. Reporter to the foreign affiliate for the purchase of primary insurance from the foreign affiliate.

Financial Services — Report in columns 1 and 2 fees and commissions for financial services. Include brokerage commissions on transactions executed for the U.S. Reporter's (or foreign affiliate's) own account, or for the account of its customers. Also include selling concessions received from a U.S. Reporter (or foreign affiliate) who is a lead underwriter.

Transportation — Report in column 1 amounts received by the U.S. Reporter from the foreign affiliate for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations. Report in column 2 amounts paid by the U.S. Reporter to the foreign affiliate for carrying merchandise from foreign countries to U.S. destinations or between foreign destinations.

Computer and information services — Report in columns 1 and 2 receipts and payments for computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering and custom programming; and other computer services including time sharing, maintenance and repair. Also report receipts and payments for database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.

Communication services — Report in columns 1 and 2 receipts and payments between the U.S. Reporter and the foreign affiliate for:

Message telephone services and other jointly provided (basic) services — Report receipts for the U.S. Reporter's share of revenues for transmitting messages (including voice, data, video, satellite, images, telex, telegram, cable, etc.) originating abroad to or through U.S. destinations, or between foreign destinations. Report payments for transmitting messages originating in, or routed through, the United States to foreign destinations.

Private leased channel services — Report receipts for channels and circuits terminating in the United States and for channels and circuits between foreign countries. Report payments for leased channels and circuits terminating in foreign countries.

Value-added telecommunications services — Electronic mail, voice mail, and code and protocol processing; facsimile services and video conferencing; Internet connections (including Internet backbone and router services); and other value-added services.

Support services related to the maintenance and repair of telecommunications equipment, ground station services, capacity leasing for transiting, and launching of communications satellites.

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE

86.—87.

When 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 approximate a "shipped" basis, then BEA will require the data to be refiled.

Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when the U.S. Reporter buys goods in country A and sells them in country B, but the goods are shipped directly from country A to country B. Because the goods did not physically enter or leave the United States, they are not U.S. trade. However, when the U.S. Reporter records the transactions on its books, it shows a purchase charged to it from country A and a sale charged by it to country B. If the U.S. Reporter's trade data in this survey were prepared on the "charged" basis, the purchase and sale would appear incorrectly as a U.S. import and a U.S. export, respectively. Other differences arise when the U.S. Reporter charges the sale of its products to a foreign affiliate in one country, but ships the goods directly from the United States to an unaffiliated foreigner in another country. If the data are on the "shipped" basis, this is a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the BE-10B of the foreign affiliate.

If a material difference exists between the "charged" and "shipped" bases, trade must be reported on the "shipped" basis. To do this, the U.S. Reporter may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis.

Part IV — U.S. MERCHANDISE TRADE OF FOREIGN AFFILIATE — Continued

Definition of U.S. merchandise trade. The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1999. 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. Include capital goods but exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise. Also exclude services. An affiliate's U.S. merchandise exports and imports may differ from the affiliate's purchases from or sales to the United States because purchases and sales may include services while merchandise exports and imports include only goods.

Exclude from exports and imports the value of 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 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).

Timing. Only include goods actually shipped between the United States and the affiliate during FY 1999 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 1999 that were charged or consigned in FY 2000, but exclude goods shipped to the affiliate in FY 1998 that were charged or consigned to the affiliate in FY 1999.

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

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

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

Valuation of exports and imports. Value U.S. merchandise exports and imports f.a.s. (free alongside ship) at the port-of-exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. or foreign port of exportation, including the selling price at the interior point of shipment (or cost if not sold), packaging costs, and inland freight and insurance. It excludes all subsequent costs, such as loading costs, U.S. and foreign import duties, and freight and insurance from the port of exportation to the port of entry.

Part V OTHER DETAILED FINANCIAL AND OPERATING DATA OF MAJORITY- OWNED FOREIGN AFFILIATE

94. Research and development expenditures — Research and development (R&D) includes basic and applied research in science and engineering, and the design and development of prototypes and processes, if the purpose of such activity is to:

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

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

Include all costs incurred to support R&D, including R&D depreciation and overhead. Exclude capital expenditures, routine product testing and quality control conducted during commercial production, geological and geophysical exploration, market research and surveys, and legal work pertaining to patents.

98. Distribution of sales or gross operating revenues

Report the source of real estate rental income in columns 2 through 7 based on the location of the property. Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in columns 2 through 7 based on the location of the issuer of the financial instrument whether publicly issued or privately placed. If the location of the issuer is unknown, then substitute the nationality of the issuer. If both the location and nationality of the issuer are unknown, and an intermediary (e.g. trustee, custodian, or nominee) is used to manage the investment (financial instrument or real estate) use the country of location of the intermediary.

99. Number of production workers engaged in manufacturing activities — Production workers are employees directly involved in the manufacturing activities of a business. They work on the physical production, and the handling and storage of goods, related services (e.g., maintenance and repair), and auxiliary production for a plant's own use (e.g., power plant). They include working foremen, but exclude other supervisory employees.

Affiliates which maintain employment and payroll records according to national (host country) definitions of wage or manual workers that do not differ significantly from the production worker concept described above, may submit data according to the host country definitions.

100. Hours worked by production workers — Hours worked include standby or reporting time but exclude holiday, vacation, sick leave, or other paid leave. Obtain data on hours worked from the payroll records. However, reasonable estimates are acceptable if using payroll records is burdensome. Such estimates may be derived, for example, by multiplying the number of production workers by your estimate of average hours worked per production worker for the reporting period. However, such estimates must include only hours worked (standby or reporting time), and exclude hours paid for holiday, vacation, sick leave, or other paid leave.

Data on hours worked and total compensation as used to derive hourly compensation rates for production workers. To check your estimates, compute the implied hourly compensation rate (i.e., divide total for production workers by their hours worked) to see if it appears reasonable.

SPECIAL INSTRUCTIONS FOR DEALERS IN FINANCIAL INSTRUMENTS, FINANCE COMPANIES, INSURANCE COMPANIES AND REAL ESTATE COMPANIES

A. Certain realized and unrealized gains (losses) for dealers in financial instruments and finance, insurance, and real estate companies.

1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — Include in item 41 (1) impairment losses, (2) realized gains or losses on trading or dealing, and (3) unrealized gains or losses due to changes in the valuation of financial instruments that flow through the income statement. Do not include in item 41 unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to retained earnings. (Report income attributable to fees and commissions in item 38.)

2. Real estate companies

Gains or losses from the sale, disposition, or revaluation of land, other property, plant and equipment, or other assets:

Realized gains and losses

Include gains or losses from the sale of real estate in the ordinary course of trade or business in item 38.

Impairment of long-lived assets

Include impairment losses, as defined by FASB 121, recognized during the period in item 41.

Unrealized gains

Include gains recognized due to the revaluation of real estate assets in items 58 (item 62 if unincorporated). Do not include these unrealized gains in item 41.

B. Special instructions for insurance companies

1. When there is a difference between the financial and operating data reported to the stockholders and the data reported in the annual statement to an insurance department, prepare the BE-10 on the same basis as the annual report to the stockholders. Valuation should be according to normal commercial accounting procedures, not at rates promulgated by national insurance departments, i.e., include assets not acceptable for inclusion in the annual statement to an insurance department. Include: 1. non-trusted or free account assets and 2. nonadmitted assets, such as furniture and equipment, agents' debit balances, and all receivables deemed to be collectible. Include mandatory securities valuation reserves that are appropriations of retained earnings in the owners' equity section of the balance sheet not in the liability section.

2. Do not include assets of the U.S. Reporter held in the country of location of the affiliate and that are for the benefit of the U.S. Reporter's policyholders in the data reported for the affiliate.

3. Instructions for reporting specific items

a. Sales or gross operating revenues, excluding sales taxes (item 38) — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from equity investments in unconsolidated business enterprises that is to be reported in item 42 and exclude certain realized and unrealized gains or losses that are to be reported in item 41.

b. Certain realized and unrealized gains (losses) (item 41) — See *Special Instructions*, A.1., on page 13.

c. Current assets (item 49) — Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.

d. Current liabilities and long-term debt (item 54) — Include current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business, and long-term debt. Include policy reserves in "Other noncurrent liabilities," unless they are clearly current liabilities.

e. Expenditures for property, plant, and equipment (item 64) — Include expenditures and all related depreciation, depletion, and like charges WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., include expenditures that have been classified in "other noncurrent assets").

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING		3322 Cutlery and hand tools	TRANSPORTATION AND WAREHOUSING	
1110 Crop production		3323 Architectural and structural metals	4810 Air transportation	
1120 Animal production		3324 Boilers, tanks, and shipping containers	4821 Rail transportation	
1130 Forestry and logging		3325 Hardware	4833 Petroleum tanker operations	
1140 Fishing, hunting, and trapping		3326 Spring and wire products	4839 Other water transportation	
1150 Support activities for agriculture and forestry		3327 Machine shops, turned products, and screws, nuts, and bolts	4840 Truck transportation	
MINING		3328 Coating, engraving, heat treating, and allied activities	4850 Transit and ground passenger transportation	
2111 Oil and gas extraction		3329 Other fabricated metal products	4863 Pipeline transportation of crude oil, refined petroleum products, and natural gas	
2121 Coal		3331 Agriculture, construction, and mining machinery	4868 Other pipeline transportation	
2123 Nonmetallic minerals		3332 Industrial machinery	4870 Scenic and sightseeing transportation	
2124 Iron ores		3333 Commercial and service industry machinery	4880 Support activities for transportation	
2125 Gold and silver ores		3334 Ventilation, heating, air conditioning, and commercial refrigeration equipment	4920 Couriers and messengers	
2126 Copper, nickel, lead, and zinc ores		3335 Metalworking machinery	4932 Petroleum storage for hire	
2127 Other metal ores		3336 Engines, turbines, and power transmission equipment	4939 Other warehousing and storage	
2132 Support activities for oil and gas operations		3339 Other general purpose machinery	INFORMATION	
2133 Support activities for mining, except for oil and gas operations		3341 Computer and peripheral equipment	5111 Newspaper, periodical, book, and database publishers	
UTILITIES		3342 Communications equipment	5112 Software publishers	
2211 Electric power generation, transmission, and distribution		3343 Audio and video equipment	5121 Motion picture and video industries	
2212 Natural gas distribution		3344 Semiconductors and other electronic components	5122 Sound recording industries	
2213 Water, sewage, and other systems		3345 Navigational, measuring, electro- medical, and control instruments	5131 Radio and television broadcasting	
CONSTRUCTION		3346 Manufacturing and reproducing magnetic and optical media	5132 Cable networks and program distribution	
2330 Building, developing, and general contracting		3351 Electric lighting equipment	5133 Telecommunications	
2340 Heavy construction		3352 Household appliances	5141 Information services	
2350 Special trade contractors		3353 Electrical equipment	5142 Data processing services	
MANUFACTURING		3359 Other electrical equipment and components	FINANCE AND INSURANCE	
3111 Animal foods		3361 Motor vehicles	5221 Depository credit intermediation (Banking)	
3112 Grain and oilseed milling		3362 Motor vehicle bodies and trailers	5223 Activities related to credit intermediation	
3113 Sugar and confectionery products		3363 Motor vehicle parts	5224 Non-depository credit intermediation	
3114 Fruit and vegetable preserving and specialty foods		3364 Aerospace products and parts	5229 Non-depository branches and agencies	
3115 Dairy products		3365 Railroad rolling stock	5231 Securities and commodity contracts intermediation and brokerage	
3116 Meat products		3366 Ship and boat building	5238 Other financial investment activities and exchanges	
3117 Seafood product preparation and packaging		3369 Other transportation equipment	5242 Agencies, brokerages, and other insurance related activities	
3118 Bakeries and tortillas		3370 Furniture and related products	5243 Insurance carriers, except life insurance carriers	
3119 Other food products		3391 Medical equipment and supplies	5249 Life insurance carriers	
3121 Beverages		3399 Other miscellaneous manufacturing	5252 Funds, trusts and other financial vehicles, except REITs	
3122 Tobacco		WHOLESALE TRADE		
3130 Textile mills		DURABLE GOODS		
3140 Textile product mills		4211 Motor vehicles and motor vehicle parts and supplies		
3150 Apparel		4212 Furniture and home furnishings		
3160 Leather and allied products		4213 Lumber and other construction materials		
3210 Wood products		4214 Professional and commercial equipment and supplies		
3221 Pulp, paper, and paperboard mills		4215 Metals and minerals (except petroleum)		
3222 Converted paper products		4216 Electrical goods		
3231 Printing and related support activities		4217 Hardware, and plumbing and heating equipment and supplies		
3242 Integrated petroleum refining and extraction		4218 Machinery, equipment, and supplies		
3243 Petroleum refining without extraction		4219 Miscellaneous durable goods		
3244 Other petroleum and coal products		NONDURABLE GOODS		
3251 Basic chemicals		4221 Paper and paper products		
3252 Resins, synthetic rubbers, and artificial and synthetic fibers and filaments		4222 Drugs and druggists' sundries		
3253 Pesticides, fertilizers, and other agricultural chemicals		4223 Apparel, piece goods, and notions		
3254 Pharmaceuticals and medicines		4224 Grocery and related products		
3255 Paints, coatings, and adhesives		4225 Farm product raw materials		
3256 Soap, cleaning compounds, and toilet preparations		4226 Chemical and allied products		
3259 Other chemical products and preparations		4227 Petroleum and petroleum products		
3261 Plastics products		4228 Beer, wine, and distilled alcoholic beverages		
3262 Rubber products		4229 Miscellaneous nondurable goods		
3271 Clay products and refractories		RETAIL TRADE		
3272 Glass and glass products		4410 Motor vehicle and parts dealers		
3273 Cement and concrete products		4420 Furniture and home furnishings stores		
3274 Lime and gypsum products		4431 Electronics and appliance stores		
3279 Other nonmetallic mineral products		4440 Building material and garden equipment and supplies dealers		
3311 Iron and steel mills and ferroalloys		4450 Food and beverage stores		
3312 Steel products from purchased steel		4461 Health and personal care stores		
3313 Alumina and aluminum production and processing		4471 Gasoline stations		
3314 Nonferrous metal (except aluminum) production and processing		4480 Clothing and clothing accessories stores		
3315 Foundries		4510 Sporting goods, hobby, book, and music stores		
3321 Forging and stamping		4520 General merchandise stores		
		4530 Miscellaneous store retailers		
		4540 Nonstore retailers		
			REAL ESTATE AND RENTAL AND LEASING	
			5310 Real estate	
			5321 Automotive equipment rental and leasing	
			5329 Other rental and leasing services	
			5331 Lessors of non-financial intangible assets (except copyrighted works)	
			PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	
			5411 Legal services	
			5412 Accounting, tax preparation, bookkeeping, and payroll services	
			5413 Architectural, engineering, and related services	
			5414 Specialized design services	
			5415 Computer systems design and related services	
			5416 Management, scientific, and technical consulting services	
			5417 Scientific research and development services	
			5418 Advertising and related services	
			5419 Other professional, scientific, and technical services	
			MANAGEMENT OF COMPANIES AND ENTERPRISES	
			5512 Holding companies, except bank holding companies	
			5513 Corporate, subsidiary, and regional management offices	

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

<p>ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES</p> <p>5611 Office administrative services 5612 Facilities support services 5613 Employment services 5614 Business support services 5615 Travel arrangement and reservation services 5616 Investigation and security services 5617 Services to buildings and dwellings 5619 Other support services 5620 Waste management and remediation services</p> <p>EDUCATIONAL SERVICES</p> <p>6110 Educational services</p>	<p>HEALTH CARE AND SOCIAL ASSISTANCE</p> <p>6210 Ambulatory health care services 6220 Hospitals 6230 Nursing and residential care facilities 6240 Social assistance</p> <p>ARTS, ENTERTAINMENT, AND RECREATION</p> <p>7110 Performing arts, spectator sports, and related industries 7121 Museums, historical sites, and similar institutions 7130 Amusement, gambling, and recreation industries</p>	<p>ACCOMMODATIONS AND FOOD SERVICES</p> <p>7210 Accommodations 7220 Foodservices and drinking places</p> <p>OTHER SERVICES</p> <p>8110 Repair and maintenance 8120 Personal and laundry services 8130 Religious, grantmaking, civic, professional, and similar organizations</p> <p>PUBLIC ADMINISTRATION</p> <p>9200 Public administration</p>
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This historical survey form is no longer used and is for information purposes only.
 Current survey forms are at www.bea.gov/help/information-for-survey-respondents.

OMB No. 0608-0049: Approval Expires 11/30/2002	BEA USE ONLY	Reporter ID Number	D
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FORM **BE-10A BANK (Report for a U.S. Reporter that is a Bank)**
(REV. 6/99)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

MANDATORY — CONFIDENTIAL

BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999

<p>MAIL REPORTS TO:</p> <p>U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230</p> <p style="text-align: center;">OR</p> <p>DELIVER REPORTS TO:</p> <p>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</p>	<p>1. Name and address of U.S. Reporter</p>
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IMPORTANT

Form BE-10A BANK is to be used only by a U.S. Reporter that is a bank, i.e., a business enterprise with over 50 percent of its total gross operating revenues generated by activities classified in International Surveys Industry code 5221. A U.S. reporter that is not a bank, but that has a bank foreign affiliate, must file Form BE-10A (Report for Nonbank U.S. Reporter) for itself and a Form BE-10B BANK for the bank foreign affiliate.

Read the *Instruction Booklet*, which contains definitions and reporting requirements, before completing this form. The *Instruction Booklet*, Part I.C., has information for U.S. Reporters and foreign affiliates that are banks or bank holding companies. **"Additional" Instructions** specific to line items are provided at the back of this form.

- **Who must report** — Form BE-10A Bank must be filed by each U.S. person that is a bank and has a foreign affiliate reportable in this survey. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise. **DO NOT FULLY CONSOLIDATE OPERATIONS OF FOREIGN AFFILIATES ON FORM BE-10A BANK.** Report data pertaining to the operations of nonbank foreign affiliates of U.S. Bank Reporters on Form BE-10B(SF). See *Instruction Booklet*, Part I, for detailed reporting requirements.
- **U.S. Reporter's 1999 fiscal year** — The U.S. Reporter's financial reporting year that has an ending date in calendar year 1999. See *Instruction Booklet*, Part II.A.
- **Due date** — A completed BE-10 report is due on the following dates:

May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK;

June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK.

Bil.	Mil.	Thous.	Dols.
1	335		

- **Currency amounts** — Report 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

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

- **Contact us for help** — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov.

Public reporting burden for this BE-10 report (comprising Form BE-10A or BE-10A BANK and Form(s) BE-10B(LF), BE-10B(SF) and/or BE-10B BANK) is estimated to vary from 14 to 8,500 hours per response, with an average of 130 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0049, Washington, DC 20503.

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

CONFIDENTIALITY ▶ The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical or statistical purposes. Without your prior written permission, the information filed in your report CANNOT be presented in a manner that allows it to be individually identified. Your report CANNOT be used for purposes of taxation, investigation, or regulation. Copies retained in your files are immune from legal process.

PENALTIES ▶ Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more that \$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. (22 U.S.C. 3105)

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to a penalty for failure to comply with, a collection of information subject to the requirements of the Paperwork Reduction Act, unless that collection of information displays a currently valid OMB Control Number.

PERSON TO CONSULT CONCERNING QUESTIONS ABOUT THIS REPORT				CERTIFICATION — The undersigned official certifies that this report (consisting of Form BE-10A BANK and Form(s) BE-10B(SF), and/or BE-10B(BANK)) has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with Part IV.E. of the <i>Instruction Booklet</i> , estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.			
Name				Authorized official's signature _____ Date _____			
Address							
				Print or type name and title			
Telephone	Area code	Number	Extension	Telephone	Area code	Number	Extension
FAX Number				FAX Number			
E-mail address							

Part I - IDENTIFICATION OF U.S. REPORTER
See *Additional Instructions* for Part I on page 7 at the back of this form.

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

1002 ¹ 1 Corporation
 ¹ 3 Other — Specify

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

1003 ¹ 1 Yes — Complete the "BE-10, CLAIM FOR NOT FILING." On the claim, mark (X) box number B.2. and enter the name and address of U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of fully consolidated U.S. domestic business enterprise. (See *Instruction Booklet, Part I.B.1.b.*) Submit the claim to BEA and forward the remainder of the BE-10 survey packet to the U.S. business enterprise with whose data your data will be consolidated. If this cannot be done, please contact us for further instructions.

¹ 2 No — Complete the remainder of this form.

4. Enter Employer Identification Number(s) used by U.S. Reporter to file income and payroll taxes. Show additional numbers on a separate sheet if necessary.

1004

1																				
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2																				
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

5. The number of foreign affiliate reports (BE-10B(SF), and BE-10B (BANK)) that you are required to file.

1005 Number If you also have exempt foreign affiliates, list them on the BE-10A BANK SUPPLEMENT A (page 5) and give the requested information for each. (Do not include foreign affiliates listed on the supplement in the number given here.)

6. The ending date of this U.S. Reporter's 1999 fiscal year.

1006

Month	Day	Year
1		1999

7. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that caused FY 1998 data to be restated?

1007 ¹ 1 Yes
 ¹ 2 No

8. If the U.S. Reporter is a corporation, are all U.S. domestic entities covered by the definition of fully consolidated U.S. Reporter (See *Instruction Booklet, Part I.B.1.b.*) included in this BE-10A report?

1008 ¹ 1 Yes
 ¹ 2 No — PERMISSION MUST HAVE BEEN REQUESTED OF, AND GRANTED BY, BEA TO FILE ON AN UNCONSOLIDATED BASIS. You must file a separate Form BE-10A or BE-10A (BANK) for each unconsolidated U.S. domestic entity. Enter the name under which each separate Form BE-10A or BE-10A (BANK) is being filed.

Sales or gross operating revenues of fully consolidated domestic U.S. Reporter, by industry of sales or gross operating revenues. Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of sales or gross operating revenues associated with each code. For an inactive U.S. Reporter, enter a 4-digit ISI code based on its last active period. See the **Guide to Industry and Foreign Trade Classifications for International Surveys** for a full explanation of each code. See *Additional Instructions for Part I, page 7, at the back of this form.*

	ISI code (1)	Sales or gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
9. BANKING (depository institutions — ISI code 5221)	1015	5221	\$		
10. 2nd largest sales or gross operating revenues	1016				
11. 3rd largest sales or gross operating revenues	1017				
12. 4th largest sales or gross operating revenues	1018				
13. 5th largest sales or gross operating revenues	1019				
14. Sales or gross operating revenues not accounted for above.	1026				
15. TOTAL SALES OR GROSS OPERATING REVENUES — Sum of items 9 through 14	1027		\$		
16. BEA USE ONLY	1029	1	2	3	4
	1030	1	2	3	4

Part II – SELECTED FINANCIAL AND OPERATING DATA OF U.S. REPORTER
 See **Additional Instructions** for Part II on page 7 at the back of this form.

		Amount			
		Bil.	Mil.	Thous.	Dols.
• INCOME					
17. Total income		3041	\$		
18. Net income (loss) after provision for U.S. Federal, state, and local income taxes		3046			
• ASSETS					
19. Total assets at close of FY 1999		3366			
• NUMBER OF EMPLOYEES AND EMPLOYEE COMPENSATION					
<p>NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999, including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.</p> <p>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 including those mandated by government statute, such as the employer's share of Social Security taxes. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.</p>					
20. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year.		3253			Number of employees
21. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of					Amount
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and					Bil. Mil. Thous. Dols.
b. Employee benefit plan — Employer expenditures for all employee benefit plans		3256	\$		
22. BEA USE ONLY	1	2	3	4	5
3692					

Remarks

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

Remarks - Continued

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.

LISTING OF FOREIGN AFFILIATES
With Asset, Sales or Gross Operating Revenues, AND Net Income (loss)
\$7 Million or Less

Name of U.S. Reporter

(1) Name of foreign affiliate	(2) Country of location	(3) Primary industry code ¹	(4) Total assets			(5) Total liabilities			(6) Sales or gross operating revenues			(7) Net income after foreign income tax			(8) Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate ³								
																(9) Owed to U.S. Reporter by foreign affiliate			(10) Owed to foreign affiliate by U.S. Reporter					
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.			
5002			\$		\$			\$								\$			\$					
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5003																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5004																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5005																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5006																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5007																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5008																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5009																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		
5010																								
			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →			U.S. Reporter's percentage of ownership ² →				Direct (11) →			Indirect (12) →			Indirect (12) →		

¹ See Form BE-10B BANK pages 12 and 13 or Guide to Industry and Foreign Trade Classification for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

² To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.

³ For bank affiliate, report U.S. Reporter's permanent debt investment in col. 9 and leave col. 10 blank. See BE-10B BANK, Part III, Section B.

LISTING OF FOREIGN AFFILIATES
With Asset, Sales or Gross Operating Revenues, AND Net Income (loss)
\$7 Million or Less

Name of U.S. Reporter

(1) Name of foreign affiliate	(2) Country of location	(3) Primary industry code ¹	(4) Total assets			(5) Total liabilities			(6) Sales or gross operating revenues			(7) Net income after foreign income tax			(8) Number of employees	Debt and intercompany balances between U.S. Reporter and foreign affiliate					
																(9) Owed to U.S. Reporter by foreign affiliate			(10) Owed to foreign affiliate by U.S. Reporter		
			Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.	Mil.	Thous.	Dols.		Mil.	Thous.	Dols.	Mil.	Thous.	Dols.
1		3	4		5		6		7		8		9		10						
5011	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5012	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5013	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5014	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5015	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5016	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5017	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5018	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			
1		3	4		5		6		7		8		9		10						
5019	2 BEA USE ONLY	U.S. Reporter's percentage of ownership ² _____											11	Indirect (12) _____			12	%			

¹ See Form BE-10B BANK pages 12 and 13 or Guide to Industry and Foreign Trade Classification for International Surveys, Part 1, for code: enter code which accounts for largest amount of sales or gross operating revenues, excluding sales taxes.

² To calculate indirect ownership percentages — See Instruction Booklet, Part I.A.2.

Use additional sheets, if necessary, to account for all affiliates.

www.bea.gov/help/current-survey-forms-no-longer-valid-for-survey-respondents.

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999
FORM BE-10A BANK
ADDITIONAL INSTRUCTIONS BY LINE ITEM**

Part I — IDENTIFICATION OF U.S. REPORTER

9.—15.

Sales or gross operating revenues of fully consolidated domestic U.S. Reporter by industry of sales or gross operating revenues.

If fewer than five ISI codes are used, account for total sales or gross operating revenues in items 9 through 13. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them as part of item 17 (total income).

Part II — FINANCIAL AND OPERATING DATA OF U.S. REPORTER17. **Total income** — include:

- a. Sales or gross operating revenues.
- b. Income from equity investments in affiliates (domestic and foreign). For affiliates owned 20 percent or more (including majority-owned foreign affiliates), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.
- c. Certain realized and unrealized gains (losses) net of income tax effects. Include realized gains or losses due to profit or loss on the sale or maturity of investments. Include unrealized holding gains and losses recognized during the period due to changes in the valuation of trading securities as defined by FASB 115. Include losses recognized during the period from other-than-temporary impairment of available-for-sale or held-to-maturity securities, as defined by FASB 115. Do not include unrealized holding gains and losses due to changes in the value of available-for-sale securities as defined by FASB 115.
- d. Other income

21. **Total employee compensation**

Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer.

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

Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts, and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred postemployment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

THIS INFORMATION IS FOR INFORMATIONAL PURPOSES ONLY. CONTACTS.
www.bea.gov/help/faq/

BE-10B BANK

OMB No. 0608-0049: Approval Expires 11/30/2002		BEA USE ONLY		Affiliate ID Number		E									
FORM BE-10B BANK (Report for Foreign Affiliate that is a Bank) (REV. 7/99)															
U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS															
MANDATORY — CONFIDENTIAL															
BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1999															
MAIL REPORTS TO: U.S. Department of Commerce Bureau of Economic Analysis BE-69(A) Washington, DC 20230		1. Name of U.S. Reporter of foreign affiliate — <i>Same as item 1, Form BE-10A or BE-10A Bank</i>													
OR		2. Name of foreign affiliate being reported — <i>Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Form BE-577.</i>													
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															
IMPORTANT															
Use Form BE-10B BANK only to report a foreign affiliate that is a bank, i.e., a foreign business enterprise with over 50 percent of its total gross operating revenues generated by activities classified in International Surveys Industry codes 5221 and/or 5229.															
Read the <i>Instruction Booklet</i> , which contains definitions and reporting requirements, before completing this form. The Instruction Booklet , Part I.C., has information for U.S. Reporters and foreign affiliates that are banks or bank holding companies. "Additional" Instructions specific to line items are provided at the back of this form.															
<ul style="list-style-type: none"> Who must report — The U.S. Reporter must file Form BE-10B BANK for each bank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; OR net income after provision for foreign taxes was greater than \$7 million (positive or negative) at any time during the affiliate's 1999 fiscal year. See <i>Instruction Booklet</i>, Part I, for detailed reporting requirements. Foreign affiliate's 1999 fiscal year — The foreign affiliate's financial reporting year that has an ending date in calendar year 1999. See <i>Instruction Booklet</i>, Part II.A., page 8. Due date — A complete BE-10 report is due on the following dates: <ul style="list-style-type: none"> May 31, 2000 for a U.S. Reporter required to file fewer than 50 Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK; June 30, 2000 for a U.S. Reporter required to file 50 or more Forms BE-10B(LF), BE-10B(SF), and/or BE-10B BANK. Translation of foreign currency financial and operating data into U.S. dollars — Use U.S. generally accepted accounting principles (FASB 52). See <i>Instruction Booklet</i>, Part IV.B., page 11. Currency amounts — Report 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 border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td>Bil.</td> <td>Mil.</td> <td>Thous.</td> <td>Dols.</td> </tr> <tr> <td></td> <td>1</td> <td>335</td> <td></td> </tr> </table> If an item is between + or - \$500.00, enter "0." Use parenthesis () to indicate negative numbers. Contact us for help — Telephone: 202-606-5566; FAX: 202-606-5312 or 5317; E-mail: be10/11@bea.doc.gov. 								Bil.	Mil.	Thous.	Dols.		1	335	
Bil.	Mil.	Thous.	Dols.												
	1	335													
Part I — IDENTIFICATION OF FOREIGN AFFILIATE — See Additional Instructions for Part I on page 11 at the back of this form.															
3. Number of foreign affiliates consolidated in this report — Do not consolidate affiliates located in two different countries. See the <i>Instruction Booklet</i> , Part I.B.2.c.(1), page 6. If your answer to this question is 2 or more, you must complete Supplement B (page 9) of this report.															
1003		1													
4. Does this foreign affiliate have a direct equity interest in other foreign affiliates, including branches of this affiliate, that are not fully consolidated in this BE-10B(BANK)? — Mark (X) one.															
1004		<input checked="" type="checkbox"/> 1 Yes — Complete Supplement A (page 7) of this Form BE-10B BANK. <input type="checkbox"/> 2 No													
5. Form of organization of this foreign affiliate — Mark (X) one.															
1005		<input checked="" type="checkbox"/> 1 Corporation <input type="checkbox"/> 2 Branch <input type="checkbox"/> 3 Partnership <input type="checkbox"/> 4 Other — Specify _____													
6. Country of incorporation or organization of this foreign affiliate — Mark (X) one.															
1006		<input checked="" type="checkbox"/> 601 Australia <input type="checkbox"/> 307 France <input type="checkbox"/> 614 Japan <input type="checkbox"/> 325 Switzerland <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 <input type="checkbox"/> Other — Specify _____													
7. Country of location — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out — Mark (X) one.															
1007		<input checked="" type="checkbox"/> 601 Australia <input type="checkbox"/> 307 France <input type="checkbox"/> 614 Japan <input type="checkbox"/> 325 Switzerland <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 <input type="checkbox"/> Other — Specify _____													
8. This foreign affiliate's financial books and records are kept in — Mark (X) one.															
1008		<input checked="" type="checkbox"/> 1 The currency of the country of the affiliate as given in item 7. (Foreign affiliates located in European Monetary Union countries should check this box if they keep their books in the currency of the country of the affiliate or in euros.) <input type="checkbox"/> 2 U.S. dollars <input type="checkbox"/> 3 A foreign currency which is not that of the country of location of the affiliate as given in item 7													
							Month	Day	Year						
9. Enter the ending date of this foreign affiliate's 1999 fiscal year.							1009	1		1999					

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

10. Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 1999?

1010 1 Yes, and this is its initial report — Affiliate was not previously reported

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 from a foreign person?
- 2 3 Acquire a voting interest of 10 percent or more in this affiliate from a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
3	

1 2 Yes, and this is its final report —

If "Yes," was the affiliate — Mark (X) one

- 2 4 Merged or reorganized?
- Sold:
 - 2 5 to a U.S. person? — Give name and address of U.S. person.

Enter date

Month	Year
3	

- 2 6 to a foreign person?
- 2 7 Liquidated?
- 2 8 Seized?

1 3 No

11. Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting principles during FY 1999 that caused FY 1998 data to be restated? Mark (X) one.

1011 1 Yes — Report all close FY 1998 data before restatement, unless otherwise specified.

1 2 No

See Additional Instructions for Part I, on page 11 at the back of this form.

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

12. U.S. Reporter named in item 1 — Report equity interest and voting interest.

Percent of ownership at close of fiscal year			
Equity interest		Voting interest	
1999 (1)	1998 (2)	1999 (3)	1998 (4)
1 . %	2 . %	3 . %	4 . %

13. Other foreign affiliate(s) of U.S. Reporter named in Item 1 — If entry is made here, complete items 19 and 20.

1013	3 . %	4 . %
------	-------	-------

14. Other U.S. Reporter(s) of this foreign affiliate — If entry is made here, item 21 must be "Yes."

1014	3 . %	4 . %
------	-------	-------

15. Foreign affiliate(s) of other U.S. Reporter(s) — If entry is made here, item 21 must be "Yes."

1015	3 . %	4 . %
------	-------	-------

16. Other U.S. persons

1016	3 . %	4 . %
------	-------	-------

17. Other foreign persons

1017	3 . %	4 . %
------	-------	-------

18. TOTAL OF DIRECTLY HELD VOTING OWNERSHIP INTERESTS — Sum of items 12 through 17

1018	3 100.0 %	4 100.0 %
------	-----------	-----------

19. Indirect ownership — If there is an entry in item 13, enter U.S. Reporter's percent of indirect ownership in this affiliate. See Instruction Booklet, Part I.A.2., page 5, for instructions on how to complete indirect ownership percentages.

1019	3 . %	4 . %
------	-------	-------

20. Identification of foreign affiliate parent(s) — If there is an entry in item 13, column (3) or column (4) — 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. Also, for each foreign affiliate in column (a) that is below the first tier in its ownership chain, enter in column (d) the name of the foreign affiliate that holds a direct ownership interest in it.

Foreign affiliate holding direct ownership interest in this foreign affiliate				Name of foreign affiliate, if any, in ownership chain that holds direct interest in foreign affiliate named in column (a)
Name and ID Number Enter name and BEA ID Number of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent direct ownership in this foreign affiliate		
		Close FY 1999 (b)	Close FY 1998 (c)	
a. 1191	1	2 . %	3 . %	
b. 1192	1	2 . %	3 . %	
c. 1193	1	2 . %	3 . %	
d. TOTAL — Must equal percentages entered in Item 13	1020	2 . %	3 . %	

Part I — IDENTIFICATION OF FOREIGN AFFILIATE — Continued

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

1021 1 Yes — Item 14 or 15 on page 2 must have an entry, and either item 22 or 23 must be completed. See *Instruction Booklet*, Part I.C.2.b.(2).
 2 No — Skip to item 28

22. If the answer to item 21 is "Yes," and the U.S. Reporter named in item 1 is submitting the Part II data (i.e., the "complete" report) for this foreign affiliate — Give name(s) and mailing address(es) of the other U.S. Reporter(s) who is(are) not submitting the data.

Name	Mailing address

23. If the answer to item 21 is "Yes," and if the U.S. Reporter named in item 1 is not submitting the Part II data (i.e., is submitting a "partial" report) for this foreign affiliate — Give name and mailing address of U.S. Reporter who is submitting the data.

24. BEA USE ONLY	1024	1	2	3	4	5
25. BEA USE ONLY	1025	1	2	3	4	5
26. BEA USE ONLY	1026	1	2	3	4	5
27. BEA USE ONLY	1027	1	2	3	4	5

Gross operating revenues of foreign affiliate, by industry — Enter in columns (1) and (2) respectively, the 4-digit ISI code(s) and the amount of gross operating revenues associated with each code. See the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> for a list, and explanation, of the International Surveys Industry (ISI). A list of ISI codes is also provided on pages 12 and 13 of this form. For an inactive foreign affiliate, enter an ISI code based on the last active period. For "start-up" companies, show the intended activity. See <i>Additional Instructions for Part I</i> , page 11, at the back of this form.	ISI code (1)	Gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
28. Banking industry — (depository institutions — ISI code 5221 — or nondepository branches and agencies — ISI code 5229)	1030	5221	\$		
	1031	5229			
29. 2nd largest gross operating revenues	1032				
30. 3rd largest gross operating revenues	1033				
31. 4th largest gross operating revenues	1034				
32. Gross operating revenues not accounted for above	1037				
33. TOTAL GROSS OPERATING REVENUES — Sum of items 28 through 32	1038		\$		

34. BEA USE ONLY	1039	1	2	3	4	5
35. BEA USE ONLY	1040	1	2	3	4	5

Remarks

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

Section A — Income and Related Items — See Additional Instructions for Part II, Section A, on page 11 at the back of this form.		Amount			
		Close of FY 1999			
36. Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects resulting from:		Bil.	Mil.	Thous.	Dols.
<p>a. Certain realized and unrealized gains (losses). Include realized gains or losses due to profit or loss on the sale or maturity of investments. Include unrealized holding gains and losses recognized during the period due to changes in the valuation of trading securities as defined by FASB 115. Include losses recognized during the period from other-than-temporary impairment of available-for-sale or held-to-maturity securities, as defined by FASB 115. Do not include unrealized holding gains and losses due to changes in the value of available-for-sale securities as defined by FASB 115. Instead, include such gains and losses in retained earnings (item 46) for an incorporated affiliate, total owners' equity (item 50) for an unincorporated affiliate and also report them in item 39.</p> <p>b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets.</p> <p>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;</p> <p>d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets) and other unusual or infrequently occurring items.</p>					
2044		\$			
37. TOTAL INCOME		2046	\$		
38. NET INCOME (LOSS) after provision for foreign income taxes		2051	\$		
39. 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 and, therefore, excluded from item 38, 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 gains (losses). — Exclude translation adjustments.		2117			
40. Provision for loan loss — Amount charged to the loan loss reserve account during FY 1999		2140			
<p>Section B — Number of Employees and Employee Compensation — See Additional Instructions Part II, Section B, on page 11 at the back of this form.</p> <p>NUMBER OF EMPLOYEES — Employees on the payroll at the end of FY 1999 including part-time employees, but excluding temporary and contract employees not included on your payroll records. A count taken at some other date during the reporting period may be given provided it is a reasonable estimate of employees on the payroll at the end of FY 1999. If the number of employees at the end of FY 1999 (or when the count was taken) was unusually high or low due to temporary factors (e.g., a strike), enter the number of employees that reflects normal operations. If the number of employees fluctuates widely during the year due to seasonal business variations, report the average number of employees on the payroll during FY 1999. Base such an average on the number of employees on the payroll at the end of each pay period, month or quarter. If precise figures are not available, give your best estimate.</p> <p>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 including those required by statute. Base compensation data on payroll records. Report compensation which relates to activities that occurred during the reporting period regardless of whether the 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.</p>					
41. TOTAL NUMBER OF EMPLOYEES — Report the total number of employees for the year		2088			Number of employees
42. TOTAL EMPLOYEE COMPENSATION — Report, for all employees, the sum of		Amount			
a. Wages and salaries — Employees' gross earnings (before payroll deductions), and direct and in-kind payments by the employer to employees; and					Bil. Mil. Thous. Dols.
b. Employee benefit plans — Employer expenditures for all employee benefits plans		2072	\$		
Section C — Balance Sheet — See Additional Instructions for Part II, Section C on page 11 at the back of this form.		BALANCES			
		Close FY 1999 (1)		Close FY 1998 (unrestated) (2)	
		Bil.	Mil. Thous. Dols.	Bil.	Mil. Thous. Dols.
43. TOTAL ASSETS		2088	\$	2	
44. TOTAL LIABILITIES		2092		2	
OWNERS' EQUITY — INCORPORATED AFFILIATE ONLY, complete items 45 through 49.		1		2	
45. Capital stock and additional paid-in capital		2093			
46. Retained earnings (deficit)		2094			
47. Translation adjustment — Cumulative amount at year end (per FASB 52)		2095			
48. Other — Include involuntarily (or legally) restricted earnings — Specify		2096			
49. TOTAL OWNERS' EQUITY (INCORPORATED FOREIGN AFFILIATE) — Equals items 43 minus item 44 and, equals the sum of items 45 through 48.		2097			
OWNERS' EQUITY — UNINCORPORATED AFFILIATE ONLY, complete items 50 and 51.		1		2	
50. TOTAL OWNERS' EQUITY (UNINCORPORATED FOREIGN AFFILIATE) — Equals item 43 minus item 44.		2098			
51. Translation adjustment — Cumulative amount at year end (per FASB 52) — That portion of item 50 representing the affiliate's cumulative translation adjustment account.		2099			
52. BEA USE ONLY		2065			

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

Use Part III to report the line of direct ownership included in item 12, if any, and to report direct financial positions or transactions between the U.S. Reporter and foreign affiliate.

53. Did the U.S. Reporter named in item 1 have a direct ownership interest in this affiliate at any time during the affiliate's 1999 fiscal year (i.e., is any column of item 12 greater than zero)? — Mark (X) one.

3139

1	1	<input type="checkbox"/> Yes — Complete items 54 through 78 and continue with the Supplement A (page 7).
2	2	<input type="checkbox"/> No — Complete only items 60 through 62 and 74 through 78 and then continue with the Supplement A (page 7).

<p>Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings — See Additional Instructions for Part III, Section A, on page 11 at the back of this form.</p> <p>Enter the amounts which represent the U.S. Reporter's equity, based on its <u>directly held equity interest</u>. Thus if the U.S. Reporter holds both a direct and indirect equity interest, enter the amounts which represent <u>only</u> the directly held equity interest.</p>	Amount			
	Bil.	Mil.	Thous.	Dols.
54. Net income (loss) after provision for foreign income taxes — Enter U.S. Reporter's share of net income (loss), item 38. 3140	1			
For items 55 and 56; certain realized and unrealized gains (losses) (excluding translation adjustments) after foreign income taxes				
55. Included in item 54. U.S. Reporter's share of item 36. 3141	1			
56. Not included in item 54, but taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated affiliate. U.S. Reporter's share of item 39. 3142	1			
57. Dividends on common and preferred stock of incorporated foreign affiliate (exclude stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate — Gross amount 3143	1			
58. Tax withheld on dividends or distributed earnings in item 57. 3144	1			
59. Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate — Net amount (item 57 minus item 58) 3145	1			
BEA USE ONLY 3146	1			

Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter — See Additional Instructions for Part III, Section B, on page 11 at the back of this form.

If the U.S. Reporter is a bank (i.e., filed a Form BE-10A BANK), complete item 60. Include in item 60 only amounts the U.S. Reporter considers to be permanent debt investment in the affiliate. Interest receipts reported in item 74 should relate only to this permanent debt investment. If the U.S. Reporter is a BANK (i.e., filed a Form BE-10A BANK) do not report permanent debt investment or the U.S. Reporter's equity investment in the affiliate (sections B and C) on the Treasury International Capital Forms BL-1, 2, BC, and BQ-1, 2.

If the U.S. Reporter is **NOT** a BANK (i.e., filed a Form BE-10A), complete items 61 and 62. Report in items 61 and 62 all current and long-term intercompany receivables and payables between the nonbank U.S. Reporter and the foreign affiliate. Item 74 should reflect interest on all debt, whether or not the debt is permanent. These amounts are not reported on Treasury International Capital Forms.

	According to books of foreign affiliate				According to books of U.S. Reporter			
	Close FY 1999		Close FY 1998 (unrestated)		Close FY 1999		Close FY 1998 (unrestated)	
	(1)	(2)	(3)	(4)	(1)	(2)	(3)	(4)
Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.
If the U.S. Reporter IS a BANK:								
60. U.S. Reporter's permanent debt investment in affiliate — Report loans from the U.S. Reporter that do not arise from the Reporter's or affiliate's normal banking business. Report only the U.S. Reporter's "permanent" debt investment. 3113	1	2	3	4	1	2	3	4
If the U.S. Reporter IS NOT a BANK:								
61. Owed to U.S. Reporter by the affiliate 3147	1	2	3	4	1	2	3	4
62. Owed to affiliate by the U.S. Reporter 3148	1	2	3	4	1	2	3	4
63. BEA USE ONLY 3149	1	2	3	4	1	2	3	4

Remarks

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

Section C — Change in U.S. Reporter's Equity in Capital Stock and/or Additional Paid-in Capital of Incorporated Foreign Affiliate or Equity Investment in Unincorporated Foreign Affiliate — See Additional Instructions for Part III, Section C, on page 11 at the back of this form.

Report transactions during the year that changed the U.S. Reporter's equity holdings in the foreign affiliate. Include equity changes due to treasury stock transactions with the U.S. Reporter and liquidating dividends. Exclude equity changes due to net income or (loss), stock and cash dividends, earnings distributions, balance sheet translation adjustments, treasury stock transactions with persons other than the U.S. Reporter and reorganizations in capital structure that do not affect total equity. Report all amounts at transaction value, i.e., the value of the consideration given (received) by the U.S. Reporter.

		Amount			
		Bil.	Mil.	Thous.	Dols.
• INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
64. Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter either from this affiliate or from other foreign persons	3150	\$			
65. Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate — Specify	3151				
66. Acquisition (partial or total) of equity interest in this affiliate by U.S. Reporter from other U.S. persons	3152				
• DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE					
67. Liquidation of affiliate or sale (partial or total) of equity interest in this affiliate by the U.S. Reporter either to this affiliate or to other foreign persons	3153				
68. Return of capital contributions to the U.S. Reporter and other transactions of the U.S. Reporter with foreign persons that decrease equity in this affiliate — Specify	3154				
69. Sale (partial or total) of equity interest in this affiliate by U.S. Reporter to other U.S. persons	3155				
70. TOTAL — Equals sum of items 64, 65, and 66, minus sum of items 67, 68 and 69	3156	\$			

		For acquisition (1)				For liquidation or sale (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• For items 64 through 69, enter the amounts by which the transaction value —									
71. Exceeds the value carried on the books of the affiliate	3157	\$				\$			
72. Is less than the value carried on the books of the affiliate	3158								
73. BEA USE ONLY	3159								

		Receipts by U.S. Reporter from foreign affiliate				Payments by U.S. Reporter to foreign affiliate			
		Net of foreign tax withheld (1)		Foreign tax withheld (2)		Net of U.S. tax withheld (3)		U.S. tax withheld (4)	
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
74. Interest, include interest on capital leases	3160	\$		\$		\$		\$	
75. Royalties, license fees, and other fees for the use or sale of intangible property	3161								
76. Charges for use of tangible property	3162								
77. Allocated expenses and sales of services	3164								
78. TOTAL — Sum of items 74 through 77	3114	\$		\$		\$		\$	
79. BEA USE ONLY	3171								

Remarks

BEA USE ONLY

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement A

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

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

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

	Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held (1)	Affiliate identification number taken from the preprinted Form BE-10B(SF) or BE-10B BANK, if provided, of each foreign affiliate listed in column (1) (2)	BEA USE ONLY (3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block above (Enter percentage to the nearest tenth.)	
				Close FY 1999 (4)	Close FY 1998 (5)
5002				. %	. %
5003				. %	. %
5004				. %	. %
5005				. %	. %
5006				. %	. %
5007				. %	. %
5008				. %	. %
5009				. %	. %
5010				. %	. %
5011				. %	. %
5012				. %	. %
5013				. %	. %
5014				. %	. %
5015				. %	. %

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

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

Page No. _____ of _____ pages of this Supplement A

	(1) Name of each foreign affiliate, as taken from item 2 of the Form BE-10B(SF) or BE-10B BANK for that affiliate, in which a direct equity interest is held	(2) Affiliate identification number taken from the preprinted Form BE-10B(SF) or BE-10B BANK, if provided, of each foreign affiliate listed in column (1)	(3) BEA USE ONLY	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the identification block (Enter percentage to the nearest tenth.)	
				Close FY 1999 (4)	Close FY 1998 (5)
5016				. %	. %
5017				. %	. %
5018				. %	. %
5019				. %	. %
5020				. %	. %
5021				. %	. %
5022				. %	. %
5023				. %	. %
5024				. %	. %
5025				. %	. %
5026				. %	. %
5027				. %	. %
5028				. %	. %
5029				. %	. %
5030				. %	. %
5031				. %	. %
5032				. %	. %

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

BEA USE ONLY

Affiliate ID Number

Page No. _____ of _____ pages
of this Supplement B

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

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

Supplement B — This list must be completed for the foreign affiliate for which the U.S. Reporter is reporting consolidated financial and operating data to BEA; each foreign affiliate fully consolidated must be more than 10 percent owned, directly or indirectly, by the U.S. Reporter and must also be more than 50 percent owned by the foreign affiliate named in item 2 of Form BE-10B BANK. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with Part I, item 3, of Form BE-10B BANK. Continue listing onto as many copied pages as needed.

NOTE — Consolidate affiliates only if they are located in the same country and are in the same 4-digit industry.

BEA USE ONLY	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
(1)	(2)	(3)	(4)
6002			. %
6003			. %
6004			. %
6005			. %
6006			. %
6007			. %
6008			. %
6009			. %
6010			. %
6011			. %
6012			. %
6013			. %
6014			. %
6015			. %

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

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

BEA USE ONLY (1)	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B BANK (2)	Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2) (3)	Percentage of direct ownership at close FY 1999 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.) (4)
6016			
6017			. %
6018			. %
6019			. %
6020			. %
6021			. %
6022			. %
6023			. %
6024			. %
6025			. %
6026			. %
6027			. %
6028			. %
6029			. %
6030			. %
6031			. %
6032			. %

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

**BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD —
1999
FORM BE-10B BANK
ADDITIONAL INSTRUCTIONS BY LINE ITEM**

Part I — IDENTIFICATION OF FOREIGN AFFILIATE**12. Ownership by U.S. Reporter named in item 1.**

Equity interest is the U.S. Reporter's direct ownership in the total equity (voting and nonvoting) of the affiliate. Examples of nonvoting equity include nonvoting stock and a limited partner's interest in a partnership.

Voting interest is the U.S. Reporter's direct ownership in just the voting equity of the affiliate. Examples of voting equity include voting stock and a general partner's interest in a partnership. Thus, a U.S. Reporter could have a 100 percent direct voting interest in an affiliate but own less than 100 percent of the affiliate's total equity.

28.—33.**Gross operating revenues of foreign affiliate, by industry**

If fewer than five ISI codes are used, account for total sales or gross operating revenues. Do not include realized gains or losses due to profit or loss on the sale or maturity of investments here. Instead, report them in item 36 (certain realized and unrealized gains (losses)).

Part II — FINANCIAL AND OPERATING DATA OF FOREIGN AFFILIATE

- **Section A — Income and Related Items**

37. Total income — Include the following items:—

- Sales or gross operating revenues
- Income from equity investments in foreign affiliates — For affiliates owned 20 percent or more (including those that are majority-owned), report equity in earnings during the reporting period; for those owned less than 20 percent, report dividends.
- Income from other equity investments.
- Certain realized and unrealized gains (losses) net of income tax effects
- Other income.

- **Section B — Number of Employees and Employee Compensation**

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

Wages and salaries — Report gross earnings of all employees before deduction of employees' payroll withholding taxes, social insurance contributions, group insurance premiums, union dues, etc. Include time and piece rate payments, cost of living adjustments, overtime pay and shift differentials, bonuses, profit sharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Include direct payments by employers for vacations, sick leave, severance (redundancy) pay, etc. Exclude payments made by, or on behalf of, benefit funds rather than by the employer.

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

Employee benefit plans — Report employer expenditures for all employee benefit plans, including those mandated by government statute, resulting from collective bargaining contracts and those that are voluntary. Include Social Security and other retirement plans, life and disability insurance, guaranteed sick pay programs, workers' compensation insurance, medical insurance, family allowances, unemployment insurance, severance pay funds, etc. Also, include deferred post employment and post retirement expenses per FASB 106. If plans are financed jointly by the employer and the employee, include only the contributions of the employer.

- **Section C — Balance Sheet**

45. Capital stock and additional paid-in capital — Include common and preferred, voting and nonvoting capital stock and additional paid-in capital.**46. Retained earnings (deficit)** — Include earnings retained by the corporation and legally available for dividends; earnings voluntarily restricted; and the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB 115.**Part III — INVESTMENT AND TRANSACTIONS BETWEEN FOREIGN AFFILIATE AND THE U.S. REPORTER**

- **Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income, Certain Realized and Unrealized Gains (Losses), and Dividends or Distributed Earnings**

57. Report this item based on the books of the U.S. Reporter. Report amount received or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. If a receivable was booked in a prior reporting period, do not report the collection of the receivable in the current period. Show the collection as a reduction to the intercompany account item 61.

- **Section B — Debt and Other Intercompany Balances Between Foreign Affiliate and U.S. Reporter**

60.—62.

Include current and long-term items, indebtedness resulting from a capital lease, and the net book value of equipment under a long-term operating lease. Disaggregate lease payments into their component parts. Reflect return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in items 61 and 62. Report the interest component under capital leases in item 74. Report the net rent for operating leases in item 76.

60.—61.

If the foreign affiliate has leased equipment from the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would have to be obtained from the books of the U.S. Reporter.

62. If the foreign affiliate has leased equipment to the U.S. Reporter under a long-term operating lease (i.e., the lease is for more than one year), then:

Include the FY 1999 closing net book value of the leased equipment in columns 1 and 3, and;

Include the FY 1998 closing net book value of the leased equipment in columns 2 and 4.

The closing net book value of leased equipment would be obtained from the books of the foreign affiliate.

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

Increase in U.S. Reporter's Equity Interest in This Affiliate**64.—66.**

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in item 64 or 66 as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

Decrease in U.S. Reporter's Equity Interest in This Affiliate**67.—69.**

For an affiliate that is sold, report the sale price in item 67 or 69 as appropriate. Include foreign income taxes, if any, on gains (and tax refunds on losses) in the calculation of these items. Report the ending intercompany debt position for the affiliate (in columns 1 and 3 of item 60 or in columns 1 and 3 of items 61 and 62) as zero. If debt positions still exist, they are between a U.S. person and an unaffiliated foreign person, and may be reportable on the Department of the Treasury International Capital report forms.

For investments written off, enter zero in items 67—69. Report the amount written off in item 71 or 72 column 2 as appropriate. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in item 65 as a capital contribution.

Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate**71.—72.**

If the book value of the U.S. Reporter's equity investment changed by more or less than the value of the consideration paid, received, or owed, enter the amount of the difference in item 71 or 72 as appropriate. For example, if the book value of an affiliate was \$10 million and the affiliate was sold for \$11 million, enter \$1 million in column 2 of item 71. Report the amount gross of U.S. income taxes, if any.

• **Section D — Receipts and Payments Between the U.S. Reporter and Foreign Affiliate**

74.—78.

If a receivable or payable for one of these items was booked in a prior reporting period, do not report the collection of the receivable or payment of the payable if collected or paid in the current period. Show such a collection or payment only as a reduction to an intercompany account (items 61 and 62).

74. Interest — If the U.S. Reporter is a bank, interest receipts entered in this item should relate only to the permanent debt investment reported on line 60.

Except as described in the next paragraph, report interest receipts and interest payments at gross. Do not net the receipts against the payments.

Reporting for Interest Rate and Foreign Currency Swap Agreements Between Nonbank U.S. Reporter and the Foreign Affiliate — Report interest accruals under the terms of interest rate and foreign currency swap agreements on a net basis. Do not report gross receipts and gross payments of interest based upon marking positions to market daily. Instead, report the net amount of these gross receipts or payments either as net interest received or net interest paid, as appropriate.

76. Charges for use of tangible property

Include in column 1 rental payments to the U.S. Reporter under operating leases of one year or less. Include net rental payments to the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents paid to the U.S. Reporter for the reporting period less the return of capital (depreciation) component charged against the leased equipment on the books of the U.S. Reporter for the part of FY 1999 that the lease was in existence.)

Include in column 3 rent receipts from the U.S. Reporter under operating leases of one year or less. Include net rent receipts from the U.S. Reporter under operating leases of more than one year. (Net rent equals the total rents received from the U.S. Reporter less the amount of depreciation expense charged against the leased equipment on the books of the foreign affiliate for that part of FY 1999 that the lease was in existence.)

77. Allocated expenses and sales of services — Include allocated expenses (such as R&D assessments) and reimbursements between the U.S. Reporter and the affiliate for management, professional, technical, or other services that are normally included in "other income" by the provider of the service. Also include receipts by the U.S. Reporter from, or payments by the U.S. Reporter to, the affiliate for services that are separately billed and normally included in the sales or gross operating revenues of the seller of the service.

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, FISHING, AND HUNTING	
1110	Crop production
1120	Animal production
1130	Forestry and logging
1140	Fishing, hunting, and trapping
1150	Support activities for agriculture and forestry
MINING	
2111	Oil and gas extraction
2121	Coal
2123	Nonmetallic minerals
2124	Iron ores
2125	Gold and silver ores
2126	Copper, nickel, lead, and zinc ores
2127	Other metal ores
2132	Support activities for oil and gas operations
2133	Support activities for mining, except for oil and gas operations
UTILITIES	
2211	Electric power generation, transmission, and distribution
2212	Natural gas distribution
2213	Water, sewage, and other systems
CONSTRUCTION	
2330	Building, developing, and general contracting
2340	Heavy construction
2350	Special trade contractors
MANUFACTURING	
3111	Animal foods
3112	Grain and oilseed milling
3113	Sugar and confectionery products
3114	Fruit and vegetable preserving and specialty foods
3115	Dairy products
3116	Meat products
3117	Seafood product preparation and packaging
3118	Bakeries and tortillas
3119	Other food products
3121	Beverages
3122	Tobacco
3130	Textile mills
3140	Textile product mills
3150	Apparel
3160	Leather and allied products
3210	Wood products
3221	Pulp, paper, and paperboard mills
3222	Converted paper products
3231	Printing and related support activities
3242	Integrated petroleum refining and extraction
3243	Petroleum refining without extraction
3244	Other petroleum and coal products
3251	Basic chemicals
3252	Resins, synthetic rubbers, and artificial and synthetic fibers and filaments

3253	Pesticides, fertilizers, and other agricultural chemicals
3254	Pharmaceuticals and medicines
3255	Paints, coatings, and adhesives
3256	Soap, cleaning compounds, and toilet preparations
3259	Other chemical products and preparations
3261	Plastics products
3262	Rubber products
3271	Clay products and refractories
3272	Glass and glass products
3273	Cement and concrete products
3274	Lime and gypsum products
3279	Other nonmetallic mineral products
3311	Iron and steel mills and ferroalloys
3312	Steel products from purchased steel
3313	Alumina and aluminum production and processing
3314	Nonferrous metal (except aluminum) production and processing
3315	Foundries
3321	Forging and stamping
3322	Cutlery and hand tools
3323	Architectural and structural metals
3324	Boilers, tanks, and shipping containers
3325	Hardware
3326	Spring and wire products
3327	Machine shops, turned products, and screws, nuts, and bolts
3328	Coating, engraving, heat treating, and allied activities
3329	Other fabricated metal products
3331	Agriculture, construction, and mining machinery
3332	Industrial machinery
3333	Commercial and service industry machinery
3334	Ventilation, heating, air conditioning, and commercial refrigeration equipment
3335	Metalworking machinery
3336	Engines, turbines, and power transmission equipment
3339	Other general purpose machinery
3341	Computer and peripheral equipment
3342	Communications equipment
3343	Audio and video equipment
3344	Semiconductors and other electronic components
3345	Navigational, measuring, electro-medical, and control instruments
3346	Manufacturing and reproducing magnetic and optical media
3351	Electric lighting equipment
3352	Household appliances
3353	Electrical equipment
3359	Other electrical equipment and components
3361	Motor vehicles
3362	Motor vehicle bodies and trailers
3363	Motor vehicle parts
3364	Aerospace products and parts
3365	Railroad rolling stock
3366	Ship and boat building
3369	Other transportation equipment
3370	Furniture and related products
3391	Medical equipment and supplies
3399	Other miscellaneous manufacturing

WHOLESALE TRADE

DURABLE GOODS

4211	Motor vehicles and motor vehicle parts and supplies
4212	Furniture and home furnishings
4213	Lumber and other construction materials
4214	Professional and commercial equipment and supplies
4215	Metals and minerals (except petroleum)
4216	Electrical goods
4217	Hardware, and plumbing and heating equipment and supplies
4218	Machinery, equipment, and supplies
4219	Miscellaneous durable goods

NONDURABLE GOODS

4221	Paper and paper products
4222	Drugs and druggists' sundries
4223	Apparel, piece goods, and notions
4224	Grocery and related products
4225	Farm product raw materials
4226	Chemical and allied products
4227	Petroleum and petroleum products
4228	Beer, wine, and distilled alcoholic beverages
4229	Miscellaneous nondurable goods

RETAIL TRADE

4410	Motor vehicle and parts dealers
4420	Furniture and home furnishings stores
4431	Electronics and appliance stores
4440	Building material and garden equipment and supplies dealers
4450	Food and beverage stores
4461	Health and personal care stores
4471	Gasoline stations
4480	Clothing and clothing accessories stores
4510	Sporting goods, hobby, book, and music stores
4520	General merchandise stores
4530	Miscellaneous store retailers
4540	Nonstore retailers

TRANSPORTATION AND WAREHOUSING

4810	Air transportation
4821	Rail transportation
4833	Petroleum tanker operations
4839	Other water transportation
4840	Truck transportation
4850	Transit and ground passenger transportation
4863	Pipeline transportation of crude oil, refined petroleum products, and natural gas
4868	Other pipeline transportation
4870	Scenic and sightseeing transportation
4880	Support activities for transportation
4920	Couriers and messengers
4932	Petroleum storage for hire
4939	Other warehousing and storage

SUMMARY OF INDUSTRY CLASSIFICATIONS — Continued

INFORMATION	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	EDUCATIONAL SERVICES
5111 Newspaper, periodical, book, and database publishers	5411 Legal services	6110 Educational services
5112 Software publishers	5412 Accounting, tax preparation, bookkeeping, and payroll services	HEALTH CARE AND SOCIAL ASSISTANCE
5121 Motion picture and video industries	5413 Architectural, engineering, and related services	6210 Ambulatory health care services
5122 Sound recording industries	5414 Specialized design services	6220 Hospitals
5131 Radio and television broadcasting	5415 Computer systems design and related services	6230 Nursing and residential care facilities
5132 Cable networks and program distribution	5416 Management, scientific, and technical consulting services	6240 Social assistance
5133 Telecommunications	5417 Scientific research and development services	ARTS, ENTERTAINMENT, AND RECREATION
5141 Information services	5418 Advertising and related services	7110 Performing arts, spectator sports, and related industries
5142 Data processing services	5419 Other professional, scientific, and technical services	7121 Museums, historical sites, and similar institutions
FINANCE AND INSURANCE	MANAGEMENT OF COMPANIES AND ENTERPRISES	7130 Amusement, gambling, and recreation industries
5221 Depository credit intermediation (Banking)	5512 Holding companies, except bank holding companies	ACCOMMODATIONS AND FOOD SERVICES
5223 Activities related to credit intermediation	5513 Corporate, subsidiary, and regional management offices	7210 Accommodations
5224 Non-depository credit intermediation	ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT, AND REMEDIATION SERVICES	7220 Food services and drinking places
5229 Non-depository branches and agencies	5611 Office administrative services	OTHER SERVICES
5231 Securities and commodity contracts intermediation and brokerage	5612 Facilities support services	8110 Repair and maintenance
5238 Other financial investment activities and exchanges	5613 Employment services	8120 Personal and laundry services
5242 Agencies, brokerages, and other insurance related activities	5614 Business support services	8130 Religious, grantmaking, civic, professional, and similar organizations
5243 Insurance carriers, except life insurance carriers	5615 Travel arrangement and reservation services	PUBLIC ADMINISTRATION
5249 Life insurance carriers	5616 Investigation and security services	9200 Public administration
5252 Funds, trusts and other financial vehicles, except REITs	5617 Services to buildings and dwellings	
REAL ESTATE AND RENTAL AND LEASING	5619 Other support services	
5310 Real estate	5620 Waste management and remediation services	
5321 Automotive equipment rental and leasing		
5329 Other rental and leasing services		
5331 Lessors of non-financial intangible assets (except copyrighted works)		

BE-10 Claim for Not Filing

OMB No. 0608-0092: Approval Expires 12/31/94

FORM BE-10 Claim for Not Filing (REV. 10/94) U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD — 1994 CLAIM FOR NOT FILING

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. 3101-3108, 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.

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

Name and address of U.S. business enterprise for which this claim is filed If the enterprise received a label for Form BE-10A but is exempt from filing Form BE-10A, affix the label in the block below. If a label was not received, enter name and address as contained on the letter transmitting the report forms to you, indicating any changes or corrections.

OR 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

Name of U.S. Reporter Number and Street or PO Box City and State ZIP Code

DELIVERY 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

BEA Identification Number

NOTE — A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label if such a label has been provided. A BE-10, Benchmark Survey of U.S. Direct Investment Abroad — 1994, is required from any U.S. person that had a foreign affiliate — that is, that had direct or indirect ownership or control of at least 10 percent of the voting stock of an incorporated foreign business enterprise or an equivalent interest in an unincorporated foreign business enterprise — at any time during its 1994 fiscal year. (The U.S. person's 1994 fiscal year is defined to be the person's financial reporting year that has an ending date in calendar year 1994.) Section 806.4 of 15 CFR, Chapter VIII, requires that all persons subject to the reporting requirements of the BE-10 survey respond, whether or not they are contacted by BEA.

It also requires that a person, or their agent, who is contacted by BEA about reporting in this survey, either by sending them report forms or by written inquiry, must respond in writing. They may respond by: certifying in writing, within 30 days of being contacted by BEA, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; completing and returning the "BE-10 Claim for Not Filing" within 30 days of receipt of BE-10 survey report forms; or filing the properly completed BE-10 report by May 31, or June 30, 1995, as required.

BASIS OF CLAIM FOR NOT FILING

Mark (X) and complete either A or B. A. This U.S. person did not own or control, directly and/or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise... B. This U.S. person did own or control, directly or indirectly, 10 percent or more of the voting securities of an incorporated foreign business enterprise... 1. The owners are citizens of a foreign country... 2. Is fully consolidated in the BE-10 report of another U.S. person... 3. Other — Specify and include reference to section of regulations or instructions on which claim is based.

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

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.

Name of U.S. person for BEA to consult about this claim Print or type Address — Number and street City State ZIP Code U.S. Telephone number Area code Number Extension CERTIFICATION — The undersigned official certifies that the information contained in this claim is correct and complete to the best of his/her knowledge. Authorized official's signature Print or type name and title Date