

**QUARTERLY SURVEY OF TRANSACTIONS BETWEEN U.S. AND UNAFFILIATED
FOREIGN PERSONS IN SELECTED SERVICES AND IN INTANGIBLE ASSETS**
(This report is mandatory and confidential)

Name and address of U.S. Reporter –
Enter or correct as necessary

10001	1	
10002	2	
10003	3	
10004	4	

Complete and file this form or file electronically at www.bea.gov/astar.
Assistance is available at (202) 606-5588, M-F 8:30 a.m. – 5:00 p.m., eastern time.

How to file:

- Step 1. Verify or correct name and address of U.S. Reporter named in the mailing label and complete Part 1.
- Step 2. Complete Part 2.
- Step 3. Complete Part 3 and Schedules A and B based on the instructions given in Part 3.
- Step 4. File the completed form within 45 days after the close of each fiscal quarter (or within 90 days after the close of the final quarter of your fiscal year).

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

delivering form to: U.S. Department of Commerce
Bureau of Economic Analysis
BE-50(SSB)
Shipping and Receiving Section M-100
1441 L Street, NW
Washington, DC 20005

or Faxing form to: (202) 606-5318

File electronically at: www.bea.gov/astar

Part 1																		
<p>1 Person to consult concerning questions about this report</p> <table border="1"> <tr> <td>10005</td> <td>1</td> <td>Name</td> </tr> <tr> <td>10006</td> <td>2</td> <td>Title</td> </tr> <tr> <td>10007</td> <td>3</td> <td>Telephone number ()</td> </tr> <tr> <td>10008</td> <td>4</td> <td>FAX number ()</td> </tr> <tr> <td>10009</td> <td>5</td> <td>E-mail address</td> </tr> </table>		10005	1	Name	10006	2	Title	10007	3	Telephone number ()	10008	4	FAX number ()	10009	5	E-mail address	<p>3 Certification — The undersigned official certifies that this report has been prepared in accordance with the applicable instructions, is complete, and is substantially accurate except that, in accordance with IV.F of the General Instructions, estimates have been prepared where the data are not available from customary accounting records or precise data could not be obtained without undue burden.</p>	
10005	1	Name																
10006	2	Title																
10007	3	Telephone number ()																
10008	4	FAX number ()																
10009	5	E-mail address																
<p>2 May we use e-mail to correspond with you to discuss questions relating to this form, including questions that may contain information about your company that you may consider confidential? (Note: Electronic mail is not inherently confidential. We will treat information we receive as confidential but your e-mail is not necessarily secure against interception by a third party.)</p> <p>10010 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No</p>		<p>Authorized official's signature</p>																
		Print or type name	Date															

Part 2

4 What period does this quarterly report cover?

10011	Month	Day	Year
Beginning date	1		
	Month	Day	Year
Ending date	2		2006

5 Enter the 4-digit industry code that best describes the U.S. Reporter from the Summary of Industry Classifications found on pages VII and VIII of the General Instructions.

10012	1				
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6 What is the primary Employer Identification Number used by the U.S. Reporter to file U.S. income or payroll taxes?

10013	1				-					
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7 Was the U.S. Reporter in existence during the entire reporting period?

10014 **1** Yes No

2 No - If purchased by another U.S. company complete **8** below. Otherwise, complete the report for the time you were in existence and in the space at the bottom of this page, explain why you were not in existence for the entire reporting period.

8 During the reporting period identified in **4**, did another U.S. person or entity own more than 50 percent of the voting stock or have the power to control the management and policies of the U.S. Reporter named in the mailing label on page 1?

10015 **1** Yes → Enter the name and address of the controlling U.S. person or entity and then please return this form according to the instructions on page 1.

2 No - Continue with **9** on page 3.

2	Name		
3	Street		
4	City	5 State	6 ZIP Code

This historical survey form is no longer valid and is for information purposes only. www.dca.gov/help:information-for-survey-respondents.

Part 3

9 Follow the steps given below to determine whether you must complete the mandatory section, or are being requested to complete the voluntary section, of Schedules A and B on pages 5 and 6.

Step 1			Step 2			Step 3		
<p>This survey covers transactions in selected types of services. Indicate below which types of transactions (either sales or purchases) involving any of the specified types of services, if any, occurred between the U.S. reporter and UNAFFILIATED FOREIGN PERSONS in the past (fiscal or calendar) year, or for which types such transactions are expected to occur in the current year.</p> <p>Mark all that apply. Complete descriptions are available in Section V of the General Instructions.</p>			<p>For each service transaction marked in Step 1, did TOTAL SALES to unaffiliated foreign persons exceed \$6 million last year OR are they expected to exceed \$6 million in the current year? Only mark "Yes" or "No" for the type(s) of transaction(s) that you checked in Step 1.</p>			<p>For each service transaction marked in Step 1, did TOTAL PURCHASES from unaffiliated foreign persons exceed \$4 million last year OR are they expected to exceed \$4 million in the current year? Only mark "Yes" or "No" for the type(s) of transaction(s) that you checked in Step 1.</p>		
Type of Transaction	Code							
Accounting, auditing, and bookkeeping services	1	20001	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Computer and data processing services	2	20002	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Construction services	3	20003	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Foreign expenses related to construction services receipts (See note below)	4	20004	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> N/A	2 <input type="checkbox"/> N/A	
Data base and other information services	5	20005	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Engineering, architectural, and surveying services	6	20006	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Industrial engineering services	7	20007	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Industrial-type maintenance, installation, alteration, and training services	8	20008	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Legal services	9	20009	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Management, consulting, and public relations services	10	20010	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Operational leasing services	11	20011	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Research, development, and testing services	12	20012	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
Telecommunications services	13	20013	1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes	2 <input type="checkbox"/> No	
None of the above		20014	1 <input type="checkbox"/>					
<p>Go to 10 on page 4.</p> <p>Note: Report foreign expenses related to construction services receipts (transaction code 4) on Schedule A.</p>			<ul style="list-style-type: none"> • For each type of transaction marked Yes, reporting is mandatory on Schedule A, Section 1. • For each type of transaction marked No, voluntary reporting is requested on Schedule A, Section 2. 			<ul style="list-style-type: none"> • For each type of transaction marked Yes, reporting is mandatory on Schedule B, Section 1. • For each type of transaction marked No, voluntary reporting is requested on Schedule B, Section 2. 		

10 Follow the steps given below to determine whether you must complete the mandatory section, or are being requested to complete the voluntary section, of Schedules A and B on pages 5 and 6.

Step 1		Step 2	Step 3
<p>This survey covers transactions in intangible assets and rights. Indicate below which types of transactions (either sales or purchases) involving intangible assets, if any, occurred between the U.S. reporter and UNAFFILIATED FOREIGN PERSONS in the past (fiscal or calendar) year, <u>or</u> for which types such transactions are expected to occur in the current year.</p> <p>Mark all that apply. Complete descriptions are available in Section V of the General Instructions.</p>		<p>For each type of transaction marked in Step 1, did TOTAL SALES to unaffiliated foreign persons exceed \$6 million last year or are they expected to exceed \$6 million in the current year? Only mark "Yes" or "No" for the type(s) of transaction(s) that you checked in Step 1.</p>	<p>For each type of transaction marked in Step 1, did TOTAL PURCHASES from unaffiliated foreign persons exceed \$4 million last year or are they expected to exceed \$4 million in the current year? Only mark "Yes" or "No" for the type(s) of transaction(s) that you checked in Step 1.</p>
Type of Transaction	Code		
Rights related to industrial processes and products	21 30001 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Rights related to books, compact disks, audio tapes, etc.	22 30002 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Rights related to trademarks, etc.	23 30003 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Rights related to performances and events pre-recorded on motion picture film and TV tape	24 30004 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Rights related to broadcasting and recording of live performances and events	25 30005 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Rights related to general use computer software	26 30006 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Business format franchising fees	27 30007 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
Other intangibles (See V of the General Instructions)	28 30008 1 <input type="checkbox"/>	² 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	³ 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No
None of the above	30009 1 <input type="checkbox"/>	<ul style="list-style-type: none"> • For each type of transaction marked Yes, reporting is mandatory on Schedule A, Section 1. • For each type of transaction marked No, voluntary reporting is requested on Schedule A, Section 2. 	<ul style="list-style-type: none"> • For each type of transaction marked Yes, reporting is mandatory on Schedule B, Section 1. • For each type of transaction marked No, voluntary reporting is requested on Schedule B, Section 2.

11 Did the U.S. Reporter have any transactions, either sales or purchases, of any of the services or intangible rights covered by this survey? (Did you place a mark next to any of the activities listed in step one of questions 9 and 10?)

30010 ¹ **1** Yes – Report mandatory transactions in Section 1 of the appropriate schedule or please report voluntary transactions in Section 2 of the appropriate schedule.

¹ **2** No – **Stop here** and return pages 1 through 4 according to the instruction on page 1.

SCHEDULE A — U.S. Reporter's Sales of Selected Services and Intangible Assets to Unaffiliated Foreign Persons

- For each type of transaction marked **Yes** in Step 2 of 9 and/or 10, reporting is mandatory in Section 1 below.
- For each type of transaction marked **No** in Step 2 of 9 and/or 10, voluntary reporting is requested in Section 2 below.
- For additional instructions, see the General Instructions A.I. and A.II.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- In the column headings of Table 1 and 2, enter the Type of Transaction Code (1 through 13, or 21 through 28) as found in Step 1 of Questions 9 and/or 10.
- Use additional copied sheets as necessary.

Section 1: Mandatory Reporting (for sales of each type of transaction exceeding \$6 million on an annual basis)

SALES TO	BEA USE ONLY		Transaction code	Transaction code	Transaction code	Transaction code		
	(1)	(2)	(3)	(4)	(5)	(6)		
	A1000	1	2	3	4	5	6	
1. Australia	002	1	601	2	3	4	5	6
2. Belgium	003	1	302	2	3	4	5	6
3. Brazil	004	1	202	2	3	4	5	6
4. Canada	005	1	100	2	3	4	5	6
5. France	006	1	307	2	3	4	5	6
6. Germany	007	1	308	2	3	4	5	6
7. Hong Kong	008	1	611	2	3	4	5	6
8. Israel	009	1	504	2	3	4	5	6
9. Italy	010	1	314	2	3	4	5	6
10. Japan	011	1	614	2	3	4	5	6
11. Luxembourg	012	1	316	2	3	4	5	6
12. Mexico	013	1	213	2	3	4	5	6
13. Netherlands	014	1	319	2	3	4	5	6
14. Philippines	015	1	623	2	3	4	5	6
15. Saudi Arabia	016	1	511	2	3	4	5	6
16. South Korea	017	1	626	2	3	4	5	6
17. Spain	018	1	323	2	3	4	5	6
18. Sweden	019	1	324	2	3	4	5	6
19. Switzerland	020	1	325	2	3	4	5	6
20. Taiwan	021	1	628	2	3	4	5	6
21. United Kingdom	022	1	327	2	3	4	5	6
22. Venezuela	023	1	219	2	3	4	5	6
Other — Specify								
23.	024	1	2	3	4	5	6	
24.	025	1	2	3	4	5	6	
25.	026	1	2	3	4	5	6	
26.	027	1	2	3	4	5	6	
27.	028	1	2	3	4	5	6	
28.	029	1	2	3	4	5	6	
29.	030	1	2	3	4	5	6	
30.	031	1	2	3	4	5	6	
31. All countries, total	001	1	2	3	4	5	6	

Section 2: Voluntary Reporting (for total sales of each type of transaction less than or equal to \$6 million on an annual basis)

SALES TO	BEA USE ONLY		Transaction code	Transaction code	Transaction code	Transaction code		
	(1)	(2)	(3)	(4)	(5)	(6)		
32. All countries, total	032	1	709	2	3	4	5	6

SCHEDULE B — U.S. Reporter's Purchases of Selected Services and Intangible Assets From Unaffiliated Foreign Persons

- For each type of transaction marked **Yes** in Step 3 of 9 and/or 10, reporting is mandatory in Section 1 below.
- For each type of transaction marked **No** in Step 3 of 9 and/or 10, voluntary reporting is requested in Section 2 below.
- For additional instructions, see the General Instructions A.I. and A.II.
- Report all currency figures in thousands of dollars. Example: If the amount is \$1,555,000.00 report as 1,555.
- Round amounts less than \$500.00 to 0.
- In the column headings of Table 1 and 2, enter the Type of Transaction Code (1 through 13, or 21 through 28) as found in Step 1 of Questions 9 and/or 10.
- Use additional copied sheets as necessary.

Section 1: Mandatory Reporting (for purchases of each type of transaction exceeding \$4 million on an annual basis)

PURCHASES FROM	BEA USE ONLY		Transaction code	Transaction code	Transaction code	Transaction code
	(1)	(2)	(3)	(4)	(5)	(6)
B1000	1	2	3	4	5	6
1. Australia	002	1 601	2 3	4	5	6
2. Belgium	003	1 302	2 3	4	5	6
3. Brazil	004	1 202	2 3	4	5	6
4. Canada	005	1 100	2 3	4	5	6
5. France	006	1 307	2 3	4	5	6
6. Germany	007	1 308	2 3	4	5	6
7. Hong Kong	008	1 611	2 3	4	5	6
8. Israel	009	1 504	2 3	4	5	6
9. Italy	010	1 314	2 3	4	5	6
10. Japan	011	1 614	2 3	4	5	6
11. Luxembourg	012	1 316	2 3	4	5	6
12. Mexico	013	1 213	2 3	4	5	6
13. Netherlands	014	1 319	2 3	4	5	6
14. Philippines	015	1 623	2 3	4	5	6
15. Saudi Arabia	016	1 511	2 3	4	5	6
16. South Korea	017	1 626	2 3	4	5	6
17. Spain	018	1 323	2 3	4	5	6
18. Sweden	019	1 324	2 3	4	5	6
19. Switzerland	020	1 325	2 3	4	5	6
20. Taiwan	021	1 628	2 3	4	5	6
21. United Kingdom	022	1 327	2 3	4	5	6
22. Venezuela	023	1 219	2 3	4	5	6
Other — Specify						
	024	1	2 3	4	5	6
23.	025	1	2 3	4	5	6
24.	026	1	2 3	4	5	6
25.	027	1	2 3	4	5	6
26.	028	1	2 3	4	5	6
27.	029	1	2 3	4	5	6
28.	030	1	2 3	4	5	6
29.	031	1	2 3	4	5	6
30.	031	1	2 3	4	5	6
31. All countries, total	001	1	2 3	4	5	6

Section 2: Voluntary Reporting (for total purchases of each type of transaction less than or equal to \$4 million on an annual basis)

PURCHASES FROM	BEA USE ONLY		Transaction code	Transaction code	Transaction code	Transaction code
	(1)	(2)	(3)	(4)	(5)	(6)
32. All countries, total	032	1 709	2 3	4	5	6

GENERAL INSTRUCTIONS

Public reporting burden for this BE-25 report is estimated to average 16 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 0608-0067, Washington, DC 20503.

Purpose — Reports on this form are required in order to obtain reliable and up-to-date information on selected services transactions and transactions in intangible rights between U.S. persons and unaffiliated foreign persons. The information will be used to support U.S. international economic policy, and analyze the impact of that policy and the policies of foreign countries, on international trade in services. The data will also be used in compiling the U.S. international transactions and national income and product accounts.

Authority — This survey is being conducted under the authority of 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). Regulations for the survey may be found in 15 CFR Part 801.

Penalties — Whoever fails to report may be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment, or both. (See 22 U.S.C. 3105.) Notwithstanding the above, a U.S. person is not subject to any penalty for failure to report if a valid Office of Management and Budget (OMB) control number is not displayed on the form; such a number (0608-0067) is displayed at the top of the first page of this form.

Confidentiality — The Act provides that your report to this Bureau is CONFIDENTIAL and may be used only for analytical and 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.

Notes —

1. A single original copy of this report must be filed with the Bureau of Economic Analysis (BEA); please use the copy with the address label if such a labeled copy has been provided.
2. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). **EXAMPLE** — If the amount is \$1,000,000, report as \$1,000. Report amounts less than \$500.00 as "0".

I. WHO MUST REPORT AND GENERAL COVERAGE

A. Who is to report and transactions to be reported

1. **Mandatory Reporting** — A BE-25 report is required from each U.S. person that had/has receipts from an unaffiliated foreign person in any of the types of transactions listed in Section V of these General Instructions that exceeded \$6,000,000 during the previous fiscal year, or can be expected to exceed \$6,000,000 in the current year; or had/has payments to unaffiliated foreign persons in any of these types of transactions that exceeded \$4,000,000 during the previous fiscal year, or can be expected to exceed \$4,000,000 in the current year.

The determination of whether a U.S. person is subject to this mandatory reporting requirement may be judgmental, that is, based on the judgement of knowledgeable persons in a company who can identify reportable transactions on a recall basis, with a reasonable degree of certainty, without conducting a detailed manual records search.

Reporters who must file pursuant to this mandatory reporting requirement must complete Parts 1, 2, and 3 of the forms and all applicable schedules. The total amounts of transactions applicable to a particular schedule are to be entered in the appropriate column(s) on line 31 of the schedule. In addition, these amounts must be distributed between lines 1–30 to the country(ies) involved in the transaction(s).

2. **Voluntary reporting** — If, during the U.S. person's previous fiscal year or current fiscal year, the U.S. person's total transactions in any types of the transactions listed in Section V of these General Instructions were, or are expected to be \$6,000,000 or less for receipts or \$4,000,000 or less for payments, the U.S. person is requested to provide an estimate for the total for each type of transaction. Provision of this information is voluntary. The estimates may be judgmental, that is, based on recall, without conducting a manual records search.

The total amounts of transactions applicable to a particular schedule are to be entered in the appropriate column(s) on line 32 of the schedule. (If information on the countries of the transactions is available, the transactions may instead be reported by country in the mandatory section; however, disaggregation by country is not required.) Reporters who elect to file pursuant to the voluntary reporting option must complete Parts I, II, and III of the form.

3. **Exemption** — A U.S. person receiving this form from BEA that is not required to report data in the mandatory (Section 1) section of any schedule, and that elects not to report data in the voluntary section of any schedule, must complete Parts 1, 2, and 3.

B. BE-25 definition of sales (receipts) or purchases

(payments) — Report all receipts and payments accrued during the reporting period for the covered services transactions and for the use, sale, or purchase of intangible assets or proprietary rights. It should be noted that an item other than sales or purchases may be used as a measure of a given service for purposes of determining whether the threshold for mandatory reporting of the service is exceeded. See Section V of these General Instructions for an explanation of what measure should be applied in determining whether you are subject to BE-25 survey's mandatory reporting requirements for a given service.

C. Clarification of coverage and special situations

1. **Reporting period** — Form BE-25 is a quarterly report; one report is to be filed for each fiscal quarter of the year.
2. **Date of recording transactions** — Except for basic telecommunications services, transactions are to be reported on an accrual basis. Basic telecommunications services transactions are to be reported on a settlements basis.
3. **Withholding taxes** — Data should be reported gross of U.S. and foreign withholding taxes.
4. **Services covered regardless of where performed** — Services sold to, or purchased from, unaffiliated foreign persons should be reported regardless of whether the services were performed in the United States or abroad.

GENERAL INSTRUCTIONS – Continued

I. WHO MUST REPORT AND GENERAL COVERAGE — Continued

- 5. Services bundled with goods or with other services and not separately valued** — When a sale or purchase consists of both goods and services, or of several services that cannot be unbundled (i.e., the goods and/or services are not separately valued), it should be classified based on whichever accounts for a majority of the value or on the basis of the Reporter's customary practice.
- 6. Accounting for purchases** — Purchases of services should be included without regard to whether they are charged as an expense on the income statement, capitalized, or charged to inventories.
- 7. Partnerships** — A partnership is a business enterprise and must report if it has covered transactions. The report must be for, and the data and information must cover, the partnership as a whole, not just the activities of an individual partner.
- 8. Contractor reporting responsibility** — On all schedules, U.S. prime contractors are to report the full value of a transaction (contract) with an unaffiliated foreign person. U.S. subcontractors, including independent consultants, to a U.S. prime contractor are not to report their share of a contract with an unaffiliated foreign person.
- 9. Projects with U.S. Government nonmilitary agencies** — Report information on services that are provided abroad for U.S. Government nonmilitary agencies, such as the Agency for International Development and the United States Information Agency, or that are part of an aid or technical cooperation program of the Government with foreign persons. However, do not report services provided to the U.S. Department of Defense or any of its agencies, such as the Army Corps of Engineers.
- 10. International organizations** — Report transactions with international organizations, which, according to balance of payments conventions, are considered unaffiliated foreign persons even if they are headquartered in the United States. Enter the abbreviated designation, "Int'l Org.", as the country of the foreign transactor.
- 11. Internet transactions** — Reporting requirements are determined by who the transactions are with and not by where the services are performed or the location of the buyer and seller at the time of the transaction. Thus, reportable transactions may include those conducted over the Internet or other networks.
- 12. Other BEA surveys** — Other BEA surveys are mentioned in the General Instructions to determine if you are required to report transactions on these surveys, or to find out more information about them go to BEA's website (www.bea.gov/bea/surveys), click on International – Survey forms.

D. Consolidation

If the U.S. Reporter is a corporation, Form BE-25 is required to cover reportable transactions for the fully consolidated U.S. domestic enterprise consisting of (i) the U.S. corporation whose voting securities are not owned more than 50-percent by another U.S. corporation, and, proceeding down each ownership chain from that U.S. corporation, (ii) any U.S. corporation (including a Foreign Sales Corporation located in the United States) whose voting securities are more than 50-percent owned by the U.S. corporation above it.

The fully consolidated U.S. domestic enterprise excludes foreign branches and other foreign affiliates.

Conditions may exist that would lead a U.S. corporation to exclude certain majority-owned (more than 50-percent owned) domestic subsidiaries from financial statements

used in reports to shareholders. If such a subsidiary has covered transactions, it must file a report under its own name, and the subsidiary will be considered the U.S. Reporter for purposes of completing that form. The U.S. owner, however, is responsible for ensuring that the required Forms BE-25, both for itself and for the subsidiary, are filed with BEA on a timely basis. Such a subsidiary's filing deadline is the same as that of its U.S. owner.

II. DEFINITIONS

- A. Services** means economic activities whose outputs are other than tangible goods. This term includes, but is not limited to, banking, other financial services, insurance, transportation, communications and data processing, retail and wholesale trade, advertising, accounting, construction, design, engineering, management consulting, real estate, professional services, entertainment, education, and health care.
- B. U.S. Reporter** is the U.S. person filing a report in this survey (see I.D. for further clarification).
- C. 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.
- D. 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.
- E. Person** means any individual, branch, partnership, associated group, association, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the United States Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).
- 1. United States person** means any person resident in the United States or subject to the jurisdiction of the United States.
- 2. Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- F. Business enterprise** means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate. (A business enterprise is a "person" within the definition in paragraph E. above.)
- G. Direct investment** means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting stock of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- H. Parent** means a person of one country who, directly or indirectly, owns or controls 10 per centum or more of the voting stock of an incorporated business enterprise, or an equivalent ownership interest in an unincorporated business enterprise, which is located outside that country.
 - 1. U.S. parent** means the U.S. person that has direct investment in a foreign business enterprise.
 - 2. Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.
- I. Affiliated foreign group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, that owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.

II. DEFINITIONS — Continued

J. Affiliate means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting stock for an incorporated business or an equivalent interest for an unincorporated business, including a branch.

1. Foreign affiliate means an affiliate located outside the United States in which a U.S. person has direct investment.

2. U.S. affiliate means an affiliate located in the United States in which a foreign person has direct investment.

K. Affiliated foreign person means, with respect to a given U.S. person, (i) a foreign affiliate of which the U.S. person is a U.S. parent, or (ii) the foreign parent or other member of the affiliated foreign group of which the U.S. person is a U.S. affiliate.

L. Unaffiliated foreign person means, with respect to a given U.S. person, any foreign person that is not an affiliated foreign person as defined in paragraph K above.

M. Country means, for purposes of this survey, the country of location of the foreign person with whom a transaction has occurred.

III. GUIDELINES FOR CATEGORIZING ACTIVITIES

A. Distinguishing between unaffiliated and affiliated transactions

This survey covers U.S. persons' direct transactions, both sales and purchases, with unaffiliated foreign persons – that is, with foreign persons that are neither the foreign affiliate nor the foreign parent of the U.S. person filing the report (For definitions of terms, see II. above.)

Examples of reportable transactions are:

1. A transaction between a U.S. person and an unaffiliated foreign person.
2. A transaction between one U.S. person and another U.S. person's foreign affiliate. Such a transaction is reportable by the first U.S. person.
3. A transaction between a U.S. parent of a foreign affiliate, or a U.S. affiliate of a foreign parent, and an unaffiliated foreign person (whether or not the latter is affiliated with other U.S. persons). Such a transaction is reportable by the U.S. parent or the U.S. affiliate.

Examples of transactions that are **not** reportable are:

1. A transaction between a U.S. person (U.S. parent) and its foreign affiliate.
2. A transaction between a U.S. person (U.S. affiliate) and its foreign parent or other member of the affiliated foreign group.
3. A transaction between a U.S. person's foreign affiliate and another foreign person. Such a transaction is not reportable because it is a foreign-to-foreign transaction.
4. A transaction between a U.S. person and another U.S. person (whether or not either or both parties are affiliated with foreign persons). Such a transaction is not reportable because it is a U.S.-to-U.S. transaction. Transactions between U.S. parents and their foreign affiliates, and between foreign affiliates and other foreign parents, are already reportable in the surveys of U.S. direct investment abroad (BE-10, BE-11, and BE-577). Transactions between U.S. affiliates and their foreign parents or other members of their affiliated foreign groups are already reportable in the surveys of foreign direct investment in the United States (BE-12, BE-13, BE-15, BE-605, and BE-605 Bank).

B. Foreign activities of a U.S. person that do not constitute a foreign affiliate

Transactions with unaffiliated foreign persons by or through a foreign "activity" of a U.S. person that is not a foreign affiliate must be reported on the BE-25, if the activities are

in covered types of services or intangible rights. Any of the services covered by this survey may also be provided at a foreign location through a foreign affiliate. Such transactions are not reportable in this survey. Before completing this survey, therefore, reporters must determine whether or not the services are conducted through a foreign activity that is not a foreign affiliate or through a foreign affiliate.

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

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

If a U.S. person's foreign activity or operation is **not** incorporated abroad, its status is based on the weight of the evidence when the factors listed below are considered.

An unincorporated foreign activity or operation generally **would** be considered a foreign affiliate if it: (i) pays foreign income taxes; (ii) has a substantial physical presence abroad (e.g., plant and equipment or employees); (iii) maintains separate financial records that would permit the preparation of financial statements, including an income statement and balance sheet (not just a record of disbursements and receipts); (iv) takes title to the goods it sells and receives revenues therefrom; or (v) receives funds for its own account from customers for services it performs.

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

C. U.S. activities of a foreign person that do not constitute a U.S. affiliate

Criteria for determining which U.S. activities do or do not constitute a U.S. affiliate of a foreign person are parallel to those in III.B. above.

D. Determining who must report a transaction when an intermediary is involved

At times, transactions between a U.S. person and an unaffiliated foreign person may be arranged by, billed through, or otherwise facilitated by, an intermediary. The intermediary may be U.S. or foreign, and may be affiliated or unaffiliated with the U.S., or the foreign, person.

A determination of who a sale is to, or who a purchase is from, shall be made on the basis of who the U.S. person considers itself to have a claim on for payment, in the case of a sale, or who it has a liability to, in the case of a purchase. For a sale, if the U.S. person looks to the unaffiliated foreign person for payment, then the transaction is deemed to be between the U.S. person and unaffiliated foreign person, and is to be reported by the U.S. person. If the U.S. person looks to the intermediary for payment, and the intermediary, in turn, looks to the foreign person for payment, then whether either transaction is reportable, and who it is to be reported by, depends on the location of the intermediary and the relationship between the U.S. person and the intermediary.

GENERAL INSTRUCTIONS – Continued

III. GUIDELINES FOR CATEGORIZING ACTIVITIES — Continued

If the intermediary is a foreign person, then the U.S. person would report the transaction, provided the intermediary is not affiliated with the U.S. person. (If they are affiliated, then the transaction is not reportable in this survey.)

If the intermediary is a U.S. person, then the initial transaction between the original U.S. person and the intermediary is domestic-to-domestic and not reportable in the survey. However, the intermediary must report the transaction with the foreign person, provided the intermediary is not affiliated with the foreign person. (If they are affiliated, then the transaction is not reportable in this survey.)

The reportability of a purchase would be determined in a similar manner.

IV. REPORTING PROCEDURES

A. Due Date — Form BE-25 is due within 45 days after the close of each fiscal quarter, except the final quarter of the fiscal year, when the reports are due within 90 days at the close of the quarter.

B. Extension — Requests for an extension of the reporting deadline will not normally be granted. However, in a hardship case, a written request for an extension will be considered if it is received at least 15 days before the due date. You may Fax your request to (202) 606-5318 or e-mail it to BE-25extension@bea.gov. BEA will provide a written response to such a request.

C. For assistance or additional copies of the forms — Phone (202) 606-5588 between 8:30 a.m. and 5:00 p.m., eastern time.

D. Original and file copies — A single original copy of each form or schedule must be filed with BEA. Please use the copy with the address label if such a labeled copy has been provided. In addition, each U.S. Reporter must retain a copy of its report to facilitate resolution of problems; these copies should be retained by the U.S. Reporter for at least 3 years after the form's original due date.

E. 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-50(SSB)
Washington, DC 20230

Address report filed by direct private express delivery to:

U.S. Department of Commerce
Bureau of Economic Analysis, BE-50(SSB)
Shipping & Receiving Section M-100
1441 L Street, N.W.
Washington, DC 20005

Fax the report to: (202) 606-5318

F. Estimates — If actual figures are not available, report estimates and label them as such. When data items cannot be fully subdivided as required, report totals and an estimated breakdown of the totals.

V. TRANSACTIONS COVERED

Report sales of services 1–13 on Schedule A and report purchases services 1–13 on Schedule B. Report receipts for items 21–28 on Schedule A and report purchases of items 21–28 on Schedule B.

Selected Services Transactions

1. Accounting, auditing, and bookkeeping services — Excludes data processing and tabulation services (report under transaction code 2).

2. Computer and data processing services — Data entry processing (both batch and remote), and tabulation; computer systems analysis, design, and engineering; custom software and programming services (including web design); integrated hardware/software systems; and other

computer services (timesharing, maintenance, web site management, and repair). Exclude operational leasing of computer and data processing equipment (include in transaction code 11); rights to use, distribute, or reproduce general use software (include in transaction code 26); and prepackaged computer software physically shipped to or from the United States and reported on the import or export declaration filed with the U.S. Customs Service.

3. Construction services — Services of general contractors in the field of building and heavy construction; construction work by special trade contractors, such as the erection of structural steel for bridges and buildings and on-site electrical work. For each construction project reported under this service you are required to report the foreign expenses related to that project under transaction code 4.

4. Foreign expenses related to construction services receipts — Report salaries and wages transmitted or disbursed abroad; expenses or outlays for services (including purchases from foreign subcontractors), material, and equipment purchased abroad; and other foreign expenses (e.g., local taxes and fees for permits) on construction projects reported under transaction code 3. (Do not report purchases of material and equipment for import into the United States.) For each construction project reported under transaction code 3 you are required to report the related foreign expenses regardless of the amount. Thus, the exemption criteria are not separately applied to this service.

5. Data base and other information services — Business and economic data base services, including business news, stock quotation, and financial information services; medical, legal, technical, demographic, bibliographic, and similar data base services; general news services, such as those purchased from a news syndicate; direct non-bulk subscriptions (including online) to newspapers and periodicals; and other information services, including reservation systems and credit reporting and authorization systems. For airline reservation systems, includes booking fees from foreign carriers for the use of your reservation system, whether accessed directly or by a U.S. or foreign travel agent.

6. Engineering services — Includes architectural, engineering and land-surveying services. Includes those engineering services performed in conjunction with construction and mining services projects. Includes services purchased in connection with proposed projects (e.g., feasibility studies) as well as projects that are actually being carried out. Industrial engineering services, such as product design services, should be reported under transaction code 7.

7. Industrial engineering services — Engineering services related to the design of movable products, including product design services. Excludes engineering and architectural services that relate to immovable products, such as those that relate to actual or proposed construction services projects (report under transaction code 3). Excludes computer systems engineering (reportable under transaction code 2). Includes, however, services performed with the assistance of computers, such as computer-assisted design work.

8. Industrial-type maintenance, installation, alteration, and training services — Maintenance services primarily to machinery and equipment. May also include small maintenance work on buildings, structures, dams, highways, etc., but only to the extent that the work is not reported under transaction code 3. Would include such services as the periodic overhaul of turbines, the extinguishment of natural gas well fires, and refinery maintenance. Excludes computer maintenance (report under transaction code 2). Installation and training services include only installation, startup, and training services provided by a manufacturer in connection with the sale of a good. Do not include such services where the cost is included in the price of the goods and not separately billed, or is declared as a part of the price of the goods on the import or export declaration filed with the U.S. Customs Service; however, services provided at a

V. TRANSACTIONS COVERED — Continued

price over and above that entered on the declaration should be included. These services would be reported elsewhere if not received in connection with the purchase of goods. For example, installation of machinery and equipment is normally considered a construction activity, and training personnel in the use of new machinery would ordinarily be reported as an educational or training service.

9. Legal services — Legal advice or other legal services.

10. Management, consulting, and public relations services — Management services, except management of health care facilities; consulting services, except consulting engineering services related to actual or proposed construction projects (report under transaction code 3) and computer consulting (report under transaction code 2); and public relations services, except those that are an integral part of an advertising campaign. Excludes management and operation of a business where that operating staff as well as management is provided.

11. Operational leasing — Rentals for computer and data processing equipment; transportation equipment (such as ships, aircraft, railway cars, containers, rigs, automotive fleets, etc.) **without** crew or operators. (If crew or operators are provided, the fee is considered to be for transportation services which may be reportable on BEA forms BE-9, BE-30, or BE-37. Go to www.bea.gov/bea/surveys/iussurv.htm to determine which forms covers your particular transportation services.) This category excludes rentals under leases that have been capitalized (capital leases), and rentals of any items other than machinery and equipment. (For example, it excludes rentals of office buildings and other real estate, film rentals, and employee leasing.)

12. Research, development, and testing services — Commercial and noncommercial research, product development services, and testing services. Includes fees for the conduct of experiments or performance of research and development activities aboard spacecraft. Excludes medical and dental laboratory services.

13. Telecommunications services — Includes services of the following types (to be reported in a single column, rather than as five separate types of services):

Message telephone services, telex, telegram, and other jointly provided basic services — On Schedule A, report receipts from foreign persons (communications companies and postal, telephone, and telegraph agencies) for your share of revenues for transmitting messages originating abroad to U.S. destinations. On Schedule B, report payouts to foreign persons (communications companies and PTT's) for their share of revenues for transmitting messages originating in the United States to foreign destinations. For messages originating in foreign countries and routed through the United States (for example, from Caribbean countries via the United States to Western Europe), report receipts from the foreign person originating the message and payouts to the country of destination. Also report receipts for transmitting messages between foreign points when not offered in connection with enhanced services, call-back services, and other regulated services of the type reportable to the FCC on Report 43.61.

Private leased channel services — On Schedule A, report receipts from foreign persons for circuits and channels terminating in the United States and for circuits and channels between foreign points. On Schedule B, report payouts to foreign persons (communications companies and PTT's) for leased channels and circuits terminating in foreign countries.

Value-added (enhanced) services — Telecommunications services that add value or function above and beyond the telecommunications transport services that deliver the value-added services to end users. They can include (a) electronic mail, voice mail, code and protocol processing, and management and operation of data networks; (b) facsimile services and video-conferencing; (c) Internet connections (online access service including Internet Backbone, router services and broadband access services); (d) Satellite broadcasting business communication and paging services provided by satellite connections; (e) telephony, interactive voice response, virtual private networking, remote access service, and voice over IP; and (f) other value-added (enhanced) services.

Support services — Services related to the maintenance and repair of telecommunications equipment and ground station services (where the ground station is not an "affiliate").

Reciprocal exchanges — Include the value of reciprocal exchanges; i.e., transactions involving barter. On Schedule A, value your sales to the foreign participant in the reciprocal exchange at market rates, not at the actual cost of performing the services. On Schedule B, value your purchases from the foreign participant at the same amounts as the sales reported on Schedule A.

Transactions in Intangible Assets

21. Industrial processes and products — Include license fees, royalties, and other fees received or paid for the use, sale, or purchase of intangible assets, including patents, trade secrets, and other proprietary rights, that are used in connection with, or related to, the production of goods. (For example, include "maintenance" fees paid to foreign governments for the continuation of patent rights.) If the charge for the process, design, etc., is subsumed in a contract for technical or professional services, the receipt or payment generally should be reported under the proper transaction number for that service.

22. Books, compact discs, audio tapes, etc. — Include royalties and other fees received or paid for the rights to perform, broadcast, reproduce, and sell as books, compact discs, audio tapes, etc., or otherwise use copyrighted material and other intellectual property. Exclude fees for the right to display, reproduce, or distribute pre-recorded television tape or motion picture film; such charges should be reported under transaction code 24.

23. Trademarks — Include receipts and payments for the rights to sell products under a particular trademark, brand name, or signature. Include the initial fee and annual fees for the domain name registration for the Internet and the receipt and payment from the sale of a previously registered name. Include fees for sponsorship of other events if the fee is for the right to use the logo or trademark of the payee.

A sponsor of an international sporting event, such as the Olympics, should include payments of sponsorship fees if the right to use a trademark, such as the Olympic logo, in advertising, or to place such a trademark on merchandise is conveyed. Fees paid for the display of the **payers** logo or trademark are reported on the form BE-22 as advertising payments (Go to www.bea.gov/bea/surveys/iussurv.htm for more information concerning the BE-22.) Exclude fees received or paid under a business format franchise (which are reportable under transaction code 28).

GENERAL INSTRUCTIONS – Continued

V. TRANSACTIONS COVERED — Continued

Transactions in Intangible Assets — Continued

- 24. Performances and events pre-recorded on motion picture film and TV tape** — Include royalties, rentals, license fees, and other funds received or paid, including those from outright sales and purchases, for the rights to display, reproduce, or distribute material pre-recorded on motion picture film or television tape. Include payments and receipts for all uses, including theatrical, cable, broadcast television, and non-theatrical.
- 25. Broadcasting and recording of live performances and events** — Include receipts and payments for rights to record and/or broadcast "live" artistic performances, sports events, and other live performances or events. Payments (or receipts) for the acquisition (or sale) of rights to broadcast a major live performance or event, such as the Olympics, often extend over several years prior to the event. The cumulative amount of payments over all years is to be reported on this form as an acquisition or sale of broadcast rights only in the single year in which the event is actually held. The prior-year payments are considered to be deposits with the organization (such as the International Olympic Committee) selling the broadcast rights, and should be reported on the Department of Treasury's TIC C-form. Inquiries about the TIC C-form survey should be directed to the Federal Reserve Bank of New York (as contractor for the Treasury Department) at (212) 720-2542.
- 26. General use computer software** — Include receipts and payments for rights to distribute general use software, and rights to reproduce or use general use computer software that was electronically transmitted or made from a master copy. This item includes licensing fees for reproducing copies of general use software for local area network computer systems, and excludes that value of prepackaged general use software not intended for use on a server in a LAN environment, that was physically shipped to or from the United States and included in merchandise trade statistics. Exclude fees for custom software and programming services, which should be reported under transaction code 2.
- 27. Business format franchising fees** — Fees received and paid by the U.S. Reporters under business format franchising agreements with unaffiliated foreign persons.

Business format franchising is characterized by an ongoing business relationship between franchisor and franchisee that includes not only the product, service, and trademark, but the entire business format itself. This may include a marketing strategy and plan, operating manuals and standards, quality control, and continuing two-way communications. Exclude receipts and payments for the use of trademarks (reportable under transaction code 23), except where such trademarks are part of a business format franchise, even if the fees are nominally considered to be "franchising" fees.

Receipts and payments should be reported net of advertising allowances and other deductions retained by franchisees from gross franchise fees. Include receipts and payments for one-time "up front" charges to new franchisees as well as ongoing fees based upon sales or other measures.

In Schedule A, U.S. franchisors should report receipts from both unaffiliated foreign outlets and foreign master licensees (i.e., those in which you do not have a 10-percent-or-more equity interest). In the case of fees received from a foreign master licensee, report only the net fees received from foreign outlets. Exclude fees received by your foreign affiliates as franchisors. Also exclude receipts from "company-owned" outlets abroad, as such outlets are considered foreign affiliates rather than unaffiliated foreign persons; such receipts should be reported in BEA's direct investment survey of transactions between U.S. parents and foreign affiliates (Form BE-577) and not here. Include receipts from jointly owned outlets only if the U.S. Reporter's equity interest is below that required for the entity to qualify as a foreign affiliate.

In Schedule B, U.S. outlets and master licensees should report payments made directly to unaffiliated foreign franchisors. U.S. outlets should not report payments to U.S. master licensees, as these are domestic (U.S.-to-U.S.) transactions. Do not report payments that are to a U.S. company, rather than directly to an unaffiliated foreign person. Payments by a "company-owned" U.S. outlet to a foreign owner should be reported in BEA's direct investment survey of transactions between U.S. affiliates and foreign parents (Form BE-605) and not here.

- 28. Other intangibles** — Include receipts and payments involving intangible assets not classified in one of the preceding categories. Include receipts or payments by communications carriers to secure capacity by indefeasible right of users (IRU's). For entries in this column, please specify in the "comments" section the type of intangible right involved.

Comments

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

- 2360 Construction of buildings
- 2370 Heavy and civil engineering construction
- 2380 Specialty 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 Asphalt and 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 handtools
- 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, electromedical, 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

- #### MERCHANT WHOLESALERS, DURABLE GOODS
- 4231 Motor vehicles and motor vehicle parts and supplies merchant wholesalers
 - 4232 Furniture and home furnishing merchant wholesalers
 - 4233 Lumber and other construction materials merchant wholesalers
 - 4234 Professional and commercial equipment and supplies merchant wholesalers
 - 4235 Metal and mineral (except petroleum) merchant wholesalers
 - 4236 Electrical and electronic goods merchant wholesalers
 - 4237 Hardware, and plumbing and heating equipment and supplies merchant wholesalers
 - 4238 Machinery, equipment, and supplies merchant wholesalers
 - 4239 Miscellaneous durable goods merchant wholesalers

MERCHANT WHOLESALERS NONDURABLE GOODS

- 4241 Paper and paper product merchant wholesalers
- 4242 Drugs and druggists' sundries merchant wholesalers
- 4243 Apparel, piece goods, and notions merchant wholesalers
- 4244 Grocery and related product merchant wholesalers
- 4245 Farm product raw material merchant wholesalers
- 4246 Chemical and allied products merchant wholesalers
- 4247 Petroleum and petroleum products merchant wholesalers
- 4248 Beer, wine, and distilled alcoholic beverage merchant wholesalers
- 4249 Miscellaneous nondurable goods merchant wholesalers

ELECTRONIC MARKETS AND AGENTS AND BROKERS

- 4251 Wholesale electronic markets and agents and brokers

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

SUMMARY OF INDUSTRY CLASSIFICATIONS – Continued

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 directory publishers
- 5112 Software publishers
- 5121 Motion picture and video industries
- 5122 Sound recording industries
- 5151 Radio and television broadcasting
- 5152 Cable and other subscription programming
- 5161 Internet publishing and broadcasting
- 5171 Wired telecommunications carriers
- 5172 Wireless telecommunications carriers (except satellite)
- 5173 Telecommunications resellers
- 5174 Satellite telecommunications
- 5175 Cable and other program distribution
- 5179 Other telecommunications
- 5181 Internet service providers and web search portals
- 5182 Data processing, hosting, and related services
- 5191 Other information services

FINANCE AND INSURANCE

- 5221 Depository credit intermediation (Banking)
- 5223 Activities related to credit intermediation
- 5224 Nondepository credit intermediation
- 5229 Nondepository 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

REAL ESTATE AND RENTAL AND LEASING

- 5310 Real estate
- 5321 Automotive equipment rental and leasing
- 5329 Other rental and leasing services
- 5331 Lessors of nonfinancial 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 AND 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

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

ACCOMMODATION AND FOOD SERVICES

- 7210 Accommodation
- 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