



# 2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL FORM BE-10A (Report for U.S. Reporter)

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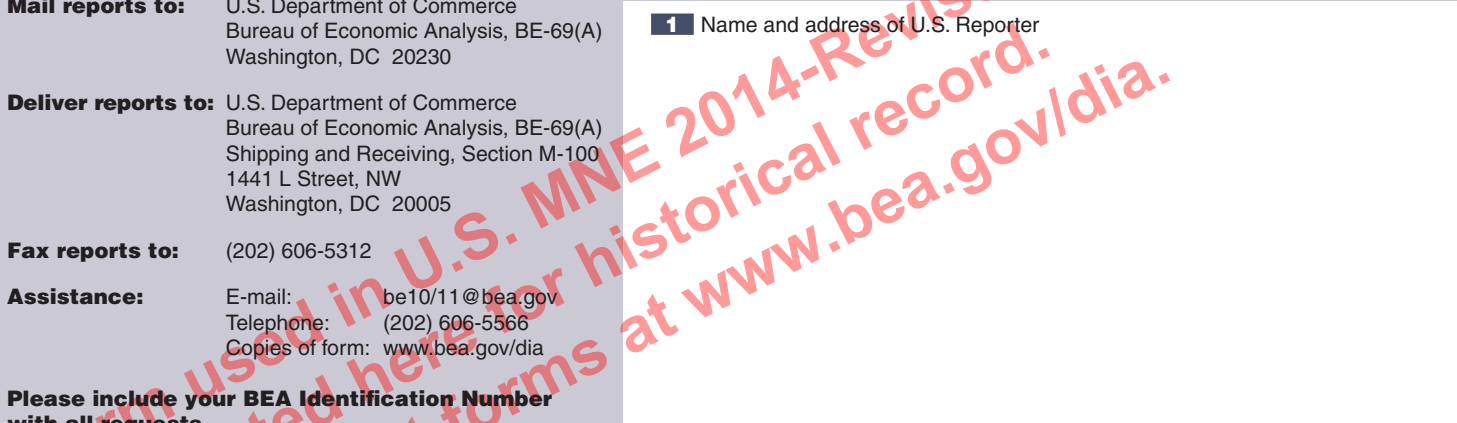
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**Please include your BEA Identification Number with all requests.**

**Reporter ID Number**

**A**

**1** Name and address of U.S. Reporter



### IMPORTANT

**Instruction Booklet** — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

**Who must report** — Form BE-10A must be filed by each U.S. person that has a foreign affiliate reportable in fiscal year 2014. Data on Form BE-10A pertain to the fully consolidated U.S. domestic business enterprise for the U.S. Reporter's 2014 fiscal year.

**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, BE-10C, or BE-10D.

**Due Date** — A complete BE-10 report is due on the following dates:

- May 29**, 2015 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D
- June 30**, 2015 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

**Monetary Values** — Report in U.S. dollars rounded to thousands (omitting 000).

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

\$	Bil.	Mil.	Thous.	Dols.
1			335	000

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

### MANDATORY CONFIDENTIALITY PENALTIES

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). The filing of reports is mandatory and the Act provides that your report to this Bureau is confidential. Whoever fails to report may be subject to penalties. See page 15 for additional details.

### CONTACT INFORMATION

**Provide information of person to consult about this report:**

0990	Name 0			0994	Telephone Number 0 ( ) - - - - -	Extension
0991	Street 1 0			0997	Fax Number 0 ( ) - - - - -	
0992	Street 2 0			0999	E-mail Address 0	
0993	City 0	State	Zip			

**NOTE:** BEA uses a Secure Messaging System to correspond with you via encrypted message to discuss questions relating to this form. We may use your e-mail address for survey-related announcements and to inform you about secure messages. When communicating with BEA by e-mail, please do not include any confidential business or personal information.

### 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 instructions Part IV.E of the Instruction Booklet, estimates may have been provided.

0995	Signature of Authorized Official	Date	0996	Telephone Number 1 ( ) - - - - -	Extension
	Name 0	Title	1001	Fax Number 1 ( ) - - - - -	

Part I – Identification of U.S. Reporter

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

1002

1  Corporation

2  Individual, estate, or trust

3  Other — Specify

[Redacted text box]

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  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 the U.S. business enterprise with whose data your data will be consolidated in accordance with the definition of a 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.

2  No — Complete the remainder of this form.

4 What is the Employer Identification Number(s) used by the U.S. Reporter to file income and payroll taxes?

Show additional numbers on a separate sheet if necessary.

1004

1 [Redacted] — 2 [Redacted]

5 How many foreign affiliate reports (Forms BE-10B, BE-10C, and BE-10D) are you required to file?

1005

1 [Redacted]

6 What is the ending date of this U.S. Reporter's 2014 fiscal year? — The U.S. Reporter's financial reporting year that has an ending date in calendar year 2014. See Instruction Booklet, Part II.A.

Month Day Year

1006

1 \_\_\_ / \_\_\_ / 2014

7 Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2014 that caused FY 2013 data to be restated?

1007

1  Yes — The effect of restatement on property, plant, and equipment accounts must be entered in 73.

2  No

8 Is the U.S. Reporter a bank?

NOTE — A "bank" is a business engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, foreign branches and agencies of U.S. banks whether or not they accept deposits abroad, savings and loans, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

1008

1  Yes

2  No

Remarks

[Redacted text box]

## Part I – Identification of U.S. Reporter — Continued

**9 Does the U.S. Reporter own a majority interest in an unconsolidated U.S. business enterprise?** See *Instruction Booklet, Part 1.B.1.b.*

1009

- 1**  **Yes** — Form BE-10A should pertain to the fully consolidated U.S. domestic business enterprise. Permission must have been requested of, and granted by, BEA to file on an unconsolidated basis. A separate Form BE-10A must be filed for each unconsolidated U.S. domestic entity.

Enter the name under which a separate Form BE-10A is being filed.

- 2**  **No**

**10 Does the U.S. Reporter maintain one or more sales promotion or representative offices abroad** that do not produce revenue directly for their own accounts but, instead, are established solely to do business, or provide market information or public relations services, for their U.S. parent?

1010

- 1**  **Yes** — See *Instruction Booklet, Part III.F.*, to determine whether these offices should be reported in this survey.
- 2**  **No**

**11 Is the U.S. Reporter named in 1 a U.S. affiliate of a foreign person and required to file a 2014 Form BE-15A, Annual Survey of Foreign Direct Investment in the United States?**

1011

- 1**  **Yes** — Complete **only 33 through 35, 53 through 56, 60 through 85, 91 through 96**, and Part VI on the remainder of this Form BE-10A. Also complete Form(s) BE-10B/C/D, as required.
- 2**  **No** — Continue with **12** (Major activity of the fully consolidated domestic U.S. Reporter).

**12 What is the major activity of the fully consolidated domestic U.S. Reporter?** — Mark (X) one.

1013

- 1**  Producer of goods
- 2**  Seller of goods the affiliate does not produce
- 3**  Producer or distributor of information
- 4**  Provider of services
- 5**  Other – Specify

**13 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.")*

1014 0

**14 — 19** Intentionally blank.

1012	1	2	3	4	5
BEA USE ONLY					

## Part II — Sales and Employment by Industry Classification

### Industry classification of fully consolidated U.S. Reporter (based on sales or gross operating revenues)

- Report in columns (1) and (2), respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales or gross operating revenues, excluding sales taxes, associated with each code, in order of the sizes of sales or gross operating revenues from large to small.
- For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2012**.
- For an inactive U.S. Reporter, enter an ISI code based on its last active period.
- Holding companies (ISI code 5512) must show total income. 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 contact BEA for further assistance before using ISI code 5512.
- Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions, page 16**.
- Report in column (3), the number of employees on the payroll at the end of FY 2014, including part-time employees. 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 2014. If employment is subject to unusual variations, see instructions for **"NUMBER OF EMPLOYEES"** under Part V, Section C, page 8.
- 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 30** on page 15 at the back of this form.

	ISI code	Sales or gross operating revenues, excluding sales taxes				Number of employees engaged in activities for the ISI codes in column (1) (3)
	(1)	(2)			(3)	
<b>What are the sales or gross operating revenues and employment by ISI code for the U.S. Reporter?</b>		\$ Bil.	Mil.	Thous.	Dols.	
<b>20</b> Largest sales or gross operating revenues? . . . . .	1015 1	2			000	3
<b>21</b> 2nd largest sales or gross operating revenues? . . . . .	1016 1	2			000	3
<b>22</b> 3rd largest sales or gross operating revenues? . . . . .	1017 1	2			000	3
<b>23</b> 4th largest sales or gross operating revenues? . . . . .	1018 1	2			000	3
<b>24</b> 5th largest sales or gross operating revenues? . . . . .	1019 1	2			000	3
<b>25</b> 6th largest sales or gross operating revenues? . . . . .	1020 1	2			000	3
<b>26</b> 7th largest sales or gross operating revenues? . . . . .	1021 1	2			000	3
<b>27</b> 8th largest sales or gross operating revenues? . . . . .	1022 1	2			000	3
<b>28</b> 9th largest sales or gross operating revenues? . . . . .	1023 1	2			000	3
<b>29</b> 10th largest sales or gross operating revenues? . . . . .	1024 1	2			000	3
<b>30</b> <b>Number of employees of administrative offices and other auxiliary units? — INCLUDE</b> employees at corporate headquarters, central administrative, and regional offices located in the U.S. that provide administration and management or support services. Support services include accounting, data processing, legal, research and development and testing, and warehousing. <b>INCLUDE</b> employees located at an operating unit that provide administration and management or support services to more than one operating unit. <b>EXCLUDE</b> employees located at an operating unit that provide administration and management or support services for only that unit. Instead, report such employees in column (3) of items <b>20</b> through <b>29</b> in the industry(ies) of the operating unit(s). . . . .	1025				3	3
<b>31</b> <b>Sales or gross operating revenues and employees not accounted for above?</b> . . . . .	1026	2			000	3
<b>32</b> <b>What is the U.S. Reporter's total sales or gross operating revenues and employees? — Sum of 20 through 31</b> (Column (2) must equal <b>43</b> and also <b>53</b> column (1). Column (3) must equal <b>57</b> ) . . . . .	1027	2			000	3

BEA USE ONLY	1028	1	2	3	4	5
	1029	1	2	3	4	5
	1030	1	2	3	4	5
	1031	1	2	3	4	5

## Part III — Contract Manufacturing Services

**CONTRACT MANUFACTURING** — Contracting with a firm to process materials and components, including payments for fabricating, assembling, labeling, and packaging materials and components.

### Contract Manufacturing Services PURCHASED

**33** In FY 2014, did this U.S. Reporter purchase contract manufacturing services from others (including foreign affiliates)?

- 1032 1  Yes — Continue with **34**
- 1 2  No — Skip to **35**

**34** Does the U.S. Reporter own some or all of the materials used by the contract manufacturers? Are the companies providing the manufacturing services located inside or outside of the U.S.?

Mark (X) all that apply.

- 1033 1  The U.S. Reporter **owned** some or all of the materials used by the contract manufacturers and the contract manufacturers are located **inside** the U.S.
- 2  The U.S. Reporter **owned** some or all of the materials used by the contract manufacturers and the contract manufacturers are located **outside** of the U.S.
- 3  The U.S. Reporter **did not own** some or all of the materials used by the contract manufacturers and the contract manufacturers are located **inside** the U.S.
- 4  The U.S. Reporter **did not own** some or all of the materials used by the contract manufacturers and the contract manufacturers are located **outside** of the U.S.

### Contract Manufacturing Services PERFORMED

**35** In FY 2014, did this U.S. Reporter perform contract manufacturing services for others (including foreign affiliates) outside the U.S.?

- 1037 1  Yes
- 1 2  No

## SIZE OF THE U.S. REPORTER

**36** Did this U.S. Reporter have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes, or (3) net income (loss), greater than \$300 million at any time during the U.S. Reporter's 2014 fiscal year?

- 2030 1  Yes — Skip Part IV, then continue with Part V on page 6.
- 1 2  No — Complete Part IV, skip Part V, then continue to Part VI on page 14.

**37 — 39** Intentionally blank.

## Part IV — Selected Financial and Operating Data of U.S. Reporter

### NET INCOME, ASSETS AND LIABILITIES

What are the U.S. Reporter's values for:

		\$ Bil.	Mil.	Thous.	Dols.
<b>40</b> Net income (loss)?	2031	1			000
<b>41</b> Total assets? — Balance at close of fiscal year	2032	1			000
<b>42</b> Total liabilities? — Balance at close of fiscal year	2033	1			000

➔ Skip to Part VI on page 14.

BEA USE ONLY	2036	1	2	3	4	5
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**Part V — Financial and Operating Data of U.S. Reporter**  
**Complete ONLY if the answer to 36 is "Yes"**

**Section A — Income Statement of U.S. Reporter** — See **Additional Instructions** for Part V, Section A, on page 15 at the back of this form.

**What are the U.S. Reporter's values for:**

**INCOME**

\$ Bil. Mil. Thous. Dols.

<b>43</b>	Sales or gross operating revenues, excluding sales taxes? — Must equal to <b>32</b> column (2), ( <i>Dealers in financial instruments see <b>Special Instructions</b>, A.1., page 16; insurance companies see <b>Special Instructions</b>, B.2.a., page 16.</i> )	3037	1		000
<b>44</b>	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 or distributed earnings for unincorporated affiliates. <b>EXCLUDE</b> interest income.	3038	1		000
<b>45</b>	Certain gains (losses)? — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report <b>gross</b> amount <b>before</b> income tax effect. <b>INCLUDE</b> income tax effect in <b>49</b> . Report gains (losses) resulting from:	3039	1		000
	<b>a.</b> Sale or disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments. <i>Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see <b>Special Instructions</b>, A.1., page 16;</i>				
	<b>b.</b> Sales or dispositions of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. <b>EXCLUDE</b> gains or losses from the sale of inventory assets in the ordinary course of trade or business. <i>Real estate companies, see <b>Special Instructions</b>, A.2., page 16;</i>				
	<b>c.</b> Goodwill impairment as defined by FASB ASC 350 (FAS 142);				
	<b>d.</b> Restructuring. <b>INCLUDE</b> restructuring costs that reflect write-downs or write-offs of assets or liabilities. <b>EXCLUDE</b> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;				
	<b>e.</b> Disposals of discontinued operations. <b>EXCLUDE</b> income from the operations of a discontinued segment. Report such income as part of your income from operations in <b>32</b> , <b>43</b> , and <b>53</b> ;				
	<b>f.</b> Re-measurement of U.S. Reporter's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;				
	<b>g.</b> Extraordinary, unusual, or infrequently occurring items that are material. <b>INCLUDE</b> losses from accidental damage or disasters after estimated insurance reimbursement. <b>INCLUDE</b> other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <b>EXCLUDE</b> legal judgments;				
	<b>h.</b> The cumulative effect of a change in accounting principle; and				
	<b>i.</b> The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).				
<b>46</b>	Other income? — <i>Specify</i>	3040	1		000
		3041	1		000
<b>47</b>	Total income? — <i>Sum of 43 through 46</i>				000
<b>COSTS AND EXPENSES</b>					
<b>48</b>	Cost of goods sold or services rendered and selling, general, and administrative expenses? — <i>Insurance companies see <b>Special Instructions</b>, B.2.c., page 16.</i>	3042	1		000
<b>49</b>	U.S. income taxes? — Provision for U.S. Federal, state, and local income taxes. <b>EXCLUDE</b> production royalty payments	3043	1		000
<b>50</b>	Other costs and expenses not included above, including minority interests in income (loss) that arise out of consolidation? — <i>Specify</i>	3044	1		000
		3045	1		000
<b>51</b>	Total costs and expenses? — <i>Sum of 48 through 50</i>				000
<b>NET INCOME</b>					
<b>52</b>	Net income (loss)? — <b>47</b> minus <b>51</b>	3046	1		000



## Part V — Financial and Operating Data of U.S. Reporter — Continued

### Section B — Distribution of Sales or Gross Operating Revenues

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 normally economic outputs that are tangible and “services” are normally economic outputs that are intangible. When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available. *Insurance companies also see **Special Instructions, B.2.d. and e., page 16.***

**54 Sales of goods** — Goods are normally economic outputs that are tangible. Report as sales of goods:

- Mass produced media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books. NOTE: Book publishers — To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in **55**.
- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in **55**.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water. NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in **55**.

**55 Sales of services** — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue.
- Commissions and fees earned by companies engaged in finance and real estate activities.
- Mass produced audiovisual media that are delivered electronically, including film, music, manuscripts, or other digital content.

- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in **54**.
- Newspapers.
- Pipeline transportation.
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services.
- Negotiated licensing fees for software to be used on networks. Licensing fees associated with rights to reproduce or distribute software.
- Electricity transmission and distribution, natural gas distribution, and water distribution.

Report the source of real estate rental income in **55** based on the location of the property.

**56 Investment income** — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in **55**.

Finance or insurance companies that include investment income in gross operating revenues should report the source of such investment income in **56** 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.

#### What is the U.S. Reporter's value for:

**53** Sales or gross operating revenues, excluding sales taxes? —

a. Column (1) equals **43**.

b. Each column of line **53** 3147 equals the sum of **54**, **55**, and **56**.

#### BY TYPE

**54** Sales of goods? . . . . .

**55** Sales of services? . . . . .

**56** Investment income? . . . . .

	<b>TOTAL</b>						
	(1) = (2) + (3) + (4)				Sales to U.S. persons	Sales to foreign affiliates of this U.S. Reporter	Sales to other foreign persons
	\$	Mil.	Thous.	Dols.	(2)	(3)	(4)
3147							
				000			
3148							
				000			
3149							
				000			
3150							
				000			

**Part V — Financial and Operating Data of U.S. Reporter — Continued**

**Section C — Number of Employees and Employee Compensation**

**Report the number of employees** on the payroll at the end of FY 2014 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 2014. If the number of employees at the end of FY 2014 (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 2014. 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.

**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.

Number of employees

3253 1

**57** What is the U.S. Reporter's total number of employees? .....

**58** What is the number of employees in **57** who are research and development employees? — Employees engaged in R&D, including managers, scientists, and other professional and technical employees .....

3256 1

**Report employee compensation** expenditures, the base compensation data on payroll records, 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. **Total employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.** Report compensation that 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. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this U.S. Reporter.

**Wages and salaries** — **INCLUDE** 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, stock-based compensation, 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. **INCLUDE** payments-in-kind, valued at their costs, that are clearly and primarily of benefit to the employees as consumers. **EXCLUDE** 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** — **INCLUDE** employer expenditures for all employee benefit plans including those mandated by government statute, those 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 ASC 715 (FAS 106). If plans are financed jointly by the employer and the employee, **INCLUDE** only the contributions of the employer.

**59** What is the U.S. Reporter's total employee compensation expenditure? — Report, for all employees, the sum of **wages and salaries** and **employee benefit plans** .....

	\$ Bil.	Mil.	Thous.	Dols.
3257 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
				000

Remarks

BEA USE ONLY

3260 1



**Part V — Financial and Operating Data of U.S. Reporter — Continued**

**Section D — Balance Sheet of U.S. Reporter at Close of FY 2014**

**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.

**60 Cash and cash equivalents** — **INCLUDE** deposits in financial institutions and other cash items and short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. **EXCLUDE** overdrafts as negative cash, instead report overdrafts in **69**.

**63 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 ASC 840 (FAS 13). **EXCLUDE** all other types of intangible assets, and land held for resale.

**66 Other assets**

- **INCLUDE** land held for resale; other equity investments; noncurrent marketable securities; other investments; noncurrent trade accounts and trade notes receivable, net of allowance for doubtful items; intangible assets, net of amortization; and any other assets not reported elsewhere.
- Report credit balances in these accounts in **69**, other liabilities.
- *Insurance companies see **Special Instructions B.1.**, page 16.*

**69 Other liabilities** — **INCLUDE** overdrafts, commercial paper issued and other current liabilities not included in **68**. **INCLUDE** long-term debt securities owed such as bonds or notes, lease obligations capitalized per FASB ASC 840 (FAS 13), deferred taxes, underlying minority interest in consolidated domestic subsidiaries, and all other long-term intercompany debt.

**What are the U.S. Reporter's values for:**

**ASSETS**

— *Insurance companies see **Special Instructions, B.2.f.**, page 16.*

		Balance at close of fiscal year				
		\$	Bil.	Mil.	Thous.	Dols.
	3364	1				000
<b>60</b> Cash and cash equivalents? .....						000
<b>61</b> Current receivables? — Net of allowances for doubtful items. ( <i>Insurance companies see <b>Special Instructions, B.2.f.</b>, page 16.</i> ) .....	3365	1				000
<b>62</b> Inventories? — Land development companies <b>EXCLUDE</b> land held for resale ( <b>INCLUDE</b> in <b>66</b> ); finance and insurance companies <b>EXCLUDE</b> inventories of marketable securities ( <b>INCLUDE</b> in <b>66</b> ) .....	3366	1				000
	3367	1				000
<b>63</b> Property, plant, and equipment, net? .....						000
<b>64</b> 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 .....	3368	1				000
<b>65</b> 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. ....	3369	1				000
	3370	1				000
<b>66</b> Other assets? .....						000
	3371	1				000
<b>67</b> Total assets? — <i>Sum of <b>60</b> through <b>66</b></i> .....						000

**LIABILITIES**

— *Insurance companies see **Special Instructions, B.2.g.**, page 16.*

<b>68</b> Trade accounts and trade notes payable, current? .....	3373	1				000
	3374	1				000
<b>69</b> Other liabilities? .....						000
	3375	1				000
<b>70</b> Total liabilities? — <i>Sum of <b>68</b> and <b>69</b></i> .....						000

**OWNERS EQUITY?**

<b>71</b> Total owners' equity? — <i><b>67</b> minus <b>70</b></i> .....	3376	1				000
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**Part V — Financial and Operating Data of U.S. Reporter — Continued**

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

**NOTE** — 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.

**72 - 79**

**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. **EXCLUDE** items the U.S. Reporter has sold under a capital lease.

**EXCLUDE** from expenditures ( **74** and **75** ) 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 2014. Account for such changes in **73**.

For U.S. Reporters engaged in exploring for, or developing, natural resources, **INCLUDE** in **74** and **75** exploration and development expenditures made during FY 2014 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 2014 in **78**.

**76 Depreciation** — **EXCLUDE** depletion. Report depletion separately in **77**.

**What are the U.S. Reporter's values for:**

**BALANCE CLOSE, FY 2013**

— Insurance companies see **Special Instructions, B.2.h., page 16.**

		\$ Bil.	Mil.	Thous.	Dols.
<b>72</b>	Net book value of PP&E at close FY 2013? — The closing FY 2013 value, before restatement due to a change in the entity or accounting methods or principles. . . . .	3477	1		000

**CHANGES DURING FY 2014**

<b>73</b>	Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — If the answer to <b>7</b> was "Yes," give amount by which the net book value of <b>72</b> would be restated. If a decrease, put amount in parentheses. <b>EXCLUDE</b> gains (losses) resulting from the sale or disposition of domestic subsidiaries of the U.S. Reporter, and from the revaluation of assets (whether or not realized). Report these amounts in <b>45</b> and/or <b>71</b> . . . . .	3478	1		000
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**Expenditures by the U.S. Reporter for, or transfers into the U.S. Reporter of:**

— Insurance companies see **Special Instructions, B.2.i., page 16.**

<b>74</b>	Land and mineral rights, including timber? — <b>INCLUDE</b> expenditures for land and capitalized expenditures for mineral and timber rights. <b>EXCLUDE</b> other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale. . . . .	3479	1		000
<b>75</b>	PP&E other than land, mineral, and timber rights? (Report changes due to mergers and acquisitions in <b>73</b> .) . . . . .	3480	1		000
		3481	1		
<b>76</b>	Depreciation? . . . . .		(		) 000
		3482	1		
<b>77</b>	Depletion? . . . . .		(		) 000
<b>78</b>	Other increases (decreases)? — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). <b>INCLUDE</b> divestitures of subsidiaries in <b>73</b> . <b>INCLUDE</b> any gains (losses) from the sale or disposition of property, plant, and equipment in <b>45</b> . . . . .	3483	1		000

**BALANCE, CLOSE FY 2014**

<b>79</b>	Net book value of PP&E at close FY 2014? — Equals sum of <b>72</b> through <b>78</b> ; must also equal <b>63</b> . . . . .	3484	1		000
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**ADDENDUM**

<b>80</b>	<b>What are the U.S. Reporter's petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights? — EXCLUDE</b> 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 . . . . .	\$ Bil.	Mil.	Thous.	Dols.
		3485	1		000

**81** Intentionally blank

BEA USE ONLY	3486	1			
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**Part V — Financial and Operating Data of U.S. Reporter — Continued**

**Section F — Interest, Production Royalty Payments, and Taxes**

**What are the U.S. Reporter's value(s) for:**

		\$ Bil.	Mil.	Thous.	Dols.
<b>82</b> Interest income? — Report interest received by or due to the U.S. Reporter from all payors (including affiliated persons), net of tax withheld at the source. <b>INCLUDE</b> all interest receipts included in <b>43</b> and <b>46</b> . Do not net against interest expensed in <b>83</b> . . . . .	3587	1			000
<b>83</b> Interest expensed or capitalized? — Report interest expensed or capitalized by the U.S. Reporter, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income in <b>82</b> . . . . .	3588	1			000
<b>84</b> Production royalty payments to Federal, state, and local governments for natural resources, total? — <b>INCLUDE</b> amounts paid or accrued for the year. <b>INCLUDE</b> payments-in-kind at market value. . . . .	3589	1			000
<b>85</b> Taxes (except income and payroll taxes) and nontax payments (other than production royalty payments)? . . . . .	3590	1			000
<ul style="list-style-type: none"> <li>Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. <b>INCLUDE</b> amounts paid or accrued for the year, net of refunds or credits, to Federal, state, and local governments, their subdivisions and agencies for —                             <ul style="list-style-type: none"> <li>Sales, consumption, and excise taxes collected by the U.S. Reporter on goods and services the U.S. Reporter sold;</li> <li>Property and other taxes on the value of assets and capital;</li> <li>Any remaining taxes (other than income and payroll taxes); and</li> <li>Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (except production royalty payments for natural resources).</li> </ul> </li> </ul>					

**Section G — Banking Industry Activities**

• Report assets, liabilities, and interest for banking related activities covered by ISI codes 5221 or 5229.

**In 20 through 29, did you report sales for ISI codes 5221 or 5229 (depository or non-depository banking)?**

3600

1  **Yes**

2  **No — Skip to 88**

<b>87</b> What are the U.S. Reporter's values for:	<b>TOTAL</b> (1) = (2) + (3)				Banking Activities in ISI codes 5221 or 5229				All Other			
		(1)	(2)	(3)		(2)	(3)		(3)		(3)	
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
3601 Assets? — Column (1) equals <b>67</b> . . . . .	1			000	2			000	3			000
3602 Liabilities? — Column (1) equals <b>70</b> . . . . .	1			000	2			000	3			000
3603 Interest Income? — Column (1) equals <b>82</b> . . . . .	1			000	2			000	3			000
3604 Interest expensed or capitalized? — Column (1) equals <b>83</b> . . . . .	1			000	2			000	3			000

Remarks

BEA USE ONLY	3487	1	2	3
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**Part V — Financial and Operating Data of U.S. Reporter — Continued**

**Section H — Insurance Industry Activities — Premiums earned and losses incurred**

- Report premiums earned and losses incurred for insurance related activities covered by ISI codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

**88** Of the total sales and gross operating revenues reported in **32**, column (2), were any of the sales or revenues generated by insurance related activities covered by ISI codes 5243 or 5249?

- <sup>3591</sup> 1  Yes — Answer **89** and **90**  
 2  No — Skip to **91**

**What are the U.S. Reporter's values for:**

**89** Premiums earned? ..... \$ Bil. Mil. Thous. Dols.  
3592 1 000

— Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. **EXCLUDE** all annuity premiums. Also **EXCLUDE** premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies.

**90** Losses incurred? ..... \$ Bil. Mil. Thous. Dols.  
3593 1 000

— Report losses incurred for the insurance products covered by **89** above. **EXCLUDE** loss adjustment expenses and losses that relate to annuities. Also **EXCLUDE** losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies

— For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, **INCLUDE** losses on reinsurance assumed from other companies and **EXCLUDE** losses on reinsurance ceded to other companies. Unpaid losses **INCLUDE** both case reserves and losses incurred but not reported.

— For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

Remarks

BEA USE ONLY	3599	1	2
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**Part V — Financial and Operating Data of U.S. Reporter — Continued**

**Section I — Technology**

**Research and development (R&D) expenditures** in **91** pertains only to R&D performed by the U.S. Reporter, whether for its own account or for others. **INCLUDE** the cost of R&D performed by the U.S. Reporter and allocated to its foreign affiliate. (DO NOT report such allocated R&D costs on Form BE-10B, **97** or **119**, as appropriate, or BE-10C, **33**.) Also, **INCLUDE** R&D financed by the Federal Government. **EXCLUDE** the cost of any R&D funded by the Reporter but performed by others.

**Research and development (R&D) expenditures** — R&D is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes a) activities aimed at acquiring new knowledge or understanding without specific immediate commercial application or use (basic research); b) activities aimed at solving a specific problem or meeting a specific commercial objective (applied research); and c) systematic use of research and practical experience to produce new or significantly improved goods, services, or processes (development).

R&D **EXCLUDES** expenditures for:

- Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- Market research
- Efficiency surveys or management studies
- Literary, artistic, or historical projects, such as films, music, or books and other publications
- Prospecting or exploration for natural resources

**Definitions for Basic Research, Applied Research and Development:**

- **Basic research** is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.
- **Applied research** applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.
- **Development** is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.
- R&D includes the activities described above, whether assigned to separate R&D organizational units of the company or carried out by company laboratories and technical groups that are not a part of an R&D organization.
- **INCLUDE** all costs incurred to support R&D performed by the affiliate. **INCLUDE** wages, salaries, and related costs; materials and supplies consumed; depreciation on R&D property and equipment, cost of computer software used in R&D activities; utilities, such as telephone, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization.
- **EXCLUDE** capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

**NOTE** — **91** through **95** 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 ASC 730 (FAS 2) – Measure of R&D; (i.e., R&D from which the firm **benefits**) is the sum of **92** and **96**.

		\$ Bil.	Mil.	Thous.	Dols.
<b>What are the U.S. Reporter's values for:</b>		3694	1		
<b>91</b> R&D performed BY the U.S. Reporter, total? — Sum of <b>92</b> through <b>95</b>	.....				000
<b>92</b> For U.S. Reporter's own account?	.....	3695	1		000
<b>93</b> For Federal Government (i.e., federally financed R&D)?	.....	3696	1		000
<b>94</b> For foreign affiliates under contract?	.....	3697	1		000
<b>95</b> For others under contract?	.....	3698	1		000
<b>96</b> R&D performed FOR the U.S. Reporter by others (including foreign affiliates) on a contractual basis?	.....	3699	1		000

BEA USE ONLY	3700	1
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Part VI – Exports and Imports By the U.S. Reporter

EXPORTS AND IMPORTS BY THE U.S. REPORTER

• See **Additional Instructions** on page 15 at the back of this form.

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.

	TOTAL (1) = (2) + (3) (1)				Shipped to its foreign affiliates (2)				Shipped to other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
<b>98</b> What is the value of the total goods shipped in FY 2014 by this U.S. Reporter to foreigners? .....	4102	1		000	2		000		3		000	

EXPORTS BY DESTINATION

The sum of **99** through **104**, column (1) equals **98** column (3).

	TOTAL (1) = (2) + (3) (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
Canada .....	4401	1										000
<b>100</b> Europe .....	4402	1										000
<b>101</b> Latin America and other Western Hemisphere .....	4403	1										000
<b>102</b> Africa .....	4404	1										000
<b>103</b> Middle East .....	4405	1										000
<b>104</b> Asia and Pacific .....	4406	1										000

IMPORTS OF GOODS BY THIS U.S. REPORTER  
(Valued f.a.s. foreign port)

	TOTAL (1) = (2) + (3) (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
<b>105</b> What is the value of the total goods shipped in FY 2014 to this U.S. Reporter by foreigners? .....	4103	1		000	2		000		3		000	
<b>By intended use:</b>												
<b>106</b> Goods intended for further processing, assembly, or manufacture by the U.S. Reporter before resale to others .....	4407	1		000	2		000		3		000	
<b>107</b> Goods for resale without further processing, assembly, or manufacture by the U.S. Reporter .....	4408	1		000	2		000		3		000	
<b>108</b> Other, including capital equipment — Specify .....	4409	1		000	2		000		3		000	

IMPORTS BY DESTINATION

The sum of **109** through **114**, column (1) equals **105** column (3).

	TOTAL (1) = (2) + (3) (1)				Shipped by its foreign affiliates (2)				Shipped by other foreigners (3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
<b>109</b> Canada .....	4410	1										000
<b>110</b> Europe .....	4411	1										000
<b>111</b> Latin America and other Western Hemisphere .....	4412	1										000
<b>112</b> Africa .....	4413	1										000
<b>113</b> Middle East .....	4414	1										000
<b>114</b> Asia and Pacific .....	4415	1										000

BEA USE ONLY	4107	1	2	3	4	5
	4108	1	2	3	4	5



**Goods only valued f.a.s. at the port of exportation; EXCLUDE services.** See *Instruction Booklet, Part V.*

**IMPORTANT NOTES**

Report exports and imports of goods by the U.S. Reporter in FY 2014. Report all goods that physically left or entered the U.S. customs area. 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. The data should **INCLUDE** goods only; they should **EXCLUDE** services.

**Capital goods — 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 goods.

**Consigned goods — INCLUDE** consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

**In-transit 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 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).

**Packaged general use computer software — INCLUDE** exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. **EXCLUDE** exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also **EXCLUDE** negotiated leasing fees for software that is to be used on networks.

**Natural gas, electricity, and water —** Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

**2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD  
FORM BE-10A ADDITIONAL INFORMATION AND INSTRUCTIONS BY ITEM**

**Authority —** 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).

**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). These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 C.F.R. 6.4.

Notwithstanding any other provision of the law, no person is required to respond to, nor shall any person be subject to 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.

**Respondent Burden —** Public reporting burden for this BE-10 report (**comprising Form BE-10A and Form(s) BE-10B, BE-10C, and/or BE-10D**) is estimated to average 144 hours per response. This burden includes time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to Director, Bureau of Economic Analysis (BE-1), U.S. Department of Commerce, Washington, DC 20230; and to the Office of Management and Budget, Paperwork Reduction Project 0608-0053, Washington, DC 20503.

**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 for your files are immune from legal process.

**Part II — Sales and Employment by Industry Classification**

**30 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.

net value-added taxes and excise taxes levied on manufacturers, wholesalers, and retailers. Companies with ISI codes 5221, 5223, 5224, 5229, 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**, page 16.*

**46 Other income —** Report non-operating and other income not included in **43**.

**48 Costs of goods sold or services rendered and selling, general, and administrative expenses —** Report operating expenses that relate to sales or gross operating revenues (**43**) 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. Companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 should **INCLUDE** interest expense.

**Part V — Financial and Operating Data of U.S. Reporter**

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

**43 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**

## Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies

### A. Certain gains (losses) (45) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

#### 1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — INCLUDE in 45 :

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

**EXCLUDE** from 45, unrealized gains or losses due to changes in the valuation of financial instruments that are taken directly to owners' equity.

**EXCLUDE** from 45, income from explicit fees and commissions. **INCLUDE** income from these fees and commissions as operating income in 32, 43 and 53 and as sales of services in item 55.

#### 2. Real estate companies — INCLUDE in 45 :

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

**EXCLUDE** from 45 the revenues earned and expenses incurred from the sale of real estate you own. Such revenues should be reported as operating income in 32, 43 and 53 and as sales of goods in 54.

### 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 insurance departments, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department such as:

- (1.) non-trusted or free account assets and
- (2.) nonadmitted assets, including 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. **Sales or gross operating revenues, excluding sales taxes (43) — 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 and certain realized and unrealized gains or losses that are to be reported in 45.

- b. **Certain gains (losses) (45) — See Special Instructions, A.1.**

- c. **Cost of goods sold or services rendered and selling, general, and administrative expenses (48) — 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.

- d. **Sales of services (55) — INCLUDE** premium income and income from other services, if any.

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

- e. **Investment income (56) —** 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 V, Section B, 56, on page 7 to determine the location of the transactor of investment income.**

- f. **Current receivables (61) — 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.

- g. **Trade accounts and trade notes payable, current (68) — INCLUDE** current items such as loss liabilities, policy claims, commissions due, and other current liabilities arising from the ordinary course of business. **INCLUDE** policy reserves in "Other liabilities," 69 unless they are clearly current liabilities.

- h. **Net book value of property, plant, and equipment (72 and 79) — 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 (63).

- i. **Expenditures for property, plant, and equipment (74 and 75) — INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., **INCLUDE** expenditures for PP&E that have been classified in "other noncurrent assets").



2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD
MANDATORY — CONFIDENTIAL
BE-10B (Report for Foreign Affiliate of U.S. Reporter)

Electronic Filing: Go to www.bea.gov/efile for details

Affiliate ID Number [ ] B

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

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

Fax reports to: (202) 606-5312

Assistance: E-mail: be10/11@bea.gov
Telephone: (202) 606-5566
Copies of form: www.bea.gov/dia

Please include your BEA Identification Number with all requests.

1 Name of U.S. Reporter of foreign affiliate - Same as [ ], Form BE-10A

2 Name of foreign affiliate being reported - Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.

1002

IMPORTANT

Instruction Booklet - Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

Who must report - The U.S. Reporter must file Form BE-10B for each majority-owned foreign affiliate for which the affiliate's total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$80 million (positive or negative) at any time during the affiliate's 2014 fiscal year.

NOTE - If the foreign affiliate is exempt from being reported on Form BE-10B, see the reporting requirements for Form BE-10C and BE-10D. The foreign affiliate must be reported on one of those forms.

Due Date - A complete BE-10 report is due on the following dates:

May 29, 2015 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C and/or BE-10D

June 30, 2015 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

Translation of foreign currency financial and operating data into U.S. dollars - Use U.S. Generally Accepted Accounting Principles FASB ASC 830 (FAS 52). See Instruction Booklet, Part IV.B.

Monetary Values - Report in U.S. dollars rounded to thousands (omitting 000).

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

Table with columns: \$ Bil., Mil., Thous., Dols. and values: 1, 335, 000

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

Percentages - Report ownership percentages to a tenth of one percent: . . . . . 9 8 . 7 %

Part I - Identification of Foreign Affiliate

3 What is the number of foreign affiliates consolidated in this report? - Do not consolidate affiliates located in different countries or in different 4-digit industries. See the Instruction Booklet, Part I.B.2.d.(1). If your answer to this question is 2 or more, you must complete Supplement B (page 21) of this report. If this report is for a single foreign affiliate, enter "1" in the box.

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? - Mark (X) one.

1004 1 1 [ ] Yes - 43 and 59 must have entries and Supplement A of this form BE-10B must be completed.
1 2 [ ] No

5 What is the form of organization of this foreign affiliate? - Mark (X) one.

1005 1 1 [ ] Corporation 1 2 [ ] Branch 1 3 [ ] Partnership 1 4 [ ] Other - Specify [ ]

6 What is the country of incorporation or organization of this foreign affiliate? - Mark (X) one.

1006 1 601 [ ] Australia 1 650 [ ] China 1 313 [ ] Ireland 1 319 [ ] Netherlands
1 302 [ ] Belgium 1 307 [ ] France 1 314 [ ] Italy 1 325 [ ] Switzerland
1 202 [ ] Brazil 1 308 [ ] Germany 1 614 [ ] Japan 1 327 [ ] United Kingdom
1 100 [ ] Canada 1 611 [ ] Hong Kong 1 213 [ ] Mexico 1 [ ] Other - Specify [ ]

**Part I — Identification of Foreign Affiliate — Continued**

**7 What is the 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.**

Note — If the affiliate is engaged in petroleum, shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

- |      |                              |           |                              |           |                              |         |                              |                                      |
|------|------------------------------|-----------|------------------------------|-----------|------------------------------|---------|------------------------------|--------------------------------------|
| 1007 | <input type="checkbox"/> 601 | Australia | <input type="checkbox"/> 650 | China     | <input type="checkbox"/> 313 | Ireland | <input type="checkbox"/> 319 | Netherlands                          |
|      | <input type="checkbox"/> 302 | Belgium   | <input type="checkbox"/> 307 | France    | <input type="checkbox"/> 314 | Italy   | <input type="checkbox"/> 325 | Switzerland                          |
|      | <input type="checkbox"/> 202 | Brazil    | <input type="checkbox"/> 308 | Germany   | <input type="checkbox"/> 614 | Japan   | <input type="checkbox"/> 327 | United Kingdom                       |
|      | <input type="checkbox"/> 100 | Canada    | <input type="checkbox"/> 611 | Hong Kong | <input type="checkbox"/> 213 | Mexico  | <input type="checkbox"/>     | Other — Specify <input type="text"/> |

**8 What is the city of location? — Primary city in which this foreign affiliate's physical assets are located or where its primary activity is carried out.**

**9 What is the currency that this foreign affiliate's financial books and records are kept in? — Mark (X) one.**

- 1008  1 The currency of the country of the affiliate given in **7**. (Foreign affiliates located in Euro Area 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 **7**.

**10 What is the ending date of this foreign affiliate's 2014 fiscal year?** The foreign affiliate's financial reporting year that has an ending date in calendar year 2014. See *Instruction Booklet, Part II.A.* . . . . .

	Month	Day	Year
1009	<input type="text"/>	<input type="text"/>	<input type="text"/>
	___ / ___ /		<b>2 0 1 4</b>

**11 Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2014?**

1010  1 **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter  
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
	<input type="text"/>	<input type="text"/>
	___ / ___	

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
	<input type="text"/>	<input type="text"/>
	___ / ___	

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

3 **No**

**12 Was there a change in the entity due to mergers, acquisitions, divestitures, etc., or a change in accounting methods or principles during FY 2014 that caused FY 2013 data to be restated? Mark (X) one.**

- 1011  1 **Yes** — Report all close FY 2013 data before restatement, unless otherwise specified.
- 2 **No**



**Part I — Identification of Foreign Affiliate — Continued**

**Section A — Direct Ownership in this Foreign Affiliate**

- **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 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.

• Enter percent of ownership based on total voting stock, as applicable, for an incorporated affiliate, or an equivalent interest for an unincorporated affiliate.

Percent of ownership at close of fiscal year

Equity 2014 (1)	Equity 2013 (2)	Voting 2014 (3)	Voting 2013 (4)
--------------------	--------------------	--------------------	--------------------

**What is the direct ownership percent of this foreign affiliate held by:** <sup>1012</sup>

	1	2	3	4
<b>13</b> U.S. Reporter named in <b>1</b> ? — Report equity interest and voting interest . . . . .	_____ %	_____ %	_____ %	_____ %
<b>14</b> Other foreign affiliate(s) of U.S. Reporter named in <b>1</b> ? — If entry is made here, complete <b>21</b> and <b>22</b> . . . . .		<sup>1013</sup>	3	4
<b>15</b> Other U.S. Reporter(s) of this foreign affiliate? — If entry is made here, <b>23</b> must be "Yes." . . . . .		<sup>1014</sup>	3	4
<b>16</b> Foreign affiliate(s) of other U.S. Reporter(s)? — If entry is made here, <b>23</b> must be "Yes." . . . . .		<sup>1015</sup>	3	4
<b>17</b> Other U.S. persons? . . . . .		<sup>1016</sup>	3	4
<b>18</b> Foreign persons in this affiliate's country of location? (not reported above) . . . . .		<sup>1017</sup>	3	4
<b>19</b> All other foreign persons? (not reported above) . . . . .		<sup>1018</sup>	3	4
<b>20</b> What is the total directly held voting ownership interests? — Sum of <b>13</b> through <b>19</b> . . . . .		<sup>1019</sup>	3	4
			<b>100.0</b> %	<b>100.0</b> %
<b>21</b> What is the indirect ownership interest held through the U.S. Reporter's other foreign affiliates? If there is an entry in <b>14</b> , enter U.S. Reporter's percent of indirect ownership in this affiliate. See <b>Instruction Booklet</b> , Part I.B.1.c., for instructions on how to calculate indirect ownership percentage . . . . .		<sup>1020</sup>	3	4
			_____ %	_____ %

**22** What is the name of the foreign affiliate parent(s)? — If there is an entry in **14**, enter below, the name(s), BEA ID Number, and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in **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(s) holding direct ownership interest in this foreign affiliate				Name of the foreign affiliate, if any, in ownership chain that holds a direct interest in the foreign affiliate named in column (a) (d)
Name Enter name of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate. (a)	BEA USE ONLY	Percent of direct ownership in this foreign affiliate		
		Close FY 2014 (b)	Close FY 2013 (c)	
<b>a.</b>	<sup>1191</sup> 1	2	3	
		_____ %	_____ %	
<b>b.</b>	<sup>1192</sup> 1	2	3	
		_____ %	_____ %	
<b>c.</b>	<sup>1193</sup> 1	2	3	
		_____ %	_____ %	
<b>TOTAL — Must equal percentages entered in 14.</b>	<sup>1021</sup> 2	2	3	
		_____ %	_____ %	

**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.**

- <sup>1022</sup> **1**  **Yes** — **15** or **16** must have an entry, and **24** or **25** must be completed. See **Instruction Booklet**, Part I.B.2.d.(2)
- 2**  **No** — Skip to **26**

**24** If the answer to **23** is "Yes," give name(s) and mailing address(es) of the other U.S. Reporter(s).

Name	Mailing address
------	-----------------

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**25** If the answer to **23** is "Yes," and if the U.S. Reporter named in **1** is not submitting the complete report (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.

Name	Mailing address
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**Part I — Identification of Foreign Affiliate — Continued**

**Section B — Industry Classification**

<b>Affiliate ID</b>	
---------------------	--

**Major activity of foreign affiliate**

**26 What is the one activity below that best describes the major activity of the foreign affiliate? — Mark (X) one.**

**Note** — For an inactive affiliate, select the activity based on its last active period; for “start-ups,” select the intended activity.

- 1028
- <sup>1</sup>  **1** Producer of goods
  - <sup>1</sup>  **2** Seller of goods the foreign affiliate does not produce
  - <sup>1</sup>  **3** Producer or distributor of information
  - <sup>1</sup>  **4** Provider of services
  - <sup>1</sup>  **5** Other — *Specify*

**27 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.”)**

1029

**Industry classification of foreign affiliate (based on sales or gross operating revenues)**

- Report in columns (1) and (2) respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code.
- For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2012**.
- For an **inactive** foreign affiliate, enter an ISI code based on its last active period; For “startups” with no sales, show the intended activity(ies).
- **Holding companies** (ISI code 5512) must show total income. 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.
- *Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 22.*

**What is the foreign affiliate’s industry (ISI) code(s) and value(s) for:**

	ISI code (1)	Sales or gross operating revenues (2)			
		\$ Bil.	Mil.	Thous.	Dols.
	1030	1	2		
<b>28</b> Largest sales or gross operating revenues? .....	1031	1	2		000
<b>29</b> 2nd largest sales or gross operating revenues? .....	1032	1	2		000
<b>30</b> 3rd largest sales or gross operating revenues? .....	1033	1	2		000
<b>31</b> 4th largest sales or gross operating revenues? .....	1034	1	2		000
<b>32</b> 5th largest sales or gross operating revenues? .....	1035	1	2		000
<b>33</b> 6th largest sales or gross operating revenues? .....	1036	1	2		000
<b>34</b> 7th largest sales or gross operating revenues? .....	1037	2			000
<b>35</b> Sales or gross operating revenues not accounted for above? .....	1038	2			000
<b>36 What is the foreign affiliate’s total sales or gross operating revenues? — Sum of 28 through 35</b> <i>(Must equal 42, and also 96, column (1) or 101, column (1), as appropriate.)</i> .....					000
<b>37 – 41</b> Intentionally blank					

Remarks

BEA USE ONLY	1039	1	2	3	4	5
	1040	1	2	3	4	5
	1025	1	2	3	4	5
	1026	1	2	3	4	5
	1027	1	2	3	4	5



**Part II — Financial and Operating Data of Foreign Affiliate**

**Section A — Income Statement**

<b>Affiliate ID</b>	
---------------------	--

**What are the foreign affiliate's values for:**

**INCOME**

		\$ Bil.	Mil.	Thous.	Dols.
<b>42</b> Sales or gross operating revenues, excluding sales taxes? — Must equal <b>96</b> , column (1), or <b>101</b> , column (1), as appropriate. ( <i>Dealers in financial instruments see <b>Special Instructions</b>, A.1., page 22; insurance companies see <b>Special Instructions</b>, B.2.a., page 22.</i> )	2041	1			000
<b>43</b> Income from equity investments in foreign affiliates? — Report income from equity investments reported in <b>59</b> . 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 or distributed earnings for unincorporated affiliates. <b>EXCLUDE</b> interest income. Report interest in <b>42</b> or <b>46</b> as appropriate.	2042	1			000
	2043	1			000
<b>44</b> Income from other equity investments? — Report income from equity investments reported in <b>60</b>					000
<b>45</b> Certain gains (losses)? — Read the following instructions carefully as they may deviate from what is normally required by U.S. Generally Accepted Accounting Principles. Report <b>gross</b> amount <b>before</b> income tax effect. <b>INCLUDE</b> income tax effect in <b>49</b> . Report gains (losses) resulting from:	2044	1			000
<b>a.</b> Sale or disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments. <i>Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see <b>Special Instructions</b>, A.1., page 22;</i>					
<b>b.</b> Sales or dispositions of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. <b>EXCLUDE</b> gains or losses from the sale of inventory assets in the ordinary course of trade or business. <i>Real estate companies, see <b>Special Instructions</b>, A.2., page 22;</i>					
<b>c.</b> Goodwill impairment as defined by FASB ASC 350 (FAS 142);					
<b>d.</b> Restructuring. <b>INCLUDE</b> restructuring costs that reflect write-downs or write-offs of assets or liabilities. <b>EXCLUDE</b> actual payments and charges to establish reserves for future expected payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors. Report them in <b>48</b> ;					
<b>e.</b> Disposals of discontinued operations. <b>EXCLUDE</b> income from the operations of a discontinued segment. Report such income as part of your income from operations in <b>42</b> ;					
<b>f.</b> Re-measurement of foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;					
<b>g.</b> Extraordinary, unusual, or infrequently occurring items that are material. <b>INCLUDE</b> losses from accidental damage or disasters after estimated insurance reimbursement. <b>INCLUDE</b> other material items, including write-ups, write-downs, and write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. <b>EXCLUDE</b> legal judgments. Report legal judgments against the foreign affiliate in <b>48</b> . Report legal settlements in favor of the foreign affiliate in <b>46</b> ;					
<b>h.</b> The cumulative effect of a change in accounting principle; and					
<b>i.</b> The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).	2045	1			000
<b>46</b> Other income? — Report non-operating and other income not included above. Specify.					000
	2046	1			000
<b>47</b> Total income? — Sum of <b>42</b> through <b>46</b>					000
<b>COSTS AND EXPENSES</b>					
<b>48</b> Cost of goods sold or services rendered and selling, general, and administrative expenses? — ( <i>Insurance companies see <b>Special Instructions</b>, B.2.c., page 22.</i> )	2047	1			000
<b>49</b> Foreign income taxes? — Provision for foreign income taxes for FY 2014. <b>EXCLUDE</b> production royalty payments and U.S. income taxes	2048	1			000
<b>50</b> Other costs and expenses not included above? — <b>INCLUDE</b> noncontrolling interests in profits and losses per FASB ASC 810 (FAS 167). — Report the net effect of any minority interest in the income and expense items as a lump sum in this item. Specify.	2049	1			000
	2050	1			000
<b>51</b> Total costs and expenses? — Sum of <b>48</b> through <b>50</b>					000
<b>NET INCOME</b>	2051	1			000
<b>52</b> Net income (loss)? — <b>47</b> minus <b>51</b>					000

## Part II — Financial and Operating Data of Foreign Affiliate — Continued

### Instructions for Section B — Balance Sheet

#### 53 Cash and cash equivalents

- **INCLUDE** deposits in financial institutions and other cash items and short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. **EXCLUDE** overdrafts as negative cash, instead report overdrafts in **63**.

#### 54 Current receivables

- **INCLUDE** current items such as agent's balances, uncollected premiums, amounts recoverable from reinsurers, and other current notes and accounts receivable (gross of allowances for doubtful items) arising from the ordinary course of business.

#### 55 Inventories

- Land development companies should **EXCLUDE** land held for resale. Finance and insurance companies should **EXCLUDE** inventories of marketable securities; **INCLUDE** these amounts in **60**.

#### 56 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 FAS ASC Topic 840 (Formerly FAS 13). **EXCLUDE** land held for resale.

#### 57 Other 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, and capitalized tangible and intangible exploration and development costs of the foreign affiliate.
- **INCLUDE** items on capital leases from others, per FASB ASC 840 (FAS 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.
- Insurance companies should 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.

#### 59 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 **59** has an entry, **43** should have an entry and Supplement A must be completed). See **Instruction Booklet, Part IV.C.2**.

#### 60 Other assets

- **INCLUDE** land held for resale; other equity investments; noncurrent marketable securities; other investments; noncurrent trade accounts and trade notes receivable, net of allowance for doubtful items; intangible assets, net of amortization; and any other assets not reported elsewhere.
- Report credit balances in these accounts in **63**, other liabilities.
- *Insurance companies see **Special Instructions B.1.**, page 22.*

#### 62 Trade accounts and trade notes payable, current

- Insurance companies should **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.

#### 63 Other liabilities

- **INCLUDE** noncurrent items, deferred taxes, minority interest in consolidated subsidiaries, and long-term debt.
- Insurance companies should **INCLUDE** policy reserves unless they are clearly current liabilities.
- **INCLUDE** overdrafts, commercial paper issues, and other current liabilities not included in **62**.

#### 65 Capital stock and additional paid-in capital

- **INCLUDE** common and preferred, voting and nonvoting capital stock and additional paid-in capital.

#### 66 Retained earnings (deficit)

- **INCLUDE** earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.

#### 67 Translation adjustment

- Report the cumulative amount at year end per FASB ASC 830 (FAS 52).

#### 68 All other components

- **INCLUDE** the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB ASC 320 (FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FASB ASC 220 (FAS 130).

#### 73 Translation adjustment

- For unincorporated foreign affiliates, report that portion of **72** representing the affiliate's cumulative translation adjustment account amount at year end per FASB ASC 830 (FAS 52).

Part II — Financial and Operating Data of Foreign Affiliate — Continued

Section B — Balance Sheet — See Instructions on page 6.

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

Affiliate ID

What are the foreign affiliate's values for:

		Balance at close of fiscal year 2014 (1)				Balance at close of fiscal year 2013 (unrestated) (2)			
		\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
<b>ASSETS</b> (Insurance companies see Instructions for 54, 55, 57, and 60 on page 6.)	2080	1				2			
<b>53</b> Cash and cash equivalents?					000				000
<b>54</b> Trade accounts and trade notes receivable, current? — Net of allowance for doubtful accounts.	2081	1			000				000
	2082	1			000				000
<b>55</b> Inventories?					000				000
	2083	1			000				000
<b>56</b> Land?					000				000
	2084	1			000				000
<b>57</b> Other property, plant, and equipment — gross?					000				000
	2085	1			000				000
<b>58</b> Accumulated depreciation and depletion?					( 000				( ) 000
	2086	1			000				000
<b>59</b> Equity investments in other foreign affiliates of which this affiliate is a parent?					000				000
• Report foreign affiliates owned 20 percent or more (including majority-owned affiliates) on an equity basis.									
• Report foreign affiliates owned less than 20 percent in accordance with FASB ASC 320 (FAS 115) or lower of cost or market, as appropriate.									
<b>60</b> Other assets? — Other assets not reported elsewhere.	2089	1			000				000
	2090	1			000				000
<b>61</b> Total assets? — Sum of 53 through 60					000				000
<b>LIABILITIES</b> (Insurance companies see Instructions for 62 and 63 on page 6.)	2092	1			000				000
<b>62</b> Trade accounts and trade notes payable, current?					000				000
	2093	1			000				000
<b>63</b> Other liabilities?					000				000
	2094	1			000				000
<b>64</b> Total liabilities? — Sum of 62 and 63					000				000
<b>OWNERS' EQUITY</b> — Incorporated affiliate only, complete 65 through 71	2095	1			000				000
<b>65</b> Capital stock and additional paid-in capital?					000				000
	2096	1			000				000
<b>66</b> Retained earnings (deficit)?					000				000
<b>Accumulated other comprehensive income (loss)</b>									
<b>67</b> Translation adjustment component?	2097	1			000				000
	2098	1			000				000
<b>68</b> All other components?					000				000
<b>69</b> Total accumulated other comprehensive income (loss)? — Equals sum of 67 and 68					000				000
	2099	1			000				000
<b>70</b> Other? — INCLUDE treasury stock and involuntarily (or legally) restricted earnings, and noncontrolling interests per FASB ASC 810 (FAS 167). — Specify					000				000
	2100	1			000				000
<b>71</b> Total owners' equity (incorporated foreign affiliate)? — Equals 61 minus 64 and, equals the sum of 65, 66, 69, and 70					000				000
	2101	1			000				000
<b>OWNERS' EQUITY</b> — Unincorporated affiliate only, complete 72 and 73									
<b>72</b> Total owners' equity (unincorporated foreign affiliate)? — Equals 61 minus 64					000				000
	2102	1			000				000
	2103	1			000				000
<b>73</b> Translation adjustment?					000				000

BEA USE ONLY	2117	1	2	3	4	5
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**Part II — Financial and Operating Data of Foreign Affiliate — Continued**

**Section C — Number of Employees and Employee Compensation**

- **Report the number of employees** on the payroll at the end of FY 2014 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 2014. If the number of employees at the end of FY 2014 (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 2014. 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.
- **Report 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. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this affiliate. **Total employee compensation consists of wages and salaries of employees and employer expenditures for all employee benefit plans.**
  - **Wages and salaries — INCLUDE** 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, stock-based compensation, 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. **INCLUDE** payments-in-kind, valued at their costs, that are clearly and primarily of benefit to the employees as consumers. **EXCLUDE** 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 — INCLUDE** employer expenditures for all employee benefit plans including those mandated by government statute, those 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 ASC 715 (FAS 106). If plans are financed jointly by the employer and the employee, **INCLUDE** only the contributions of the employer.

	Number of employees	
2105	1	

**74** What is the foreign affiliate's total number of employees? .....

**75** What is the number of research and development employees included in **74**? —

	Number of employees	
2106	1	

**R&D employees — INCLUDE** all employees who work on R&D or who provide direct support to R&D, such as researchers, R&D managers, technicians, clerical staff, and others assigned to R&D groups. **EXCLUDE** employees who provide only indirect support to R&D, such as corporate personnel, security guards, and cafeteria workers.....

	\$ Bil. Mil. Thous. Dols.	
2110	1	

**76** What is the foreign affiliate's total employee compensation expenditure? —  
Report, for all employees, the sum of **wages and salaries** and **employee benefit plans** .....

000

**77** Is total employee compensation expenditure in **76** zero?

- 2111    1  Yes — Explain below  
           2  No — Skip to **78**

If yes, explain why compensation is zero.

	2116	1	2	3	4	5
BEA USE ONLY	2134	1	2	3	4	5

**Part II — Financial and Operating Data of Foreign Affiliate — Continued**

**Section D — Insurance Industry Activities — Premiums earned and losses incurred**

• Report premiums earned and losses incurred for insurance related activities covered by ISI codes 5243 (Insurance carriers, except life insurance carriers) and 5249 (Life insurance carriers).

**78** Of the total sales and gross operating revenues reported in **36**, column (2), were any of the sales or revenues generated by insurance related activities covered by ISI codes 5243 or 5249?

- 2113 <sup>1</sup>  Yes — Answer **79** and **80**  
<sup>1</sup>  No — Skip to **81**

**What are the foreign affiliate's values for:**

- 79** Premiums earned? — Report premiums, gross of commissions, included in revenue during the reporting year. Calculate as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year. **EXCLUDE** all annuity premiums. Also **EXCLUDE** premiums and policy fees related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies. . . . . 2114 1  000
- 80** Losses incurred? — Report losses incurred for the insurance products covered by **79**. **EXCLUDE** loss adjustment expenses and losses that relate to annuities. Also **EXCLUDE** losses related to universal and adjustable life, variable and interest-sensitive life, and variable-universal life policies. . . . . 2115 1  000
- For property and casualty insurance, calculate as net losses paid during the reporting year, minus net unpaid losses at the beginning of the year, plus net unpaid losses at the end of the year. In the calculation of net losses, **INCLUDE** losses on reinsurance assumed from other companies and **EXCLUDE** losses on reinsurance ceded to other companies. Unpaid losses include both case reserves and losses incurred but not reported.
  - For life insurance, losses reflect policy claims on reinsurance assumed or on primary insurance sold, minus losses recovered from reinsurance ceded, adjusted for changes in claims due, unpaid, and in the course of settlement.

**Section E — Interest, Production Royalty Payments, Taxes, and Royalties and Fees**

**What are the foreign affiliate's values for:**

- 81** Interest income? — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. **INCLUDE** all interest receipts included in **42** and **46**. Do not net against interest expensed, **82**. . . . . 2124 1  000
- 82** Interest expensed or capitalized? — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, **81**. . . . . 2125 1  000
- 83** Production royalty payments to foreign governments for natural resources? — Report amounts paid or accrued for the year to foreign governments, their subdivisions and agencies. **INCLUDE** payments-in-kind at market value. . . . . 2126 1  000
- 84** Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)? . . . . . 2127 1  000
- Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. **INCLUDE** amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for:
    - Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;
    - Property and other taxes on the value of assets and capital;
    - Any remaining taxes (other than income and payroll taxes); and
    - Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).

**Royalties, License Fees, and Other Fees for the Use, Sale, or Purchase of Intangible Property**

- Receipts** — Royalties, license fees, and other amounts received by or credited to this affiliate for the use or sale of intangible property. . . . . \$ Bil. Mil. Thous. Dols.
- 85** Receipts? — Sum of **86** through **89**. . . . . 2135 1  000
- 86** Received from U.S. Reporter(s)? . . . . . 2136 1  000
- 87** Received from other U.S. persons? . . . . . 2137 1  000
- 88** Received from other foreign affiliate(s) of the U.S. Reporter(s)? . . . . . 2138 1  000
- 89** Received from other foreign persons? . . . . . 2139 1  000
- Payments** — Royalties, license fees, and other amounts paid or credited by this affiliate for the use or purchase of intangible property. . . . . \$ Bil. Mil. Thous. Dols.
- 90** Payments? — Sum of **91** through **94**. . . . . 2140 1  000
- 91** Paid to U.S. Reporter(s)? . . . . . 2141 1  000
- 92** Paid to other U.S. persons? . . . . . 2142 1  000
- 93** Paid to other foreign affiliate(s) of the U.S. Reporter(s)? . . . . . 2143 1  000
- 94** Paid to other foreign persons? . . . . . 2144 1  000



**Part II — Financial and Operating Data of Foreign Affiliate — Continued**

**Section F — Size of Foreign Affiliate**

**95** Did this foreign affiliate have any one of these three items: (1) total assets, (2) sales or gross operating revenues, excluding sales taxes, or (3) net income (loss), greater than \$300 million at any time during the affiliate's 2014 fiscal year?

- 2153 <sup>1</sup>  Yes — Skip to Part IV on page 11
- <sup>1</sup>  No — Complete Part III on page 10, then continue with Part V on page 15

**Part III — Financial and Operating Data of Foreign Affiliate With Assets, Sales, and Net Income (Loss) Less Than or Equal to \$300 Million**

Complete **ONLY** if the answer to **95** is "No."

**Section A — Distribution of Sales or Gross Operating Revenues**

**96** What is the foreign affiliate's value for sales or gross operating revenues, excluding sales taxes? —

See **101** on page 11 for instructions.

2154	TOTAL Column (1) equals the sum of columns (2) through (7) (1)					Local sales		Sales to U.S.		Sales to other countries	
						To other foreign affiliates of the U.S. Reporter(s) (2)	To unaffiliated customers (3)	To U.S. Reporter(s) (4)	To unaffiliated customers (5)	To other foreign affiliates of the U.S. Reporter(s) (6)	To unaffiliated customers (7)
	\$	Bil.	Mil.	Thous.	Dols.						
1						2	3	4	5	6	7
				000							

**Section B — Technology** — See instructions for Part IV, Section B, on page 12 of this form.

**What are the Research and Development (R&D) Expenditures?** — All costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs.

**NOTE — 97** 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.

**What are the foreign affiliate's values for:**

	2155	1	\$	Bil.	Mil.	Thous.	Dols.
<b>97</b> R&D performed BY the affiliate? .....							000
<b>98</b> R&D performed FOR the affiliate by others (including U.S. parent(s)) on a contractual basis? .....							000

**Section C — Property, Plant and Equipment (PP&E)** — See instructions for Part IV, Section C, on page 13 of this form. (Insurance companies also see instructions on page 13 of this form.)

**What are the foreign affiliate's values for:**

	2157	1	\$	Bil.	Mil.	Thous.	Dols.
<b>99</b> Expenditures for new and used 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. ....							000
<b>100</b> Current-period depreciation and depletion? — Current-period charges against property, plant, and equipment included in <b>56</b> and <b>57</b> . ....							000

➔ **Skip to Part V on page 15.**

BEA USE ONLY	2159	1	2	3	4	5
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**Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million**

Complete **ONLY** if the answer to **95** is "Yes." If you completed Part III, skip to Part V on page 15.

**Section A — Distribution 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. **INCLUDE** revenues generated during the year from the operations of a discontinued business segment, but **EXCLUDE** gains or losses from disposals of discontinued operations. Report such gains or losses in **45**.
- Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 report interest income as sales and investment income.
- Insurance companies with ISI codes 5243 or 5249 report gross investment income as sales. Also see **Special Instructions, B.2.a., d., and e., page 22**.
- Distribute sales or gross operating revenues among three categories — sales of goods, sales of services, and investment income. See **Additional Instructions** on page 22 at the back of this form.
- For the purpose of this distribution, "goods" are normally economic outputs that are tangible and "services" are normally economic outputs that are intangible.
- When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify the sales as goods or services based on whichever accounts for a majority of the value. Give best estimates if actual figures are not available.

**What is the foreign affiliate's value for:**

- 101** Sales or gross operating revenues, excluding sales taxes?  
 a. Column (1) equals **42**.  
 b. Each column of **101** equals the sum of **102**, **103**, and **104**.

- BY TYPE**
- 102** Sales of goods?  
**103** Sales of services?  
**104** Investment income?

	TOTAL Column (1) equals the sum of columns (2) through (7)				Local sales		Sales to U.S.		Sales to other countries	
					To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)	(2)	(3)	(4)	(5)	(6)	(7)			
	\$ Bil.	Mil.	Thous.	Dols.						
3054	1			000	2	3	4	5	6	7
3055	1				2	3	4	5	6	7
3056	1			000	2	3	4	5	6	7
3057	1			000	2	3	4	5	6	7

**BY DESTINATION**

The sum of **105** through **110**, column (1) and (2) equals **101** columns (6) and (7), respectively.

- 105** Canada  
**106** Europe  
**107** Latin America and other Western Hemisphere  
**108** Africa  
**109** Middle East  
**110** Asia and Pacific

	Sales to other countries							
	To other foreign affiliates of the U.S. Reporter(s)				To unaffiliated customers			
	(1)				(2)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
3058	1			000	2			000
3059	1			000	2			000
3060	1			000	2			000
3061	1			000	2			000
3062	1			000	2			000
3063	1			000	2			000

Enter the name of the five foreign countries other than the country of location in **7**, to which this foreign affiliate had the most sales or gross operating revenues.

	(1)	(2)
<b>111</b> Total sales or gross operating revenues, excluding sales taxes — equals <b>101</b> , columns (6) and (7), and the sum of <b>112</b> through <b>117</b> , columns (1) and (2)	3125 2	3 000
<b>112</b>	3126 2	3 000
<b>113</b>	3127 2	3 000
<b>114</b>	3128 2	3 000
<b>115</b>	3129 2	3 000
<b>116</b>	3130 2	3 000
<b>117</b> All other countries	3131 2	3 000
<b>118</b> Intentionally blank		

**Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million — Continued**

**Section B — Technology**

Affiliate ID	
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- **Research and development (R&D) expenditures** in **119** pertains only to R&D performed by the foreign affiliate, including R&D performed by the affiliate for others (including the U.S. Reporter or its other foreign affiliates) under contract. **EXCLUDE** the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S. Reporter (report such R&D on Form BE-10A, **91** ).
- R&D is planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes a) activities aimed at acquiring new knowledge or understanding without specific immediate commercial application or use (**basic research**); b) activities aimed at solving a specific problem or meeting a specific commercial objective (**applied research**); and c) systematic use of research and practical experience to produce new or significantly improved goods, services, or processes (**development**).

**Basic research** is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

**Applied research** applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

**Development** is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

- R&D does **NOT** include expenditures for:
  - Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
  - Market research
  - Efficiency surveys or management studies
  - Literary, artistic, or historical projects, such as films, music, or books and other publications
  - Prospecting or exploration for natural resources

R&D includes the activities described above whether assigned to separate R&D organizational units of the company or carried out by company laboratories and technical groups not a part of an R&D organization.

**INCLUDE** all costs incurred to support R&D performed by the affiliate. **INCLUDE** wages, salaries, and related costs; materials and supplies consumed; depreciation on R&D property and equipment, cost of computer software used in R&D activities; utilities, such as telephone, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. **EXCLUDE** capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

					\$ Bil.	Mil.	Thous.	Dols.
<b>3064</b>	<b>1</b>							
<b>What is the foreign affiliate's value for R&amp;D performed BY this affiliate?</b>								
— Sum of <b>120</b> , <b>121</b> , and <b>122</b> .....								
					3065	1		000
<b>120</b>								000
					3066	1		
<b>121</b>								000
					3067	1		
<b>122</b>								000
					3068	1		
<b>123</b>								000
<b>What is the foreign affiliate's value of R&amp;D performed FOR the foreign affiliate by others (including the U.S. parent(s)) on a contractual basis?</b>								
<b>124</b> – <b>125</b>								
Intentionally blank.								

Remarks

BEA USE ONLY	3069	1		2		3		4		5	
	3070	1		2		3		4		5	

**Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales,  
or Net Income (Loss) Greater Than \$300 Million — Continued**

**Section C — Property, Plant, and Equipment (PP&E) Expenditures, and Depreciation**

**Affiliate ID**

- PP&E expenditures includes expenditures for 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 expenditures for other types of intangible assets, and land held for resale.
- **INCLUDE** expenditures for items leased from others (including land) under **capital leases**. Also **INCLUDE** the expenditure for the capitalized value of timber, mineral, and similar rights leased by the foreign affiliate from others. **EXCLUDE** items the foreign affiliate has sold under a capital lease.
- **EXCLUDE** from expenditures all changes in PP&E, resulting from a **change in the entity** (i.e., due to mergers, acquisitions, divestitures, etc.) or **accounting principles** during FY 2014.
- **For foreign affiliates engaged in exploring for, or developing, natural resources, INCLUDE** exploration and development expenditures made during FY 2014 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. **EXCLUDE** adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2014.
- **Insurance companies** should **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (i.e., **INCLUDE** expenditures that have been classified in "other noncurrent assets")
- **Insurance companies** should **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 (**56**, **57**, and **58**).

**What are the foreign affiliate's values for:**

**BALANCE, CLOSE FY 2013**

<b>126</b>	Net book value of PP&E at close FY 2013? — The close FY 2013 value, before restatement due to a change in the entity or a change in accounting methods or principles. Equals the sum of <b>56</b> , <b>57</b> , and <b>58</b> , column (2).	3106	\$ Bil.	Mil.	Thous.	Dols.
		1				000

**CHANGES DURING FY 2014**

<b>127</b>	Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — If the answer to <b>12</b> was "Yes," give amount by which the net book value of <b>126</b> would be restated. For 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 <b>45</b> .	3107	1			000
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<b>128</b>	Net book value of transfers in from the U.S. Reporter(s) or other foreign affiliates of U.S. Reporter(s)?	3108	1			000
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**Expenditures by the foreign affiliate for:**

<b>129</b>	Land and mineral rights, including timber? — <b>INCLUDE</b> expenditures for land and capitalized expenditures for mineral and timber rights. <b>EXCLUDE</b> other capitalized expenditures for the exploration and development of natural resources and expenditures for land held for resale.	3109	1			000
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<b>130</b>	PP&E other than land, mineral and timber rights? (Report changes due to mergers and acquisitions in <b>127</b> .)	3110	1			000
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<b>131</b>	Depreciation?	3111	1			000
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<b>132</b>	Depletion?	3112	1			000
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<b>133</b>	Other increases (decreases)? — Net book value of sales, retirements, or transfers out of assets; land held for resale; and other increases (decreases). <b>INCLUDE</b> divestitures of subsidiaries in <b>127</b> . <b>INCLUDE</b> any gains (losses) from the sale or disposition of property, plant, and equipment in <b>45</b> .	3113	1			000
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**BALANCE, CLOSE FY 2014**

<b>134</b>	Net book value of PP&E at close FY 2014? — Equals sum of <b>126</b> through <b>133</b> ; must also equal the sum of <b>56</b> , <b>57</b> , and <b>58</b> , column (1).	3114	1			000
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**ADDENDUM**

<b>135</b>	What is the foreign affiliate's petroleum and mining exploration and development expenditures charged against income including expenditures charged against income to acquire or lease mineral rights? — <b>EXCLUDE</b> 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 expended.	3115	\$ Bil.	Mil.	Thous.	Dols.
		1				000

BEA USE ONLY	3124	1	2	3	4	5
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**Part IV — Financial and Operating Data of Foreign Affiliate With Assets, Sales, or Net Income (Loss) Greater Than \$300 Million — Continued**

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

**What are the foreign affiliate's values for:**

**136** Retained earnings (deficit), close FY 2013 before restatement due to a change in the entity or a change in accounting methods or principles, if any? — For an incorporated affiliate, this equals **66**, column (2). For an unincorporated affiliate this equals **72**, column (2). . . . . 3117 1  \$ Bil. Mil. Thous. Dols. 000

**Changes during FY 2014**

**137** Restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or due to a change in accounting methods or principles? — *Specify reasons for change* . . . . . 3118 1  000

**138** Net income (loss)? — Enter amount from **52**. . . . . 3119 1  000

**139** Dividends or net income remitted to owners? . . . . . 3120 1  000  
 Incorporated affiliate — Enter amount of dividends declared, before deduction of withholding taxes, out of current and prior-period income on common and preferred stock during FY 2014. **EXCLUDE** stock and liquidating dividends.

Unincorporated affiliate — Enter amount of current and prior-period net income remitted to owners during FY 2014.

**140** Stock dividends? . . . . . 3121 1  000

**141** Other increases (decreases)? . . . . . 3122 1  000  
 • 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) — *Specify*

**142** Retained earnings (deficit), close FY 2014? — Sum of **136**, **137**, **138**, and **141**, minus **139** and **140**. Also, for an incorporated affiliate, this equals **66**, column (1). For an unincorporated affiliate, this equals **72**, column (1). 3123 1  000

Remarks

BEA USE ONLY	3140	1	2	3	4	5
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**Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate**

Use Part V to report the line of direct ownership included in **13**, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

<b>Affiliate ID</b>	
---------------------	--

**1** Did the U.S. Reporter named in **1** have a direct ownership interest in this affiliate at any time during the affiliate's 2014 fiscal year (i.e., is any column of **13** greater than zero)? — Mark (X) one.

4145 **1**  Yes — Continue with **144**

**2**  No — Complete **Section B and D of Part V** and then continue with **168** of **Part VI**

**Section A — U.S. Reporter's Equity in Foreign Affiliate's Net Income (Loss), Certain Gains (Losses), Changes in All Other Components of Accumulated Other Comprehensive Income (Loss), and Dividends or Distributed Earnings.**

Enter the amounts that 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 that represent only the directly held equity interest.

**What are the foreign affiliate's values for:**

	\$	Bil.	Mil.	Thous.	Dols.
<b>144</b> Net income (loss) after provision for foreign income taxes? — U.S. Reporter's share of net income (loss), <b>52</b> . . . . .	4146	1			000
<b>145</b> Certain gains (losses) included in net income? — U.S. Reporter's share of <b>45</b> . . . . .	4147	1			000
<b>146</b> Foreign income taxes on certain gains (losses) included in net income? — Enter the portion of <b>49</b> that is taxes on <b>145</b> . . . . .	4148	1			000
<b>147</b> Change during fiscal year 2014 in the accumulated other comprehensive income (loss) balance (excluding the translation adjustment component)? — Reported in line <b>68</b> (all other components) of the balance sheet. . . . .	4149	1			000
<b>148</b> Dividends on common and preferred stock of incorporated foreign affiliate ( <b>EXCLUDE</b> stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate? — Gross amount — Report this item based on the books of the U.S. Reporter. Report amounts received or entered into intercompany accounts, whichever occurred first. <b>INCLUDE</b> 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. . . . .	4150	1			000
<b>149</b> Tax withheld on dividends or distributed earnings in <b>148</b> ? . . . . .	4151	1			000
<b>150</b> Dividends on common and preferred stock of incorporated foreign affiliate or distributed earnings of unincorporated foreign affiliate? — Net amount ( <b>148</b> minus <b>149</b> ) . . . . .	4152	1			000

**Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate**

**DEBT AND OTHER INTERCOMPANY BALANCES BETWEEN THE U.S. REPORTER AND THE FOREIGN AFFILIATE**

**151** Is the foreign affiliate a depository or non-depository bank (ISI codes 5221 or 5229), a securities broker or dealer (ISI code 5231), or in the finance industry (ISI codes 5223, 5224, 5238, or 5252)?

4180 **1**  Yes — Continue with **152**

**2**  No — SKIP to **155** through **157**

**152** Is the U.S. Reporter a "bank" or primarily acting as a securities broker or dealer (ISI code 5231)?

Note: A "bank" is a business engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, U.S. branches and agencies of foreign banks, savings and loans, savings banks, bank holding companies and financial holding companies under the Gramm-Leach-Bliley Act.

4181 **1**  Yes — Continue with **153**

**2**  No — SKIP to **154**

**153** Does the U.S. Reporter have consolidated U.S. subsidiaries or units that have insurance, real estate, or leasing activities?

4182 **1**  Yes — Complete **155** through **157** but ONLY report the balances and interest between this foreign affiliate and the units of the U.S. reporter engaged in insurance, real estate, and leasing activities.

**2**  No — SKIP to **Section C**

**154** Does the U.S. Reporter have consolidated U.S. subsidiaries or units that have depository or non-depository banking activities (ISI codes 5221 and 5229) or securities broker or dealer activities (ISI code 5231)?

4183 **1**  Yes — Complete **155** through **157** but ONLY report the balances and interest between this foreign affiliate and the units of the U.S. Reporter NOT engaged in depository or non-depository banking activities or securities broker or dealer activities.

**2**  No — Continue with **155** through **157**



**Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued**

**Section B — Debt and Other Intercompany Balances, and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate**

**157**

**Leases** — Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in **155** and **156**. Report the interest component under capital leases in **157**.

If the foreign affiliate has leased equipment to/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 2014 closing net book value of the leased equipment in column (1), and
- **INCLUDE** the FY 2013 closing net book value of the leased equipment in column (2).

**Derivative Contracts** — Do NOT report either the value of outstanding financial derivative contracts or any payments or receipts resulting from the settlement of those contracts. For example, the settlements of interest rate derivatives should not be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D-Report of Holdings of, and Transactions in, Financial Derivatives Contracts with Foreign Residents.

**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.**

**158 — 160**

**Increase in U.S. Reporter's Equity Interest in This Affiliate** — For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in **158** or **160** as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

**161 — 163**

**Decrease in U.S. Reporter's Equity Interest in This Affiliate** — For an affiliate that is sold, report the sale price in **161** or **163** 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 **155** and **156**) 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 **161 — 163**. Report the amount written off in **165** or **166** 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 **159** as a capital contribution and include in the computation of **165** or **166** as appropriate.

**165 — 166**

**Transaction Value Exceeds or is Less Than the Value Carried on the Books of the Affiliate** — 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 **165** or **166** 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 **165**. Report the amount gross of U.S. income taxes, if any.

**Section B — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate — Continued**

Report in **155** and **156** all current and long-term intercompany receivables and payables between the U.S. Reporter and the foreign affiliate. 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 (i.e. the lease is for more than one year.)

**What are the foreign affiliate's values for:**

		Close FY 2014 (1)				Close FY 2013 (2)					
		\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.
<b>155</b>	Receivables due to the foreign affiliate from the U.S. Reporter? — Do not net against liabilities, <b>156</b> .....	4155	1			000	2				000
<b>156</b>	Liabilities owed to the U.S. Reporter by the foreign affiliate? — Do not net against receivables, <b>155</b> .....	4156	1			000	2				000

**Interest Receipts and Payments (Gross of Withholding Taxes) Between the U.S. Reporter and the Foreign Affiliate**

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

**What are the foreign affiliate's values for:**

		Receipts by foreign affiliate from U.S. Reporter				Payments by foreign affiliate from U.S. Reporter					
		Gross of U.S. tax withheld (1)				Gross of foreign tax withheld (2)					
		\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.
<b>157</b>	Interest on amounts reported in <b>155</b> and <b>156</b> , including interest on capital leases? — Report interest receipts and interest payments at gross. Do not net the receipts against the payments. ....	4157	1			000	2				000

BEA USE ONLY	4158	1	2	3	4	5
	4159	1	2	3	4	5



**Part V — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — 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 instructions for Part V, Section C, on page 16.**

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 (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 (i.e., market) value of the consideration given (received) by the U.S. Reporter.**

**INCREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE**

**What are the foreign affiliate's values for:**

			\$ Bil.	Mil.	Thous.	Dols.
<b>158</b>	Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons? .....	4160	1			000
<b>159</b>	Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate? — <i>Specify</i> .....	4161	1			000
<b>160</b>	Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons? .....	4162	1			000

**DECREASE IN U.S. REPORTER'S EQUITY INTEREST IN THIS AFFILIATE**

**What are the foreign affiliate's values for:**

<b>161</b>	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? .....	4163	1			000
<b>162</b>	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? — <i>Specify</i> .....	4164	1			000
<b>163</b>	Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons? .....	4165	1			000
<b>164</b>	<b>TOTAL</b> — Equals sum of <b>158</b> , <b>159</b> , and <b>160</b> , minus sum of <b>161</b> , <b>162</b> , and <b>163</b> .....	4166	1			000

For <b>158</b> through <b>163</b> , what are the amounts by which the transaction value:		For acquisition (1)				For liquidation or sale (2)			
		\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
<b>165</b>	Exceeds the value carried on the books of the affiliate? .....	4167	1			2			000
<b>166</b>	Is less than the value carried on the books of the affiliate? .....	4168	1			2			000

**Section D — Reverse Ownership**

**Did the foreign affiliate have an equity interest in the U.S. Reporter? — Mark (X) one.**

4169 <sup>1</sup>  **Yes** — Enter percent of ownership, to the tenth of one percent, and the dollar value of the equity owned at the end of FY 2014

<sup>1</sup>  **No** — Continue with **168**

		Close FY 2014			
Equity interest (1)	Voting interest (2)	Value of equity owned (3)			
		\$ Bil.	Mil.	Thous.	Dols.
4170 <sup>1</sup> _____ %	<sup>2</sup> _____ %	<sup>3</sup> _____			000

Remarks

BEA USE ONLY	4171	1	2	3	4	5
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**Part VI — U.S. Exports To and U.S. Imports From Majority-Owned Foreign Affiliate**

**Goods only valued f.a.s. at port of exportation; EXCLUDE services —**  
See *Instruction Booklet, Part V.*

Affiliate ID	
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**IMPORTANT NOTES**

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2014. Report all goods that physically left or entered the U.S. customs area. 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. The data should include goods only; they should **EXCLUDE** services.

**Capital goods — 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 goods.

**Consigned goods — INCLUDE** consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

**In-transit 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 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).

**Packaged general use computer software — INCLUDE** exports and imports of packaged general use computer software. Value such exports, and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. **EXCLUDE** exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also **EXCLUDE** negotiated leasing fees for software that is to be used on networks.

**Natural gas, electricity, and water —** Report ONLY the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. DO NOT report the service value (transmission and distribution).

**168 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.

**U.S. EXPORTS OF GOODS 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.
<b>4173</b> What is the value of the total goods shipped in FY 2014 from the U.S. to this affiliate? .....	1			000	2			000	3			000

**BY INTENDED USE — Sum of 170 through 172 must equal 169**

**What are the foreign affiliate's values for:**

<b>4174</b> <b>170</b> Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others? .....	1			000	2			000	3			000
<b>4175</b> <b>171</b> Goods for resale without further processing, assembly, or manufacture by affiliate? .....	1			000	2			000	3			000
<b>4176</b> <b>172</b> Other, including capital equipment? — Specify .....	1			000	2			000	3			000

**U.S. IMPORTS OF GOODS 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.
<b>4178</b> <b>173</b> What is the value of the total goods shipped in FY 2014 to the U.S. by this affiliate? .....	1			000	2			000	3			000

Remarks

BEA USE ONLY	4179	1	2	3	4	5
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**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**

**Identification** - Name of foreign affiliate as shown in **2** of Form BE-10B

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

**NOTE** — Foreign affiliates listed on this Supplement A must also be filed on a complete Form BE-10B or BE-10C, or be listed on Form BE-10D.

	(1) Name of each foreign affiliate, as taken from <b>2</b> of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, 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 <b>Identification</b> block above (Enter percentage to the nearest tenth.)	
				Close FY 2014 (4)	Close FY 2013 (5)
5002				_____ %	_____ %
5003				_____ %	_____ %
5004				_____ %	_____ %
5005				_____ %	_____ %
5006				_____ %	_____ %
5007				_____ %	_____ %
5008				_____ %	_____ %
5009				_____ %	_____ %
5010				_____ %	_____ %
5011				_____ %	_____ %
5012				_____ %	_____ %
5013				_____ %	_____ %
5014				_____ %	_____ %

Form used in U.S. MNE 2014-Revised data collection. Presented here for historical record. Financial forms at www.bea.gov/dia.

**Identification** - Name of foreign affiliate as shown in **2** of Form BE-10B

**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 — Continued**

	(1) Name of each foreign affiliate, as taken from <b>2</b> of the Form BE-10B or BE-10C, or as listed on Form BE-10D, in which the reporting affiliate holds a direct equity interest	(2) Affiliate identification number taken from the preprinted Form BE-10B or BE-10C, 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 <b>Identification</b> block above (Enter percentage to the nearest tenth.)	
				Close FY 2014 (4)	Close FY 2013 (5)
5015				_____ %	_____ %
5016				_____ %	_____ %
5017				_____ %	_____ %
5018				_____ %	_____ %
5019				_____ %	_____ %
5020				_____ %	_____ %
5021				_____ %	_____ %
5022				_____ %	_____ %
5023				_____ %	_____ %
5024				_____ %	_____ %
5025				_____ %	_____ %
5026				_____ %	_____ %
5027				_____ %	_____ %
5028				_____ %	_____ %
5029				_____ %	_____ %

Form used in U.S. MNE 2014-Revised data collection. Present here for historical record. Find parent forms at www.bea.gov/dia.

**List of all Foreign Affiliates Fully Consolidated into the Reporting Foreign Affiliate**

**Identification** - Name of foreign affiliate as shown in **2** of Form BE-10B

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 **2**. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with **3**. 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. See consolidation chart in **Instruction Booklet**, Part I.B.2.d.(1).

(1) BEA USE ONLY	(2) Name and country of location of each foreign affiliate fully consolidated in this Form BE-10B	(3) Name of foreign affiliate which holds the direct equity interest in the foreign affiliate listed in column (2)	(4) Percentage of direct ownership at close FY 2014 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
6002			____.____%
6003			____.____%
6004			____.____%
6005			____.____%
6006			____.____%
6007			____.____%
6008			____.____%
6009			____.____%
6010			____.____%
6011			____.____%
6012			____.____%
6013			____.____%
6014			____.____%
6015			____.____%

Form 990 filed in U.S. MNE 2014-Revised data collection.  
 Firm listed here for historical record.  
 Current forms at www.bea.gov/dia.



**2014 ANNUAL SURVEY OF U.S. DIRECT INVESTMENT ABROAD  
FORM BE-10B — ADDITIONAL INSTRUCTIONS BY ITEM**

**Part IV, Section A — Distribution of Sales or Gross Operating Revenues**

**— 104**

Disaggregate the total sales or gross operating revenues into sales of goods, sales of services, and investment income.

**102 Sales of goods** — Goods are normally economic outputs that are tangible. Report as sales of goods:

- Mass produced audiovisual media, including exposed film, video tapes, DVDs, audio tapes, and CDs.
- Books. NOTE: Book publishers — To the extent feasible, report as sales of services all revenues associated with the design, editing, and marketing activities necessary for producing and distributing books that you both publish and sell. If you cannot unbundle (i.e., separate) these revenues from the value of the books you sell, then report your total sales as sales of goods or services based on the activity that accounts for a majority of the value.
- Energy trading activities where you take title to the goods. NOTE: If you act in the capacity of a broker or agent to facilitate the sale of goods and you do not take title to the goods, report your revenue (i.e., commissions) as sale of services in **103**.
- Magazines and periodicals sold in retail stores. NOTE: Report subscription sales as sales of services in **103**.
- Packaged general use computer software.
- Structures sold by businesses in real estate.
- Revenues earned from building structures by businesses in construction.
- Electricity, natural gas, and water. NOTE: Revenues derived from transmitting and/or distributing these goods, as opposed to revenues derived from the sale of the actual product, should to the extent feasible, be reported as sales of services in **103**.

**103 Sales of services** — Services are normally economic outputs that are intangible. Report as sales of services:

- Advertising revenue.
- Commissions and fees earned by companies engaged in finance and real estate activities.

- Mass produced audiovisual media that are delivered electronically, including film, music, manuscripts, or other digital content.
- Commissions earned by agents or brokers (i.e., wholesalers) who act on behalf of buyers and sellers in the wholesale distribution of goods. NOTE: Agents or brokers do not take title to the goods being sold.
- Magazines and periodicals sold through subscriptions. NOTE: Report magazines and periodicals sold through retail stores, as sales of goods in **102**.
- Newspapers.
- Pipeline transportation.
- Royalty income.
- Software downloaded from the Internet, electronic mail, an Extranet, an Electronic Data Interchange network, or some other online system.
- Computer systems design and related services.
- Negotiated licensing fees for software to be used on networks. Licensing fees associated with rights to reproduce or distribute software.
- Electricity transmission and distribution, natural gas distribution, and water distribution.

Report the source of real estate rental income in columns (2) through (7) based on the location of the property.

**104 Investment income** — Report dividends and interest generated by finance and insurance activities as investment income. NOTE: Report commissions and fees as sales of services in **103**.

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.

**Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies**

**A. Certain gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.**

**1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — INCLUDE in 45 :**

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

**EXCLUDE** from **45**, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in **68** (all other components of accumulated other comprehensive income (loss)).

**EXCLUDE** from **45**, income from explicit fees and commissions. **INCLUDE** income from these fees and commissions as operating revenue in **35**, **42**, and also **96** or **101**, as appropriate and as sales of services in **103**.

**2. Real estate companies — INCLUDE in 45 :**

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

**EXCLUDE** the income earned and expenses incurred from the sale of real estate you own. Such income should be reported as operating revenue in **36**, **42**, and also **96** or **101**, as appropriate and as sales of goods in **102**. Such expenses, including the net book value of the real estate sold, should be reported as cost of goods sold in **48**. Do not net the expenses against the revenues.

**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, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department, such as:

1. non-trusted or free account assets, and
2. nonadmitted assets, including 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. Sales or gross operating revenues, excluding sales taxes (42) — 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 **43** and **EXCLUDE** certain gains or losses that are to be reported in **45**.

**b. Certain gains (losses) (45) — See Special Instructions, A.1.**

**c. Cost of goods sold or services rendered and selling, general, and administrative expenses (48) — 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.

**d. Sales of services (103) — INCLUDE** premium income and income from other services, if any.

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.

**e. Investment income (104) —** 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 IV, Section A, 104**, above to determine the location of the transactor of investment income.



## Summary of Industry Classifications

For a full explanation of each code see [www.bea.gov/naics2012](http://www.bea.gov/naics2012)

### Agriculture, Forestry, Fishing, and Hunting

- 1110 Crop production
- 1120 Animal production and aquaculture
- 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, Durable Goods

- 4231 Motor vehicles and motor vehicle parts and supplies
- 4232 Furniture and home furnishing
- 4233 Lumber and other construction materials
- 4234 Professional and commercial equipment and supplies
- 4235 Metal and mineral (except petroleum)
- 4236 Household appliances, and electrical and electronic goods
- 4237 Hardware, and plumbing and heating equipment and supplies
- 4238 Machinery, equipment, and supplies
- 4239 Miscellaneous durable goods

### Wholesale Trade, Nondurable Goods

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

### Wholesale Trade, 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
- 4431 Electronics and appliance
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage
- 4461 Health and personal care
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories
- 4510 Sporting goods, hobby, book, and music
- 4520 General merchandise
- 4530 Miscellaneous store retailers
- 4540 Non-store 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

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  
 5171 Wired telecommunications carriers  
 5172 Wireless telecommunications carriers, except satellite  
 5174 Satellite telecommunications  
 5179 Other telecommunications  
 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, public relations, 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

### Health Care and Social Assistance

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

### 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



## 2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD MANDATORY — CONFIDENTIAL BE-10C (Report for Foreign Affiliate of U.S. Reporter)

**Electronic Filing:** Go to [www.bea.gov/efile](http://www.bea.gov/efile) for details

**Affiliate ID Number**   **C**

**Mail reports to:** U.S. Department of Commerce  
Bureau of Economic Analysis, BE-69(A)  
Washington, DC 20230

**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

**Fax reports to:** (202) 606-5312

**Assistance:** E-mail: [be10/11@bea.gov](mailto:be10/11@bea.gov)  
Telephone: (202) 606-5566  
Copies of form: [www.bea.gov/dia](http://www.bea.gov/dia)

**Please include your BEA Identification Number with all requests.**

**1** Name of U.S. Reporter of foreign affiliate — Same as **1**, Form BE-10A

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**2** Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, e.g., Forms BE-11 and BE-577.

### IMPORTANT

**Instruction Booklet** — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

**Who must report** — The U.S. Reporter must file Form BE-10C for:

- (1)** each majority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative), but for which no one of these items was greater than \$80 million (positive or negative) at any time during the affiliate's 2014 fiscal year;
- (2)** each minority-owned foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2014 fiscal year; and
- (3)** each foreign affiliate for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; **or** net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2014 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Forms BE-10B or BE-10C.

**NOTE** — If the foreign affiliate is exempt from being reported on Form BE-10C, see the reporting requirements for Forms BE-10B and BE-10D. The foreign affiliate must be reported on one of those forms.

**Due Date** — A complete BE-10 report is due on the following dates:

- May 29**, 2015 for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D
- June 30**, 2015 for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

**Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles FASB ASC 830 (FAS 52). See **Instruction Booklet, Part IV.B.**

\$ Bil. Mil. Thous. Dols.

**Monetary Values** — Report in U.S. dollars rounded to thousands (omitting 000).

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

1		1	335	000
---	--	---	-----	-----

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

**Percentages** — Report ownership percentages to a tenth of one percent: .....

9	8	.	7	%
---	---	---	---	---

### Part I — Identification of Foreign Affiliate

**3** **What is the number of foreign affiliates consolidated in this report?** — Do not consolidate affiliates located in different countries or in different 4-digit industries. See the **Instruction Booklet, Part I.B.2.d.(1)**. If your answer to this question is 2 or more, you must complete **Supplement B (page 12)** of this report. If this report is for a single foreign affiliate, enter "1" in the box.

1003 1  

**4** **What is the country of incorporation or organization of this foreign affiliate** — Mark (X) one.

- |      |   |   |   |   |
|------|---|---|---|---|
| 1006 | 1 <b>601</b> <input type="checkbox"/> Australia | 1 <b>650</b> <input type="checkbox"/> China     | 1 <b>313</b> <input type="checkbox"/> Ireland | 1 <b>319</b> <input type="checkbox"/> Netherlands   |
|      | 1 <b>302</b> <input type="checkbox"/> Belgium   | 1 <b>307</b> <input type="checkbox"/> France    | 1 <b>314</b> <input type="checkbox"/> Italy   | 1 <b>325</b> <input type="checkbox"/> Switzerland   |
|      | 1 <b>202</b> <input type="checkbox"/> Brazil    | 1 <b>308</b> <input type="checkbox"/> Germany   | 1 <b>614</b> <input type="checkbox"/> Japan   | 1 <b>327</b> <input type="checkbox"/> United Kingdom  |
|      | 1 <b>100</b> <input type="checkbox"/> Canada    | 1 <b>611</b> <input type="checkbox"/> Hong Kong | 1 <b>213</b> <input type="checkbox"/> Mexico  | 1 <input type="checkbox"/> Other — Specify <span style="border: 1px solid black; padding: 2px 20px;"> </span> |

**Part I — Identification of Foreign Affiliate — Continued**

**5 What is the 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.**

Note – If the affiliate is engaged in petroleum, shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

- |      |  |  |  |  |
|------|--|--|--|--|
| 1007 | <sup>1</sup> <b>601</b> <input type="checkbox"/> Australia | <sup>1</sup> <b>650</b> <input type="checkbox"/> China     | <sup>1</sup> <b>313</b> <input type="checkbox"/> Ireland | <sup>1</sup> <b>319</b> <input type="checkbox"/> Netherlands               |
|      | <sup>1</sup> <b>302</b> <input type="checkbox"/> Belgium   | <sup>1</sup> <b>307</b> <input type="checkbox"/> France    | <sup>1</sup> <b>314</b> <input type="checkbox"/> Italy   | <sup>1</sup> <b>325</b> <input type="checkbox"/> Switzerland               |
|      | <sup>1</sup> <b>202</b> <input type="checkbox"/> Brazil    | <sup>1</sup> <b>308</b> <input type="checkbox"/> Germany   | <sup>1</sup> <b>614</b> <input type="checkbox"/> Japan   | <sup>1</sup> <b>327</b> <input type="checkbox"/> United Kingdom            |
|      | <sup>1</sup> <b>100</b> <input type="checkbox"/> Canada    | <sup>1</sup> <b>611</b> <input type="checkbox"/> Hong Kong | <sup>1</sup> <b>213</b> <input type="checkbox"/> Mexico  | <sup>1</sup> <input type="checkbox"/> Other — Specify <input type="text"/> |

**6 What is the city of location? – Primary city in which this foreign affiliate’s physical assets are located or where its primary activity is carried out**

1042

**7 What is the ending date of this foreign affiliate’s 2014 fiscal year?** The foreign affiliate’s financial reporting year that has an ending date in calendar year 2014. See **Instruction Booklet, Part II.A.** . . . . .

1009 <sup>1</sup>

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

  
 /  / **2 0 1 4**

**8 Was the foreign business enterprise a foreign affiliate of the U.S. Reporter for only part of FY 2014?**

1010 <sup>1</sup> **1**  **Yes, and this is its initial report** — Affiliate was not previously owned by the U.S. Reporter. If “Yes,” did the U.S. Reporter — Mark (X) one.

- <sup>2</sup> **1**  Establish the foreign affiliate?
- <sup>2</sup> **2**  Acquire a voting interest of 10 percent or more in an existing foreign company from a foreign person?
- <sup>2</sup> **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
<sup>3</sup> <input type="text"/>	<input type="text"/>

  
 /

<sup>1</sup> **2**  **Yes, and this is its final report** — If “Yes,” was the affiliate — Mark (X) one.

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

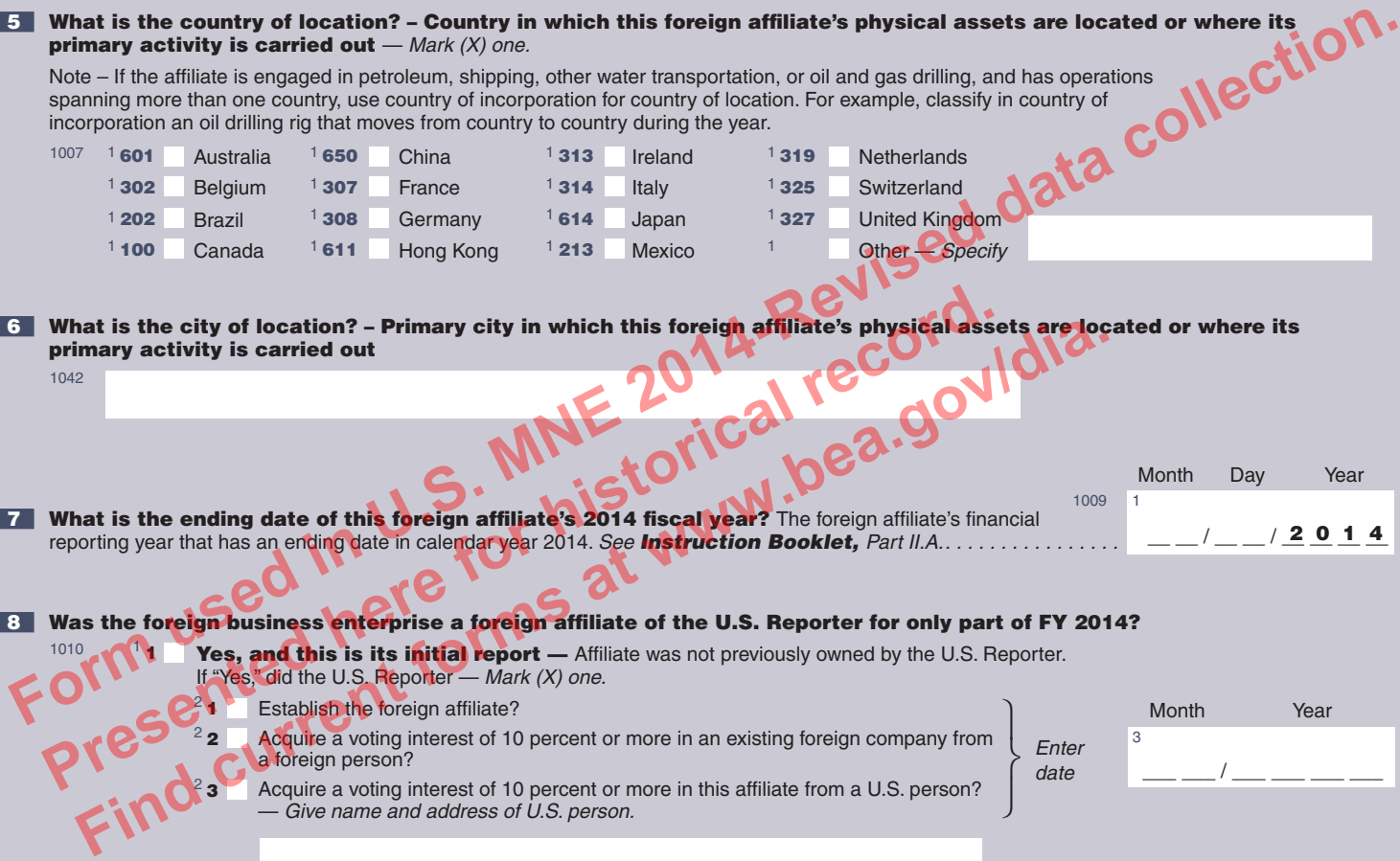
Enter date 

Month	Year
<sup>3</sup> <input type="text"/>	<input type="text"/>

  
 /

- <sup>2</sup> **6**  to a foreign person?
- <sup>2</sup> **7**  Liquidated?
- <sup>2</sup> **8**  Seized?

<sup>1</sup> **3**  **No**



**Part I — Identification of Foreign Affiliate — Continued**

**Section A — Direct Ownership in this Foreign Affiliate**

- **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.
- Enter percent of ownership based on total voting stock, as applicable, if an incorporated affiliate, or an equivalent interest if an unincorporated affiliate.

	Percent of ownership at close of fiscal year				
	Equity interest		Voting interest		
	Equity 2014 (1)	Equity 2013 (2)	Voting 2014 (3)	Voting 2013 (4)	
<b>What is the direct ownership percent of this foreign affiliate held by:</b>	1012	1	2	3	4
<b>9</b> U.S. Reporter named in <b>1</b> ? — Report equity interest and voting interest	_____ %	_____ %	_____ %	_____ %	1013
<b>10</b> Other foreign affiliate(s) of U.S. Reporter named in <b>1</b> ? — <i>If entry is made here, complete <b>17</b> and <b>18</b></i>	_____ %	_____ %	_____ %	_____ %	1014
<b>11</b> Other U.S. Reporter(s) of this foreign affiliate?	_____ %	_____ %	_____ %	_____ %	1015
<b>12</b> Foreign affiliate(s) of other U.S. Reporter(s)?	_____ %	_____ %	_____ %	_____ %	1016
<b>13</b> Other U.S. persons?	_____ %	_____ %	_____ %	_____ %	1017
<b>14</b> Foreign persons in this affiliate's country of location? (not reported above)	_____ %	_____ %	_____ %	_____ %	1018
<b>15</b> All other foreign persons? (not reported above)	_____ %	_____ %	_____ %	_____ %	1019
<b>16</b> What is the total directly held voting ownership interests? — Sum of <b>9</b> through <b>15</b>			<b>100.0 %</b>	<b>100.0 %</b>	1020
<b>17</b> What is the indirect ownership interest held through the U.S. Reporter's other foreign affiliates? <i>If there is an entry in <b>10</b>, enter U.S. Reporter's percent of indirect ownership in this affiliate. See <b>Instruction Booklet</b>, Part I.B.1.c., for instructions on how to calculate indirect ownership percentage</i>	_____ %	_____ %	_____ %	_____ %	

**18** What is the name of the foreign affiliate parent(s)? — *If there is an entry in **10**, enter below, the name(s), BEA ID Number, and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in **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(s) holding direct ownership interest in this foreign affiliate					Name of the foreign affiliate, if any, in ownership chain that holds a direct interest in the foreign affiliate named in column (a) (d)
Name <i>Enter name of foreign affiliate(s) holding a direct ownership interest in this foreign affiliate.</i> (a)	BEA USE ONLY	Percent of direct ownership in this foreign affiliate			
		Close FY 2014 (b)	Close FY 2013 (c)		
<b>a.</b>	1191	1	2	3	
<b>b.</b>	1192	1	2	3	
<b>c.</b>	1193	1	2	3	
<b>TOTAL — Must equal percentages entered in <b>10</b></b>		1021	2	3	

BEA USE ONLY	1025	1	2	3	4	5
	1026	1	2	3	4	5
	1027	1	2	3	4	5



## Part I — Identification of Foreign Affiliate — Continued

### Section B — Industry Classification and Revenue by Industry for this Foreign Affiliate

Affiliate ID

**19 What is the one activity below that best describes the major activity of the foreign affiliate? — Mark (X) one.**

**Note** — For an inactive affiliate, select the activity based on its last active period; for “start-ups,” select the intended activity.

- 1028 <sup>1</sup>  1 Producer of goods <sup>1</sup>  5 Other — Specify  
<sup>1</sup>  2 Seller of goods the foreign affiliate does not produce  
<sup>1</sup>  3 Producer or distributor of information  
<sup>1</sup>  4 Provider of services

**20 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.”)**

1029

**Industry classification of foreign affiliate (based on sales or gross operating revenues)**

- Report in columns (1) and (2), respectively, the 4-digit International Surveys Industry (ISI) code(s) and the sales associated with each code.
- For a full explanation of each code, see the **Guide to Industry Classifications for International Surveys, 2012**.
- For an **inactive** foreign affiliate, enter an ISI code based on its last active period; For “startups” with no sales, show the intended activity(ies).
- **Holding companies** (ISI code 5512) must show total income. 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.
- Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** on page 14.

**What is the foreign affiliate's industry (ISI) code(s) and value(s) for:**

	ISI code (1)	Sales or gross operating revenues (2)			
		\$ Bil.	Mil.	Thous.	Dols.
<b>21</b> Largest sales or gross operating revenues? .....	1030 1	2			000
<b>22</b> 2nd largest sales or gross operating revenues? .....	1031 1	2			000
<b>23</b> 3rd largest sales or gross operating revenues? .....	1032 1	2			000
<b>24</b> Sales or gross operating revenues not accounted for above? .....	1037 2				000
<b>25</b> What is the foreign affiliate's total sales or gross operating revenues? — Sum of <b>21</b> through <b>24</b> (Must equal <b>26</b> , and <b>71</b> , column (1), if applicable) .....	1038 2				000

	1039	1	2	3	4	5
BEA USE ONLY	1040	1	2	3	4	5

## Part II — Financial and Operating Data of Foreign Affiliate

**Section A — Selected Income Statement Items** — See **Additional Instructions** for Part II, Section A, on page 13 at the back of this form.

**What are the foreign affiliate's values for:**

		\$ Bil.	Mil.	Thous.	Dols.
<b>26</b> Sales or gross operating revenues, excluding sales taxes? — Must equal <b>25</b> , column (2) and <b>71</b> , column (1), if applicable. (Dealers in financial instruments see <b>Special Instructions</b> , A.1., page 14; insurance companies see <b>Special Instructions</b> , B.2.a., page 14.) .....	2041	1			000
<b>27</b> Certain gains (losses)? — Report gross amount before income tax effect .....	2044	1			000
<b>28</b> Foreign income taxes? — Provision for foreign income taxes for FY 2014 .....	2048	1			000
<b>29</b> Net income (loss)? .....	2051	1			000

Remarks

**Part II — Financial and Operating Data of Foreign Affiliate — Continued**

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

- **Report the number of employees** on the payroll at the end of FY 2014 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 2014. If the number of employees at the end of FY 2014 (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 2014. 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.
- **Report 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 that 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. **EXCLUDE** data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. **EXCLUDE** compensation of contract workers not carried on the payroll of this affiliate. Total employee compensation consists of **wages and salaries** of employees and employer expenditures for all **employee benefit plans**.
  - **Wages and salaries** — **INCLUDE** 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, stock-based compensation, 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. **INCLUDE** payments-in-kind, valued at their costs, that are clearly and primarily of benefit to the employees as consumers. **EXCLUDE** 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** — **INCLUDE** employer expenditures for all employee benefit plans including those mandated by government statute, those 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 ASC 715 (FAS 106). If plans are financed jointly by the employer and the employee, **INCLUDE** only the contributions of the employer.

Number of employees

2105 1

**30** What is the foreign affiliate's total number of employees? .....

\$ Bil. Mil. Thous. Dols.

2110 1  000

**31** What is the foreign affiliate's total employee compensation expenditure? — Report, for all employees, the sum of **wages and salaries** and **employee benefit plans** .....

**32** Is total employee compensation expenditure in **31** zero?

2111 1  Yes — Explain below.

1 2  No — Skip to **33**

If yes, explain why compensation is zero.

**Section C — Technology**

**Research and development (R&D)** expenditures in **33** pertains only to R&D **performed** by the foreign affiliate, including R&D performed by the affiliate for others (including the U.S. Reporter or its other foreign affiliates) under contract. (**EXCLUDE** the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S. Reporter (report such R&D on Form BE-10A, **91**. See **R&D Instructions** on page 14 at the back of this form.

**Foreign Affiliate Research and Development Performed**

- **Research and development performed BY the affiliate** — **INCLUDE** all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, property taxes and other taxes (except income taxes), materials and supplies, allocated overhead, and indirect costs. A more complete definition of research and development costs is provided in FASB ASC 730, Research and Development (FASB Statement No. 2, "Accounting for Research and Development Costs.")

\$ Bil. Mil. Thous. Dols.

2155 1  000

**33** What is the foreign affiliate's value for R&D performed BY this affiliate? .....

BEA USE ONLY	2116	1	2	3	4	5
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**Part II — Financial and Operating Data of Foreign Affiliate — Continued**

**Section D — Balance Sheet**

<b>Affiliate ID</b>	
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- **Property, plant, and equipment, net** — Report **NET** book value of land, timber, mineral rights and similar rights owned. Also **INCLUDE** net book value of 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 FAS ASC 840 (FAS 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.) *Insurance companies see **Special Instructions**, page 14.*
- **Capital stock and additional paid-in capital** — **INCLUDE** common and preferred, voting and nonvoting capital stock and additional paid-in capital.
- **Retained earnings (deficit)** — **INCLUDE** earnings retained by the corporation and legally available for dividends, and earnings voluntarily restricted.
- **Translation adjustment** — Report the cumulative amount at year end per FASB ASC 830 (FAS 52). For unincorporated foreign affiliates, report that portion of **45** representing the affiliate's cumulative translation adjustment account.
- **All other components** — **INCLUDE** the cumulative balance of unrealized holding gains and losses due to changes in the valuation of available-for-sale securities per FASB ASC 320 (FAS 115) and any other comprehensive income items required to be displayed separately from retained earnings as per FASB ASC 220 (FAS 130).
- Disaggregate all asset and liability items in the detail shown. Show accounts receivable and payable between the U.S. Reporter and this foreign affiliate in the proper asset and liability accounts. Do not report them as a net amount.

**What are the foreign affiliate's values for:**

ASSETS <i>(Insurance companies see <b>Special Instructions</b> for <b>34</b> on page 14.)</i>	Balance at close of fiscal year 2014 (1)				Balance at close of fiscal year 2013 (unrestated) (2)			
	\$	Bil.	Mil.	Thous. Dols.	\$	Bil.	Mil.	Thous. Dols.
<b>34</b> Property, plant, and equipment — net? .....	2150	1		000	2			000
<b>35</b> Other assets? .....	2152	1		000	2			000
<b>36</b> Total assets? — Sum of <b>34</b> and <b>35</b> .....	2090	1		000	2			000

**LIABILITIES**

<b>37</b> Total liabilities? .....	2094	1		000	2			000
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**OWNERS' EQUITY** — Incorporated affiliate only, complete **38** through **44**

<b>38</b> Capital stock and additional paid-in capital? .....	2095	1		000	2			000
<b>39</b> Retained earnings (deficit)? .....	2096	1		000	2			000

**Accumulated other comprehensive income (loss)**

	Balance at close of fiscal year 2014 (1)				Balance at close of fiscal year 2013 (unrestated) (2)			
	\$	Bil.	Mil.	Thous. Dols.	\$	Bil.	Mil.	Thous. Dols.
<b>40</b> Translation adjustment component? .....	2097	1		000	2			000
<b>41</b> All other components? .....	2098	1		000	2			000
<b>42</b> Total accumulated other comprehensive income (loss)? — <i>Equals sum of <b>40</b> and <b>41</b></i> .....	2099	1		000	2			000
<b>43</b> Other? — <b>INCLUDE</b> treasury stock and involuntarily (or legally) restricted earnings, and noncontrolling interests per FASB ASC 810 (FAS 167). — <i>Specify</i> .....	2100	1		000	2			000

<b>44</b> Total owners' equity (incorporated foreign affiliate)? — <i>Equals <b>36</b> minus <b>37</b> and, equals the sum of <b>38</b>, <b>39</b>, <b>42</b>, and <b>43</b></i> .....	2101	1		000	2			000
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**OWNERS' EQUITY** — Unincorporated affiliate only, complete **45** and **46**

<b>45</b> Total owners' equity (unincorporated foreign affiliate)? — <i>Equals <b>36</b> minus <b>37</b></i> .....	2102	1		000	2			000
<b>46</b> Translation adjustment? .....	2103	1		000	2			000

BEA USE ONLY	2159	1	2	3	4	5
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**Part II — Financial and Operating Data of Majority-Owned Foreign Affiliate — Continued**

**Section E — Property, Plant, and Equipment (PP&E) Expenditures, and Depreciation**

**Affiliate ID**

- PP&E expenditures includes expenditures for 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 expenditures for other types of intangible assets, and land held for resale.
- **INCLUDE** expenditures for items leased from others (including land) under **capital leases**. Also **INCLUDE** the expenditure for the capitalized value of timber, mineral, and similar rights leased by the foreign affiliate from others. **EXCLUDE** items the foreign affiliate has sold under a capital lease.
- **EXCLUDE** from expenditures all changes in PP&E, resulting from a **change in the entity** (i.e., due to mergers, acquisitions, divestitures, etc.) or **accounting principles** during FY 2014.
- **For foreign affiliates engaged in exploring for, or developing, natural resources, INCLUDE** exploration and development expenditures made during FY 2014 that were capitalized, including capitalized expenditures to acquire or lease mineral rights. **EXCLUDE** adjustments for expenditures charged against income in prior years but subsequently capitalized during FY 2014.
- **Insurance companies** should **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (i.e., **INCLUDE** expenditures that have been classified in "other noncurrent assets").

**What are the foreign affiliate's values for:**

		\$	Bil.	Mil.	Thous.	Dols.
<b>47</b> Expenditures for new and used property, plant, and equipment (PP&E)?	2157	1				000
<b>48</b> Current-period depreciation and depletion? – Current-period charges against property, plant, and equipment included in <b>34</b>	2158	1				000

**Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate**

Use Part III to report the line of direct ownership included in **9**, if any, and to report direct financial positions or transactions between the U.S. Reporter and the foreign affiliate.

**49 Did the U.S. Reporter named in 1 have a direct ownership interest in this affiliate at any time during the affiliate's 2014 fiscal year (i.e., is any column of 9 greater than zero)? — Mark (X) one.**

- 4445  1 Yes — Continue with **50**  
 2 No — Complete Section C of Part III and then continue with **68** 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 13 at the back of this form.**

Enter the amounts that 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 that represent only the directly held equity interest.

		\$	Bil.	Mil.	Thous.	Dols.
<b>50 Net income (loss) after provision for foreign income taxes? — Enter U.S. Reporter's share of net income (loss), item 29.</b>	4146	1				000
<b>51 Dividends on common and preferred stock of incorporated foreign affiliate (EXCLUDE stock and liquidating dividends) or distributed earnings of unincorporated foreign affiliate? — gross amount</b>	4150	1				000

**Section B — 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 B, 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 (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 (i.e., market) value of the consideration given (received) by the U.S. Reporter.**

**What are the increases in the U.S. Reporter's equity interest in this foreign affiliate for:**

		\$	Bil.	Mil.	Thous.	Dols.
<b>52</b> Establishment of affiliate or acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter either from this affiliate or from other foreign persons?	4160	1				000
<b>53</b> Capital contributions and other transactions of the U.S. Reporter with foreign persons that increase equity in this affiliate? — Specify	4161	1				000
<input type="text"/>	4162	1				000
<b>54</b> Acquisition (partial or total) of equity interest in this affiliate by the U.S. Reporter from other U.S. persons?						000

**What are the decreases in the U.S. Reporter's equity interest in this foreign affiliate for:**

<b>55</b> 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?	4163	1				000
<b>56</b> 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	4164	1				000
<input type="text"/>	4165	1				000
<b>57</b> Sale (partial or total) of equity interest in this affiliate by the U.S. Reporter to other U.S. persons?						000
<b>58 TOTAL? — Equals sum of items 52, 53, and 54, minus sum of items 55, 56, and 57</b>	4166	1				000

**Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate — Continued**

**Section C — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate** — See **Additional Instructions** for **63** through **64** on page 13 at the back of this form.

**59** Is the foreign affiliate a depository or non-depository bank (ISI codes 5221 or 5229), a securities broker or dealer (ISI code 5231), or in the finance industry (ISI codes 5223, 5224, 5238, or 5252)?

- 4180 <sup>1</sup>  Yes — Continue with **60**  
<sup>2</sup>  No — SKIP to **63** through **65**

**60** Is the U.S. Reporter a “bank” or primarily acting as a securities broker or dealer (ISI code 5231)?

Note: A “bank” is a business engaged in deposit banking or closely related functions, including commercial banks, Edge Act corporations, U.S. branches and agencies of foreign banks, savings and loans, savings banks, bank holding companies and financial holding companies under the Graham-Leach-Bliley Act.

- 4181 <sup>1</sup>  Yes — Continue with **61**  
<sup>2</sup>  No — SKIP to **62**

**61** Does the U.S. Reporter have consolidated U.S. subsidiaries or units that have insurance, real estate, or leasing activities?

- 4182 <sup>1</sup>  Yes — Complete **63** through **65**, but ONLY report the balances and interest between this foreign affiliate and the units of the U.S. reporter engaged in insurance, real estate, and leasing activities.  
<sup>2</sup>  No — SKIP to Part IV

**62** Does the U.S. Reporter have consolidated U.S. subsidiaries or units that have depository or non-depository banking activities (ISI codes 5221 and 5229) or securities broker or dealer activities (ISI code 5231)?

- 4183 <sup>1</sup>  Yes — Complete **63** through **65**, but ONLY report the balances and interest between this foreign affiliate and the units of the U.S. Reporter NOT engaged in depository or non-depository banking activities or securities broker or dealer activities.  
<sup>2</sup>  No — Continue with **63** through **65**

Report in **63** and **64** all current and long-term intercompany receivables and payables between the U.S. Reporter and the foreign affiliate. 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. For leases and derivative contracts see **Additional Information** for Part III, Section C on page 13 at the back of this form.

What are the foreign affiliate's values for:	Balance at close of fiscal year 2014				Balance at close of fiscal year 2013 (unrestated)					
	(1)				(2)					
	\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.
<b>63</b> Receivables due to the foreign affiliate from the U.S. Reporter? — Do not net against liabilities, <b>64</b> .....	4155	1				2				000
<b>64</b> Liabilities owed to the U.S. Reporter by the foreign affiliate? — Do not net against receivables, <b>63</b> .....	4156	1				2				000

**Interest Receipts and Payments (Gross of Withholding Taxes) Between the U.S. Reporter and the Foreign Affiliate**

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first.

What are the foreign affiliate's values for:

What are the foreign affiliate's values for:	Receipts by foreign affiliate from U.S. Reporter Gross of U.S. tax withheld				Payments by foreign affiliate to U.S. Reporter Gross of foreign tax withheld					
	(1)				(2)					
	\$	Bil.	Mil.	Thous.	Dols.	\$	Bil.	Mil.	Thous.	Dols.
<b>65</b> Interest on amounts reported in <b>63</b> and <b>64</b> , including interest on capital leases? — Report interest receipts and interest payments at gross. Do not net the receipts against the payments. ....	4157	1				2				000

**66** — **67** Intentionally blank

BEA USE ONLY	4159	1			2				
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**Part IV — U.S. Exports To and U.S. Imports From Foreign Affiliate**

**Goods only valued f.a.s. at port of exportation; EXCLUDE services —**  
See **Instruction Booklet, Part V.**

<b>Affiliate ID</b>	
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**IMPORTANT NOTES**

Report U.S. exports of goods to and U.S. imports of goods from the foreign affiliate in FY 2014. Report all goods that physically left or entered the U.S. customs area. 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. The data should **INCLUDE** goods only; they should **EXCLUDE** services.

**Capital goods — 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 goods.

**Consigned goods — INCLUDE** consigned goods in the trade figures when shipped or received, even though they are not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned.

**In-transit 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 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).

**Packaged general use computer software — INCLUDE** exports and imports of packaged general use computer software. Value such exports and imports at the full transaction value, i.e., the market value of the media on which the software is recorded and the value of the information contained on the media. **EXCLUDE** exports and imports of customized software designed to meet the needs of a specific user. This type of software is considered a service and should not be included as trade in goods. Also **EXCLUDE** negotiated leasing fees for software that is to be used on networks.

**Natural gas, electricity, and water —** Report **ONLY** the product value of natural gas, electricity, and water that you produce or sell at wholesale as exports and imports of goods. **DO NOT** report the service value (transmission and distribution).

U.S. **EXPORTS** OF GOODS TO THIS FOREIGN AFFILIATE  
(Valued f.a.s. U.S. port)

**68** What is the value of the total goods shipped in FY 2014 from the U.S. to this affiliate? .....

	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.
4173 1				000	2			000	3			000

U.S. **IMPORTS** OF GOODS FROM THIS FOREIGN AFFILIATE  
(Valued f.a.s. foreign port)

**69** What is the value of the total goods shipped in FY 2014 to the U.S. by this affiliate? .....

	TOTAL				Shipped to U.S. Reporter(s)				Shipped to other U.S. persons			
	(1)				(2)				(3)			
	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.	\$ Bil.	Mil.	Thous.	Dols.
4178 1				000	2			000	3			000

Remarks

BEA USE ONLY	4179	1	2	3	4	5
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**Part V — Other Detailed Financial and Operating Data of Majority-Owned Foreign Affiliate**

**70 Is this a majority-owned foreign affiliate?** – See *Instruction Booklet, Part II.O.*

<b>Affiliate ID</b>	
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- 2123 <sup>1</sup>  Yes — Continue with **71**  
<sup>1</sup>  No — Skip **71** through **74** and continue with the Supplement A on page 11.

**Distribution of Sales or Gross Operating Revenues**

**71 What is the foreign affiliate's value for 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. **INCLUDE** revenues generated during the year from the operations of a discontinued business segment, but **EXCLUDE** gains or losses from disposals of discontinued operations. Report such gains or losses in **27**.
- Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 report interest income as sales.
- Insurance companies with ISI codes 5243 or 5249 report gross investment income as sales. Also see **Special Instructions, B.2.a.** on page 14.
- 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.

2154	<b>TOTAL</b>				Local sales		Sales to U.S.		Sales to other countries	
	Column (1) equals the sum of columns (2) through (7)				To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers	To U.S. Reporter(s)	To unaffiliated customers	To other foreign affiliates of the U.S. Reporter(s)	To unaffiliated customers
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(7)	
\$	Bil.	Mil.	Thous.	Dols.						
1				000	2	3	4	5	6	7

**Interest and Taxes**

**What are the foreign affiliate's values for:**

	\$	Bil.	Mil.	Thous.	Dols.
<b>72</b> Interest income? — Interest received or due to the affiliate from all payors (including affiliated persons), net of tax withheld at the source. <b>INCLUDE</b> all interest receipts included in <b>26</b> . Do not net against interest expensed, <b>73</b> . . . . .	2124	1			000
<b>73</b> Interest expensed or capitalized? — Interest expensed or capitalized by the affiliate, paid or due to all payees (including affiliated persons), gross of tax withheld. Do not net against interest income, <b>72</b> . . . . .	2125	1			000
<b>74</b> Taxes (other than income and payroll taxes) and nontax payments (other than production royalty payments)? . . . . .	2127	1			000

- Report all such taxes and nontax payments whether or not included in revenues or expenses in the income statement. **INCLUDE** amounts paid or accrued for the year, net of refunds or credits, to foreign governments, their subdivisions and agencies for:
  - Sales, value added, consumption, and excise taxes collected by the affiliate on goods and services that the affiliate sold;
  - Property and other taxes on the value of assets and capital;
  - Any remaining taxes (other than income and payroll taxes); and
  - Import and export duties, license fees, fines, penalties, and all other payments or accruals of nontax liabilities (other than production royalty payments for natural resources).

BEA USE ONLY	2128	1	2	3	4	5
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**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-10C**

**Identification** - Name of foreign affiliate as shown in **2** of Form BE-10C

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

	(1)	(2)	(3)	Percentage of direct ownership in the foreign affiliate listed in column (1) held by the foreign affiliate named in the <b>Identification</b> block above (Enter percentage to the nearest tenth.)	
				Close FY 2014 (4)	Close FY 2013 (5)
5002				_____ %	_____ %
5003				_____ %	_____ %
5004				_____ %	_____ %
5005				_____ %	_____ %
5006				_____ %	_____ %
5007				_____ %	_____ %
5008				_____ %	_____ %
5009				_____ %	_____ %
5010				_____ %	_____ %
5011				_____ %	_____ %
5012				_____ %	_____ %
5013				_____ %	_____ %
5014				_____ %	_____ %
5015				_____ %	_____ %

Form used in U.S. MNE 2014-Revised data collection. Presented here for historical record. Firm contact forms at www.bea.gov/dia.

**List of all Foreign Affiliates Fully Consolidated into the Reporting Foreign Affiliate**

**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 **2**, of Form BE-10C. The number of foreign affiliates listed below plus the reporting foreign affiliate must agree with **13** of Form BE-10C. 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. See consolidation chart in **Instruction Booklet, Part I.B.2.d(1)**.

BEA USE ONLY	(1)	(2)	(3)	(4)
	Name and country of location of each foreign affiliate fully consolidated in this Form BE-10C	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 2014 which the foreign affiliate listed in column (3) has in the foreign affiliate listed in column (2) (Enter percentage to the nearest tenth.)
6002				_____ . _____ %
6003				_____ . _____ %
6004				_____ . _____ %
6005				_____ . _____ %
6006				_____ . _____ %
6007				_____ . _____ %
6008				_____ . _____ %
6009				_____ . _____ %
6010				_____ . _____ %
6011				_____ . _____ %
6012				_____ . _____ %
6013				_____ . _____ %
6014				_____ . _____ %
6015				_____ . _____ %

Form filed in U.S. MNE 2014-Revised data collection. Presented here for historical record. File current forms at www.bea.gov/dia.

**2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD**  
**FORM BE-10C**  
**ADDITIONAL INSTRUCTIONS BY ITEM**

**Part I — Identification of Foreign Affiliate**

**21 – 25**

**Sales or gross operating revenues of foreign affiliate, by industry of sales or gross operating revenues.** See *Additional Instructions* for Part II, Section A, **26** below.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 14.*

**Part II — Financial and Operating Data of Foreign Affiliate**

**Section A — Income Statement**

**26 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 5221, 5223, 5224, 5229, 5231, 5238, 5252 and 5331 report interest income on this line. Insurance companies with ISI codes 5243 and 5249 should include gross investment income in this item.

*Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions**, page 14.*

**27 Certain gains (losses)** — Read the following instructions carefully as they may deviate from what is normally required by Generally Accepted Accounting Principles. Report at **gross before** income tax effect. **INCLUDE** income tax effect in **28**. Report gains (losses) resulting from:

- a. Sale or other disposition of financial assets including investment securities; FASB ASC 320 (FAS 115) holding gains (losses) on securities classified as trading securities; FASB ASC 320 (FAS 115) impairment losses; and gains (losses) derived from derivative instruments; *Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies, see **Special Instructions**, A.1., page 14;*
- b. Sale or disposition of land, other property, plant and equipment, or other assets, and FASB ASC 360 (FAS 144) impairment losses. **EXCLUDE** gains (losses) from the sale of inventory assets in the ordinary course of trade or business;
- c. Goodwill impairment as defined by FASB ASC 350 (FAS 142);
- d. Restructuring. **INCLUDE** restructuring costs that reflect write-downs or write-offs of assets or liabilities. **EXCLUDE** actual payments, or charges to establish reserves for future actual payments, such as for severance pay, and fees to accountants, lawyers, consultants, or other contractors;
- e. Disposals of discontinued operations. **EXCLUDE** income from the operations of a discontinued segment. Report such income as part of your income from operations in **25** and **26**;
- f. Re-measurement of the foreign affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period;
- g. Extraordinary, unusual, or infrequently occurring items that are material. **INCLUDE** losses from accidental damage or disasters, after estimated insurance reimbursement. **INCLUDE** other material items, including write-ups, write-downs, write-offs of tangible and intangible assets; gains (losses) from the sale or other disposition of capital assets; and gains (losses) from the sale or other disposition of financial assets, including securities, to the extent not included above. **EXCLUDE** legal judgments and settlements;
- h. The cumulative effect of a change in accounting principle;
- i. The cumulative effect of a change in the estimate of stock compensation forfeitures under FASB ASC 718 (FAS 123(R)).

*Dealers in financial instruments and finance, insurance, and real estate companies, see **Special Instructions**, page 14.*

**28 Foreign income taxes** — **EXCLUDE** production royalty payments and U.S. income taxes.

**Part III — Investment and Transactions Between the U.S. Reporter and the Foreign Affiliate**

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

**51 Dividends and distributed earnings** — Report this item based on the books of the U.S. Reporter. Report amounts 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.

**Section B — 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**

**52 – 54**

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

For a newly established or acquired affiliate, report what the U.S. Reporter paid and/or borrowed to establish or acquire the affiliate in **52** or **54** as appropriate. Do not report the book value of the equity interest if it differs from what was paid.

**55 – 57**

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

For an affiliate that is sold, report the sales price in **55** or **57** 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 **63** and **64**) 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 **55 – 57**. If an account receivable due to the U.S. Reporter from the affiliate is written off, report the amount of the receivable in **53** as a capital contribution.

**Section C — Debt and Other Intercompany Balances and Interest Receipts and Payments Between the U.S. Reporter and the Foreign Affiliate**

**63 – 64**

**Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate**

**Leases** — Disaggregate lease payments into their component parts. Report return of capital, consisting of principal payments for capital leases and the depreciation component for operating leases, in **63** and **64**. Report the interest component under capital leases in **65**.

If the foreign affiliate has leased equipment to/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 2014 closing net book value of the leased equipment in column (1), and
- **INCLUDE** the FY 2013 closing net book value of the leased equipment in column (2).

**Derivative Contracts** — Do **NOT** report either the value of outstanding financial derivative contracts or any payments or receipts resulting from the settlement of those contracts. For example, the settlements of interest rate derivatives should not be reported as interest or as another type of transaction on this form. Derivatives contracts are covered by the Treasury International Capital (TIC) Form D-Report of Holdings of, and Transactions in, Financial Derivatives Contracts with Foreign Residents.



## R&D Instructions

R&D pertains to planned, creative work aimed at discovering new knowledge or developing new or significantly improved goods and services. This includes a) activities aimed at acquiring new knowledge or understanding without specific immediate commercial application or use (**basic research**); b) activities aimed at solving a specific problem or meeting a specific commercial objective (**applied research**); and c) systematic use of research and practical experience to produce new or significantly improved goods, services, or processes (**development**).

**Basic research** is the pursuit of new scientific knowledge or understanding that does not have specific immediate commercial objectives, although it may be in fields of present or potential commercial interest.

**Applied research** applies the findings of basic research or other existing knowledge toward discovering new scientific knowledge that has specific commercial objectives with respect to new products, services, processes, or methods.

**Development** is the systematic use of the knowledge or understanding gained from research or practical experience directed toward the production or significant improvement of useful products, services, processes, or methods, including the design and development of prototypes, materials, devices, and systems.

• R&D does **NOT** include expenditures for:

- Costs for routine product testing, quality control, and technical services unless they are an integral part of an R&D project
- Market research
- Efficiency surveys or management studies
- Literary, artistic, or historical projects, such as films, music, or books and other publications
- Prospecting or exploration for natural resources

R&D includes the activities described above whether assigned to separate R&D organizational units of the company or carried out by company laboratories and technical groups not a part of an R&D organization.

**INCLUDE** all costs incurred to support R&D performed by the affiliate. **INCLUDE** wages, salaries, and related costs; materials and supplies consumed; depreciation on R&D property and equipment, cost of computer software used in R&D activities; utilities, such as telephone, electricity, water, and gas; travel costs and professional dues; property taxes and other taxes (except income taxes) incurred on account of the R&D organization or the facilities they use; insurance expenses; maintenance and repair, including maintenance of buildings and grounds; company overhead including: personnel, accounting, procurement and inventory, and salaries of research executives not on the payroll of the R&D organization. **EXCLUDE** capital expenditures, expenditures for tests and evaluations once a prototype becomes a production model, patent expenses, and income taxes and interest.

### Special Instructions for Dealers in Financial Instruments, Finance Companies, Insurance Companies, and Real Estate Companies

#### A. Certain gains (losses) for (1) dealers in financial instruments and finance and insurance companies, and (2) real estate companies.

##### 1. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies — **INCLUDE** in **27** :

- impairment losses as defined by FASB ASC 320 (FAS 115),
- realized gains and losses on trading or dealing,
- unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement, and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

**EXCLUDE** from **27**, unrealized gains or losses due to changes in the valuation of financial instruments that are taken to other comprehensive income. Reflect such changes in **41** (all other components of accumulated other comprehensive income (loss)).

**EXCLUDE** from **27**, income from explicit fees and commissions. **INCLUDE** income from these fees and commissions as operating revenue in **21** through **24**, **26**, and in **71**.

##### 2. Real estate companies — **INCLUDE** in **27** :

- impairment losses as defined by FASB ASC 360 (FAS 144), and
- goodwill impairment as defined by FASB ASC 350 (FAS 142).

**EXCLUDE** the income earned and expenses incurred from the sale of real estate you own. Such income should be reported as operating revenue in **25**, **26** and **71**. Do not net the expenses against the revenues.

#### 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, e.g., **INCLUDE** assets not acceptable for inclusion in the annual statement to an insurance department, such as: 1. non-trusted or free account assets, and 2. nonadmitted assets, including 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. **Sales or gross operating revenues, excluding sales taxes (26)** — **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 and **EXCLUDE** certain gains or losses that are to be reported in **27**.
- b. **Certain gains (losses) (27)** — See **Special Instructions, A. 1.**
- c. **Net book value of property, plant, and equipment (34)** — **INCLUDE** the net book value of property, plant, and equipment, WHEREVER CLASSIFIED IN THE BALANCE SHEET.
- d. **Expenditures for property, plant, and equipment (47)** — **INCLUDE** expenditures WHEREVER CLASSIFIED IN THE BALANCE SHEET (e.g., **INCLUDE** expenditures that have been classified in "other assets").

## Summary of Industry Classifications

For a full explanation of each code see [www.bea.gov/naics2012](http://www.bea.gov/naics2012)

### Agriculture, Forestry, Fishing, and Hunting

1110 Crop production  
1120 Animal production and aquaculture  
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, Durable Goods

4231 Motor vehicles and motor vehicle parts and supplies  
4232 Furniture and home furnishing  
4233 Lumber and other construction materials  
4234 Professional and commercial equipment and supplies  
4235 Metal and mineral (except petroleum)  
4236 Household appliances, and electrical and electronic goods  
4237 Hardware, and plumbing and heating equipment and supplies  
4238 Machinery, equipment, and supplies  
4239 Miscellaneous durable goods

### Wholesale Trade, Nondurable Goods

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

### Wholesale Trade, 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  
4431 Electronics and appliance  
4440 Building material and garden equipment and supplies dealers  
4450 Food and beverage  
4461 Health and personal care  
4471 Gasoline stations  
4480 Clothing and clothing accessories  
4510 Sporting goods, hobby, book, and music  
4520 General merchandise  
4530 Miscellaneous store retailers  
4540 Non-store 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

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  
 5171 Wired telecommunications carriers  
 5172 Wireless telecommunications carriers, except satellite  
 5174 Satellite telecommunications  
 5179 Other telecommunications  
 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, public relations, 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

### Health Care and Social Assistance

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

### 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



**2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD  
MANDATORY — CONFIDENTIAL  
BE-10D (Report for Foreign Affiliate(s))**

**Electronic Filing:** Go to [www.bea.gov/efile](http://www.bea.gov/efile) for details

**Reporter ID Number**  **D**

**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 – Same as **1**, Form BE-10A

**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

**Fax reports to:** (202) 606-5312

**Assistance:** E-mail: [be10/11@bea.gov](mailto:be10/11@bea.gov)  
Telephone: (202) 606-5566  
Copies of form: [www.bea.gov/dia](http://www.bea.gov/dia)

**Please include your BEA Identification Number with all requests.**

**IMPORTANT**

**Instruction Booklet** — Contains additional instructions, definitions, and detailed reporting requirements for completing this form.

**Who must report** — The U.S. Reporter must file Form BE-10D for all foreign affiliates for which no one of the items: total assets; sales or gross operating revenues, excluding sales taxes; or net income after provision for foreign income taxes was greater than \$25 million (positive or negative) at any time during the affiliate's 2014 fiscal year. **If, however, a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.**

**NOTE** — If the foreign affiliate is not required to be reported on Form BE-10D, see the reporting requirements for Form BE-10B and BE-10C. The foreign affiliate must be reported on one of those forms.

**Due Date** — A complete BE-10 report is due on the following dates:

**May 29, 2015** for a U.S. Reporter required to file fewer than 50 Forms BE-10B, BE-10C, and/or BE-10D

**June 30, 2015** for a U.S. Reporter required to file 50 or more Forms BE-10B, BE-10C, and/or BE-10D

**Foreign affiliate's 2014 fiscal year** — The foreign affiliate's financial reporting year that has an ending date in calendar year 2014. See **Instruction Booklet, Part II.A.**

**Example** — If the financial reporting year ended on March 31, report for the 12-month period ended March 31, **2014**.

**Translation of foreign currency financial and operating data into U.S. dollars** — Use U.S. Generally Accepted Accounting Principles FASB ASC 830 (FAS 52). See **Instruction Booklet, Part IV.B.**

**Monetary Values** — Report in U.S. dollars rounded to thousands (omitting 000).

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

\$	Bil.	Mil.	Thous.	Dols.
		1	335	000

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

**Percentages** — Report ownership percentages to a tenth of one percent: 

—	9	8	.	7	%
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BEA USE ONLY	1000	1	2	3
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### Instructions for Listing starting on page 3.

**Country of location** — Country in which this foreign affiliate's physical assets are located or where its primary activity is carried out. If the affiliate is engaged in petroleum shipping, other water transportation, or oil and gas drilling, and has operations spanning more than one country, use country of incorporation for country of location. For example, classify in country of incorporation an oil drilling rig that moves from country to country during the year.

**Primary industry code (based on sales or gross operating revenues)** — Provide the 4-digit ISI code in the industry group that accounts for the largest amount of the affiliate's sales. A list and a full explanation of the ISI codes are given in the **Guide to Industry Classifications for International Surveys, 2012**. For an inactive affiliate, enter an ISI code based on its last active period. To be considered a holding company (ISI code 5512), income from equity investments must be more than 50 percent of total income.

**Number of employees** — Employees on the payroll at the end of FY 2014 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 2014. If the number of employees at the end of FY 2014 (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 2014. 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.

**U.S. Reporter's Percentage of Ownership in the Foreign Affiliate: 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 the foreign business enterprise. It is indirectly held if the U.S. Reporter holds an ownership interest in another foreign business enterprise that, in turn, owns the given foreign business enterprise. The U.S. Reporter must sum all direct and indirect

lines of ownership interest in the foreign business enterprise to determine its ownership interest. Note — An associated group is deemed to be one U.S. Reporter. See **Instruction Booklet, Part II.C**.

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.

**Sales or Gross Operating Revenues of Foreign Affiliate** — 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.

Finance and leasing companies with ISI codes 5221, 5223, 5224, 5229, 5231, 5238, 5252, or 5331 include interest income. Insurance companies with ISI codes 5243 or 5249 should include gross investment income. *Dealers in financial instruments and finance, insurance, and real estate companies see **Special Instructions** below.*

**Holding companies** (ISI code 5512) must show total income. ISI code 5512 (holding company), is an invalid primary industry code if more than 50 percent of income generated by the affiliate is from non-holding company activities.

**Debt and Other Intercompany Balances Between the U.S. Reporter and the Foreign Affiliate** — 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 (i.e., the lease is for more than one year). **Do not net** receivables and payables. **EXCLUDE** the value of outstanding financial derivatives contracts and any payments or receipts resulting from the settlement of those contracts. (For affiliates that are foreign banking affiliates of U.S. parents that are also banks, do not report debt and other intercompany balances.)

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

#### A. Dealers in financial instruments (including securities, currencies, derivatives, and other financial instruments) and finance and insurance companies —

##### Sales or gross operating revenues:

**INCLUDE** income from explicit fees and commissions.

##### EXCLUDE

- Impairment losses as defined by FASB ASC 320 (FAS 115),
- Realized gains and losses on trading or dealing,
- Unrealized gains or losses, due to changes in the valuation of financial instruments, that flow through the income statement or are taken to other comprehensive income, and
- Goodwill impairment as defined by FASB ASC 350 (FAS 142).

#### B. Real estate companies —

##### Sales or gross operating revenues:

**INCLUDE** the revenues earned from the sale of real estate you own. Do not net the expenses against the revenues.

##### EXCLUDE

- Impairment losses as defined by FASB ASC 360 (FAS 144), and
- Goodwill impairment as defined by FASB ASC 350 (FAS 142).

#### C. Insurance companies —

##### Assets:

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, e.g., include assets not acceptable for inclusion in the annual statement to an insurance department, such as:

1. non-trusted or free account assets, and
2. nonadmitted assets, including furniture and equipment, agents' debit balances, and all receivables deemed to be collectible.

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.

##### Sales or gross operating revenues:

**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, and
- Certain gains (losses).

Calculate premiums earned by companies engaged in insurance activities as direct premiums written (including renewals) net of cancellations, plus reinsurance premiums assumed, minus reinsurance premiums ceded, plus unearned premiums at the beginning of the year, minus unearned premiums at the end of the year.



**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

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**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

		Amount (Thousands of U.S. dollars)			
		\$	Mil.	Thous.	Dols.
4	0				
Name of foreign affiliate			7		
Country of location	2 - BEA USE ONLY		Total assets		
City of location		0	8		
Primary industry code		3	Total liabilities		
Number of employees		4	9		
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Sales or gross operating revenues		
	_____ %	_____ %	10		
			Net income (loss) after foreign income tax		
			11		
			<b>Debt and other intercompany balances:</b>		
			Owed to U.S. Reporter by foreign affiliate		
			12		
			Owed to foreign affiliate by U.S. Reporter		
			000		

		Amount (Thousands of U.S. dollars)			
		\$	Mil.	Thous.	Dols.
5	0				
Name of foreign affiliate			7		
Country of location	2 - BEA USE ONLY		Total assets		
City of location		0	8		
Primary industry code		3	Total liabilities		
Number of employees		4	9		
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Sales or gross operating revenues		
	_____ %	_____ %	10		
			Net income (loss) after foreign income tax		
			11		
			<b>Debt and other intercompany balances:</b>		
			Owed to U.S. Reporter by foreign affiliate		
			12		
			Owed to foreign affiliate by U.S. Reporter		
			000		

		Amount (Thousands of U.S. dollars)			
		\$	Mil.	Thous.	Dols.
6	0				
Name of foreign affiliate			7		
Country of location	2 - BEA USE ONLY		Total assets		
City of location		0	8		
Primary industry code		3	Total liabilities		
Number of employees		4	9		
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Sales or gross operating revenues		
	_____ %	_____ %	10		
			Net income (loss) after foreign income tax		
			11		
			<b>Debt and other intercompany balances:</b>		
			Owed to U.S. Reporter by foreign affiliate		
			12		
			Owed to foreign affiliate by U.S. Reporter		
			000		

		Amount (Thousands of U.S. dollars)			
		\$	Mil.	Thous.	Dols.
7	0				
Name of foreign affiliate			7		
Country of location	2 - BEA USE ONLY		Total assets		
City of location		0	8		
Primary industry code		3	Total liabilities		
Number of employees		4	9		
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Sales or gross operating revenues		
	_____ %	_____ %	10		
			Net income (loss) after foreign income tax		
			11		
			<b>Debt and other intercompany balances:</b>		
			Owed to U.S. Reporter by foreign affiliate		
			12		
			Owed to foreign affiliate by U.S. Reporter		
			000		

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**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

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**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
4	0		7				
Name of foreign affiliate			Total assets . . . . .				000
	2 - BEA USE ONLY		8				
Country of location . . . . .			Total liabilities . . . . .				000
	0		9				
City of location . . . . .			Sales or gross operating revenues . . .				000
	3		10				
Primary industry code . . . . .			Net income (loss) after foreign income tax				000
	4		<b>Debt and other intercompany balances:</b>				
Number of employees . . . . .			Owed to U.S. Reporter by foreign affiliate . . . . .				000
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter . . . . .				000
U.S. Reporter's percentage of ownership . . . . .	6 <u>Indirect</u>						
	_____ %						
	_____ %						

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
5	0		7				
Name of foreign affiliate			Total assets . . . . .				000
	2 - BEA USE ONLY		8				
Country of location . . . . .			Total liabilities . . . . .				000
	0		9				
City of location . . . . .			Sales or gross operating revenues . . .				000
	3		10				
Primary industry code . . . . .			Net income (loss) after foreign income tax				000
	4		<b>Debt and other intercompany balances:</b>				
Number of employees . . . . .			Owed to U.S. Reporter by foreign affiliate . . . . .				000
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter . . . . .				000
U.S. Reporter's percentage of ownership . . . . .	6 <u>Indirect</u>						
	_____ %						
	_____ %						

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
6	0		7				
Name of foreign affiliate			Total assets . . . . .				000
	2 - BEA USE ONLY		8				
Country of location . . . . .			Total liabilities . . . . .				000
	0		9				
City of location . . . . .			Sales or gross operating revenues . . .				000
	3		10				
Primary industry code . . . . .			Net income (loss) after foreign income tax				000
	4		<b>Debt and other intercompany balances:</b>				
Number of employees . . . . .			Owed to U.S. Reporter by foreign affiliate . . . . .				000
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter . . . . .				000
U.S. Reporter's percentage of ownership . . . . .	6 <u>Indirect</u>						
	_____ %						
	_____ %						

			Amount (Thousands of U.S. dollars)				
			\$	Mil.	Thous.	Dols.	
7	0		7				
Name of foreign affiliate			Total assets . . . . .				000
	2 - BEA USE ONLY		8				
Country of location . . . . .			Total liabilities . . . . .				000
	0		9				
City of location . . . . .			Sales or gross operating revenues . . .				000
	3		10				
Primary industry code . . . . .			Net income (loss) after foreign income tax				000
	4		<b>Debt and other intercompany balances:</b>				
Number of employees . . . . .			Owed to U.S. Reporter by foreign affiliate . . . . .				000
	5 <u>Direct</u>		Owed to foreign affiliate by U.S. Reporter . . . . .				000
U.S. Reporter's percentage of ownership . . . . .	6 <u>Indirect</u>						
	_____ %						
	_____ %						

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**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

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**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

Report affiliates with assets, sales or gross operating revenues, or net income (loss) greater than \$25 million on Form BE-10B or BE-10C, as appropriate.

			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
4	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
5	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
6	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
7	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

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			Amount (Thousands of U.S. dollars)			
			\$	Mil.	Thous.	Dols.
0	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
1	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
2	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000
3	0		7			
Name of foreign affiliate			Total assets			000
Country of location	2 - BEA USE ONLY		Total liabilities			000
City of location		0	Sales or gross operating revenues			000
Primary industry code		3	Net income (loss) after foreign income tax			000
Number of employees		4	<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5 <u>Direct</u>	6 <u>Indirect</u>	Owed to U.S. Reporter by foreign affiliate			000
	_____ %	_____ %	Owed to foreign affiliate by U.S. Reporter			000

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**Provide the following information for each foreign affiliate with assets, sales or gross operating revenues, AND net income (loss) less than or equal to \$25 million.**

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4				Amount (Thousands of U.S. dollars)			
		0		\$	Mil.	Thous.	Dols.
Name of foreign affiliate				7			000
Country of location	2 - BEA USE ONLY			8			000
City of location	0			9			000
Primary industry code	3			10			000
Number of employees	4			<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
	_____ %		_____ %		12		000

5				Amount (Thousands of U.S. dollars)			
		0		\$	Mil.	Thous.	Dols.
Name of foreign affiliate				7			000
Country of location	2 - BEA USE ONLY			8			000
City of location	0			9			000
Primary industry code	3			10			000
Number of employees	4			<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
	_____ %		_____ %		12		000

6				Amount (Thousands of U.S. dollars)			
		0		\$	Mil.	Thous.	Dols.
Name of foreign affiliate				7			000
Country of location	2 - BEA USE ONLY			8			000
City of location	0			9			000
Primary industry code	3			10			000
Number of employees	4			<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
	_____ %		_____ %		12		000

7				Amount (Thousands of U.S. dollars)			
		0		\$	Mil.	Thous.	Dols.
Name of foreign affiliate				7			000
Country of location	2 - BEA USE ONLY			8			000
City of location	0			9			000
Primary industry code	3			10			000
Number of employees	4			<b>Debt and other intercompany balances:</b>			
U.S. Reporter's percentage of ownership	5	Direct	6	Indirect	11		000
	_____ %		_____ %		12		000

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## Summary of Industry Classifications

For a full explanation of each code see [www.bea.gov/naics2012](http://www.bea.gov/naics2012)

### Agriculture, Forestry, Fishing, and Hunting

- 1110 Crop production
- 1120 Animal production and aquaculture
- 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, Durable Goods

- 4231 Motor vehicles and motor vehicle parts and supplies
- 4232 Furniture and home furnishing
- 4233 Lumber and other construction materials
- 4234 Professional and commercial equipment and supplies
- 4235 Metal and mineral (except petroleum)
- 4236 Household appliances, and electrical and electronic goods
- 4237 Hardware, and plumbing and heating equipment and supplies
- 4238 Machinery, equipment, and supplies
- 4239 Miscellaneous durable goods

### Wholesale Trade, Nondurable Goods

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

### Wholesale Trade, 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
- 4431 Electronics and appliance
- 4440 Building material and garden equipment and supplies dealers
- 4450 Food and beverage
- 4461 Health and personal care
- 4471 Gasoline stations
- 4480 Clothing and clothing accessories
- 4510 Sporting goods, hobby, book, and music
- 4520 General merchandise
- 4530 Miscellaneous store retailers
- 4540 Non-store 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

For a full explanation of each code see [www.bea.gov/naics2012](http://www.bea.gov/naics2012)

### 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  
5171 Wired telecommunications carriers  
5172 Wireless telecommunications carriers, except satellite  
5174 Satellite telecommunications  
5179 Other telecommunications  
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, public relations, 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

### Health Care and Social Assistance

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

### 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



## 2014 BENCHMARK SURVEY OF U.S. DIRECT INVESTMENT ABROAD INSTRUCTIONS

The Benchmark Survey of U.S. Direct Investment Abroad is conducted to secure current economic data on the operations of U.S. parent companies and their foreign affiliates.

**Electronic filing option (eFile)** – Forms that can be transmitted to BEA electronically will be available on the BEA Web site: [www.bea.gov/efile](http://www.bea.gov/efile). If you eFile, please do not submit paper reports.

### I. REPORTING REQUIREMENTS

**Authority** – 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).

The publication in the Federal Register of the final rule implementing this survey is considered legal notice to U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-10 survey, whether or not they are contacted by BEA. Also, a person, or their agent, contacted by BEA concerning their being subject to reporting, either by sending them a report form or by written inquiry, must respond in writing pursuant to section 801.8 of 15 CFR, Chapter VIII. This may be accomplished by: (1) certifying in writing, by the due date of the survey, to the fact that the person had no direct investment within the purview of the reporting requirements of the BE-10 survey; (2) completing and returning the “BE-10 Claim for Not Filing” by the due date of the survey; or (3) filing the properly completed BE-10 report by May 29, 2015, or June 30, 2015, as required.

**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). These civil penalties are subject to inflationary adjustments. Those adjustments are found in 15 C.F.R. 6.4.

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. The control number for this survey, 0608-0049, appears at the top of each form.

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

- 1. Form BE-10A** – Report for U.S. Reporter;
- 2. Form BE-10B** – Report for majority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$80 million (positive or negative);
- 3. Form BE-10C** – Report for majority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative) but no one of these items was greater than \$80 million (positive or negative); for minority-owned foreign affiliates of U.S. parents with assets, sales, or net income greater than \$25 million (positive or negative); and for foreign affiliates for which no one of the items: assets, sales, and net income was greater than \$25 million (positive or negative) and is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C;
- 4. Form BE-10D** – Report for foreign affiliates for which no one of the items: assets, sales, and net income was greater than \$25 million (positive or negative), and is not a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C. See *I.B.2.b.(3)*.

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

**A. Who must report** – 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 2014 fiscal year.

If the U.S. person had no foreign affiliates during its 2014 fiscal year, it must file a “BE-10 Claim for Not Filing”; no other forms in the survey are required. If the U.S. person had any foreign affiliates during its 2014 fiscal year, a BE-10 report is required and the U.S. person is a U.S. Reporter in this survey. To determine which forms must be filed, U.S. Reporters should see *I.B.*

#### B. Forms for U.S. Reporter and foreign affiliates

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

**a. Basic requirements** – If the U.S. Reporter is a corporation, Form BE-10A must cover the fully consolidated U.S. domestic business enterprise (banking and nonbanking). See *I.B.1.b* for the definition of “fully consolidated U.S. domestic business enterprise.”

The 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 \$300 million (positive or negative) at any time during the Reporter’s 2014 fiscal year:

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

The U.S. Reporter must complete only items 1 through 42 and items 97 through 114 of Form BE-10A if **no one** of the three items listed above for the fully consolidated U.S. **domestic** business enterprise was greater than \$300 million (positive or negative) at any time during the Reporter’s 2014 fiscal year.

The U.S. Reporter, whether filing a complete or partial BE-10A, must also complete a Form BE-10B, BE-10C, or BE-10D, as appropriate, for **each** foreign affiliate. See *I.B.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. business enterprise whose voting securities are not owned more than 50 percent by another U.S. business enterprise, and **2)** proceeding down each ownership chain from that U.S. business enterprise, any U.S. business enterprise (including Foreign Sales Corporations located in the United States) whose voting securities are more than 50 percent owned by the U.S. business enterprise above it. **This consolidation excludes foreign branches and all other foreign affiliates.**

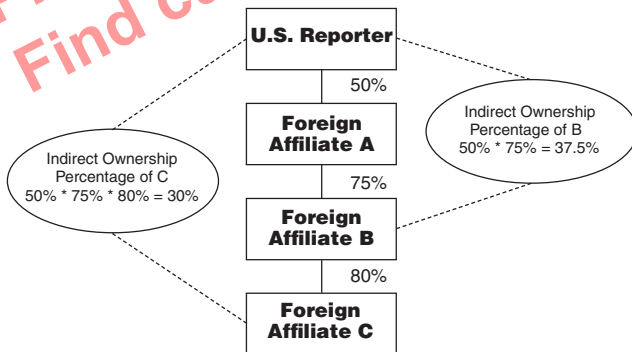
Conditions may exist that cause a U.S. parent company to exclude a domestic subsidiary from its consolidation. If a U.S. Reporter cannot consolidate all of its domestic subsidiaries in its Form BE-10A, **it must request and be granted** written permission from BEA to file on an unconsolidated basis **prior**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

**c. 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 U.S. 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 the 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 which, 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.



**d. Other requirements for filing Form BE-10A**

**(1) Foreign affiliate is owned by only part of the fully consolidated U.S. domestic business enterprise**

– The U.S. Reporter is deemed to be the fully consolidated U.S. domestic business enterprise even if only one entity in the consolidated U.S. enterprise directly owns the foreign affiliate.

**(2) U.S. Reporter that is an individual, estate, trust, or nonprofit organization**

– A U.S. Reporter that is an individual, estate, trust, or religious, charitable, or other nonprofit organization, and that owns a foreign affiliate directly, rather than through a U.S. business enterprise, should complete only items 1, 2 and 5 of Form BE-10A and attach an explanatory note attesting to its status. Required Forms BE-10B, BE-10C, and BE-10D must be filed as appropriate.

**(3) U.S. business enterprise owned by an individual, estate, trust, or nonprofit organization**

– If a U.S. individual, estate, trust, or nonprofit organization owns more than 50 percent of a U.S. business enterprise that, in turn, owns a foreign affiliate, then the U.S. Reporter is deemed to be the U.S. business enterprise, not the individual, etc. The BE-10 report should be filed by, and Form BE-10A should be for, the U.S. business enterprise, 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**

(See *II.J*) A U.S. Reporter that is a U.S. affiliate of a foreign person and that is filing a 2014 BE-15A, Annual Survey of Foreign Direct Investment in the United States should only complete items 1–11, 33–35, 53–56, 60–85, 91–96, and Part VI. If the U.S. Reporter is filing a BE-15B, or BE-15C, in lieu of the BE-15A, it should complete the entire 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, BE-10C, or BE-10D** – Reports for foreign affiliates. The coverage of the forms is summarized in the following chart.

U.S. \$ amount \ Ownership	MAJORITY-OWNED FOREIGN AFFILIATE	MINORITY-OWNED FOREIGN AFFILIATE
At least one of the three items* is greater than \$300 mil. (+ or -).	BE-10B, except Part III	BE-10C
At least one of the three items* is greater than \$80 mil. (+ or -), but no one is greater than \$300 mil. (+ or -),	BE-10B, except Part IV	
At least one of the three items* is greater than \$25 mil. (+ or -), but no one is greater than \$80 mil. (+ or -),	BE-10C**	
All three items* are less than \$25 mil. (+ or -).	BE-10D**	

\* Total assets, sales or gross operating revenues excluding sales taxes, net income (loss) after provision for foreign income taxes.

\*\* If a foreign affiliate meeting the reporting requirements for Form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

**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 reporting criteria for this report.

An affiliate is majority-owned by virtue of being owned more than 50 percent by all U.S. Reporters of the affiliate combined.

**a. Basic requirements for BE-10B** – A BE-10B must be filed for each foreign affiliate of a U.S. Reporter, whether held directly or indirectly, for which **any one** of the following three items was greater than \$80 million (positive or negative) at **any time** during the affiliate’s 2014 fiscal year:

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

**b. Basic requirements for BE-10C** – A BE-10C must be filed for:

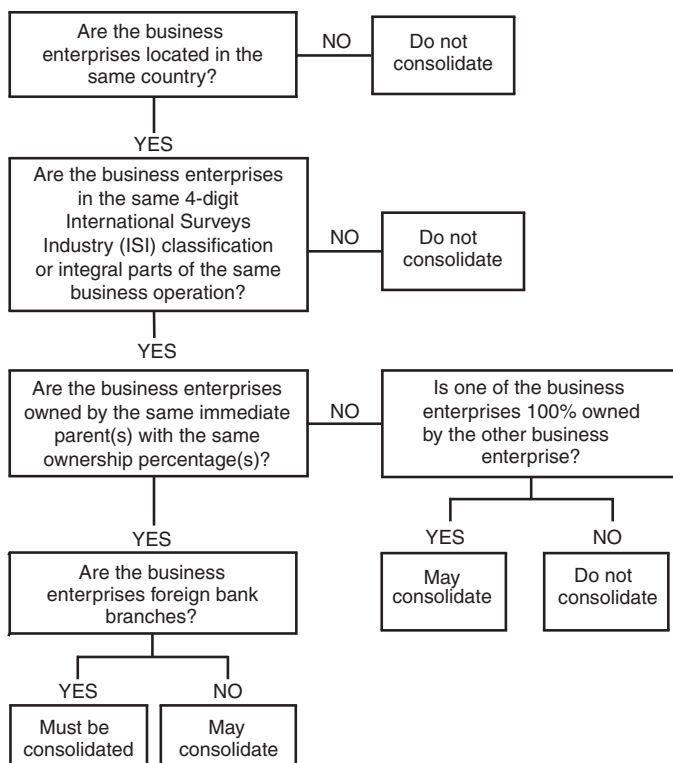
- (1) each majority-owned foreign affiliate of a U.S. Reporter, whether held directly or indirectly, for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative), but for which **no one** of these items was greater than \$80 million (positive or negative) at **any time** during the affiliate's 2014 fiscal year;
- (2) each minority-owned foreign affiliate of a U.S. Reporter for which **any one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2014 fiscal year; and
- (3) each foreign affiliate of a U.S. Reporter for which **no one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2014 fiscal year that is a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C.

**c. Basic requirements for BE-10D** – A BE-10D must be filed for foreign affiliate(s) of a U.S. Reporter for which **no one** of the three items listed in I.B.2.a. was greater than \$25 million (positive or negative) at **any time** during the affiliate's 2014 fiscal year, and is not a foreign affiliate parent of another foreign affiliate being filed on Form BE-10B or BE-10C. See I.B.2.b.(3).

**d. Other requirements for filing Forms BE-10B, BE-10C, and BE-10D** –

- (1) **Rules for consolidation of foreign affiliate** – A U.S. Reporter who participates in BEA's BE-577 Quarterly Survey of U.S. Direct Investment Abroad, Direct Transactions of a U.S. Reporter with Foreign Affiliate, should consolidate foreign business enterprises on Forms BE-10B, BE-10C, and BE-10D in the same manner as on Form BE-577.

The following rules should be used in determining which foreign business enterprises may be consolidated into one foreign affiliate form:



**Note** – Foreign business enterprises that have an equity investment in an unconsolidated business enterprise should report that investment using the equity method of accounting. See also IV.C.

- (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, BE-10C, or BE-10D 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**.

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, BE-10C, or BE-10D and which one(s) will file a partial Form BE-10B, BE-10C, or BE-10D:

- BE-10B Part I, items 1–25 and Part V; or
- BE-10C Part I, items 1–18 and Part III; or
- BE-10D with the affiliate's name, country of location, primary industry, ownership percentages and debt balances.

The U.S. Reporter filing a **complete** BE-10B for a foreign affiliate owned by more than one U.S. Reporter should note that data must be reported by transactor. If the U.S. Reporter filing the complete BE-10B or BE-10C 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.

The U.S. Reporter filing the complete BE-10B or BE-10C must attach a note to the form stating it is not reporting data for the other U.S. Reporter(s) and 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, BE-10C, or BE-10D must be filed for a foreign affiliate of the U.S. Reporter that owns another foreign affiliate of that U.S. Reporter.

**Note** – If a foreign affiliate meeting the reporting requirements for form BE-10D owns another foreign affiliate being filed on Form BE-10B or BE-10C, the foreign affiliate parent must be filed on Form BE-10C.

- (4) **Relationship between Forms BE-10A and BE-10B, BE-10C, or BE-10D** – The term “U.S. Reporter” is defined to mean the fully consolidated U.S. domestic business enterprise; therefore, on Form BE-10B, BE-10C, or BE-10D, 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 or BE-10C, 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-10C, 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 on Forms BE-10B and BE-10C. 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 V of Form BE-10B, and Part III of Form BE-10C. Unless otherwise specified in the instructions on Forms BE-10B or BE-10C, all other items in each Part must be completed.



## II. DEFINITIONS

**A. 2014 fiscal year** is the U.S. Reporter's or the foreign affiliate's financial reporting year that has an ending date in calendar year 2014. U.S. Reporters or affiliates having a "52/53 week" fiscal year that ended within the first week of January 2015, are considered to have a 2014 fiscal year for purposes of filing this survey, and should report December 31, 2014 as their 2014 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 2014, is deemed to have a fiscal year identical to calendar year 2014.

### Change in fiscal year

**1. New fiscal year ends in calendar year 2014** – A U.S. Reporter that changed the ending date of its financial reporting year should file a 2014 BE-10 report that covers the 12 month period prior to the new fiscal year end date. The following example illustrates the reporting requirements.

**Example 1:** The U.S. Reporter had a June 30, 2013 fiscal year end date but changed its 2014 fiscal year end date to March 31. The U.S. Reporter should file a 2014 BE-10 report covering the 12 month period from April 1, 2013 to March 31, 2014.

The ending balance sheet amounts reported must be the correct balances as of March 31, 2014. The beginning balance sheet amounts reported must be the unrestated ending balances as of June 30, 2013.

**2. No fiscal year ending in calendar year 2014** – If a change in fiscal year results in the U.S. Reporter not having a fiscal year that ended in calendar year 2014, the U.S. Reporter **should file a 2014 BE-10 report that covers 12 months.** The following example illustrates the reporting requirements.

**Example 2:** The U.S. Reporter had a December 31, 2013 fiscal year end date but changed its next fiscal year end date to March 31. Instead of having a short fiscal year ending in 2014, the U.S. Reporter decides to have a 15 month fiscal year running from January 1, 2014 to March 31, 2015. The U.S. Reporter should file a 2014 BE-10 report covering a 12 month period ending in calendar year 2014, such as the period from April 1, 2013 to March 31, 2014.

In this example, the ending balance sheet amounts reported must be the correct balances as of March 31, 2014. The beginning balance sheet amounts reported must be the **unrestated ending balances as of December 31, 2013.**

For 2015, assuming no further changes in the fiscal year end date occur, the U.S. Reporter should file a BE-11 report covering the 12 month period from April 1, 2014 to March 31, 2015.

**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 stock for an incorporated business or an equivalent interest for an unincorporated business, 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 their voting privileges in a concerted manner to influence the management of a business enterprise. Each of 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, bank holding companies, and financial holding companies under the Gramm-Leach-Bliley Act.

Banks located on U.S. Military bases abroad servicing base personnel are not considered "foreign" and Form BE-10B, BE-10C, or BE-10D should not be filed.

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.

**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. *See II.R.*

**I. Foreign affiliate parent** means a U.S. Reporter's foreign affiliate which has an equity interest in another foreign affiliate of the U.S. Reporter.

**J. Foreign person** (*See II.Q.*) 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.

**Note** – A U.S. Reporter that is not a bank but owns a majority interest in a U.S. bank must consolidate its banking activities when filing its Form BE-10A.

**L. Intercompany** means between a U.S. Reporter and its foreign affiliates.

**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. Minority-owned foreign affiliate** means a foreign affiliate in which the combined direct and indirect ownership interest of at least one U.S. Reporter is 10 percent or more, but the combined direct and indirect ownership interests of all U.S. Reporters of the affiliate is 50 percent or less.

**Q. Person** (as the term is used in the broad legal sense) 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).

## II. DEFINITIONS—Continued

- R. 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.
- S. U.S. person** means any person resident in the United States or subject to the jurisdiction of the United States. *See III.D.*
- T. U.S. Reporter** means the U.S. person that 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 enterprise. *See II.K.*
- U. 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. For example, if the 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 operation 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 preparation of financial statements, including a balance sheet and income statement. (A mere record of disbursements to, or receipts from, the foreign operation or activity would not constitute a "financial statement" for this purpose.), or
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 an 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 is not subject to foreign income taxes, and
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, 2014 Annual Survey of Foreign Direct Investment in the United States. 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 provided the U.S. Reporter has a 10 percent or more ownership interest.) For purposes of the BE-10 survey, consider the foreign owner of the U.S. Reporter and the directly and indirectly owned foreign affiliates of the foreign owner (other than those held through the U.S. Reporter), as unaffiliated foreign persons. *See also I.B.1.d.(4).*

- C. Partnerships** – Most partnerships are either general or limited partnerships. The determination of percentage of voting interest in a general or limited partnership is based on who controls the partnership. The percentage of voting interest is NOT based on the percentage of ownership in the partnerships equity.

A **general partnership** usually consists of at least two general partners who together control the partnership. Unless a clause to the contrary is contained in the partnership agreement a general partnership is presumed to be controlled equally by each of the general partners.

A **limited partnership** usually consists of at least one general partner and one limited partner. The general partner usually controls a limited partnership, and therefore, has 100 percent voting interest in the limited partnership. Limited partners do not normally exercise any control over a partnership. Therefore, unless a clause to the contrary is contained in the partnership agreement, limited partners are presumed to have zero voting interest in a partnership.

**Note** – Cross-border holdings of limited partnerships are included in the annual Department of Treasury International Capital (TIC) securities data reports (TIC SHL(A) and TIC SHA(A)), and purchases and sales of limited partnerships with foreign counterparties should be included on the TIC S report.

- 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 it is 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 or BE-10C report, or report on the BE-10D, for the entity in the country of operation treating it as an incorporated foreign affiliate; do not file for the entity in the foreign 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 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, BE-10C, or entry on BE-10D must be filed for each foreign country in which it has operations, and a separate Form BE-10B, BE-10C, or entry on BE-10D 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 business operations from, and is located in, the United States, you must file a Form BE-10B, BE-10C, or BE-10D entry to report the equity investment in the affiliate and the affiliate's income. Show country of incorporation as country of location **and report the affiliate as a holding company (ISI code 5512)**. You must report the operating business enterprise located in the United States on the BE-15, 2014 Annual Survey of Foreign Direct Investment in the United States.

**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 Forms BE-10B, BE-10C, or BE-10D. However, a U.S. Reporter's disbursements to maintain foreign sales and representative offices must be reported on Form BE-125, Quarterly Survey of Transactions in Selected Services and Intangible Assets with Foreign Persons. Copies of Form BE-125 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.gov](http://www.bea.gov). (Under "International," select "Survey Forms and Related Materials" and then "U.S. International Services Transactions.") 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.

**Note** – 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 on this BE-10 survey.

**G. Foreign affiliate owned for only part of FY 2014**

Reports are required even though a foreign business enterprise was established, acquired, seized, liquidated, sold, expropriated, or inactivated during the U.S. Reporter's 2014 fiscal year.

The table below indicates how certain parts of Forms BE-10B, BE-10C, and BE-10D must be completed for foreign affiliates held by the U.S. Reporter for only part of FY 2014. **All** remaining items of the report forms must be completed as applicable.

**Note** – All data for year-end 2013 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 2013 or FY 2014, as appropriate.

Data on Forms BE-10B, BE-10C, or BE-10D					
During FY 2014 the foreign affiliate was:	Investment between U.S. Reporter and foreign affiliate <sup>1</sup> (a)		Balance Sheet Data (b)		Income statement data (c)
	Close FY 13	Close FY 14	Close FY 13	Close FY 14	Income Statement
<b>1. Established</b>	0	X	0	X	part <sup>3</sup> year
<b>2. Acquired from:</b>					
(a) Another U.S. Reporter	0	X	X <sup>2</sup>	X <sup>2</sup>	full <sup>2</sup> year
(b) Foreign person	0	X	0	X	part <sup>3</sup> year
<b>3. Sold to:</b>					
(a) Another U.S. Reporter	X	0	0 <sup>2</sup>	0	0 <sup>2</sup>
(b) Foreign person	X	0	X	0	part <sup>3</sup> year
<b>4. Liquidated</b>	X	0	X	0	part <sup>3</sup> year

<sup>1</sup> Part V, Section B of Form BE-10B, and Part III, Section C of Form BE-10C, and debt and other intercompany balances on Form BE-10D.

<sup>2</sup> A foreign affiliate that was acquired from (sold to) another U.S. Reporter during FY 2014 should be treated by the acquiring U.S. Reporter as a foreign affiliate for all of FY 2014. The foreign affiliate's financial and operating data reported by the U.S. Reporter acquiring the affiliate should cover all 12 months of FY 2014. 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 2013 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 2014.

<sup>3</sup> A foreign affiliate that was established, liquidated, acquired from or sold to a foreign person during FY 2014 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 2014, or the period from year-end 2013 to the time of the liquidation or sale, as appropriate.

**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.

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 that is leased to others while the owner is a U.S. resident, but which the owner intends to reoccupy, is considered real estate held for personal use.

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

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

**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 (*see II.Q.*) 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 (*see II.Q.*), but is not a business enterprise. The trust is considered to be the same as an intermediary, and should report as outlined in *III.J.3*. For reporting purposes, the beneficiary(ies) of the trust, is (are) considered to be the owner(s) for purposes of determining the existence of direct investment, except in two cases: (1) if there is, or may be, a reversionary interest, and (2) if a corporation or other organization creates a trust designating its shareholders or members as beneficiaries. In these two cases, the creator(s) of the trust is (are) deemed to be the owner(s) of the investments of the trust (or succeeding trusts where the presently existing trust has evolved out of a prior trust), for the purposes of determining the existence and reporting of direct investment.

This procedure is adopted 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 that are used to generate reports to stockholders, except where otherwise instructed. Generate reports for unincorporated persons on an equivalent basis.

Financial Accounting Standards Board Accounting Standards Codification Topics are referred to as "FASB ASC" 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 ASC 830 (FAS 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 ASC 830 (FAS 52), "Revenue and expense transactions shall be translated in a manner that produces approximately the same dollar amounts that would have resulted had the underlying transactions been translated into dollars on the dates they occurred."

Since separate translation of each transaction is usually impractical, the specific result can be achieved by using an average rate for the period.

On Forms BE-10B and BE-10C, certain revenue and expense transactions that 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** – 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, BE-10C, and BE-10D** – 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. You may report immaterial investments using the cost method of accounting if this treatment is consistent with your normal reporting practice. Report investments owned less than 20 percent in accordance with FASB ASC 320 (FAS 115) or the cost basis of accounting. *See important note on foreign affiliate consolidation rules under instruction I.B.2.d.*

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

**D. Industry classification** – A list and explanation of the industry classifications used are given in the **Guide to Industry Classifications for International Surveys, 2012**, (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, BE-10B, and BE-10C require data that may not be maintained in your 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 II, 20 through 31** – Number of employees in each industry of sales;
- **BE-10A, Part V, Section B, 53 through 56** – Distribution of sales or gross operating revenues, by transactor and by whether the sales were goods, services, or investment income;
- **BE-10A, Part VI**, – Exports and imports of the U.S. Reporter on a shipped basis;
- **BE-10B, Part IV, Section A** – Distribution of sales or gross operating revenues, by transactor, by destination, and by whether the sales were goods, services or investment income;
- **BE-10B, Part VI and BE-10C, Part IV** – Exports and imports of the foreign affiliate on a shipped basis.

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

**F. Space on form insufficient** – When space on a 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.

**G. 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.

## V. U.S. EXPORTS AND IMPORTS OF GOODS

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 transaction constitutes a U.S. export to an unaffiliated foreigner, not to the foreign affiliate and should not be recorded on the form for 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 and Border Protection 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.

**A. Timing.** Only include goods actually shipped between the United States and the affiliate during FY 2014 regardless of when the goods were charged or consigned. For example, include goods shipped by the U.S. Reporter to the affiliate in FY 2014 that were charged or consigned in FY 2015 but exclude goods shipped to the affiliate in FY 2013 that were charged or consigned to the affiliate in FY 2014.

**B. 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.

**C. 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.

**D. By (or to) whom goods were shipped.** Shipment by, or to, an entity refers to the physical movement of goods to or from the U.S. customs area by, or to, that entity regardless of by, or to whom the goods were charged or consigned. 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. exports shipped by the U.S. Reporter on the Form BE-10B or BE-10C, of the Italian affiliate, but not on that of the German affiliate. Similarly, if goods were charged by the U.S. Reporter to an affiliate but shipped to the affiliate by another U.S. person, the goods should be considered a U.S. export shipped by “other U.S. persons,” not by the U.S. Reporter, on the affiliate's Form BE-10B or BE-10C.

**Note – Goods shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by that entity.**

**E. Valuation of exports and imports.** Value U.S. 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.



## VI. FILING THE BE-10

- A. Due date** – A fully completed and certified BE-10 report comprising Form BE-10A, and Form(s) BE-10B, BE-10C, or BE-10D is due to BEA no later than May 29, 2015 for U.S. Reporters required to file fewer than 50 forms, and June 30, 2015 for U.S. Reporters required to file 50 or more forms.
- B. Extensions** – BEA hopes that by providing an extra month to file for U.S. Reporters submitting more than 50 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 no later than the original due date of the report and enumerate substantive reasons necessitating the extension. BEA will provide a written response to such requests.
- C. Assistance** – For assistance, telephone (202) 606-5566 or e-mail BEA at [be10/11@bea.gov](mailto:be10/11@bea.gov).

**NOTE:** BEA uses a Secure Messaging System to correspond with you via encrypted message to discuss questions relating to this form. We may use your e-mail address for survey-related announcements and to inform you about secure messages. When communicating with BEA by e-mail, please do not include any confidential business or personal information.

- D. Retention of copies** – 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 report's original due date.
- E. Electronic filing option (eFile)** – Forms that can be transmitted to BEA electronically will be available on the BEA Web site: [www.bea.gov/efile](http://www.bea.gov/efile). If you eFile, please do not submit paper reports.
- 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 & 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** – Business enterprises issuing annual reports to stockholders should furnish copies of these reports for FY 2014 when filing the BE-10 report.

# 2014 BE-10 ORDER FORM

To obtain additional copies of BE-10 forms and instructions, go to the BEA Web site: [www.bea.gov](http://www.bea.gov) or complete this order form and return it to BEA. See the instructions in the box at the bottom of the page to access the forms from the BEA Web site.

*Enter the quantity of each item you require:*

Item	Quantity	Item	Quantity
Form BE-10A		Instruction Booklet	
Form BE-10B		Guide to Industry Classifications for International Surveys, 2012	
Form BE-10C			
Form BE-10D		BE-10 Claim for Not Filing	

*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

E-mail: [be10/11@bea.gov](mailto:be10/11@bea.gov)

Visit our Web site: [www.bea.gov](http://www.bea.gov)

Select International – Survey Forms and Related Materials –  
U.S. Direct Investment Abroad and download  
and print survey forms.

Tear along broken line and detach before returning form.

Form used in U.S. MNE 2014- Revised data collection.  
Presented here for historical record.  
Find current forms at [www.bea.gov/dia](http://www.bea.gov/dia).