

U.S. DEPARTMENT OF COMMERCE
Bureau of Economic Analysis

**BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT
IN THE UNITED STATES — 1997**

**INSTRUCTION BOOKLET FOR FORMS BE-12(LF),
BE-12(SF), BE-12 Bank, and BE-12(X)**

INTRODUCTION

The Benchmark Survey of Foreign Direct Investment in the United States — 1997 is being conducted to collect data needed for compiling the nation's economic accounts and to provide a factual framework for addressing the concerns of policy makers and the general public about foreign direct investment in the United States. Reporting on the survey is mandatory under the International Investment and Trade in Services Survey Act (22 U.S.C. 3101 through 3108, as amended); **reports are due by May 31**. By law, the information reported may be used only for analytical and statistical purposes and, without your written permission, cannot be presented in a manner that allows it to be individually identified. A report must be filed by, or on behalf of, each U.S. business enterprise (including real estate held for other than personal use) in which a foreign person owned or controlled a direct or indirect interest of 10 percent or more at the end of the 1997 fiscal year.

Before preparing your report, please review the information contained in this **Instruction Booklet**. If you filed a report for fiscal year 1996 on the Bureau's Annual Survey of Foreign Direct Investment in the United States (BE-15), also review any guidance we may have given for filing that report and apply it to your benchmark survey report as well. Please include a copy of your 1997 annual financial statements with your benchmark survey report, as it may help us resolve questions without the need for follow-up contact. If, after reviewing the instructions, you believe you are not required to report, you must nevertheless complete and return Form BE-12(X), "Claim for exemption from filing BE-12(LF), BE-12(SF), or BE-12 Bank," within 30 days of the receipt of this letter.

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

The benchmark survey will provide information on an important segment of the U.S. economy. In 1995, for example, foreign-owned firms accounted for 6 percent of U.S. gross product originating in private industries, 11 percent of all U.S. employment in manufacturing, and 23 percent and 34 percent, respectively, of total U.S. exports and imports of goods. The last such survey was conducted for 1992.

In designing the survey, the Bureau sought to keep reporting burden at the minimum consistent with meeting its obligations to collect data. Nonetheless, I recognize and appreciate your efforts to meet the reporting requirements. If you need assistance, please do not hesitate to contact my staff at (202) 606-5577. Thank you for your cooperation.

Sincerely,



J. Steven Landefeld
Director
Bureau of Economic Analysis

CONTENTS

PAGE

I. REPORTING REQUIREMENTS	
A. Who must report	5
B. Exemption	5
C. Aggregation of real estate investments	5
II. DEFINITIONS	6
III. GENERAL INSTRUCTIONS	
A. Fiscal year reporting period	6
B. Calculation of indirect ownership interest	6
C. Accounting methods and records	7
D. Consolidated reporting by U.S. affiliate	7
E. Method of accounting for equity investments in business enterprises that are not fully consolidated	7
F. Changes in the reporting entity	7
G. Reporting by unincorporated U.S. affiliate	7
H. Industry and export and import trade classifications	7
I. Number of BE-12(LF), BE-12(SF), or BE-12 Bank Part IIIs, Investment and Transactions Between U.S. Affiliate and Foreign Parent, to be filed	8
J. Bearer shares	8
K. Separate filing of information by foreign parent or ultimate beneficial owner	8
L. Required information not available	8
M. Estimates	8
N. Specify	8
O. Space on form insufficient	8
IV. SPECIAL INSTRUCTIONS	
A. Insurance companies	8
B. Banks	9
C. Airlines and ship operators	9
D. Railroad transportation companies	9
E. Real estate	9
F. Partnerships	10
G. Estates, trusts, and intermediaries	10
H. Determining place of residence and country of jurisdiction of individuals	11
V. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS	
A. Industry classification	11
B. Certain realized and unrealized gains (losses)	11
C. Allocated expenses and sales of services by type	11
D. Employment and employee compensation	13
E. Research and development	13
F. U.S. merchandise exports and imports	14
G. Distribution of selected data by State	15
VI. FILING THE BE-12	
A. Due date	15
B. Mailing report forms to a foreign address	15
C. Extensions	15
D. Assistance	15
E. Annual stockholders' report	15
F. Number of copies	15
G. Where to send report	15
H. Confidentiality	15
BE-12 ORDER FORM	16

This is a 1995 BE-12 Survey form provided for information only. This form is no longer valid for the purpose of reporting to BEA. For current survey forms, please visit <https://www.bea.gov/help/information-for-survey-respondents>

I. REPORTING REQUIREMENTS

The publication in the **Federal Register** of the notice implementing this survey is considered legal notice to covered U.S. business enterprises of their obligation to report. Therefore, a response is required from persons subject to the reporting requirements of the BE-12 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 806.4 of 15 CFR, Chapter VIII. This may be accomplished by completing and returning Form BE-12(X) within 30 days of its receipt or by completing and returning Form BE-12(LF), BE-12(SF), or BE-12 Bank by May 31, 1998, whichever is applicable.

A. Who must report — A BE-12 report is required for each U.S. affiliate, i.e., for each U.S. business enterprise in which a foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise, at the end of the business enterprise's 1997 fiscal year. Also, see I.A.4. below.

A report is required even though the foreign person's voting interest in the U.S. business enterprise may have been established or acquired during the reporting period.

Beneficial, not record, ownership is the basis of the reporting criteria.

Voting securities, voting stock, ownership interest, and voting interest all have the same general meaning and are used more or less interchangeably throughout the instructions and the report form although one may be more appropriate than the others when referring to a specific business enterprise, or group of enterprises.

1. Form BE-12(LF) — Benchmark Survey of Foreign Direct Investment in the United States — 1997 (Long Form)

A Form BE-12(LF) must be completed and filed by May 31, 1998, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year, if:

- a. It is not a bank, and
- b. On a fully consolidated, or, in the case of real estate investments, an aggregated basis, one or more of the following three items for the U.S. affiliate (not the foreign parent's share) exceeded \$100 million (positive or negative) at the end of, or for, its 1997 fiscal year:

- (1) Total assets (do not net out liabilities)
- (2) Sales or gross operating revenues, excluding sales taxes, or
- (3) Net income after provision for U.S. income taxes.

2. Form BE-12(SF) — Benchmark Survey of Foreign Direct Investment in the United States — 1997 (Short Form)

A Form BE-12(SF) must be completed and filed by May 31, 1998, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year, if:

- a. It is not a bank, and
- b. On a fully consolidated, or, in the case of real estate investments, an aggregated basis, one or more of the following three items for the U.S. affiliate (not the foreign parent's share) exceeded \$3 million (positive or negative), but no one item exceeded \$100 million (positive or negative) at the end of, or for, its 1997 fiscal year:

- (1) Total assets (do not net out liabilities)
- (2) Sales or gross operating revenues, excluding sales taxes, or
- (3) Net income after provision for U.S. income taxes.

3. Form BE-12 Bank — Benchmark Survey of Foreign Direct Investment in the United States — 1997 (Bank Form)

A Form BE-12 Bank must be completed and filed by May 31, 1998, by each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year, if:

- a. It is a bank or bank holding company (see II.R. and IV.B., below) and,
- b. For all banking operations on a fully consolidated basis, one or more of the following three items for the U.S. affiliate (not the foreign parent's share) exceeded \$3 million (positive or negative) at the end of, or for, its 1997 fiscal year:
 - (1) Total assets (do not net out liabilities)
 - (2) Sales or gross operating revenues, excluding sales taxes, or
 - (3) Net income after provision for U.S. income taxes.

4. Form BE-12(X) — Benchmark Survey of Foreign Direct Investment in the United States — 1997, Claim for Exemption from Filing BE-12(LF), BE-12(SF), or BE-12 Bank

A Form BE-12(X) must be completed and filed within 30 days of the date it was received, or by May 31, 1998, whichever is sooner, by

- a. Each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year (whether or not the U.S. affiliate, or its agent, is contacted by BEA concerning its being subject to reporting in the 1997 benchmark survey), but is exempt from filing Form BE-12(LF), BE-12(SF), and BE-12 Bank (see I.B., below); and
- b. Each U.S. business enterprise, or its agent, that is contacted, in writing, by BEA concerning its being subject to reporting in the 1997 benchmark survey but that is not otherwise required to file the Form BE-12(LF), BE-12(SF), or BE-12 Bank.

- B. Exemption** — A U.S. affiliate as consolidated, or aggregated in the case of real estate investments (see I.C., below) is not required to file a Form BE-12(LF), Form BE-12(SF), or Form BE-12 Bank if each of the following three items for the U.S. affiliate (not the foreign parent's share) did not exceed \$3 million (positive or negative) at the end of, or for, its 1997 fiscal year:
- (1) Total assets (do not net out liabilities)
 - (2) Sales or gross operating revenues, excluding sales taxes, and
 - (3) Net income after provision for U.S. income taxes.

If a U.S. business enterprise is a U.S. affiliate but is not required to file a completed Form BE-12(LF), Form BE-12(SF), or Form BE-12 Bank because it falls below the exemption level, then it must complete and file a Form BE-12(X) with item 1 marked and the information requested in item 1 filled in.

- C. Aggregation of real estate investments** — All real estate investments of a foreign person must be aggregated for the purpose of applying the reporting criteria. A single report form must be filed to report the aggregate holdings, unless permission has been received from BEA to do otherwise. Those holdings not aggregated must be reported separately.

II. DEFINITIONS

- A. 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.
- B. 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.
- C. Person**, means any individual, branch, partnership, association, associated group, estate, trust, corporation, or other organization (whether or not organized under the laws of any State), and any government (including a foreign government, the U.S. Government, a State or local government, and any agency, corporation, financial institution, or other entity or instrumentality thereof, including a government sponsored agency).
- D. 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. 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.
 4. A corporation and its domestic subsidiaries.
- E. Foreign person** means any person resident outside the United States or subject to the jurisdiction of a country other than the United States.
- F. Direct investment** means the ownership or control, directly or indirectly, by one person of 10 per centum or more of the voting securities of an incorporated business enterprise or an equivalent interest in an unincorporated business enterprise.
- G. Foreign direct investment in the United States** means the ownership or control, directly or indirectly, by one foreign person of 10 per centum or more of the voting securities of an incorporated U.S. business enterprise or an equivalent interest in an unincorporated U.S. business enterprise, including a branch.
- H. Business enterprise** means any organization, association, branch, or venture which exists for profitmaking purposes or to otherwise secure economic advantage, and any ownership of any real estate.
- I. Branch** means the operations or activities conducted by a person in a different location in its own name rather than through an incorporated entity.
- J. Affiliate** means a business enterprise located in one country which is directly or indirectly owned or controlled by a person of another country to the extent of 10 per centum or more of its voting securities for an incorporated business enterprise or an equivalent interest for an unincorporated business enterprise, including a branch.
- K. U.S. affiliate** means an affiliate located in the United States in which a foreign person has a direct investment.
- L. Foreign parent** means the foreign person, or the first person outside the United States in a foreign chain of ownership, which has direct investment in a U.S. business enterprise, including a branch.
- M. Affiliated foreign group** means (i) the foreign parent, (ii) any foreign person, proceeding up the foreign parent's ownership chain, which owns more than 50 per centum of the person below it up to and including that person which is not owned more than 50 per centum by another foreign person, and (iii) any foreign person, proceeding down the ownership chain(s) of each of these members, which is owned more than 50 per centum by the person above it.
- N. Foreign affiliate of a foreign parent** means, with reference to a given U.S. affiliate, any member of the affiliated foreign group owning the U.S. affiliate that is not a foreign parent of the U.S. affiliate.
- O. U.S. corporation** means a business enterprise incorporated in the United States.
- P. Intermediary** means any agent, nominee, manager, custodian, trust, or any person acting in a similar capacity.
- Q. Ultimate beneficial owner (UBO)** is that person, proceeding up the ownership chain beginning with and including the foreign parent, that is not more than 50 percent owned or controlled by another person. (A person who creates a trust, proxy, power of attorney, arrangement, or device with the purpose or effect of divesting such owner of the ownership of an equity interest as part of a plan or scheme to avoid reporting information, is deemed to be the owner of the equity interest.) Note: Stockholders of a closely or privately held corporation are normally considered to be an associated group and may be a UBO.
- R. 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, U.S. branches and agencies of foreign banks whether or not they accept domestic deposits, savings and loans, savings banks, and bank holding companies, i.e., holding companies for which over 50 percent of their total income is from banks which they hold.
- S. 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 as owned by the lessor.
 2. **Operating lease** — Generally, a lease with a term which is less than the useful life of the asset and a transfer of ownership is not contemplated.
- T. U.S. affiliate's 1997 fiscal year** is the affiliate's financial reporting year that has an ending date in calendar year 1997.

III. GENERAL INSTRUCTIONS

- A. Fiscal year reporting period** — The report covers the U.S. affiliate's 1997 fiscal year. The affiliate's 1997 fiscal year is defined to be the affiliate's financial reporting year that has an ending date in calendar year 1997. Those affiliates having a "52/53 week" fiscal year that ends within the first week of January 1998 are considered to have a 1997 fiscal year for filing the benchmark survey and should report December 31, 1997 as their 1997 fiscal year end. For a business enterprise that does not have a financial reporting year, such as would be the case for investments in unimproved real estate, or does not have a financial reporting year ending in calendar year 1997, its fiscal year is deemed to be the same as calendar year 1997. (U.S. affiliates that changed the ending date of their financial reporting year in 1997 should contact BEA to determine what reporting period should be used.)
- B. Calculation of indirect ownership interest** — All direct and indirect lines of ownership interest held by a foreign person in a given U.S. business enterprise must be summed to determine whether the enterprise is a U.S. affiliate of the foreign person for purposes of reporting.

III. GENERAL INSTRUCTIONS — Continued

A foreign parent's percentage of indirect ownership interest in a given U.S. business enterprise is the product of the direct ownership percentage of the foreign parent in the first U.S. business enterprise in the ownership chain times that first enterprise's direct ownership percentage in the second U.S. business enterprise times each succeeding direct ownership percentage of each other intervening U.S. business enterprise in the ownership chain between the foreign parent and the given U.S. business enterprise.

If there is more than one line of ownership from the foreign parent, or if other members of the affiliated foreign group hold direct or indirect lines of ownership in the U.S. business enterprise, then all ownership interest lines must be summed to determine if the U.S. business enterprise is a U.S. affiliate of a foreign person.

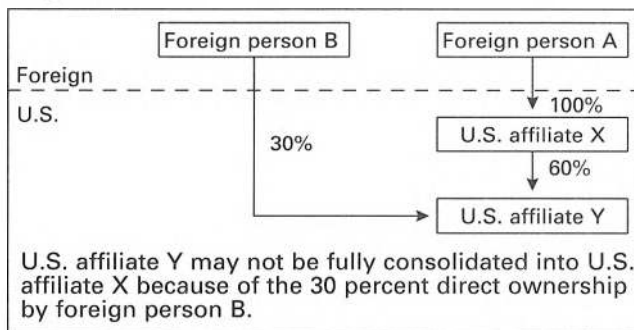
C. Accounting methods and records — Generally accepted U.S. accounting principles should be followed, unless otherwise specified. Corporations should generally use the same methods and records that are used to generate reports to stockholders except where the instructions indicate a variance.

Reports for unincorporated persons must be generated on an equivalent basis.

Reference to Financial Accounting Standards Board statements are referred to as "FASB" statements.

D. Consolidated reporting by U.S. affiliate — A U.S. affiliate must file on a fully consolidated domestic (U.S.) basis, including in the full consolidation all of its foreign parent's other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest, except that:

1. A separate BE-12 report may be filed by a U.S. affiliate that is more than 50 percent owned by another U.S. affiliate if the first U.S. affiliate is not normally fully consolidated because control is temporary and provided that written permission has been requested from and granted by BEA. In accordance with FASB 94, consolidation of majority-owned subsidiaries is required even if their operations are not homogeneous with those of the U.S. affiliate that owns them.
2. A U.S. affiliate in which a direct ownership interest and an indirect ownership interest are held by different foreign persons should not be fully consolidated into another U.S. affiliate, but must complete and file its own Form BE-12(LF), BE-12(SF), or BE-12 Bank. (See diagram below.)



The indirect ownership interest, even if more than 50 percent, should be reflected on the balance sheet and income statement of the owning U.S. affiliate's Form BE-12(LF), BE-12(SF) or BE-12 Bank on an equity basis. (If both the direct and indirect lines of ownership are held by the same foreign person, the affiliate may be fully consolidated and the minority interest must be eliminated. Contact BEA for guidance on how the minority interest should be reported on Form BE-12(LF), BE-12(SF), or BE-12 Bank.)

3. Special instructions apply to consolidation of U.S. affiliates in banking. See IV.B., below.
4. Foreign subsidiaries, branches, or other foreign operations or equity investments of a U.S. affiliate are NOT to be included on a fully consolidated basis, but are to be included only as provided under III.E.

If a U.S. affiliate is not fully consolidated in its U.S. parent's BE-12 report, it must be listed on Supplement B of the U.S. parent's Form BE-12(LF) or BE-12(SF) and must file its own Form BE-12(LF), BE-12(SF), or BE-12 Bank. If you normally prepare your consolidated financial statements using the proportionate consolidation method, please contact this office before using that method in completing Form BE-12(LF), BE-12(SF), or BE-12 Bank.

Hereinafter, the fully consolidated entity is considered one U.S. affiliate.

E. Method of accounting for equity investments in business enterprises that are not fully consolidated — A U.S. affiliate's equity investment in all foreign business enterprises and in U.S. business enterprises that are not fully consolidated should be accounted for as detailed below. Foreign business enterprises must not be fully consolidated with the U.S. affiliate no matter what the percentage ownership. When equity investments are included under the equity basis, intercompany account items MUST NOT be eliminated.

1. Generally, investment in those business enterprises owned 20 percent or more (including those that are majority-owned) should be reported using the equity basis. However, immaterial investments may be reported using the cost basis provided this basis is consistent with normal reporting practice.
2. Investment in those business enterprises owned less than 20 percent normally should be reported using the cost basis.

F. Changes in the reporting entity — Changes in the consolidated reporting entity that occurred during FY 1997 must NOT result in restatement of close FY 1996 balances. The close FY 1996 balances for balance sheet or other items should represent the reporting entity as it existed at the close of FY 1996. This principle applies throughout the report form; for example, in Part III, close FY 1996 intercompany account balances should be those between the foreign parent and the U.S. affiliate as they actually existed at the close of FY 1996.

G. Reporting by unincorporated U.S. affiliate

DIRECTLY OWNED — A separate BE-12 report shall be filed by each unincorporated U.S. affiliate, including a branch, which is directly owned 10 percent or more by a foreign person; two or more such directly owned U.S. affiliates may not be combined on a single Form BE-12(LF) or Form BE-12(SF). The only exceptions are for U.S. affiliates that are banks or real estate investments (see Special Instructions IV.B. and IV.E., below).

INDIRECTLY OWNED — An indirectly owned unincorporated U.S. affiliate owned more than 50 percent by another U.S. affiliate must normally be fully consolidated on the report with the U.S. affiliate that holds the ownership interest in it.

Otherwise, a separate report is required for each indirectly owned unincorporated U.S. affiliate.

H. Industry and export and import trade classifications

A list and explanation of the industry classifications and export and import trade classifications used are given in the "Guide to Industry and Foreign Trade Classifications for International Surveys," BE-799, which is included as part of the BE-12 package.

III. GENERAL INSTRUCTIONS — Continued

I. Number of BE-12(LF), BE-12(SF), or BE-12 Bank Part IIIs, Investment and Transactions Between U.S. Affiliate and Foreign Parent, to be filed — A separate Part III MUST be filed by the U.S. affiliate to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at anytime during the affiliate's 1997 fiscal year. If a foreign parent holds **both** a direct and an indirect interest, in the affiliate, then a separate Part III MUST be filed to report each voting interest.

If the U.S. affiliate had more than one foreign parent at **anytime** during its 1997 fiscal year, the foreign parent with the largest direct voting interest **at year-end** should report using the Part III that is included in the BE-12 report itself.

Use photocopies of the Part III to report all additional direct or indirect voting interests, held by foreign parents, in the affiliate. At the top of each Part III, enter the name of the U.S. affiliate shown in item 1 and primary employer identification (EI) number shown in item 4, of the BE-12 report.

Do not duplicate positions in, or transactions with, the U.S. affiliate when more than one Part III is filed.

J. Bearer shares — If the ownership in a U.S. affiliate by any owner in the ownership chain up to and including the ultimate beneficial owner (UBO) is represented by bearer shares, the requirement to disclose the information regarding the UBO remains with the reporting U.S. affiliate, except where a company in the ownership chain has publicly traded bearer shares. In that case, identification of the UBO may stop with the identification of a company whose capital stock is represented by the publicly traded bearer shares. For closely held companies with bearer shares that are not publicly traded, identifying the foreign parent or the UBO as "bearer shares" is not an acceptable response. The U.S. affiliate must pursue the identification of the UBO through managing directors, or any other official or intermediary.

K. Separate filing of information by foreign parent or ultimate beneficial owner — Where information is requested concerning the foreign parent or ultimate beneficial owner (UBO), if the foreign parent or UBO does not wish to make the information available to the U.S. affiliate for inclusion in the report, it may furnish it separately to BEA. In doing so, it must completely identify the U.S. affiliate BE-12 report and the Part III to which it pertains, separately reference the items to which the information pertains, and give an address (and phone number if in the United States) where the foreign parent or UBO can be contacted.

L. Required information not available — All reasonable efforts should be made to obtain the information required for reporting. Every question on each form should be answered, except where specifically exempt. When only partial information is available, an appropriate indication should be given.

M. Estimates — If actual figures are not available, estimates should be supplied and labeled as such. When data items cannot be fully subdivided as required, totals and an estimated breakdown of the totals should be supplied.

Certain sections of the BE-12(LF) require data that may not normally be maintained in a company's customary accounting records. Provision of precise data in these sections may present the respondent with a substantial burden beyond what is intended by BEA. This may be especially true for:

- **Part I, Items 25 thru 35** — Number of employees in each industry of sales;
- **Part II, Section D** — Distribution of sales or gross operating revenues, by whether the sales were goods, investment income, or services, and the distribution of sales of services by transactor;
- **Part II, Section G, Items 88 thru 89, column (1)** — Number of acres of land;
- **Part II, Section J** — Exports and imports of U.S. affiliate on a shipped basis, by product and country; and
- **Part II, Section K** — Data disaggregated by State.

Data provided in these sections may be reasonable estimates based upon the informed judgement of persons in the responding organization, sampling techniques, prorations based on related data, etc. The procedures used should be consistently applied from one BEA survey to the next.

N. Specify — When "specify" is included in certain data items, the type and dollar amount of the major items included must be given for at least the items mentioned in the line instruction.

O. Space on form insufficient — When space on a form is insufficient to permit a full answer to any item, the required information should be submitted on supplementary sheets, appropriately labeled and referenced to the item number and the form.

IV. SPECIAL INSTRUCTIONS

A. Insurance companies — When there is a difference, the financial and operating data in this report are to be prepared on the same basis as an annual report to stockholders, rather than on the basis of an annual statement to an insurance department. Valuation should be according to normal commercial accounting procedures, not at the rates promulgated by the National Association of Insurance Commissioners. Include assets not acceptable for inclusion in the annual statement to an insurance department.

Item on Form BE-12(LF):

- 41 CURRENT RECEIVABLES** — Include current items such as agents' balances, uncollected premiums, amounts recoverable from reinsurer, and other current notes and accounts receivable (net of allowances for doubtful items) arising from the ordinary course of business.
- 48 CURRENT LIABILITIES AND LONG-TERM DEBT** — 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. Policy reserves are to be included in "Other non-current liabilities," item 49, unless they are clearly current liabilities.
- 57 SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES** — Include items such as earned premiums, annuity considerations, gross investment income, and items of a similar nature. Exclude income from unconsolidated affiliates that is to be reported in item 58 and certain gains or losses that are to be reported in item 59.
- 59 & 72 CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES)** — Include, as appropriate, realized gains or losses due to profit or loss on the sale or maturity of investments, and unrealized gains or losses due to changes in the valuation of investments.
- 62 COST OF GOODS SOLD OR SERVICES RENDERED, AND SELLING, GENERAL, AND ADMINISTRATIVE EXPENSES (COSTS AND EXPENSES RELATING TO OPERATIONS)** — Include costs relating to sales or gross operating revenues, item 57, such as policy losses incurred, death benefits, matured endowments, other policy benefits, increases in liabilities for future policy benefits, other underwriting expenses, and investment expenses.
- 77 INVESTMENT INCOME** — Report that portion of sales or gross operating revenues, items 75 and 57, that is investment income (other than profit or loss on the sale or maturity of investments, which should be reported in item 59).
- 78 SALES OF SERVICES** — Include premium income and income from other services, if any.

IV. SPECIAL INSTRUCTIONS — Continued

- B. Banks** — U.S. bank affiliates are defined as U.S. affiliates classified in 1997 International Surveys Industry (ISI) codes 5221 and 5229.

A significant amount of information on the activities of foreign-owned U.S. banks is already being reported to other agencies of the Federal Government. Form BE-12 Bank is designed to yield only such additional information as is deemed necessary.

- 1. Consolidation** — The consolidation rules stated in III.D. above apply, except that:

Banks and bank holding companies (BHC's) that directly or indirectly own more than a 50 percent interest in one or more U.S. affiliates in nonbanking industries are **not** permitted to file a single consolidated report on Form BE-12 Bank. Rather, all their U.S. affiliates in banking, including International Banking Facilities (IBF's), must be fully consolidated on Form BE-12 Bank, and all their U.S. affiliates in nonbanking industries must be consolidated on Form BE-12(LF) or BE-12(SF), whichever is applicable. (Note: A U.S. affiliate that provides support to a bank, such as a real estate subsidiary set up to hold the office buildings occupied by a U.S. bank affiliate, is considered to be in banking and should be consolidated on Form BE-12 Bank.)

If a directly-foreign-owned U.S. bank affiliate or BHC files separate reports for its banking and nonbanking activities, both reports should be classified as directly foreign owned. In the "name of U.S. affiliate," item 1 of each form, include "banking" on Form BE-12 Bank, and "nonbanking" on Form BE-12(LF) or BE-12(SF).

All U.S. branches and agencies (including IBF's) of a given foreign parent may be aggregated on a single Form BE-12 Bank. (Note, however, that subsequent filing of quarterly reports with BEA, if required, must be on the same, aggregated, basis.)

Operations of branches that are separately chartered offshore, in the Cayman Islands or the Bahamas for example, are not to be reported in the BE-12 survey, because they are considered to be foreign branches of the foreign parent.

For an incorporated U.S. bank affiliate, the number of its U.S. branches should **not** be reflected in item 12 of Form BE-12 Bank (the number of U.S. affiliates consolidated), and the U.S. branches should **not** be listed on Supplement A.

- 2. Special Instructions —**

Part III, Sections B through E:

Direct investment in a U.S. bank affiliate includes the foreign parent's equity investment and that portion of its debt investment in the U.S. affiliate that does not arise from the parent's or affiliate's normal banking business; similarly, the direct investment flows that enter the U.S. balance of payments accounts for these affiliates include only transactions related to such "permanent" investment. All other transactions and positions -- mainly claims and liabilities arising from the parent's and affiliate's normal banking business -- are excluded from direct investment because they are included, with other banking claims and liabilities, in the portfolio account data reported on the Treasury Department's International Capital (TIC) forms.

In order to avoid duplication in U.S. Government statistics, debt investment (item 62) and total owner's equity (items 66 and 69), and changes in these items, reported on Form BE-12 Bank, should not be reported on Treasury's TIC forms. Also, interest and fees related to items reportable on Treasury's TIC forms should not be reported in Section D of Form BE-12 Bank.

Debt transactions and positions of the U.S. bank affiliate with **foreign affiliates of the foreign parent** should be reported on Treasury's TIC forms, not on Form BE-12 Bank.

Item on Form BE-12 Bank:

62 FOREIGN PARENT'S DEBT INVESTMENT IN U.S. AFFILIATE — Report any loans from the foreign parent or home office that are nonbanking in nature including, for incorporated bank affiliates, that part of item 19 that is considered to be "permanent" debt investment by the foreign parent. Branches and agencies should include: deposits by the home office that may be required by regulatory agencies to offset portions of loan portfolios or maintain liquidity, such as special deposits, reserve deposits, or capital maintenance accounts; and non-interest-bearing loans from the home office, whether or not denominated in U.S. dollars (but converted to U.S. dollars for purposes of this report).

C. Airlines and ship operators — U.S. stations, ticket offices, and terminal and port facilities of foreign airlines and ship operators that provide services **ONLY** to the foreign airlines' and ship operators' own operation are not required to be reported. Reports are required when such enterprises produce significant revenues from services provided to unaffiliated persons.

D. Railroad transportation companies — Railroad transportation companies should include only the net annual balances for interline settlement items (car hire, car repair, freight revenues, switching revenues, and loss and damage settlements) in items 41, 46, 48, 238, and 239 of Form BE-12(LF) and items 37, 38, 66, and 67 of Form BE-12(SF). Receipts or payments of the same interline settlement items should be excluded from items 259 and 261 of Form BE-12(LF) and items 80 and 81 of Form BE-12(SF).

E. Real Estate — The ownership of real estate is defined to be a business enterprise, and if the real estate is foreign owned, it is a U.S. affiliate of a foreign person. A BE-12 report is required unless the enterprise is otherwise exempt.

Residential real estate held exclusively for personal use and not for profitmaking purposes is not subject to the reporting requirements. A residence which is an owner's primary residence that is then leased by the owner while outside the United States, but which the owner intends to reoccupy, is considered real estate held for personal use.

Ownership of U.S. residential real estate by a corporation whose sole purpose is to hold the real estate for the personal use of the owner(s) of the corporation is considered to be real estate held for personal use and therefore not subject to the reporting requirements.

A foreign person holding real estate investments that are reportable on the BE-12 must aggregate all such holdings for the purpose of applying the reporting criteria (see I.C above). If the aggregate of such holdings exceeds one or more of the exemption levels, then the holdings must be reported even if individually they would be exempt. A single Form BE-12(LF) or BE-12(SF) should be filed to report the aggregated holdings, unless permission has been received from BEA to do otherwise. In the latter case, those holdings not aggregated must be reported separately on Form BE-12(LF) or BE-12(SF); the reports must be filed as a group and notice given that they are all for one owner.

In Part I, Identification of U.S. Affiliate, for real estate investments being reported, BEA is not seeking a legal description of the property, nor necessarily the address of the property itself. Because there may be no operating

IV. SPECIAL INSTRUCTIONS — Continued

business enterprise as such for the investment, what is wanted is a consistently identifiable investment (i.e., U.S. affiliate) together with an address to which report forms can be mailed so that the investment (affiliate) can be reported on a consistent basis from survey to survey, or period to period.

Thus, in item 1 of the BE-12 survey forms the "name and address" of the U.S. affiliate might be:

XYZ Corp. N.V., Real Estate Investments
c/o B&K Inc., Accountants
120 Major Street
Miami, FL XXXXX

If the investment property has a name, such as Sunrise Apartments, Acme Building, etc., the name and address in item 1 of the BE-12 survey forms might be:

Sunrise Apartments
c/o ABC Real Estate
120 Major Street
Miami, FL XXXXX

There are questions throughout the report forms that may not be applicable to certain types of real estate investments, such as the employer identification number, or, for unimproved land held as an investment, number of employees, and exports and imports of U.S. affiliate. In such cases, the items should be marked "none."

If a foreign 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 foreign person's share, is a U.S. affiliate and must be reported as set out below:

1. If the foreign interest in such a U.S. affiliate is directly held by the foreign person, then a Form BE-12(LF) or BE-12(SF) must be filed by the affiliate (subject to the exemption criteria and aggregation rules discussed above).
2. If such a U.S. affiliate is owned more than 50 percent by another U.S. affiliate, the owned affiliate must be fully consolidated in the Form BE-12(LF) or BE-12(SF) of the owning affiliate.
3. If such a U.S. affiliate is owned 50 percent or less by another U.S. affiliate, a separate Form BE-12(LF) or BE-12(SF) must be filed by the owned affiliate, and the BE-12 report form of the owning affiliate must show its equity investment in the owned affiliate.

For farms that are not operated by their foreign owners, the income statements and related items should be prepared based on the extent to which the income from the farm accrues to, and the expenses of the farms are borne by, the owner. Generally this means that income, expenses, and gain (loss) assignable to the owner should reflect the extent to which the risk of the operation falls on the owner. For example, even though the operator and other workers on the farm are hired by a management firm, if their wages and salaries are assigned to, and borne by, the farm operation being reported, then the operator and other workers should be reported as employees of that farm operation and the wages and salaries should be included as an expense in the income statement.

EXAMPLES:

1. If the farm is leased to an operator for a fixed fee, the owner should report the fixed fee in his "sales or gross operating revenue," and should report the non-operating expenses that he may be responsible for, such as real estate taxes, interest on loans, etc., as expenses in the income statement.
2. If the farm is operated by another person on a share arrangement whereby income and expenses are shared by the owner and operator in some ratio, only the owner's share of the income should be shown in "sales

or gross operating revenues," and only the owner's share of operating expenses and non-operating expenses should be shown elsewhere in the income statement, and in related items, as appropriate.

3. If the farm is operated by a management firm that oversees the operation of the farm and hires an operator, but the operating income and expenses are assigned to the owner, the income and expenses so assigned should be shown in the requested detail in the income statement, and related items, as appropriate. (The report should not show just one item, i.e., the net of income less the management fee, where the management fee includes all expenses.)

F. Partnerships — Limited partners do not have voting rights in a partnership and therefore cannot have direct investment in a partnership; their investment is considered to be portfolio investment. Determination of the existence of direct investment in a partnership is based on the country of residence of, and the percentage control exercised by, the general partner(s), although the latter may differ from the financial interest of the general partner(s).

G. Estates, trusts, and intermediaries

A FOREIGN ESTATE is a person and therefore may have direct investment, and the estate, not the beneficiary, is considered to be the owner.

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

This procedure is adopted in order to fulfill the 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).

FOR AN INTERMEDIARY:

1. If a particular foreign direct investment in the United States is held, exercised, administered, or managed by a U.S. intermediary for the foreign beneficial owner, such intermediary is responsible for reporting the required information for, and in the name of, the U.S. affiliate, and will report on behalf of the U.S. affiliate or will instruct the U.S. affiliate to submit the required information. Upon so instructing the U.S. affiliate, the intermediary is 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 U.S. affiliate, and has supplied the U.S. affiliate with any information in the possession of, or which can be secured by, the intermediary that is necessary to permit the U.S. affiliate to complete the required reports. When acting in the capacity of an intermediary, the accounts or transactions of the U.S. intermediary with a foreign beneficial owner are considered as accounts or transactions of the U.S. affiliate with the foreign beneficial owner. To the extent such transactions or accounts are unavailable to the U.S. affiliate, they may be required to be reported by the intermediary.
2. If a foreign beneficial owner holds a U.S. affiliate through a foreign intermediary, the U.S. affiliate may report the intermediary as its foreign parent but, when requested, must also identify and furnish information concerning the foreign beneficial owner. Accounts or transactions of the U.S. affiliate with the foreign intermediary are considered as accounts or transactions of the U.S. affiliate with the foreign beneficial owner.

IV. SPECIAL INSTRUCTIONS — Continued

H. Determining place of residence and country of jurisdiction of individuals — An individual is considered a resident of, and subject to the jurisdiction of, the country in which physically located, subject to the following qualifications:

1. Individuals who reside, or expect to reside, outside their country of citizenship for less than one year are considered to be residents of their country of citizenship.
2. Individuals who reside, or expect to reside, outside their country of citizenship for one year or more are considered to be residents of the country in which they are residing, except as provided in paragraph IV.H.3.
3. Notwithstanding paragraph IV.H.2., if an owner or employee of a business enterprise resides outside the country of location of the enterprise for one year or more for the purpose of furthering the business of the enterprise, and the country of the business enterprise is the country of citizenship of the owner or employee, then such owner or employee nevertheless is considered a resident of the country of citizenship, provided there is the intent to return within a reasonable period of time.
4. Individuals and members of their immediate family who are residing outside their country of citizenship as a result of employment by the government of that country -- diplomats, consular officials, members of the armed forces, etc. -- are considered to be residents of their country of citizenship.

V. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS

A. Industry classification — Enter in items 25 through 34 of Form BE-12(LF) and items 14 and 15, or items 31 through 34 of Form BE-12(SF) and items 13 through 15 of Form BE-12 Bank the 4-digit 1997 ISI code and the sales associated with each code. For a full explanation of each code, see the "Guide to Industry and Foreign Trade Classifications for International Surveys." If fewer than ten codes are used on Form BE-12(LF) or fewer than four codes are used on Form BE-12(SF) or fewer than three codes are used on Form BE-12 Bank, total sales must be accounted for.

For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activities).

Holding companies should show total income. Note, however, that industry classification of a U.S. affiliate that is a conglomerate is based on the activities of the fully consolidated U.S. business enterprise. The "holding company" classification (i.e., 1997 ISI code 5510), therefore, is often an invalid industry classification for a conglomerate. Call BEA for further assistance if this is the U.S. affiliate's apparent classification.

B. Certain realized and unrealized gains (losses) -- Items 59 and 72 of Form BE-12(LF) and items 28 and 36 of Form BE-12 Bank--include:

1. Gains or losses from the sale, disposition, or revaluation of investment securities. (Dealers in securities, other finance companies, and insurance companies, see special instructions below.)
2. Gains or losses from the sale, disposition, or revaluation of land, other property, plant, and equipment, or other assets. (Real estate companies, see special instructions below.) However, gains or losses from the sale of inventory assets in the ordinary course of trade or business should not be included.

3. Gains or losses from remeasurement of the affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period and transaction gains (losses) taken to income in accordance with FASB 52.
4. Gains or losses due to extraordinary items (except those resulting from legal judgements and accidental damage to fixed assets).
5. Material gains or losses resulting from unusual or infrequently occurring items.

Gains or losses included in the income statement should be reported in item 59 of Form BE-12(LF) or item 28 of Form BE-12 Bank before income tax effect. Gains or losses taken directly to retained earnings, or to a surplus or other equity account, including translation adjustments per FASB 52 and valuation allowances for marketable debt and equity securities per FASB 115, should be reported in item 72 of Form BE-12(LF) or item 36 of Form BE-12 Bank after giving effect to income tax liability (benefit), if any, on the gains or losses.

Dealers in securities do not include realized gains or losses due to profit or loss on the sale or maturity of investments in either item 59 or 72, as appropriate, of Form BE-12(LF). However, unrealized gains or losses due to changes in the valuation of investments that are recognized during the period should be included in item 59 or 72, as appropriate, of Form BE-12(LF).

Finance companies (other than dealers in securities) and **insurance companies** should include in item 59 or 72, as appropriate, of Form BE-12(LF), realized gains or losses due to profit or loss on the sale or maturity of investments and unrealized gains or losses due to valuation allowances for marketable debt and equity securities, per FASB 115.

Real estate companies should not include in item 59 of Form BE-12(LF) gains or losses from the sale of real estate in the ordinary course of trade or business. However, a gain or loss that is recognized due to revaluation of assets without a sale should be shown in item 59 or 72, as appropriate, of Form BE-12(LF).

C. Allocated expenses and sales of services by type — Items 261a. through f. and 268 through 295, columns (8) through (10) of Form BE-12(LF) and items 81 and 82 of Form BE-12(SF).

1. Insurance services — To avoid duplication with other BEA surveys report **ONLY** the following:

On Form BE-12(LF) —

In item 261a., column 1, report payments by the U.S. affiliate of premiums for the purchase of primary insurance from the foreign parent

In item 261a., column 3, report losses paid by the foreign parent to the U.S. affiliate on such insurance

In items 268 through 281, column 8, report payments by the U.S. affiliate of the purchase of primary insurance from foreign affiliates of the foreign parent

In items 282 through 295, column 8, report losses paid by foreign affiliates of the foreign parent on such insurance

On Form BE-12(SF) —

In item 81, column 1, report payments by the U.S. affiliate of premiums for the purchase of primary insurance from the foreign parent and foreign affiliates of the foreign parent

In item 81, column 2, report losses paid by the foreign parent and foreign affiliates of the foreign parent to the U.S. affiliate on such insurance

V. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

2. Financial services

Report payments and receipts for the following types of financial services:

- Brokerage — including foreign exchange brokerage,
- Private placement of securities,
- Underwriting of securities,
- Financial management,
- Credit-related services — excluding credit card services,
- Financial advisory and custody services,
- Securities lending,
- All other financial services — including
 - asset pricing,
 - security exchange listing fees,
 - demand deposit fees,
 - securities rating services,
 - electronic funds transfer (include payments to SWIFT),
 - check processing fees,
 - mutual fund exit fees, load charges, and 12b-1 service fees,
 - securities redemption or transfer,
 - ATM network services,
 - securities or futures clearing and settling services.

Do not report as financial services

- Fees for commodity or merchandise brokerage services,
- Earnings from buying and selling (i.e., trading) commercial paper or other securities for your own account,
- Gains or losses due to selling or revaluing securities,
- Funding for sales promotion and representative offices (report in item 261f. "other" services),
- Receipts or payments for credit card enhancements (e.g., travel insurance, extended warranties, and discounts on tour packages or other purchases),
- Interest under repurchase or reverse repurchase agreements,
- Earnings from dealer markups on buy and sell transactions (i.e., bid/ask price spreads),
- Real estate brokerage fees,
- Business brokerage fees,
- Stock quotation and financial information services (report in item 261f. "other" services),
- Annuity purchases and payments to annuitants,
- Pension fund contributions and benefits,
- Premiums and other proceeds from writing (selling) options, forwards, futures and swaps,
- Earnings of principals from buying and selling of financial instruments,
- Bid/ask price spreads and trading profits on foreign currency exchange transactions,
- Insurance premiums and losses, and commissions on insurance,
- Interest and dividend receipts and payments

3. Transportation — Report payments by the U.S. affiliate to the Affiliated Foreign Group for carrying merchandise from foreign destinations to the United States **and between foreign destinations**; report receipts by the U.S. affiliate from the Affiliated Foreign Group for carrying merchandise from the United States to foreign destinations and for carrying freight between foreign destinations.

4. Computer and information services — Report payments and receipts for: **1.** computer and data processing services, including data entry, processing, and tabulation; computer systems analysis, design, engineering, and custom programming; and other computer services, including timesharing, maintenance, and repair, and **2.** database and other information services, including business, financial, or technical databases; reservation systems; and credit reporting and authorization systems.

5. Communication services — Report payments by the U.S. affiliate to the Affiliated Foreign Group and receipts by the U.S. affiliate from the Affiliated Foreign Group for:

- Message telephone services and other jointly provided (basic) services — Report payments for transmitting messages originating in, or routed through, the United States to foreign destinations. Report receipts for the U.S. affiliate's share of revenues for transmitting messages (including voice, data, video, satellite, images, telex, telegram, cable, etc.) originating abroad to or through U.S. destinations, or between foreign destinations. (For example, for messages originating in a Caribbean country routed through the United States to Western Europe, report separately the receipts from the Caribbean country in which the messages originated and the payments to the country of destination.)
- Private leased channel services — Report payments for leased channels and circuits terminating in foreign countries. Report receipts for channels and circuits terminating in the United States and for channels and circuits between foreign points.
- Value-added telecommunications services — Electronic mail, voice mail, and code and protocol processing; Facsimile services and videoconferencing; Internet connections (including Internet backbone and router services); and other value-added services.
- Support services related to the maintenance and repair of telecommunications equipment, ground station services, capacity leasing for transiting and launching of communications satellites.

6. Other services — Report payments and receipts for other services that are separately billed and that would normally be **included** in sales or gross operating revenues of the seller of the service (item 57 on this form for the U.S. affiliate) and allocated expenses or reimbursements for management, professional, technical, or other services that normally would be **included** in "other income" in the income statement of the provider of the service (item 60 on this form for the U.S. affiliate)

V. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

D. Employment and employee compensation — Items 38, column (3), 83 and 84 of Form BE-12(LF); items 17a. and 17b. or items 41 and 54, column 3, of Form BE-12(SF); and, items 30 and 50, column 3, of Form BE-12 (BANK) — Employment and employee compensation data must be based on payroll records and relate to activities during the reporting period. The employment and employee compensation data must cover only activities that were charged as an expense on the income statement, charged to inventories, or capitalized during the reporting period. Do not include data related to activities of prior periods, such as those capitalized or charged to inventories in prior years.

1. **Employment** is the number of full-time and part-time employees on the payroll at the end of FY 1997, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, FY 1997 may be used provided it is a reasonable proxy for the end of FY 1997 number. If employment at the end of FY 1997, or the count taken at some other time during FY 1997, was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations should be given. If the business enterprise's activity involves large seasonal variations, the average number of employees for FY 1997 should be given. If given, the average should be the average for FY 1997 of the number of persons on the payroll at the end of each payroll period, month, or quarter. If precise figures are not available, give your best estimate of the number of employees for FY 1997.
2. **Collective bargaining agreements** — Item 39 of Form BE-12(LF) — Employees are covered by collective bargaining agreements if:
 - a. They are represented by a labor organization which is recognized as their bargaining agent,
 - b. Their wages are determined by collective bargaining, and
 - c. Settlements are embodied in signed, mutually binding collective bargaining agreements.

Thus, in item 39 of Form BE-12(LF), employees covered by national unions, plant unions, or any other organization meeting these criteria should be included. A reasonable estimate of the number of these employees is acceptable. If necessary, to facilitate estimation, you may consider all employees of a given establishment, plant, location, unit, etc., to be covered by collective bargaining agreements if a majority of those employees meet the three criteria above.

3. **Employees of administrative offices and auxiliary units** — Item 35, column 3, of Form BE-12(LF) and item 54a. of Form BE-12(SF) — Auxiliary units and administrative offices are primarily engaged in performing management and support services for the fully consolidated U.S. affiliate, such as accounting, data processing, legal services, research and development and testing, and warehousing. Administrative offices and auxiliary units are typically located separately from the operating units of the company. However, employees performing administrative or auxiliary activities that are located at an operating unit should be included if those employees also serve other operating units of the company and information on the number of these employees is available from the company's records.
4. **Employee compensation** consists of wages and salaries of employees and employer expenditures for all employee benefit plans.

- a. Wages and salaries are the 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, profitsharing amounts, and commissions. Exclude commissions paid to independent personnel who are not employees.

Wages and salaries 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. (Employer contributions to benefit funds are "included in employee benefit plans.")

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

- b. **Employee benefit plans** — Employer expenditures for all employee benefit plans, including those required by government statute, those resulting from a collective-bargaining contract, or those that are voluntary. Employee benefit plans 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. If plans are financed jointly by the employer and the employee, only the contributions of the employer should be included.
- E. Research and development** — Items 109 through 114 of Form BE-12(LF) and item 20 or item 43 of Form BE-12(SF) — Research and development (R&D) includes basic and applied research in science and engineering, as well as design and development of prototypes and processes, if the purpose of such activity is to:
1. Pursue a planned search for new knowledge whether or not the search has reference to a specific commercial application;
 2. Apply existing knowledge to the creation of a new product or process, including evaluation of use; or
 3. Apply existing knowledge to the employment of a present product or process.

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

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

V. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

F. U.S. merchandise exports and imports — Items 115 through 168 of Form BE-12(LF) and items 44 and 45 of Form BE-15(SF) — The data on U.S. merchandise trade between U.S. affiliates and foreigners are to be reported on a "shipped" basis -- i.e., on the basis of when, where, and to (or by) whom the goods were shipped -- in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. However, it is recognized that U.S. affiliates keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were billed or charged. Differences between the "charged" and "shipped" bases may be substantial. A major difference arises when a U.S. affiliate 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. affiliate records the transactions on its books, it would show a purchase charged to it from country A and a sale charged by it to country B. If the U.S. affiliate'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 U.S. export, respectively. Other differences arise when the U.S. affiliate charges the sale of its products to a foreign parent 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 should be a U.S. export to an unaffiliated foreigner, not to the foreign parent, and the destination should be the country of the unaffiliated foreigner, not that of the foreign parent.

For many U.S. affiliates, these and other differences between the "charged" and "shipped" bases may not arise. If there is no material difference between the two bases, the "charged" basis may be used. However, if a material difference does exist, then trade must be reported on the "shipped" basis. For this purpose, the U.S. affiliate may have to derive the data from export and import declarations filed with U.S. Customs or from shipping and receiving documents, rather than from accounting records, or may have to otherwise adjust its data from a "charged" to a "shipped" basis. In item 115 of Form BE-12(LF), the U.S. affiliate must indicate whether there is a material difference between the two bases in determining what is considered U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade. In item 116 of Form BE-12(LF), the U.S. affiliate must indicate that the data are in fact being reported essentially on the "shipped" basis. BEA will ask the U.S. affiliate to refile the data if it determines that there is a material difference between the "charged" and "shipped" bases, and that the data are not on, or adjusted to, the "shipped" basis.

1. Definition of U.S. merchandise trade — The phrases "U.S. merchandise trade," "U.S. merchandise exports," and "U.S. merchandise imports" refer to physical movements of goods between the customs area of the United States and the customs area of a foreign country. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases, or entered into intercompany accounts when initially consigned. Exclude the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or merchandise.

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

United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

- 2. Timing** — Only goods actually shipped between the United States and a foreign country during FY 1997 should be included, regardless of when the goods were charged or consigned. For example, goods shipped by the U.S. affiliate in FY 1997 that were charged or consigned in FY 1998, should be included, but goods shipped in FY 1996 that were charged or consigned in FY 1997 should be excluded.
 - 3. Trade of the U.S. affiliate** — Goods shipped by, or to, the U.S. affiliate whether or not they were actually charged or consigned by, or to, the U.S. affiliate, are considered to be trade of the U.S. affiliate.
 - 4. Country of ultimate destination or origin** — On Form BE-12(LF), items 144 through 168, the country of ultimate destination is the country where the goods are to be consumed, further processed, or manufactured, **as known to the shipper at the time of exportation. If the shipper does not know the country of ultimate destination, the shipment should be credited to the last country to which the shipper knows that the merchandise will be shipped in the same form as when exported.** The country of origin is the country where the goods were grown, mined, or manufactured. In instances where the country of origin cannot be determined, the transactions are credited to the country of shipment.
 - 5. Trade by product** — In disaggregating U.S. merchandise exports and imports by product, see the "Guide to Industry and Foreign Trade Classifications for International Surveys," Part II, for a detailed description of the product categories used.
 - 6. By (or to) whom goods were shipped** — Shipment by, or to, an entity refers to the physical movement of merchandise to or from the U.S. customs area by, or to, that entity regardless of by, or to, whom the merchandise was charged or consigned. Thus, for example, if the U.S. affiliate charges goods to a foreign parent in France but ships the goods to an unaffiliated foreigner in Switzerland, the goods are considered U.S. merchandise exports by the U.S. affiliate to the unaffiliated foreigner in Switzerland and should be recorded as such on the U.S. affiliate's Form BE-12(LF) or BE-12(SF).
- NOTE: Merchandise shipped by an independent carrier or a freight forwarder at the expense of an entity are shipments by the entity.
- 7. Valuation of exports** — U.S. merchandise exports should be valued f.a.s. (free alongside ship) at the U.S. port of exportation. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the U.S. port of exportation, including the selling price at the interim point of shipment (or cost if not sold), packaging cost, and inland freight and insurance. It excludes all subsequent costs such as loading cost, foreign import duties, and freight and insurance from the U.S. port of exportation to the foreign port of entry.
 - 8. Valuation of imports** — U.S. imports should be valued at the actual contract price agreed upon between buyer and seller, adjusted to an f.a.s. foreign port-of-exportation basis. This includes all costs incurred up to the point of loading the goods aboard the export carrier at the 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. import duties, and freight and insurance from the foreign port of exportation to the U.S. port of entry.

V. INSTRUCTIONS FOR SPECIFIC SECTIONS OF THE REPORT FORMS — Continued

G. Distribution of selected data by State — Items 169 through 226 of Form BE-12(LF), items 48 through 54 of Form BE-12(SF) and items 44 through 50 of form BE-12 Bank — The Schedule of Employment, Land and Other Property, Plant, and Equipment, by Location covers the 50 States, the District of Columbia, and all territories and possessions of the United States. Include in this schedule only data pertaining to those U.S. business enterprises that are fully consolidated into the reporting U.S. affiliate; foreign business enterprises or operations, whether incorporated or unincorporated, should not be consolidated with the reporting U.S. affiliate and no data for them should be included. Exclude data for employees permanently located outside the United States. The "foreign" category is primarily for use in reporting movable fixed assets temporarily outside the United States, or for reporting any foreign fixed assets carried directly on the U.S. affiliate's books.

1. Location of employees or of an asset is the U.S. State, territory, or possession in which the person is permanently employed, or in which the land or other property, plant, and equipment is physically located and to which property taxes, if any, on such assets are paid. Therefore, an employee permanently based and carried on the payroll of a company located in California, who is on a temporary duty assignment in Texas at the end of the reporting period, should be shown as located in California rather than Texas. Equipment that may reside in more than one location during the reporting period, such as transportation equipment, or equipment that is carried directly on the U.S. affiliate's books but is permanently located outside the United States, should be reported in "Other property, plant, and equipment." See item 226 of Form BE-12(LF).

2. Valuation of property, plant, and equipment — Land and other property, plant, and equipment are to be valued at historical cost before any allowances for depreciation or depletion.

VI. FILING THE BE-12

A. Due date — A fully completed and certified Form BE-12(LF), BE-12(SF), or BE-12 Bank, including all Part III's, is due to be filed with BEA not later than May 31, 1998. If the U.S. affiliate is exempt from filing Form BE-12(LF), BE-12(SF) and BE-12 Bank, based on the criteria in paragraph I.B. above, it must complete and file Form BE-12(X) within 30 days of its receipt, or by May 31, 1998, whichever is sooner.

B. Mailing report forms to a foreign address — BEA will accommodate foreign owners that wish to have report forms sent directly to them. However, owners should be aware that extra time consumed in mailing to and from a foreign place may make meeting filing deadlines difficult.

C. Extensions — Because of BEA's tight schedule for processing the benchmark survey, extensions of the filing date must be limited. Nevertheless, reasonable requests for extension of the filing deadline will normally be granted. Requests for extensions of more than 30 days MUST be in writing, should explain the hardship that is the basis for the request, and must be received by BEA at least 15 days before the due date of the report. You may telephone BEA directly with requests for extensions of 30 days or less. See VI.D., below.

D. Assistance — For assistance, telephone (202) 606-5577 between 8:30 a.m. and 4:30 p.m. eastern time.

E. Annual stockholders' report — Business enterprises issuing annual reports to stockholders are to furnish a copy of their FY 1997 annual report when filing the BE-12 report.

F. Number of copies — A single original copy of each form and supplement is to be filed with BEA. This should be the copy with the address label in Part I, if such a labeled copy has been provided by BEA. (Make corrections to the address on the label, if necessary.) You must also retain a file copy of each report for five years to facilitate resolution of any questions that BEA may have concerning your report. (Both copies are protected by law; see the statement on confidentiality in paragraph VI.H., below, and on each form.)

G. Where to send the report — Reports filed by mail through the U.S. Postal Service should be sent to:

U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Washington, DC 20230

Reports filed by direct private delivery should be directed to:

U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Shipping and Receiving Section M100
1441 L Street, NW
Washington, DC 20005

H. 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).

1997 BE-12 ORDER FORM

To obtain additional copies of BE-12 Forms and Instructions, complete this order form or telephone 202-606-5577 or FAX 202-606-5319.

Enter the quantity of each item you require:

Item	Quantity	Item	Quantity
Form BE-12 Long Form		Guide to Industry and Foreign Trade Classifications for International Surveys	
Form BE-12 Short Form			
Form BE-12 Bank Form			
Form BE-12(X) Claim for not filing			
Instruction Booklet			
<i>PLEASE COMPLETE BELOW</i>			
Name of U.S. Reporter			
Attention:			
Street Address			
City, State, ZIP Code			
RETURN TO	U.S. Department of Commerce Bureau of Economic Analysis, BE-49(A) Washington, DC 20230		

This is a historical survey form provided for information only. This form is no longer valid for the purpose of reporting to BEA. For current survey forms, please visit <https://www.bea.gov/help/information-for-survey-respondents>

Cut along this line.

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

7. Form of organization of U.S. affiliate — Mark (X) one

- 1011 ¹ 1 Incorporated in U.S.
- ¹ 2 U.S. partnership
- ¹ 3 U.S. branch of a foreign person
- ¹ 4 Real property not in 1-3 above
- ¹ 5 Business enterprise incorporated abroad, but whose head office is located in the United States and whose business activity is conducted in, or from, the United States
- ¹ 6 Other — Specify

8. U.S. affiliates fully consolidated in this report

If this report is for a single unconsolidated U.S. affiliate, enter "1" in the box below. If more than one U.S. affiliate is fully consolidated in this report, enter the number of U.S. affiliates fully consolidated. (Hereinafter, they are considered to be one U.S. affiliate.) Exclude all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate, from the full consolidation; such affiliates must be included in this report on the equity basis, or cost basis if less than 20 percent owned. See consolidation instructions in the **Instruction Booklet**, page 7. (Note: All more-than-50-percent owned U.S. affiliates must be fully consolidated in this report unless permission has been received from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12(LF) or Form BE-12(SF).)

1012 ¹ Number — If number is greater than one, Supplement A must be completed.

9. U.S. affiliates NOT fully consolidated

Number of U.S. affiliates in which this U.S. affiliate has an ownership interest that ARE NOT fully consolidated in this report.

1013 ¹ Number — If number is not zero, Supplement B must be completed. The U.S. affiliate named in item 1 must include data for such U.S. affiliates in this report on an equity basis, or cost basis if less than 20 percent owned, and must notify such other U.S. affiliates of their obligation to file a Form BE-12(LF) or Form BE-12(SF) in their own name.

10. Does this U.S. affiliate have an equity interest in a foreign business enterprise or conduct operations outside the United States?

- 1014 ¹ 1 Yes
 - ¹ 2 No
- If "Yes" — Do not fully consolidate such enterprises in this report; include them in the data on an equity basis, or cost basis if less than 20 percent owned.

11. Did this U.S. affiliate acquire or establish any U.S. business enterprises or segments during the reporting period that are now contained in this report on a fully consolidated basis or that were merged into this U.S. affiliate?

- 1015 ¹ 1 Yes
 - ¹ 2 No
- If "Yes" — Note that a Form BE-13 should have been filed to reflect the acquisition.

12. Did this U.S. affiliate sell or otherwise transfer ownership of any of its U.S. subsidiaries, operating divisions, etc., during its 1997 fiscal year?

- 1016 ¹ 1 Yes
- ¹ 2 No

IMPORTANT NOTE — Complete columns 3 and 4 ONLY if the percentage of direct voting ownership given in columns 1 and 2 DOES NOT match the direct equity interest.

Ownership of U.S. affiliate — Percent of voting stock and equity interest for an incorporated U.S. affiliate, or an equivalent interest for an unincorporated U.S. affiliate, held DIRECTLY by —

13. All foreign parents of this affiliate — Give name of each (if more than 4, continue on a separate sheet.)

		REPORTING PERIOD			
		Voting stock		Equity interest	
		Close FY 1997 (1)	Close FY 1996 (2)	Close FY 1997 (3)	Close FY 1996 (4)
a.	1017	. %	. %	. %	. %
b.	1018	. %	. %	. %	. %
c.	1019	. %	. %	. %	. %
d.	1020	. %	. %	. %	. %
14. All U.S. affiliates of the foreign parents	1060	. %	. %	. %	. %
15. All other U.S. persons	1061	. %	. %	. %	. %
16. All other foreign persons	1062	. %	. %	. %	. %
17. TOTAL of directly held ownership interests — Sum of items 13 through 16		100.0%	100.0%	100.0%	100.0%

If there is an entry in item 14, column (1) or column (2) — Enter in items 18-21 below, the name(s) and percent(s) of ownership of each U.S. affiliate holding a direct ownership interest in this U.S. affiliate (if more than 4, continue on a separate sheet). Also, for each ownership chain, enter the name of each U.S. affiliate that is directly owned by a foreign parent.

U.S. affiliate holding direct ownership interest in this U.S. affiliate				U.S. affiliate in ownership chain that is directly owned by a foreign parent	
Name (a)		Percent direct ownership in this U.S. affiliate (For the close of each fiscal year, the sum of these percents for all direct owners must equal item 14.)		Name (d)	BEA USE ONLY (e)
		Close FY 1997 (b)	Close FY 1996 (c)		
	1063	. %	. %		3
	1064	. %	. %		3
	1065	. %	. %		3
	1066	. %	. %		3

BEA USE ONLY 1070 ¹ 2 3 4 5

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

22. Does a foreign government (including a government-owned or -sponsored enterprise, or a quasi-government organization or agency) or a government-run pension fund have a combined direct and indirect voting ownership interest, or its equivalent, of 5% or more in any foreign parent, or any entity in the parent's chain of ownership up to and including the ultimate beneficial owner (UBO)?

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1071 ¹ Yes — Enter country of the government _____

2		
---	--	--

¹ No

If the answer to item 22 is "Yes" — Give, on a separate sheet, the chain of ownership from the foreign parent to the government or government-run pension fund, showing at each level the name of, and the percent ownership held by, each entity in the entity below it. See **Instruction Booklet**, page 6, for method of calculating indirect ownership.

Note — Information regarding the UBO and government ownership is essential; failure to properly complete the relevant items, to the extent required by the line instructions, will constitute an incomplete report, which will be returned to the reporter for completion.

23. Major activity of fully consolidated U.S. affiliate — Mark (X) one

A list, and explanation of, the 1997 International Surveys Industry (ISI) codes used below are given in the *Guide to Industry and Foreign Trade Classifications for International Surveys*. For an inactive affiliate, indicate the activity pertinent to the last active period; for "start-ups," show the intended activity.

1072 ¹ **Production of goods** — The U.S. affiliate is primarily engaged in construction or in mining or extracting (including exploration and development), manufacturing, fabricating, assembling, processing, or growing a good. These activities are coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, and 3111 through 3399 of the list of 1997 ISI codes.

¹ **Sales of goods** — The U.S. affiliate is primarily engaged in selling (at wholesale or retail) goods that it does not produce. These activities are coded in 4211 through 4540 of the list of 1997 ISI codes.

¹ **Services** — The U.S. affiliate is primarily engaged in providing a service such as *utilities; transportation and warehousing; information, including newspaper, periodical, book, and database publishers, and software publishers; finance and insurance; professional, scientific, and technical services; holding companies; administrative and support, waste management and remediation; accommodations and food services*, including restaurants and eating places; etc. These activities are coded in 1150, 2132, 2133, 2211 through 2213, 4810 through 4939, and 5111 through 8130, except 5310, of the list of 1997 ISI codes.

¹ **Real estate** — The U.S. affiliate is either real property or is primarily engaged in investing in, or operating, managing, developing, leasing, or acting as an agent or broker of, real estate. These activities are coded in 5310 of the list of 1997 ISI codes.

24. What is the major product or service involved in this activity? If a product, also state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc.

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) — Enter the 4-digit 1997 ISI code(s) and the sales (as defined in item 57) associated with each code. For a full explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*. If you use fewer than ten codes, you must account for total sales. For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

Holding companies should show total income. Note, however, that a U.S. affiliate that is a conglomerate must determine its industry code based on the activities of the fully consolidated U.S. business enterprise. The "holding company" classification (i.e., 1997 ISI code 5512), therefore, is often an invalid industry classification for a conglomerate. Call BEA for further assistance if this is the U.S. affiliate's apparent classification.

Include in column (3) all employees, including part time employees, on the payroll at the end of FY 1997, associated with each code (for employees engaged in manufacturing activities, see also instructions to column (4) on page 11). A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1997. See **Instruction Booklet**, page 13, concerning reporting when employment is subject to unusual variations.

NOTES: 1. If total sales are not accounted for in items 25 through 34, BEA will, if necessary, contact the U.S. Reporter for additional details.

2. For most U.S. Reporters, the percent distribution of employment in column (3) is expected to differ from that for sales in column (2). Do not distribute employment by industry simply by multiplying total employment by the percent distribution of sales.

	1997 ISI code (1)	Sales (2)				Number of employees engaged in activities encompassed in each industry code in column (1) (3)
		Bil.	Mil.	Thous.	Dols.	
25. Enter code with largest sales	1164	2				3
26. Enter code with 2nd largest sales	1165	2				3
27. Enter code with 3rd largest sales	1166	2				3
28. Enter code with 4th largest sales	1167	2				3
29. Enter code with 5th largest sales	1168	2				3
30. Enter code with 6th largest sales	1169	2				3
31. Enter code with 7th largest sales	1170	2				3
32. Enter code with 8th largest sales	1171	2				3
33. Enter code with 9th largest sales	1176	2				3
34. Enter code with 10th largest sales	1177	2				3
35. Number of employees of administrative offices and other auxiliary units — Include all employees on the payrolls of administrative offices and other auxiliary units. Exclude administrative or auxiliary employees that are located at an operating unit and serve only that operating unit (these employees must be reported in the industry of the operating unit in lines 25 through 34 above). See Instruction Booklet , page 13.	1178					3
36. Sales and employees accounted for — <i>Sum of items 25 through 35</i>	1172	2				3
37. Sales and employees not accounted for above — <i>Item 34 must have an entry</i>	1173	2				3
38. TOTAL sales and employees — <i>Sum of items 36 and 37, columns (2) and (3) (Total sales must equal item 57.)</i>	1174	2				3
39. Number of employees in item 38, column (3), covered by collective bargaining agreements — See Instruction Booklet , page 13.						1

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1200	1	2	3	4	5
1201	1	2	3	4	5
1202	1	2	3	4	5
1203	1	2	3	4	5

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE
Report all amounts in thousands of U.S. dollars.

Section A — BALANCE SHEET

NOTE FOR UNINCORPORATED U.S. AFFILIATE — All asset and liability items should be disaggregated in the detail shown; in particular, receivables and payables between the affiliate and the foreign parent should be shown in the proper asset and liability accounts of the affiliate rather than being included only as a net amount in total owners' equity. Include asset and liability items of the U.S. affiliate that are carried only on an owner's books.

• ASSETS

40. Cash items — Deposits in financial institutions and other cash items. *Do NOT include overdrafts here as negative cash. Note* — Although including CD's in CASH is permitted by generally accepted accounting principles, CD's and other deposits of the U.S. affiliate held by the foreign parent(s) or foreign affiliates of the foreign parent(s) should be **excluded** from cash and included in item 41, current receivables, below.

41. Current receivables — Trade accounts, trade notes, and other current receivables, net of allowances for doubtful items. Include certificates of deposit (CD's) and other deposits held by the foreign parent(s) or foreign affiliates of the foreign parent(s) (*See note in item 40 above.*)

42. Inventories — Land development companies should exclude land held for resale (include in item 43); finance and insurance companies should exclude inventories of marketable securities (include in item 43 or item 46, as appropriate). The primary basis of inventory valuation is (Mark (X) one) 1 2 3 Other — Specify _____

2121 LIFO
 FIFO

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

44. Equity investment in all unconsolidated U.S. affiliates and foreign business enterprises owned 20 percent or more — For U.S. affiliates and foreign business enterprises owned 20 percent or more (including those that are majority-owned), report on the equity basis to include equity in undistributed earnings since acquisition; for U.S. affiliates and foreign business enterprises owned less than 20 percent, report at cost.

45. Property, plant, and equipment, net — Land, timber, mineral rights, structures, machinery, equipment, special tools, deposit containers, construction in progress, and capitalized tangible and intangible exploration and development costs of the affiliate, at historical cost net of accumulated depreciation, depletion, and amortization. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale. (An unincorporated affiliate should include items owned by its foreign parent but which are in the affiliate's possession whether or not carried on the affiliate's own books or records.)

46. Other noncurrent assets — Include other equity investments whether carried at cost or on an equity basis; other investments; intangible assets, net of amortization; and all noncurrent assets not shown in item 44 or 45 above. — Specify

47. TOTAL ASSETS — Sum of items 40 through 46 —————>

• LIABILITIES

48. Current liabilities and long-term debt — Trade accounts, trade notes, other current liabilities, and long-term debt.

49. Other noncurrent liabilities — Items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated U.S. subsidiaries. — Specify major items

50. TOTAL LIABILITIES — Sum of items 48 and 49 —————>

• OWNERS' EQUITY

51. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital.

52. Retained earnings (deficit) — Also include valuation allowance for marketable equity securities per FASB 115.

53. Translation adjustment — Balance at year end (per FASB 52).

54. Treasury stock

55. Other — Specify

56. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED U.S. AFFILIATE) — Sum of items 51 through 55 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which this breakdown is available. For those unincorporated U.S. affiliates that cannot provide a breakdown for items 51 through 55, report total owners' equity in this item. For both incorporated and unincorporated U.S. affiliates, total owners' equity must equal item 47 minus item 50. —————>

Section B — INCOME STATEMENT

• INCOME

57. Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers.

58. Income from equity investments in unconsolidated business enterprises (domestic and foreign) — For those owned 20 percent or more (including those that are majority-owned), report equity in earnings during reporting period; for those owned less than 20 percent, report dividends received. Do not include any interest income.

59. Certain realized and unrealized gains (losses) — Include gains (losses) before income tax effect (which should be included in item 63 on page 5) from —
 a. Sale, disposition, or revaluation of investment securities (dealers in securities, other finance companies, and insurance companies, see **Instruction Booklet**, page 11);
 b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets (real estate companies, see **Instruction Booklet**, page 11);
 c. Remeasurement of the U.S. affiliate's foreign-currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period and transaction gains (losses) taken to income in accordance with FASB 52;
 d. Extraordinary items (except those resulting from legal judgements and accidental damage to fixed assets); and
 e. Unusual or infrequently occurring items.

60. Other income — Nonoperating and other income not included above. — Specify

61. TOTAL INCOME — Sum of items 57 through 60 —————>

		BALANCES							
		Close FY 1997 (1)				Close FY 1996 (Unrestated) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
2101	\$								
2102									
2104									
2105									
2106									
2107									
2108									
2109	\$								
2111	\$								
2113									
2114	\$								
2116	\$								
2117									
2122									
2118	()		()	
2119									
2120	\$								
		Amount (1)							
		Bil.	Mil.	Thous.	Dols.				
2149	\$								
2150									
2151									
2152									
2153	\$								

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued
 Report all amounts in thousands of U.S. dollars.

Section B — INCOME STATEMENT — Continued

• COSTS AND EXPENSES

62. Cost of goods sold or services rendered, and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues, item 57, 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.

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

2154 \$

63. Income taxes — Provision for U.S. Federal, State, and local income taxes. Exclude production royalty payments.

2156

64. Other costs and expenses not included above, including underlying minority interest in profits that arise out of consolidation. — Specify major items

2157

65. TOTAL COSTS AND EXPENSES — Sum of items 62 through 64

2158 \$

• NET INCOME

66. Net income (loss) after provision for U.S. Federal, State, and local income taxes — Item 61 minus item 65.

2159 \$

Section C — CHANGE IN RETAINED EARNINGS OF INCORPORATED U.S. AFFILIATE, OR IN TOTAL OWNERS' EQUITY OF UNINCORPORATED U.S. AFFILIATE

67. Balance, close FY 1996 before 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 any — Incorporated affiliate, enter amount from item 52, column (2); unincorporated affiliate, enter amount from item 56, column (2).

2211 \$

68. Increase (decrease) to FY 1996 closing balance resulting from restatement due to a change in the entity or a change in accounting methods or principles. — Specify reasons for change

2212

69. FY 1996 closing balance as restated — Item 67 plus item 68.

2213 \$

70. Net income (loss) — Enter amount from item 66.

2214

71. Dividends or remitted earnings — Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of current- or prior-period income, on common and preferred stock, excluding stock dividends. Unincorporated affiliate, enter amount of current- or prior-period net income distributed to owners.

2215

72. Certain realized and unrealized gains (losses), after tax effect, that were not included in the determination of net income and therefore excluded from item 59, but that were taken directly to retained earnings or a surplus account for an incorporated affiliate, or to owners' equity for an unincorporated affiliate — Include valuation allowance for marketable equity securities classified as "available for sale" per FASB 115. Report amount after giving effect to income tax liability (benefit), if any, on the gains (losses). See **Instruction Booklet**, page 11. — Specify

2216

73. Other increases (decreases) in retained earnings of an incorporated affiliate, including stock or liquidating dividends, or in total owners' equity of an unincorporated affiliate, including capital contributions (return of capital). — Specify

2217

74. FY 1997 closing balance — Sum of items 69, 70, 72, and 73 minus item 71; also for incorporated affiliate, equals item 52, column (1), and for unincorporated affiliate, equals item 56, column (1).

2218 \$

Section D — DISTRIBUTION OF SALES OR GROSS OPERATING REVENUES

For purposes of distributing sales or gross operating revenues between sales of "goods" and sales of "services," consider as sales of goods those sales that are associated with industries coded in 1110 through 1140, 2111 through 2127, 2330 through 2350, 3111 through 3399, and 4211 through 4540; consider as sales of services those sales that are associated with industries coded in 1150, 2132, 2133, 2211 through 2213, 4810 through 4939, and 5111 through 8130, except as noted below regarding investment income included in gross operating revenues. For an explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

Except as noted below, the disaggregation of sales by industry in this section should be consistent with that used in items 25 through 34 (industry classification of fully consolidated U.S. affiliate).

One exception to this rule is sales of structures are sales of goods, whether they are by a real estate firm (coded in a service industry, 5310) or by a firm in the construction industry (coded in a goods industry, 2330 through 2350). For an explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

Another exception is that companies, such as finance and insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 77 (investment income) rather than in item 78 (sales of services).

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

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

75. TOTAL SALES OR GROSS OPERATING REVENUES, EXCLUDING SALES TAXES — Equals item 57, and also sum of items 76 through 78

2243 \$

76. Sales of goods

2244 \$

77. Investment income included in gross operating revenues (e.g., by finance and insurance companies)

2245 \$

78. SALES OF SERVICES, TOTAL — Sum of items 79 through 82

2246 \$

79. To U.S. persons

2247

80. To foreign parent(s) and foreign affiliates of the foreign parent(s) of this U.S. affiliate

2248

81. To foreign affiliates of this U.S. affiliate

2249

82. To other foreign persons

2250

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued

Report all amounts in thousands of U.S. dollars.

Section E — EMPLOYEE COMPENSATION

EMPLOYEE COMPENSATION — All expenditures made by an employer in connection with the employment of workers, including cash payments, payments-in-kind, and employer expenditures for employee benefit plans. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. See **Instruction Booklet**, page 13.

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

Amount for all employees (1)			
Bil.	Mil.	Thous.	Dols.
1			
			\$

84. Employee benefit plans — Employer expenditures for all employee benefit plans, including those required by statute, such as employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary.

1			
			\$

85. TOTAL EMPLOYEE COMPENSATION — Sum of items 83 and 84

1			
			\$

Section F — COMPOSITION OF EXTERNAL FINANCES OF U.S. AFFILIATE

NOTE — Entries in column (2) of this section also correspond to items in Part III and Part IV as follows: item 86 equals item 238, column (1) + item 281, column (2); item 87 equals item 239, column (1) + item 295, column (2)

CLOSE FY 1997

86. Current liabilities and long-term debt — Column (1) must equal item 48, column (1).

Total Equals sum of columns (2)-(4)				With foreign parent(s) and foreign affiliates of the foreign parent(s)				With other foreign persons, including foreign affiliates of this U.S. affiliate				With U.S. persons			
(1)				(2)				(3)				(4)			
Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.

87. Current and noncurrent receivables — Column (1) must equal item 41, column (1), and that part of item 46, column (1), that is noncurrent receivables.

NOTE — Include CD's and other deposits held by the foreign parent(s) or foreign affiliates of the foreign parent(s) that would otherwise be included in cash, item 40. (See Note in item 40.)

BEA USE ONLY

1				2				3				4			

Section G — LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT

Land and other property, plant, and equipment includes all land and other property, plant, and equipment carried anywhere on the U.S. affiliate's balance sheet, whether or not the intent is to hold and actively use the asset in the operating activity of the business. **Land** refers to any part of the earth's surface; **other property, plant, and equipment** includes timber, mineral and like rights owned, all 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. In addition to items carried in property, plant, and equipment (item 45), such items may be carried in other noncurrent assets (item 46), or in other current assets (item 43).

Items, including land, being leased from others pursuant to capital leases are to be considered as owned by the affiliate; items which the affiliate has sold on a capital lease basis are not to be considered as owned by the affiliate. The capitalized value of timber, mineral, and like rights leased by the affiliate from others is to be included.

Expenditures cover all acquisitions by, or transfers to, the U.S. affiliate of the items detailed above, irrespective of where carried on the balance sheet. Exclude from expenditures all changes in land and in other property, plant, and equipment accounted for by a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or a change in accounting methods or principles during your 1997 fiscal year; such changes are separately accounted for in item 94.

LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT AT CLOSE FY 1997

88. Carried in property, plant, and equipment accounts — Land and other property, plant, and equipment carried in item 45, column (1)

All acres of land owned at close of FY 1997 (Exclude mineral rights) (To nearest whole acre)	Gross book value of all land and other property, plant, and equipment at historical cost (Include mineral rights)
(1)	(2)
Number	Bil. Mil. Thous. Dols.

89. Carried in other noncurrent assets, item 46, or elsewhere on the balance sheet — Specify where

2			
			\$

90. TOTAL — Sum of items 88 and 89, column (2) must also equal item 104, column (1) and item 169, column (5)

1			
			\$

91. Acres of mineral rights owned or leased from others — Include acres leased from others pursuant to both capital and operating leases. Exclude acreage reported as land owned in item 90, column (1)

1			
			\$

92. Gross book value of land owned — The portion of item 90, column (2), that is the gross book value of land owned for which acreage is reported in item 90, column (1)

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
			\$

Remarks

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued
 Report all amounts in thousands of U.S. dollars.

Section G — LAND AND OTHER PROPERTY, PLANT, AND EQUIPMENT — Continued

SCHEDULE OF CHANGE FROM FY 1996 CLOSING BALANCES TO FY 1997 CLOSING BALANCES

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
• BALANCES AT CLOSE FY 1996, BEFORE RESTATEMENT DUE TO A CHANGE IN THE ENTITY		1			
93.	Net book value of all land and other property, plant, and equipment, wherever carried on balance sheet	2386	\$		
• CHANGES DURING FY 1997					
94.	Give amount by which the net book value in item 93 would be restated due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.), if answer to item 6, 11, or 12 was "Yes," or due to a change in accounting methods or principles. If a decrease, put amount in parentheses. Gains (losses) resulting from the sale or disposition of U.S. affiliates, and from revaluation of assets (whether or not realized), should be included in item 59.	2387	1		
NOTE — Land and mineral rights includes expenditures for land and capitalized expenditures for mineral and timber rights, but excludes other capitalized expenditures for the exploration and development of natural resources and land held for resale. Expenditures by the U.S. affiliate for, or transfers into the U.S. affiliate of					
95.	Land	2388	1		
96.	Mineral rights, including timber	2389	1		
97.	Plant, equipment, and property other than land and mineral rights (Changes due to mergers and acquisitions are separately accounted for in item 94.)	2390	1		
98.	If it would be burdensome to exclude all used plant, equipment, etc., from new, then minor used items may be included in item 97, and only major used items reported in item 98.	2391	1		
99.	Depreciation	2392	1		
100.	Depletion	2393	1		
101.	Net book value of sales, retirements, or transfers out of assets defined for inclusion in this section, and other decreases (increases) — Divestitures of U.S. affiliates are separately accounted for in item 94. Gains (losses) resulting from the sale or disposition of property, plant, and equipment should be included in item 59. — Specify <input checked="" type="checkbox"/>	2394	1		
• BALANCES AT CLOSE FY 1997					
102.	Net book value — Sum of items 93 through 98, minus sum of items 99 through 101.	2395	1		
103.	Accumulated depreciation and depletion	2396	1		
104.	Gross book value of all land and other property, plant, and equipment, wherever carried on the balance sheet — Sum of items 102 and 103; must also equal item 90, column (2), and item 169, column (5).	2397	\$		
• ADDENDUM					
105.	Expensed petroleum and mining exploration and development expenditures — Include expensed expenditures to acquire or lease mineral rights. Expenditures made in prior years that are reclassified in the current year are not to be included; such expenditures are considered to be expenditures only in the year when initially expensed.	2398	\$	1	

Section H — INTEREST AND TAXES

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Interest					
106.	Interest received by U.S. affiliate from, or credited to U.S. affiliate by, all payors (including foreign parents and affiliates), after deduction of tax withheld at the source. Do not net against interest paid (item 107.)	2400	\$	1	
107.	Interest paid or credited to all payees (including foreign parents and affiliates), by U.S. affiliate, before deduction of U.S. tax withheld by the affiliate. Do not net against interest received (item 106).	2401	1		
108.	Taxes (other than income and payroll taxes) and non-tax payments (including production royalties and import and export duties) — Amount paid or accrued for the year, net of refunds or credits, to U.S. Federal, State, and local governments, their subdivisions and agencies for — <ul style="list-style-type: none"> • Sales, consumption, and excise taxes collected by you on goods and services you sold • Property and other taxes on the value of assets and capital • Any remaining taxes (other than income and payroll taxes) • Non-tax liabilities (other than for purchases of goods and services) such as — <ul style="list-style-type: none"> • Import and export duties • Production royalties for natural resources • License fees, fines, penalties, and similar items 	2402	1		

Section I — TECHNOLOGY

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
Research and development (R&D) expenditures — Include all costs incurred in performing R&D, including depreciation, amortization, wages and salaries, taxes, materials and supplies, allocated overhead, and indirect costs. See <i>Instruction Booklet, page 13.</i> NOTE — Items 109 through 112 pertain to R&D performed by the U.S. affiliate, including R&D performed by the U.S. affiliate for others under contract. This is the basis on which National Science Foundation surveys request information on R&D. The FASB 2 measure of R&D (i.e., R&D from which the firm benefits) is the sum of items 110 and 113.					
109.	R&D performed BY the U.S. affiliate, total — Sum of items 110, 111, and 112	2403	\$	1	
110.	For own account	2405	1		
111.	For Federal Government (i.e., federally financed R&D)	2406	1		
112.	For others under contract	2407	1		
113.	R&D performed FOR U.S. affiliate by others on a contractual basis	2408	1		
					Number (1)
114.	Research and development employees — All employees engaged in R&D, including managers, scientists, engineers, and other professional and technical employees. See <i>Instruction Booklet, page 13.</i>	2409	1		

BEA USE ONLY

2404	1	2	3	4	5
2410	1	2	3	4	5

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued
Report all amounts in thousands of U.S. dollars.

Section J — EXPORTS AND IMPORTS OF U.S. AFFILIATE — GOODS ONLY, DO NOT INCLUDE SERVICES

IMPORTANT NOTES — This section requires the reporting of data on U.S. merchandise trade of the U.S. affiliate in FY 1997. The data should be on a "shipped" basis, i.e., on the basis of when, where, and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the U.S. affiliate by, or charged by the U.S. affiliate to, a foreign person.

However, U.S. affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, where, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the **Instruction Booklet**, page 14. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1997, including capital goods but excluding the value of ships, planes, railroad rolling stock, and trucks that were temporarily outside the United States transporting people or

merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise exports and imports of the U.S. affiliate to be shown here are not the same as the U.S. affiliate's sales to, or purchases from, foreign persons because, among other reasons, sales and purchases may include services.

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

See the **Instruction Booklet**, page 14, for additional data requirements.

115. For this U.S. affiliate, is there a material difference between the "charged" and "shipped" bases in determining what is U.S. trade, whose trade it is, and the timing and ultimate destination or origin of the trade?

2500 ¹ Yes
² No

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

2501 ¹ "Shipped" basis
² "Charged" basis without adjustments, because there is no material difference between the "charged" and "shipped" bases (item 115 must be answered "No.")
³ "Charged" basis with adjustments to correct for material differences between the "charged" and "shipped" bases.

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

MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS

117. TOTAL exports of U.S. affiliates to foreigners —

a. For each column, equals sum of items 118 through 127.
 b. Column (1) equals sum of items 144 through 168, column (2).
 c. Column (2) equals sum of items 144 through 168, column (3).
 d. Column (3) plus column (4) equals sum of items 144 through 168, column (4).

2502

EXPORTS — Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)											
TOTAL			To foreign parent(s) and foreign affiliates of the foreign parent(s)			To foreign affiliates of this U.S. affiliate			To all other foreign persons		
(1)			(2)			(3)			(4)		
Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
1			2			3			4		
\$			\$			\$			\$		

BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the **Guide to Industry and Foreign Trade Classifications for International Surveys**, which are to be used in classifying U.S. merchandise exports and imports.

118. Food, live animals, beverages, and tobacco (SITC 0 and 1)	2503										
119. Crude materials, inedible, except fuels (SITC 2)	2504	1			2				3		
120. Mineral fuels, lubricants and related materials (SITC 3)	2505	1			2				3		
121. Chemicals and related products (SITC 5)	2506	1			2				3		
122. Industrial machinery and equipment (SITC 71-74)	2507	1			2				3		
123. Office machines and automatic data processing machines (SITC 75)	2508	1			2				3		
124. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77)	2509	1			2				3		
125. Road vehicles (including air cushion vehicles) and parts (SITC 78) Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	2510	1			2				3		
126. Other transport equipment (SITC 79) Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.*	2511	1			2				3		
127. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million	2512	1			2				3		

Remarks

* Some parts that are shipped separately are included in items 125 and 126, or items 136 and 137; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 122 or 133); air conditioners for motor vehicles (item 122 or 133); tires and tubes (item 127 or 138); and lamps, batteries, and electrical parts for engines (item 124 or 135). For more complete information, see the **Guide to Industry and Foreign Trade Classifications for International Surveys**.

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued
Report all amounts in thousands of U.S. dollars.

Section J — EXPORTS AND IMPORTS OF U.S. AFFILIATE — GOODS ONLY,
DO NOT INCLUDE SERVICES — Continued

PLEASE READ INSTRUCTIONS ON PAGE 8 BEFORE COMPLETING THESE ITEMS.

MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS 128. TOTAL imports of U.S. affiliate from foreigners — a. For each column, equals sum of items 129 through 138 and sum of items 139 through 142. b. Column (1) equals sum of items 144 through 168, column (5). c. Column (2) equals sum of items 144 through 168, column (6). d. Column (3) plus column (4) equals sum of items 144 through 168, column (7).	IMPORTS — Shipped to U.S. affiliate by foreigners (valued f.a.s. foreign port)											
	TOTAL			By foreign parent(s) and foreign affiliates of the foreign parent(s)			By foreign affiliates of this U.S. affiliate			By all other foreign persons		
	(1)			(2)			(3)			(4)		
	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.	Bil.	Mil.	Thous.
	1			2			3			4		
	\$			\$			\$			\$		
BY PRODUCT — See the classifications in the "Foreign Trade Classifications" portion of the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> , which are to be used in classifying U.S. merchandise exports and imports.	1			2			Combine entries for columns (3) and (4).					
129. Food, live animals, beverages, and tobacco (SITC 0 and 1) 2516										\$		
130. Crude materials, inedible, except fuels (SITC 2) 2517												
131. Mineral fuels, lubricants and related materials (SITC 3) 2518												
132. Chemicals and related products (SITC 5) 2519												
133. Industrial machinery and equipment (SITC 71-74) 2520	1			2								
134. Office machines and automatic data processing machines (SITC 75) 2521	1			2								
135. Telecommunications, sound equipment, and other electrical machinery and parts (SITC 76 and 77) 2522	1			2								
136. Road vehicles (including air cushion vehicles) and parts (SITC 78) Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 2523	1			2								
137. Other transport equipment (SITC 79) Include all parts that are shipped with the vehicles. Parts that are shipped separately may be in this or another classification.* 2524	1			2								
138. Other products (SITC 4, 6, 8, and 9) — Specify all entries greater than \$10 million 2525	1			2								
BY INTENDED USE:												
139. Capital equipment and other goods charged by U.S. affiliate to its fixed asset accounts. Item 97 and/or 98 must have an entry. 2529	1			2								
140. Goods intended for further processing, assembly, or manufacture by this affiliate before resale to others 2530	1			2								
141. Goods for resale without further processing, assembly, or manufacture by U.S. affiliate 2528	1			2								
142. Other — Specify 2531	1			2								

Remarks

* Some parts that are shipped separately are included in items 125 and 126, or items 136 and 137; however, others are included in product categories appropriate to the type of part based, not on the part's end-use, but rather on the main type of material from which it is made or its general function. Major examples of such parts are gasoline and diesel engines (include in item 122 or 133); air conditioners for motor vehicles (item 122 or 133); tires and tubes (item 127 or 138); and lamps, batteries, and electrical parts for engines (item 124 or 135). For more complete information, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*.

Part II FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued
Report all amounts in thousands of U.S. dollars.

MERCHANDISE TRADE OF U.S. AFFILIATE WITH ALL FOREIGNERS	BEA USE ONLY	EXPORTS — Shipped by U.S. affiliate to foreigners (valued f.a.s. U.S. port)			IMPORTS — Shipped to U.S. affiliate by foreigners (valued f.a.s. foreign port)		
		TOTAL Equals item 117, column (1). (2)	To foreign parent(s) and foreign affiliates of the foreign parent(s) Equals item 117 column (2). (3)	To all other foreign persons Equals item 117, sum of columns (3) and (4). (4)	TOTAL Equals item 128, column (1). (5)	By foreign parent(s) and foreign affiliates of the foreign parent(s) Equals item 128, column (2). (6)	By all other foreign persons Equals item 128, sum of columns (3) and (4). (7)
		Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.	Bil. Mil. Thous.
143. (Repeated) Bring forward amounts from items 117 and 128, pages 8 and 9, which, beginning with item 144, must equal item 168 and the sum of all countries with entries.	(1)						
2600	1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$
BY COUNTRY OF ULTIMATE DESTINATION OR ORIGIN — Enter amounts for all individual countries to which exports, or from which imports, were \$500,000 or more.							
144. Australia	2601	601					
145. Belgium and Luxembourg	2602	302					
146. Brazil	2603	202					
147. Canada	2604	100					
148. China	2605	650					
149. France	2606	307					
150. Germany	2607	308					
151. Hong Kong	2608	611					
152. Italy	2609	314					
153. Japan	2610	614					
154. Korea, Republic of	2611	626					
155. Mexico	2612	213					
156. Netherlands	2613	319					
157. Singapore	2614	625					
158. Sweden	2615	324					
159. Switzerland	2616	325					
160. Taiwan	2617	628					
161. United Kingdom	2618	327					
Other individual countries to which exports, or from which imports, were \$500,000 or more — Specify (Use supplemental sheets if necessary, to account for all such countries.)	1	2	3	4	5	6	7
162.	2619						
163.	2620						
164.	2621						
165.	2622						
166.	2623						
167.	2624						
168. Sum of exports to, or imports from, all countries for which exports or imports were less than \$500,000. The sum of this item and all countries with entries must equal item 117, column (1) for exports and item 128, column (1) for imports.	2698						
	1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$

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

Section K — SCHEDULE OF EMPLOYMENT, LAND, AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

In column (3), include all employees on the payroll at the end of FY 1997, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1997. See **Instruction Booklet**, page 13 concerning reporting when employment is subject to unusual variations.

In column (4), include all employees on the payrolls of operating manufacturing plants in the State. Administrative office and other auxiliary employees located at an operating plant and that serve only that plant should be included. **Exclude** all other employees on the payrolls of administrative offices or other auxiliary units. See **Instruction Booklet**, page 13.

Column (5), land and other property, plant, and equipment covers all such items, whether carried as investments, in fixed asset accounts, or in other balance sheet accounts. Include land held for resale, held for investment purposes, and all other land owned. Land and other property, plant, and equipment on capital lease from others should be included, but that on capital lease to others should be excluded.

In column (6), include the value of all buildings and associated land leased or rented to others and the value of commercial property you own and use or operate. Commercial

property includes apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations. Include the value of the land associated with these buildings. Exclude property you use for agricultural, mining, manufacturing, or other industrial purposes, property that is used to support these activities, such as research labs and warehouses, and office buildings located at industrial sites (office buildings owned by an industrial company but not located at an industrial site should be included in column (6)). Also exclude educational buildings, hospital and institutional buildings, and all undeveloped land.

Do not include in the "foreign" category land and other property, plant, and equipment owned by foreign business enterprises in which this U.S. affiliate has an equity interest or by foreign operations of this affiliate. The foreign category is primarily for use in reporting movable fixed assets temporarily outside the U.S. or for reporting any foreign fixed assets carried directly on the U.S. affiliate's books. See **Instruction Booklet** page 15, for additional details of data requirements.

LOCATION	State code	Number of employees at the end of FY 1997 — Total must equal item 38, column (3).		Gross book value (historical cost) of all land and other property, plant, and equipment wherever carried on balance sheet, FY 1997 closing balance. Must equal item 90, column (2), and item 104, column (1).			The portion of column (5) that is commercial property		
		(3) Number	(4) Number	(5) Bil. Mil. Thous.	(6) Bil. Mil. Thous.				
169. TOTAL for each column must equal sum of items 170 through 226	2700	3	4	5	6				
170. Alabama	2701	2 01	3	4	5				
171. Alaska	2702	2 02	3	4	5				
172. Arizona	2703	2 04	3	4	5				
173. Arkansas	2704	2 05	3	4	5				
174. California	2705	2 06	3	4	5				
175. Colorado	2706	2 08	3	4	5				
176. Connecticut	2707	2 09	3	4	5				
177. Delaware	2708	2 10	3	4	5				
178. Florida	2709	2 12	3	4	5				
179. Georgia	2710	2 13	3	4	5				
180. Hawaii	2711	2 15	3	4	5				
181. Idaho	2712	2 16	3	4	5				
182. Illinois	2713	2 17	3	4	5				
183. Indiana	2714	2 18	3	4	5				
184. Iowa	2715	2 19	3	4	5				
185. Kansas	2716	2 20	3	4	5				
186. Kentucky	2717	2 21	3	4	5				
187. Louisiana	2718	2 22	3	4	5				
188. Maine	2719	2 23	3	4	5				
189. Maryland	2720	2 24	3	4	5				
190. Massachusetts	2721	2 25	3	4	5				
191. Michigan	2722	2 26	3	4	5				
192. Minnesota	2723	2 27	3	4	5				
193. Mississippi	2724	2 28	3	4	5				
194. Missouri	2725	2 29	3	4	5				
195. Montana	2726	2 30	3	4	5				
196. Nebraska	2727	2 31	3	4	5				
197. Nevada	2728	2 32	3	4	5				
198. New Hampshire	2729	2 33	3	4	5				
199. New Jersey	2730	2 34	3	4	5				
200. New Mexico	2731	2 35	3	4	5				
201. New York	2732	2 36	3	4	5				
202. North Carolina	2733	2 37	3	4	5				
203. North Dakota	2734	2 38	3	4	5				
204. Ohio	2735	2 39	3	4	5				
205. Oklahoma	2736	2 40	3	4	5				
206. Oregon	2737	2 41	3	4	5				
207. Pennsylvania	2738	2 42	3	4	5				
208. Rhode Island	2739	2 44	3	4	5				
209. South Carolina	2740	2 45	3	4	5				
210. South Dakota	2741	2 46	3	4	5				
211. Tennessee	2742	2 47	3	4	5				
212. Texas	2743	2 48	3	4	5				
213. Utah	2744	2 49	3	4	5				
214. Vermont	2745	2 50	3	4	5				
215. Virginia	2746	2 51	3	4	5				
216. Washington	2747	2 53	3	4	5				
217. West Virginia	2748	2 54	3	4	5				
218. Wisconsin	2749	2 55	3	4	5				
219. Wyoming	2750	2 56	3	4	5				
220. District of Columbia	2751	2 11	3	4	5				
221. Puerto Rico	2752	2 43	3	4	5				
222. Virgin Islands	2753	2 52	3	4	5				
223. U.S. offshore oil and gas sites	2756	2 65	3	4	5				
224. Other U.S. areas — includes Guam, American Samoa, and all other territories and possessions not separately listed	2754	60	3	4	5				
225. Foreign	2758	2 70	3	4	5				
226. Other property, plant and equipment — include aircraft, railroad rolling stock, satellites, undersea cable, and trucks engaged in interstate transportation	2759	71	3	4	5				

Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT

A separate Part III MUST be filed, by the U.S. affiliate, to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at **anytime** during the affiliate's 1997 fiscal year.

If a foreign parent holds **both** a direct and an indirect interest, in the affiliate, then a separate Part III MUST be filed to report each voting interest.

If the U.S. affiliate had more than one foreign parent at **anytime** during its 1997 fiscal year, the foreign parent with the largest direct voting interest at **year-end** should report using **THIS** Part III.

Use photocopies of the Part III to report all additional direct or indirect voting interests, held by foreign parents, in the affiliate. At the top of each Part III, enter the name of the U.S. affiliate shown in item 1 and primary employer identification (EI) number shown in item 4, of this BE-12(LF) report.

Do not duplicate positions in, or transactions with, the U.S. affiliate when more than one Part III is filed.

Section A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER

227. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	3010	1		BEA USE ONLY Control number	
228. Name of foreign parent that this Part III is for.	3011	1			
229. For the foreign parent named in item 228, this Part III is being used to report — Mark (X) one	3012	1	<input type="checkbox"/> a direct equity interest in the U.S. affiliate (as reported in item 13, columns 1 and 2)		
	3013	1	<input type="checkbox"/> an indirect equity interest in the U.S. affiliate (as reported in item 14, columns 1 and 2)		
230. If item 229a is marked — Give percent of —			Close FY 1997 (1)	Close FY 1996 (2)	
a. voting rights owned	3014	1	1	2	%
b. equity interest owned	3015	1	1	2	%
					NOTE — Sum of item 230a, columns 1 and 2 of all Part III's must equal item 13, columns 1 and 2.
231. Country in which foreign parent named in item 228 —					BEA USE ONLY
a. is incorporated or organized, if a business enterprise, or is a resident, if an individual					3016 1
b. is located, if a business enterprise and the country is different from that in item 231a					3017 1
232. Industry code of foreign parent named in item 228 — For a foreign parent that is a business enterprise, enter the code for the primary activity of the single entity named as the foreign parent in item 228.	3018	1	— Secure industry code from list on page 15.		
233. Is the foreign parent named in item 228 the ultimate beneficial owner (UBO)? (See definitions in <i>Instruction Booklet</i>, page 6.)	3019	1	1 <input type="checkbox"/> Yes — If the foreign parent is a business enterprise, skip to item 237, if an individual, SKIP to item 238		
			2 <input type="checkbox"/> No — Continue with item 234.		
234. Is the UBO an individual, or an associated group of individuals? (See <i>Instruction Booklet</i>, page 6.)	3020	1	1 <input type="checkbox"/> Yes — A name need not be given in item 235, but item 236 must be completed for the individual(s).		
			2 <input type="checkbox"/> No — Continue with item 235.		
235. Name of UBO	3021	1			
236. Country of UBO named in item 235, or of the individual(s) if the answer to item 234 was "Yes."					BEA USE ONLY
					3022 1
237. Industry code of UBO — For a business enterprise, enter the code for the primary activity of the worldwide consolidation of the UBO.	3023	1	— Secure industry code from list on page 15.		

NOTE ▶ 1. Information regarding the UBO in items 233 through 237 above is essential; failure to properly complete these items to the extent required by the line instructions will constitute an incomplete report, which will be returned to the Reporter for completion.
 2. Data reported in sections B, C, D, and E must be for the fully consolidated U.S. affiliate. See **Instruction Booklet**, page 7.
 3. If item 229b is marked, then complete only the following items in the rest of this Part III to report direct transactions or positions, if any, between the U.S. affiliate and the foreign parent: 238, 239, and 257 through 261f. Do not duplicate data reported on other Part III's.

Remarks

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

Section B — INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT NAMED IN ITEM 228, ACCORDING TO BOOKS OF THE U.S. AFFILIATE	BALANCE							
	Close FY 1997 (1)				Close FY 1996 (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
238. Liabilities owed by U.S. affiliate to foreign parent named in item 228 — current and long-term	1				2			
	3056	\$			\$			
239. Receivables due to U.S. affiliate from foreign parent named in item 228 — current and long-term. Include CD's and other deposits of the U.S. affiliate held by the foreign parent.	1				2			
	3057							
• OWNERS' EQUITY ITEMS — Foreign parent's equity in —	1				2			
240. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital.	1				2			
	3058							
241. Retained earnings (deficit)	1				2			
	3060							
242. Translation adjustment — Parent's share of balance at year end	1				2			
	3054							
243. Treasury stock held by U.S. affiliate	1				2			
	3061	()	()	
244. Other — Specify	1				2			
	3062							
• FOREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUITY OF INCORPORATED OR UNINCORPORATED U.S. AFFILIATE								
245. Sum of items 240 through 244 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which this breakdown is available. For those unincorporated U.S. affiliates that cannot provide a breakdown for items 240 through 244, report foreign parent's share of total owners' equity, item 56.	1				2			
	3063	\$			\$			
BEA USE ONLY	1				2			
DI position	3064	\$			\$			

Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 228

Report transactions during FY 1997 by the foreign parent named in item 228 that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT TRANSACTIONS VALUE, i.e., the value of the consideration given (received) by the foreign parent.

• TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE	Amount (1)							
	Bil.	Mil.	Thous.	Dols.				
246. Increase in equity interest	1							
	3065	\$						
247. Decrease in equity interest — Include liquidating dividends.	1							
	3066							
• TRANSACTIONS BETWEEN FOREIGN PARENT AND A PERSON OTHER THAN U.S. AFFILIATE	1							
Acquisition by foreign parent of equity interest in U.S. affiliate from —								
248. U.S. persons other than the U.S. affiliate	1							
	3067							
249. All foreign persons	1							
	3068							
Sale by foreign parent of equity interest in U.S. affiliate to —								
250. U.S. persons other than the U.S. affiliate	1							
	3069							
251. All foreign persons	1							
	3070							
252. TOTAL — Equals sum of items 246, 248, and 249, minus sum of items 247, 250, and 251	1							
	3071	\$						
• For item 252, enter the amounts by which the transaction value —	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
253. exceeds the value carried on the books of the U.S. affiliate	1				2			
	3090	\$			\$			
254. is less than the value carried on the books of the U.S. affiliate	1				2			
	3091	\$			\$			

Remarks

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

Section D — PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, ROYALTIES AND LICENSE FEES, AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in an intercompany account (items 238 and 239).

	Payments or credits by U.S. affiliate to foreign parent								Receipts by or credits to U.S. affiliate from foreign parent							
	Net payment (after deduction of U.S. tax withheld) (1)				U.S. tax withheld (2)				Net receipt (after deduction of foreign tax withheld) (3)				Foreign tax withheld (4)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• INCORPORATED U.S. AFFILIATE																
255. Dividends — On common and preferred stock, excluding stock and liquidating dividends	3074	\$				\$										
• UNINCORPORATED U.S. AFFILIATE																
256. Distributed earnings	3075															
• ALL U.S. AFFILIATES																
257. Interest — Include interest on capital leases.	3076															
258. Royalties, license fees, and other fees for the use or sale of intangible property	3077															
259. Charges for use of tangible property Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Exclude film and television tape rentals.	3078															
260. Film and television tape rentals	3079															
261. Allocated expenses and sales of services — Include allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 60) of this form for the U.S. affiliate) and payments or receipts for services that are separately billed and that would normally be included in sales or gross operating revenues of the seller of the services (item 57 of this form for the U.S. affiliate).	3083	\$				\$				\$				\$		
Allocated expenses and sales of services by type — See <i>Instruction Booklet, pages 11 and 12, for an explanation of how to report each type of service.</i>																
a. Insurance services — To avoid duplication with other BEA surveys report ONLY the following: In column 1 report payments by the U.S. affiliate of premiums for the purchase of primary insurance from the foreign parent In column 3 report losses paid by the foreign parent to the U.S. affiliate on such insurance	3100															
b. Financial services	3101															
c. Transportation	3102															
d. Computer and information services	3103															
e. Communication services	3104															
f. Other services — Include receipts or payments for other services that are separately billed and that would normally be included in sales or gross operating revenues of the seller of the service (item 57 on this form for the U.S. affiliate) and allocated expenses or reimbursements for management, professional, technical, or other services that normally would be included in "other income" in the income statement of the provider of the service (item 60 on this form for the U.S. affiliate)	3105	\$				\$				\$				\$		
262. BEA USE ONLY	3106															

Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME AND CERTAIN REALIZED AND UNREALIZED GAINS (LOSSES)

Based on the foreign parent's percentage of direct equity (item 230b) in the U.S. affiliate during FY 1997, enter —

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
263. Foreign parent's direct equity in U.S. affiliate's net income (loss) after provision for U.S. Federal, State, and local income taxes — Enter the foreign parent's share of item 66.	3085	\$			
264. Foreign parent's share of certain realized and unrealized gains (losses) included in net income — Enter the foreign parent's share of item 59.	3086				
265. Foreign parent's share of U.S. Federal, State, and local income taxes that are taxes on certain realized and unrealized gains (losses) included in net income — Enter the portion of item 63 that is taxes on item 264.	3087				
266. Foreign parent's share of certain realized and unrealized gains (losses), after tax effect, taken directly to retained earnings or other equity account — Enter the foreign parent's share of item 72.	3088	\$			

FOREIGN PARENT AND UBO INDUSTRY CODES

- 01** Government and government-owned or -sponsored enterprise, or quasi-government organization or agency
- 02** Pension fund — Government run
- 03** Pension fund — Privately run
- 04** Estate, trust, or nonprofit organization (that part of 5252 that is estates and trusts)
- 05** Individual

Private business enterprise, investment organization, or group engaged in:

- 06** Petroleum and natural gas: exploration, development, and extraction; oil and gas field services; refining; transport; storage; and wholesale and retail trade (1997 ISI codes 2111, 2132, 3242–3244, 4227, 4471, 4833, 4863, and 4932)

NOTE — All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above.

- 07** Agriculture, forestry, fishing and hunting (1997 ISI codes 1110–1140)
 - 08** Mining (1997 ISI codes 2121–2127)
 - 09** Construction (1997 ISI codes 2330–2350)
 - 10** Transportation and warehousing (1997 ISI codes 4810–4939, except 4833, 4863, and 4932)
 - 11** Utilities (1997 ISI codes 2211–2213)
 - 12** Wholesale and retail trade (1997 ISI codes 4211–4229 except 4227 and 4410–4540, except 4471)
 - 13** Banking, including bank holding companies (1997 ISI codes 5221 and 5229)
 - 14** Holding companies (1997 ISI codes 5512 and 5513)
 - 15** Other finance and insurance (1997 ISI codes 5223, 5224, 5231–5249, that part of 5252 that is not estates and trusts, and 5331)
 - 16** Real estate (1997 ISI code 5310)
 - 17** Information (1997 ISI codes 5111–5142)
 - 18** Professional, scientific, and technical services (1997 ISI codes 5411–5419)
 - 19** Other services (1997 ISI codes 1150, 2133, 5321, 5329, and 5611–8130)
- Manufacturing, including fabricating, assembling, and processing of goods
- 20** Food (1997 ISI codes 3111–3119)
 - 21** Beverages and tobacco products (1997 ISI codes 3121 and 3122)
 - 22** Pharmaceuticals and medicine (1997 ISI code 3254)
 - 23** Other chemicals (1997 ISI codes 3251–3259, except 3254)
 - 24** Nonmetallic mineral products (1997 ISI codes 3271–3279)
 - 25** Primary and fabricated metal products (1997 ISI codes 3311–3329)
 - 26** Computer and electronic products (1997 ISI codes 3341–3346)
 - 27** Machinery manufacturing (1997 ISI codes 3331–3339)
 - 28** Electrical equipment, appliances and components (1997 ISI codes 3351–3359)
 - 29** Motor vehicles and parts (1997 ISI codes 3361–3363)
 - 30** Other transportation equipment (1997 ISI codes 3364–3369)
 - 31** Other manufacturing (1997 ISI codes 3130–3231, 3261, 3262, 3370–3399)

Part IV DIRECT TRANSACTIONS OR ACCOUNTS BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT(S) (FAFP)

Report all direct transactions between the U.S. affiliate and FAFP. Do not include any direct transactions, accounts, or balances between the U.S. affiliate and the foreign parent — they must be reported in Part III. Do not net payables against receivables. In section A, report payments and liabilities to, and, in section B, report receipts and receivables due from, FAFP by country.

Please continue with instructions on next page before completing items 267 through 295.

NOTE — Include in Section B, columns (2) and (3) (Receivables of U.S. affiliate FROM FAFP), CD's and other deposits of the U.S. affiliate held by foreign affiliates of the foreign parent.

267. Does the U.S. affiliate have direct transactions with foreign affiliates of any foreign parent?

- 4100 ¹ Yes — Complete the rest of Part IV. Do not duplicate amounts reported in Part III.
 2 No — SKIP the rest of Part IV

Country of foreign affiliate of foreign parent Enter amounts of \$1,000,000.00 or greater for all individual countries.	BEA USE ONLY (1)	Current and long-term liabilities or receivables								Interest, including interest on capital leases (after deduction of U.S. tax withheld)			
		Close FY 1997 (2)				Close FY 1996 (3)				Paid/Accrued (4)			
		Liabilities of U.S. affiliate TO FAFP								Receivables of U.S. affiliate FROM FAFP NOTE — Include CD's and other deposits of the U.S. affiliate held by the FAFP.			
Section A — U.S. AFFILIATE'S LIABILITIES AND PAYMENTS TO FAFP	Key code	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
268. Canada	4101	100											
269. United Kingdom	4102	327											
270. Netherlands	4103	319											
271. Japan	4104	614											
272. Other countries — Specify	4105												
273.	4106												
274.	4107												
275.	4108												
276.	4109												
277.	4110												
278.	4111												
279.	4112												
280. Unallocated by country — Sum of amounts for each country for which each entry is less than \$1,000,000.00.	4113												
281. TOTAL — Sum of items 268 through 281 →	4149												
Section B — U.S. AFFILIATE'S RECEIVABLES AND RECEIPTS FROM FAFP													
282. Canada	4150	100											
283. United Kingdom	4151	327											
284. Netherlands	4152	319											
285. Japan	4153	614											
Other countries — Specify													
286.	4154												
287.	4155												
288.	4156												
289.	4157												
290.	4158												
291.	4159												
292.	4160												
293.	4161												
294. Unallocated by country — Sum of amounts for each country for which each entry is less than \$1,000,000.00.	4162												
295. TOTAL — Sum of items 282 through 294 →	4199												

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Part IV DIRECT TRANSACTIONS OR ACCOUNTS BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT(S) (FAFP) — Continued

Enter only one foreign country per line. If more lines than provided are needed in order to list all countries, use additional copied Part IV's and, at the top of the additional Part IV, identify each with the name of the U.S. affiliate shown in item 1 and the primary EI Number, shown in item 4, of this Form BE-12(LF). An item needs to be reported by country only if it is \$1,000,000.00 or greater for that country. The instructions for Part III, Section D, items 257 through 261f. also apply to columns (4) through (10) below. In column 9 enter the service number, from the chart on page 18, which represents the predominant type of service reported in column 8. In column 10 enter the percentage, to the nearest whole percent, of the total value in column 8 accounted for by the type of service specified in column 9.

IMPORTANT

Report all amounts in thousands of U.S. dollars, as illustrated.

EXAMPLE: If figure is \$1,125,628,000.00 — Report as

Bil.	Mil.	Thous.	Dols.
1	125	628	

Item No.	Key code	Royalties, license fees, and other fees for the use or sale of intangible property (5)				Charges for use of tangible property (6)				Film and television tape rentals (7)				Allocated expenses and sales of services (8)				Service number (9)	Percent to the nearest whole number (10)	
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.			
Payments or accruals, whichever occurred first, TO FAFP (after deduction of U.S. tax withheld)																				
268.	B 4101	5				6				7				8				9	10	%
269.	4102	5				6				7				8				9	10	%
270.	4103	5				6				7				8				9	10	%
271.	4104	5				6				7				8				9	10	%
272.	4105	5				6				7				8				9	10	%
273.	4106	5				6				7				8				9	10	%
274.	4107	5				6				7				8				9	10	%
275.	4108	5				6				7				8				9	10	%
276.	4109	5				6				7				8				9	10	%
277.	4110	5				6				7				8				9	10	%
278.	4111	5				6				7				8				9	10	%
279.	4112	5				6				7				8				9	10	%
280.	4113	5				6				7				8				9	10	%
281.	4149	5				6				7				8				9	10	%

Item No.	Key code	Receipts or accruals, whichever occurred first, FROM FAFP (after deduction of foreign tax withheld)												Service number (9)	Percent to the nearest whole number (10)					
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.							
282.	4150	5				6				7				8				9	10	%
283.	4151	5				6				7				8				9	10	%
284.	4152	5				6				7				8				9	10	%
285.	4153	5				6				7				8				9	10	%
286.	4154	5				6				7				8				9	10	%
287.	4155	5				6				7				8				9	10	%
288.	4156	5				6				7				8				9	10	%
289.	4157	5				6				7				8				9	10	%
290.	4158	5				6				7				8				9	10	%
291.	4159	5				6				7				8				9	10	%
292.	4160	5				6				7				8				9	10	%
293.	4161	5				6				7				8				9	10	%
294.	4162	5				6				7				8				9	10	%
295.	4199	5				6				7				8				9	10	%

LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE

NOTE – If you filed a Supplement A or a computer printout of Supplement A with your 1996 BE-15 report, in lieu of completing a new Supplement A, you may substitute a copy of that Supplement A or computer printout which has been updated to show any additions, deletions, or other changes.

Supplement A must be completed by a reporting affiliate which consolidates financial and operating data of any other U.S. affiliate(s). The number of U.S. affiliates listed below plus the reporting U.S. affiliate must agree with item 8, Part I of BE-12(LF). Continue listing onto as many additional copied pages as necessary.

BEA USE ONLY	Page number
Name of U.S. affiliate as shown in item 1, Part I of BE-12(LF)	
Primary Employer Identification Number as shown in item 4, Part I of BE-12(LF)	5110 1

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated (as represented in item 8, Part I) (2)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate named in column (2) (4)	Percentage of direct ownership which the U.S. affiliate named in column (4) holds in the U.S. affiliate named in column (2). – Enter percentage to nearest tenth. (5)
5111		–		. %
5112		–		. %
5113		–		. %
5114		–		. %
5115		–		. %
5116		–		. %
5117		–		. %
5118		–		. %
5119		–		. %
5120		–		. %
5121		–		. %
5122		–		. %
5123		–		. %
5124		–		. %
5125		–		. %
5126		–		. %
5127		–		. %
5128		–		. %
5129		–		. %
5130		–		. %
5131		–		. %
5132		–		. %
5133		–		. %

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BE-12(LF) Supplement A - LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE - Continued

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated (as represented in item 8, Part I) (2)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate named in column (2) (4)	Percentage of direct ownership which the U.S. affiliate named in column (4) holds in the U.S. affiliate named in column (2). - Enter percentage to nearest tenth. (5)
5134		-		. %
5135		-		. %
5136		-		. %
5137		-		. %
5138		-		. %
5139		-		. %
5140		-		. %
5141		-		. %
5142		-		. %
5143		-		. %
5144		-		. %
5145		-		. %
5146		-		. %
5147		-		. %
5148		-		. %
5149		-		. %
5150		-		. %
5151		-		. %
5152		-		. %
5153		-		. %
5154		-		. %
5155		-		. %
5156		-		. %
5157		-		. %
5158		-		. %
5159		-		. %

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LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLIDATED) HAS A DIRECT OWNERSHIP INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED

NOTE - If you filed a Supplement B or a computer printout of Supplement B with your 1996 BE-15 report, in lieu of completing a new Supplement B, you may substitute a copy of that Supplement B or computer printout to show any additions, deletions, or other changes.

Supplement B must be completed by a reporting affiliate which files a BE-12(LF) and has a direct ownership interest in a U.S. affiliate(s) which is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 9, Part I, of BE-12(LF). Continue listing onto as many additional copied pages as necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(LF)

Primary Employer Identification Number as shown in item 4, Part I of BE-12(LF)

6210 1

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not named in Supplement A (2)	Address of each U.S. affiliate named in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (5)	Percentage of direct ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this BE-12(LF), holds in the U.S. affiliate named in column (2) - Enter percentage to nearest tenth. (6)
6211			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6212			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6213			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6214			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6215			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6216			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6217			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6218			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6219			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6220			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %
6221			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	-	. %

This is a historical survey form provided for informational purposes only. This form is no longer valid for the purpose of reporting to BEA. For current survey forms, please visit <https://www.bea.gov/help/information-for-survey-respondents>

BE-12(LF) Supplement B - LIST OF U.S. AFFILIATES - Continued

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not named in Supplement A (2)	Address of each U.S. affiliate named in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (5)	Percentage of direct ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this BE-12(LF), holds in the U.S. affiliate named in column (2). — Enter percentage to nearest tenth. (6)
1 6222	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6223	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6224	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6225	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6226	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6227	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6228	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6229	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6230	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6231	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6232	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6233	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %
1 6234	2	3	4 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No	5	6 %

This is a historical survey form provided for information only. This form is no longer valid for the purpose of reporting to BEA. For current survey forms, please visit <https://www.bea.gov/help/information-for-survey-respondents>

BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES — 1997 (BANK FORM)

BEA USE ONLY Control number

Public reporting burden for this bank form is estimated to vary from 3 to 7 hours per response, with an average of 5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 22 U.S.C. 3101-3108, as amended by P.L. 98-573 and P.L. 101-533 — hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

CONFIDENTIALITY — The Act provides that your report to this Bureau is CONFIDENTIAL 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.

MAIL REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis BE-49(A) Washington, DC 20230

DELIVER REPORTS TO

U.S. Department of Commerce Bureau of Economic Analysis BE-49(A) Shipping and Receiving Section M100 1441 L Street, NW Washington, DC 20005

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

Important

Form BE-12 BANK is to be used only by U.S. affiliates that are in banking, i.e., 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, U.S. branches and agencies of foreign banks whether or not they accept domestic deposits, savings and loans, savings banks and bank holding companies.

Read the Instruction Booklet, which contains definitions and reporting requirements, before completing this form. In particular, see special instructions for banks in the Instruction Booklet, page 9.

1. WHO MUST REPORT — A Form BE-12 BANK report is required for each bank U.S. affiliate, fully consolidated as required, of a foreign person if —

a. At the end of, or for, its 1997 fiscal year any one of the following three items, for the U.S. affiliate, was greater than \$3 million (positive or negative) —

- (1) Total assets, or (2) Gross operating revenues, or (3) Net income after provision for U.S. income taxes; and

b. The business enterprise was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year.

See Instruction Booklet for reporting requirements, page 5, and for definitions of affiliate and U.S. affiliate, page 6.

2. U.S. AFFILIATE'S 1997 FISCAL YEAR — The affiliate's financial reporting year that has an ending date in calendar year 1997.

3. CONSOLIDATED REPORTING — In general, a U.S. affiliate that is a bank or a bank holding company must fully consolidate all other U.S. bank affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. Nonbank U.S. affiliates must file separately on Form BE-12(LF) or BE-12(SF). See Instruction Booklet, page 9.

4. ASSISTANCE — Telephone (202) 606-5577 during office hours — 8:30 a.m. to 4:30 p.m. eastern time.

5. DUE DATE — A completed report on Form BE-12 BANK shall be due no later than May 31, 1998.

6. GENERAL NOTES

a. Figures such as the number of acres and the number of employees should be reported to the nearest whole unit.

b. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

EXAMPLE — If amount is \$1,334,615.00, report as

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

- c. If an item is between + or - \$500.00 enter "0." d. Use parentheses to indicate negative numbers. e. All questions should be answered in the context of the reporting period given in item 4.

Part I IDENTIFICATION OF U.S. AFFILIATE

1. Name and address of U.S. affiliate — An address label, if affixed, shows, among other things, the name and address of this U.S. affiliate, as known to BEA. If the name and address are correct, write "same" on the label below. If there are any changes in the name or address on the label, make the changes directly on the label. If no label has been affixed, enter the name and address in full; skip a single block between words.

Name of U.S. Affiliate, c/o (care of), Street or P.O. Box, City and State, ZIP Code, Foreign Postal Code

2. Is more than 50 percent of the ownership interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent?

1400 1 Yes 2 No

If the answer is "Yes" — Do not complete this report unless this affiliate qualifies for filing separately and has obtained permission from BEA to do so. Note, however, that nonbank affiliates of a bank affiliate must file separately regardless of the ownership interest; see Instruction Booklet, page 9. Otherwise, the report must reflect information and data for, and be filed in the name of, the fully consolidated U.S. business enterprise meeting the definition of U.S. affiliate. Please forward this Form BE-12 survey packet to the U.S. business enterprise owning your company to the extent of more than 50 percent, and notify BEA of the action taken by filing Form BE-12(X) with item 2(c) completed.

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

1006 Primary 2 Other

4. REPORTING PERIOD

The U.S. affiliate's 1997 fiscal year ends on Month Day Year 1007 Example — If the fiscal year ends on March 31, report for the 12 month period ending March 31, 1997.

5. Did the U.S. business enterprise become a U.S. affiliate during its 1997 fiscal year?

1008 1 Yes 2 No

If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate. 1009 Month Day Year

NOTE — For a U.S. business enterprise that became a U.S. affiliate during its 1997 fiscal year, the close FY 1996 data columns should all be zero.

6. Is the U.S. affiliate named in item 1 above separately incorporated in the United States, including its territories and possessions? Mark (X) "No" if the U.S. affiliate is a branch or agency of a foreign bank.

1011 1 Yes 2 No

PENALTIES — Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (22 U.S.C. 3105)

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

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

Name 1000 Address TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension FAX NUMBER 4 Area code 5 Number

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 III.M. of the Instruction Booklet, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature Print or type name and title Date

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

Ownership — Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate or an equivalent interest if an unincorporated affiliate, in this U.S. affiliate held directly by —

All foreign parents of this affiliate — Give name of each (if more than 2, continue on a separate sheet.)

		REPORTING PERIOD			
		Close FY 1997 (1)		Close FY 1996 (2)	
7.	1017	1	. %	2	. %
8.	1018	1	. %	2	. %
9.	1063	1	. %	2	. %
10.	1064	1	. %	2	. %
11. All other persons (do not list names)	1061	1	. %	2	. %
TOTAL of directly held voting ownership interests — Sum of items 7 through 11			100.0%		100.0%

All U.S. affiliates of the foreign parents — Give name of each (if more than 2, continue on a separate sheet.)

12. Number of U.S. affiliates consolidated (branches/agencies aggregated) in this report — DO NOT consolidate U.S. affiliates except as noted in the **Instruction Booklet**. A bank holding company (BHC) MAY NOT consolidate its nonbank U.S. affiliates on this Form BE-12 BANK. If a BHC has nonbank U.S. affiliates, it must file a separate Form BE-12(LF) or BE-12(SF), as appropriate, fully consolidating its operations with those of its majority-owned nonbank U.S. affiliates. Each minority-owned nonbank U.S. affiliate of the BHC must also file a separate Form BE-12(LF) or (SF), as appropriate. See **Instruction Booklet**, page 9.

1012 1

If number is greater than one, Supplement A must be completed.

Industry classification of fully consolidated U.S. affiliate (based on gross operating revenues) — Enter the 4-digit 1997 ISI code(s) and the gross operating revenues associated with each code. If you use fewer than three codes, you must account for total gross operating revenues. See the *Guide to Industry and Foreign Trade Classifications for International Surveys* and the **Instruction Booklet**, Page 11.

	1997 ISI code (1)	Gross operating revenues (2)			
		Bil.	Mil.	Thous.	Dols.
13. Banking (depository institutions — 1997 ISI code 5221 — or nondepository branches and agencies — 1997 ISI code 5229)	1164 1 5221	2 \$			
	1 5229	2 \$			
14. Enter code with 2nd largest gross operating revenues	1165	2			
15. Enter code with 3rd largest gross operating revenues	1166	2			
16. Gross operating revenues not accounted for above	1173	2			
17. TOTAL GROSS OPERATING REVENUES — Equals sum of items 13 through 16, column 2	1174	2 \$			

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	1	2	3	4	5
1200	1				
1201	1				
1202	1				
1203	1				

Part II SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE
Report all amounts in thousands of U.S. dollars.

Section A — BALANCE SHEET ITEMS — Report on the basis of audited statements, or internal books if an independent audit is not performed. Do not report on the basis used for the Call Reports to the Federal Reserve (FFIEC-002 or FFIEC-032).

NOTE — Report equity investment in all unconsolidated U.S. affiliates and foreign business enterprises owned 20 percent or more (including those that are majority-owned) on an equity basis to include equity in undistributed earnings since acquisition; for U.S. affiliates and foreign business enterprises owned less than 20 percent, report at cost.

	BALANCES							
	Close FY 1997 (1)				Close FY 1996 (Unrestated) (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
18. Total assets	2109	\$			2	\$		
19. Total liabilities — Branches and agencies include deposits required by regulatory agencies to offset portions of loan portfolios or maintain liquidity, and any non-interest bearing loans from the home office, whether or not denominated in U.S. dollars. Amounts must be converted to U.S. dollars.	2114	\$			2	\$		
OWNERS' EQUITY ITEMS								
INCORPORATED U.S. AFFILIATE								
20. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital.	2130	\$			2	\$		
21. Retained earnings (deficit)	2131				2			
22. Other, including translation adjustment and treasury stock — Specify <input checked="" type="checkbox"/>	2132				2			
23. TOTAL — Sum of items 20 through 22, also equals item 18 minus item 19	2133	\$			2	\$		
U.S. AFFILIATE THAT IS A BRANCH OR AGENCY								
24. Capital	2134	\$			2	\$		
25. Retained earnings (deficit)	2135				2			
26. TOTAL equity from home office — Sum of items 24 and 25, also equals item 18 minus item 19.	2136	\$			2	\$		

Part II	SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued Report all amounts in thousands of U.S. dollars.	Amount			
		(1)			
Section B — OTHER FINANCIAL AND OPERATING DATA		Bil.	Mil.	Thous.	Dols.
• INCOME					
27. Total income — Include —					
a. Gross operating revenues;					
b. Income from equity investments in foreign affiliates, including IBF's;					
c. Certain realized and unrealized gains (losses) — see item 28 below;					
d. Other income.					
		2153	\$		
28. Certain realized and unrealized gains (losses) included in the determination of total income — See line 27c. Report all amounts before income tax effect.					
Include gains (losses) resulting from —					
a. Sale, disposition, or revaluation of investment securities;					
b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets;					
c. Remeasurement of the U.S. affiliate's foreign currency-denominated assets and liabilities due to changes in foreign exchange rates during the reporting period and transaction gains (losses) taken to income in accordance with FASB 52;					
d. Extraordinary items (except those resulting from legal judgments and accidental damage to fixed assets); and					
e. Unusual or infrequently occurring items.		2151	\$		
29. Net income (loss) — After provision for U.S. Federal, State, and local income taxes.		2159	\$		
30. Total employee compensation for FY 1997 — Employee's gross earnings (before payroll deductions). Include all direct and in-kind payments by the employer to employees, and employer expenditures for all employee benefit plans, including those required by statute, such as employer's Social Security taxes, those resulting from collective bargaining contracts, and those that are voluntary. Compensation data should be based on payroll records. They should relate to activities during the reporting period regardless of whether such activities were charged as an expense on the income statement, charged to inventories, or capitalized. DO NOT include data related to activities of a prior period, such as those capitalized or charged to inventories in prior periods. See Instruction Booklet , page 13.		2253	\$		
BEA USE ONLY		2599			
Section C — CHANGE IN RETAINED EARNINGS OF INCORPORATED U.S. AFFILIATE, OR IN TOTAL OWNERS' EQUITY OF U.S. AFFILIATE THAT IS A BRANCH OR AGENCY					
31. Balance, close FY 1996 before restatement due to a change in the entity (i.e., due to mergers, acquisitions, divestitures, etc.) or a change in accounting methods or principles, if any — Incorporated affiliate, enter amount from item 21, column (2); branch or agency, enter amount from item 26, column (2).		2211	\$		
32. Increase (decrease) to FY 1996 closing balance resulting from restatement due to a change in the entity or a change in accounting methods or principles, if any — Specify reasons for change <input checked="" type="checkbox"/>		2212			
33. FY 1996 closing balance as restated — Item 31 plus item 32.		2213	\$		
34. Net income (loss) — Enter amount from item 29.		2214			
35. Dividends or remitted earnings — Incorporated affiliate, enter amount of dividends declared, inclusive of withholding taxes, out of current — or prior-period income, on common and preferred stock, excluding stock dividends. Branches and agencies, enter amount of earnings remitted to home office. Report losses reimbursed by home office in item 37 below.		2215			
36. Certain realized and unrealized gains (losses), after tax effect, that were not included in the determination of net income and therefore excluded from item 28, but that were taken directly to retained earnings or a surplus account for an incorporated affiliate, or to owners' equity for an affiliate that is a branch or agency — Include translation adjustments per FASB 52, and valuation allowance for marketable equity securities classified as "available for sale" per FASB 115. Report amount after giving effect to income tax liability (benefit), if any, on the gains (losses). See Instruction Booklet , page 11. — Specify <input checked="" type="checkbox"/>		2216			
37. Other increases (decreases) in retained earnings of an incorporated affiliate, including stock or liquidating dividends, or in total owners' equity of an affiliate that is a branch or agency, including capital contributions (return of capital) and reimbursed losses. — Specify <input checked="" type="checkbox"/>		2217			
38. FY 1997 closing balance — Sum of items 33, 34, 36, and 37 minus item 35. For incorporated affiliate, must equal item 21, column (1); and for an affiliate that is a branch or agency, must equal item 26, column (1).		2218	\$		
Section D — CHANGE IN LOAN LOSS RESERVE, EXCLUDE LOANS TRANSFERRED TO THE FOREIGN PARENT					
39. Loan loss reserve — Balance at close of FY 1996		2300	\$		
40. Provision for loan losses — Amount charged to the loan loss reserve account during FY 1997		2301			
41. Loan losses — Amount of actual loan losses incurred during FY 1997, including direct write-offs		2302			
42. Recovered losses — Amount of actual loan losses recovered during FY 1997		2303			
43. Loan loss reserve — Balance at close of FY 1997 — Sum of items 39, 40, and 42 minus item 41		2304	\$		

Part II SELECTED FINANCIAL AND OPERATING DATA OF U.S. AFFILIATE — Continued

Report all amounts in thousands of U.S. dollars.

Section E — SCHEDULE OF EMPLOYMENT, LAND, AND OTHER PROPERTY, PLANT, AND EQUIPMENT, BY LOCATION

Complete the schedule below for the five primary States in which the U.S. affiliate has reportable data. If the U.S. affiliate has activities in more than five States, report those five States for which the gross book value of all land and other property, plant, and equipment (column (4)) is largest. If column (4) is zero or insignificant, use the number of employees at yearend to determine the five primary States.

In column (3), include all employees on the payroll at the end of FY 1997, including part-time employees. A count taken at some other date during the reporting period may be given provided it is a reasonable proxy for the number on the payroll at the end of FY 1997. See **Instruction Booklet**, page 13, concerning reporting when employment is subject to unusual variations.

In column (4), land and other property, plant, and equipment covers all such items, whether carried as investments, in fixed asset accounts, or in other balance sheet accounts. Include land held for resale, held for investment purposes, and all other land owned. Land and other property, plant, and equipment on capital lease from others should be included, but that on capital lease to others should be excluded.

In column (5), include the value of buildings and all associated land leased or rented to others and the value of commercial property you own and use or operate. Commercial property includes apartment buildings, office buildings, hotels, motels, and buildings used for wholesale, retail, and services trades, such as shopping centers, recreational facilities, department stores, bank buildings, restaurants, public garages, and automobile service stations. Include the value of the land associated with these buildings. Exclude property you use for agricultural, mining, manufacturing, or other industrial purposes, property that is used to support these activities, such as research labs and warehouses, and office buildings located at industrial sites (office buildings owned by an industrial company but not located at an industrial site should be included in column (5)). Also exclude educational buildings, hospital and institutional buildings, and all undeveloped land.

STATE — Enter name	BEA USE ONLY	Number of employees at close FY 1997 (3)	Gross book value (historical cost) of all land, and other property, plant, and equipment, wherever carried on balance sheet, FY 1997 closing balance (4)				The portion of column (4) that is commercial property (5)				
	(2)		Bil.	Mil.	Thou.	Dols.	Bil.	Mil.	Thou.	Dols.	
44.	2	3	4					5			
45.	2	3	4					5			
46.	2	3	4					5			
47.	2	3	4					5			
48.	2	3	4					5			
49. Other States		3	4					5			
50. TOTAL — Sum of items 44 through 49	2700	3	4					5			

Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP)

A separate Part III MUST be filed, by the U.S. affiliate, to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at **anytime** during the affiliate's 1997 fiscal year.

If a foreign parent holds **both** a direct and an indirect interest, in the affiliate, then a separate Part III MUST be filed to report each voting interest.

If the U.S. affiliate had more than one foreign parent at **anytime** during its 1997 fiscal year, the foreign parent with the largest direct voting interest **at year-end** should report using **THIS** Part III.

Use photocopies of the Part III to report all additional direct or indirect voting interests, held by foreign parents, in the affiliate. At the top of each Part III, enter the name of the U.S. affiliate shown in item 1 and primary employer identification (EI) number shown in item 3, of this BE-12 BANK report.

Do not duplicate positions in, or transactions with, the U.S. affiliate when more than one Part III is filed.

BEA USE ONLY				
Control number				

Section A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER

51. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	3010	1	
52. Name of foreign parent that this Part III is for. If the U.S. affiliate is a branch or agency of a foreign bank, the name of the parent bank (home office) must be reported here. Government control, if any, of the foreign parent is to be reported in items 57 through 61.	3011	1	
53. For the foreign parent named in item 52, this Part III is being used to report — Mark (X) one	3012	1	<input type="checkbox"/> a direct equity interest in the U.S. affiliate (as reported in items 7 and 8)
	3013	1	<input type="checkbox"/> an indirect equity interest in the U.S. affiliate (as reported in items 9 and 10)
54. If item 53a is marked — Give percent of —		Close FY 1997 (1)	Close FY 1996 (2)
a. voting rights owned	3014	1	2
b. equity interest owned	3015	1	2
NOTE — Sum of item 54a of all Part III's must equal the sum of items 7 and 8.			
55. Country in which foreign parent named in item 52 —			
a. is incorporated or organized, if a business enterprise, or is a resident, if an individual	3016	1	
b. is located, if a business enterprise and the country is different from that in item 55a.	3017	1	

Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP) — Continued

Section A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER — Continued

56. Industry code of foreign parent named in item 52 — For a foreign parent that is a business enterprise, enter the code for the primary activity of the single entity named as the foreign parent in item 52.

3018 1 — Secure industry code from list on page 7.

57. Is the foreign parent named in item 52 the ultimate beneficial owner (UBO)? (See definitions in *Instruction Booklet*, page 6.)

3019 1 Yes — If the foreign parent is a business enterprise, SKIP to item 61; if an individual, SKIP to item 62.

2 No — Continue with item 58.

58. Is the UBO an individual, or an associated group of individuals? (see *Instruction Booklet*, page 6.)

3020 1 Yes — A name need not be given in item 59, but item 60 must be completed for the individual(s).

2 No — Continue with item 59.

59. Name of UBO

3021 1

60. Country of UBO named in item 59 or of the individual(s) if the answer to item 58 was "Yes." **BEA USE ONLY**

3022 1

61. Industry code of UBO — For a business enterprise, enter the code for the primary activity of the worldwide consolidation of the UBO.

3023 1 — Secure industry code from list on page 7.

NOTE

- Information regarding the UBO in items 57 through 61 above is essential; failure to properly complete these items to the extent required by the line instructions will constitute an incomplete report, which will be returned to the Reporter for completion.
- Data reported in sections B, C, D, and E must be for the fully consolidated U. S. affiliate. See *Instruction Booklet*, page 9.
- If item 53b is marked, then complete only the following items in the rest of this Part III to report direct transactions or positions, if any, between the U.S. affiliate and the foreign parent or FAFP: 62 and 79 through 83. Do not duplicate data reported on other Part III's.
- Direct investment in a U.S. bank affiliate includes the foreign parent's equity investment and that portion of its debt investment in the U.S. affiliate that does not arise from the parent's or affiliate's normal banking business. Such investments, and related transactions between the U.S. bank and its foreign parent, are to be reported below in Sections B through E. To avoid duplication in U.S. Government statistics, claims and liabilities arising from the parent's and affiliate's normal banking business should be excluded from sections B and C below and reported instead on Treasury Department International Capital (TIC) forms. In addition, receipts and payments of interest on items reportable on the TIC forms should be excluded from section D. See *Instruction Booklet*, page 9.

Section B — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S DEBT AND EQUITY POSITION		Close FY 1997				Close FY 1996			
		(1)				(2)			
• DEBT		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
62. Foreign parent's debt investment in U.S. affiliate — Report loans from the foreign parent or home office that do not arise from the parent's or affiliate's normal banking business, including "permanent" debt investment; branches and agencies report deposits by the home office that may be required by regulatory agencies to offset portions of loan portfolios or maintain liquidity. See <i>Instruction Booklet</i> , page 9.	3055	1				2			
• EQUITY									
INCORPORATED U.S. AFFILIATE — Foreign parent's direct equity in U.S. affiliate's equity position — That portion of items 20 through 22 that represents the foreign parent's investment in the U.S. affiliate.									
63. Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital	3058	1				2			
64. Retained earnings (deficit)	3060	1				2			
65. Other, including translation adjustment and treasury stock — Specify <input checked="" type="checkbox"/>	3062	1				2			
66. TOTAL — Sum of items 63 through 65	3063	1				2			
U.S. AFFILIATE THAT IS A BRANCH OR AGENCY — Report that part of the home office's investment in the U.S. affiliate, other than debt investment reported in item 62 above, which the foreign parent considers invested capital, including unremitted income (unreimbursed losses).									
67. Capital	3052	1				2			
68. Retained earnings (deficit)	3053	1				2			
69. TOTAL equity from home office — Sum of items 67 and 68	3054	1				2			
BEA USE ONLY									
	DI position	3064	1			2			
BEA USE ONLY	3100	1				2			
	3101	1				2			
	3102	1				2			

Part III

INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP)

Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 52

Report transactions during FY 1997 by the foreign parent named in item 52 that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period.

Exclude effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT TRANSACTIONS VALUE, i.e., the value of the consideration given (received) by the foreign parent.

- TRANSACTIONS BETWEEN FOREIGN PARENT AND U.S. AFFILIATE

70. Increase in equity interest — Include reimbursed losses

71. Decrease in equity interest — Include liquidating dividends

- TRANSACTIONS BETWEEN FOREIGN PARENT AND A PERSON OTHER THAN U.S. AFFILIATE

72. Acquisition by foreign parent of equity interest in U.S. affiliate from — U.S. persons other than the U.S. affiliate

73. All foreign persons

74. Sale by foreign parent of equity interest in U.S. affiliate to — U.S. persons other than the U.S. affiliate

75. All foreign persons

76. TOTAL — Equals sum of items 70, 72 and 73, minus sum of items 71, 74 and 75

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

	For acquisition (1)				For liquidation or sale (2)			
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• For item 76, enter the amounts by which the transaction value —								
77. exceeds the value carried on the books of the U.S. affiliate	3090				2			
78. is less than the value carried on the books of the U.S. affiliate	3091				2			

Section D — PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, ROYALTIES AND LICENSE FEES, AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FAFP

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in an intercompany account (item 62). Banks should exclude interest related to the items reportable on the Treasury Department International Capital Forms, as well as any fees included on those forms as an integral part of reported capital transactions.

79. Dividends or distributed earnings — Dividends on common and preferred stock, excluding stock and liquidating dividends of incorporated U.S. bank affiliate, or distributed earnings of a U.S. bank affiliate that is a branch or agency. (Report reimbursed losses on line 70.)

80. Interest on invested debt (item 62) — Do not include interest from other types of loans.

81. Royalties, license fees, and other fees for the use or sale of intangible property

82. Charges for use of tangible property — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component.

83. Allocated expenses and sales of services — Include: (1) allocated expenses or reimbursements for management, professional, technical, or other services that would normally be included in "other income" in the income statement of the provider of the service and, (2) payments by the U.S. affiliate to, or receipts by the U.S. affiliate from, the foreign parent or FAFP for services that are separately billed and that would normally be included in gross operating revenues of the seller of the service (item 17, column 2, of this form for the U.S. affiliate).

84. TOTAL — Sum of items 78 through 82

	PAYMENTS OR CREDITS BY U.S. AFFILIATE TO FOREIGN PARENT AND FAFP				RECEIPTS BY OR CREDITS TO U.S. AFFILIATE FROM FOREIGN PARENT AND FAFP												
	Net payment (after deduction of U.S. tax withheld) (1)				U.S. tax withheld (2)				Net receipt (after deduction of foreign tax withheld) (3)				Foreign tax withheld (4)				
	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.	
79. Dividends or distributed earnings	1				2								3				4
80. Interest on invested debt (item 62)	1				2								3				4
81. Royalties, license fees, and other fees for the use or sale of intangible property	1				2								3				4
82. Charges for use of tangible property	1				2								3				4
83. Allocated expenses and sales of services	1				2								3				4
84. TOTAL	1				2								3				4

Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME

85. Foreign parent's direct equity in U.S. affiliate's net income (loss) after provision for U.S. Federal, State, and local income taxes — Enter the foreign parent's share of item 29 based on the foreign parent's percentage of direct equity (item 54b) in the U.S. affiliate during FY 1997.

BEA USE ONLY	Amount (1)			
	Bil.	Mil.	Thous.	Dols.
3103	1			
	2			
	3			
	4			

FOREIGN PARENT AND UBO INDUSTRY CODES

- 01** Government and government-owned or -sponsored enterprise, or quasi-government organization or agency
 - 02** Pension fund — Government run
 - 03** Pension fund — Privately run
 - 04** Estate, trust, or nonprofit organization (that part of 5252 that is estates and trusts)
 - 05** Individual
- Private business enterprise, investment organization, or group engaged in:
- 06** Petroleum and natural gas: exploration, development, and extraction; oil and gas field services; refining; transport; storage; and wholesale and retail trade (1997 ISI codes 2111, 2132, 3242-3244, 4227, 4471, 4833, 4863, and 4932)
- NOTE** — All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above.
- 07** Agriculture, forestry, fishing and hunting (1997 ISI codes 1110-1140)
 - 08** Mining (1997 ISI codes 2121-2127)
 - 09** Construction (1997 ISI codes 2330-2350)
 - 10** Transportation and warehousing (1997 ISI codes 4810-4939, except 4833, 4863, and 4932)
 - 11** Utilities (1997 ISI codes 2211-2213)
 - 12** Wholesale and retail trade (1997 ISI codes 4211-4229 except 4227 and 4410-4540, except 4471)
 - 13** Banking, including bank holding companies (1997 ISI codes 5221 and 5229)
 - 14** Holding companies (1997 ISI codes 5512 snf 5513)
 - 15** Other finance and insurance (1997 ISI codes 5223, 5224, 5231-5249, that part of 5252 that is not estates and trusts, and 5331)
 - 16** Real estate (1997 ISI code 5310)
 - 17** Information (1997 ISI codes 5111-5142)
 - 18** Professional, scientific, and technical services (1997 ISI codes 5411-5419)
 - 19** Other services (1997 ISI codes 1150, 2133, 5321, 5329, and 5611-8130)
- Manufacturing, including fabricating, assembling, and processing of goods
- 20** Food (1997 ISI codes 3111-3119)
 - 21** Beverages and tobacco products (1997 ISI codes 3121 and 3122)
 - 22** Pharmaceuticals and medicine (1997 ISI code 3254)
 - 23** Other chemicals (1997 ISI codes 3251-3259, except 3254)
 - 24** Nonmetallic mineral products (1997 ISI codes 3271-3279)
 - 25** Primary and fabricated metal products (1997 ISI codes 3311-3329)
 - 26** Computer and electronic products (1997 ISI codes 3341-3346)
 - 27** Machinery manufacturing (1997 ISI codes 3331-3339)
 - 28** Electrical equipment, appliances and components (1997 ISI codes 3351-3359)
 - 29** Motor vehicles and parts (1997 ISI codes 3361-3363)
 - 30** Other transportation equipment (1997 ISI codes 3364-3369)
 - 31** Other manufacturing (1997 ISI codes 3130-3231, 3261, 3262, 3370-3399)

This is a historical survey form provided for information only. This form is no longer valid for the purpose of reporting to BEA. For current survey forms, please visit <https://www.bea.gov/help/information-for-survey-respondents>

**LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED OR BRANCHES AND AGENCIES
AGGREGATED INTO THE REPORTING AFFILIATE**

Supplement A must be completed by a reporting affiliate which consolidates or aggregates financial and operating data of any other U.S. affiliate(s). The number of U.S. affiliates listed below plus the reporting U.S. affiliate must agree with item 12, Part I of BE-12 BANK. Continue listing onto as many additional copied pages as necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12 BANK

Primary Employer Identification Number as shown in item 3, Part I of BE-12 BANK

5110 1

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated or aggregated (as represented in item 12, Part I) (2)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate named in column (2) (4)	Percentage of direct ownership which the U.S. affiliate named in column (4) holds in the U.S. affiliate named in column (2). - Enter percentage to nearest tenth. (5)
5111		-		. %
5112		-		. %
5113		-		. %
5114		-		. %
5115		-		. %
5116		-		. %
5117		-		. %
5118		-		. %
5119		-		. %
5120		-		. %
5121		-		. %
5122		-		. %
5123		-		. %
5124		-		. %
5125		-		. %
5126		-		. %
5127		-		. %
5128		-		. %
5129		-		. %
5130		-		. %
5131		-		. %
5132		-		. %
5133		-		. %

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BE-12 BANK Supplement A – LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED OR BRANCHES AND AGENCIES AGGREGATED INTO THE REPORTING AFFILIATE – Continued

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated or aggregated (as represented in item 12, Part I) (2)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate named in column (2) (4)	Percentage of direct ownership which the U.S. affiliate named in column (4) holds in the U.S. affiliate named in column (2). - Enter percentage to nearest tenth. (5)
5134		-		. %
5135		-		. %
5136		-		. %
5137		-		. %
5138		-		. %
5139		-		. %
5140		-		. %
5141		-		. %
5142		-		. %
5143		-		. %
5144		-		. %
5145		-		. %
5146		-		. %
5147		-		. %
5148		-		. %
5149		-		. %
5150		-		. %
5151		-		. %
5152		-		. %
5153		-		. %
5154		-		. %
5155		-		. %
5156		-		. %
5157		-		. %
5158		-		. %
5159		-		. %

This is a historical survey form provided for information only. This form is no longer valid for the purpose of reporting to BEA. For current survey forms, please visit <https://www.bea.gov/help/information-for-survey-respondents>

BENCHMARK SURVEY OF FOREIGN DIRECT INVESTMENT IN THE UNITED STATES — 1997 (SHORT FORM)

MAIL REPORTS TO
U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Washington, DC 20230

DELIVER REPORTS TO
U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Shipping and Receiving
Section M100
1441 L Street, NW
Washington, DC 20005

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

Important

Read *Instruction Booklet* before completing form. The instructions given below are only a brief summary of certain ones relating to this form.

Banks and bank holding companies — See *Instruction Booklet*, page 9 for special instructions.

Insurance companies — See *Instruction Booklet*, page 8, for special instructions.

1. WHO MUST REPORT — A Form BE-12(SF) report is required for each nonbank U.S. affiliate, fully consolidated as required, of a foreign person if —

- a. At the end of, or for, its 1997 fiscal year, any one or more of the following three items for the U.S. affiliate, exceeded \$3 million (positive or negative), but no one item exceeded \$100 million (positive or negative) —

- (1) Total assets, or
- (2) Sales or gross operating revenues, excluding sales taxes, or
- (3) Net income after provision for U.S. income taxes; and

b. The business enterprise was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year.

If any one of the three items above exceeds \$100 million (positive or negative), the U.S. affiliate must file Form BE-12(LF), the long form.

See *Instruction Booklet* for reporting requirements, page 5, and for definitions of affiliate and U.S. affiliate, page 6.

2. U.S. AFFILIATE'S 1997 FISCAL YEAR — The affiliate's financial reporting year that has an ending date in calendar year 1997.

3. CONSOLIDATED REPORTING — A U.S. affiliate shall file on a fully consolidated basis, including in the consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting interest. Hereinafter, the fully consolidated entity is considered to be one U.S. affiliate. See *Instruction Booklet*, page 7.

4. ASSISTANCE — Telephone (202) 606-5577 during office hours — 8:30 a.m. to 4:30 p.m. eastern time.

5. DUE DATE — A completed report on Form BE-12(SF) shall be due no later than May 31, 1998.

6. GENERAL NOTES

- a. Figures such as the number of acres and the number of employees should be reported to the nearest whole unit.
- b. Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line.

EXAMPLE — If amount is \$1,334,615.00, report as

Bil.	Mil.	Thous.	Dols.
	1	335	

- c. If an item is between + or - \$500.00 enter "0."
- d. Use parentheses to indicate negative numbers.
- e. All questions should be answered in the context of the reporting period given in item 5.

BEA USE ONLY Control number

Public reporting burden for this short form is estimated to vary from 1 to 7 hours per response, with an average of 3 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing this collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, 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 0608-0042, Washington, DC 20503.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 22 U.S.C. 3101-3108, as amended by P.L. 98-573 and P.L. 101-533 — hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

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

Part I Section A — IDENTIFICATION OF U.S. AFFILIATE

1. Name and address of U.S. affiliate — An address label, if affixed, shows, among other things, the name and address of this U.S. affiliate, as known to BEA. If the name and address are correct, write "same" on the label below. If there are any changes in the name or address on the label, make the changes directly on the label. If no label has been affixed, enter the name and address in full; skip a single block between words.

Name of U.S. Affiliate

1002 1

c/o (care of)

1010 1

Street or PO Box

1003 1

City and State

1004 1

ZIP Code Foreign Postal Code

1005 1 2

OR

2. Location of U.S. affiliate — If the mailing address in item 1 is in care of someone other than the U.S. affiliate, e.g., a CPA firm, a law firm, or some other intermediary, give the name and location of the primary U.S. headquarters of the affiliate. For U.S. affiliates that are real estate investments with no U.S. headquarters, give the name (if any) and location of the real estate. (If the real estate is in more than one location give the name and location of the real estate with the largest gross book value.)

Name of U.S. Affiliate

1300 1

Street or PO Box

1301 1

City and State

1302 1

ZIP Code

1303 1

3. Is more than 50 percent of the ownership interest in this U.S. affiliate owned by another U.S. affiliate of your foreign parent?

1400 1 Yes

2 No

If the answer is "Yes" — Do not complete this report unless this affiliate qualifies for filing separately and has obtained permission from BEA to do so. Note, however, that nonbank affiliates of a bank affiliate must file separately regardless of the ownership interest; see *Instruction Booklet*, page 9. Otherwise, the report must reflect information and data for, and be filed in the name of, the fully consolidated U.S. business enterprise meeting the definition of U.S. affiliate. Please forward this Form BE-12 survey packet to the U.S. business enterprise owning your company to the extent of more than 50 percent, and notify BEA of the action taken by filing Form BE-12(X) with item 2(c) completed.

4. Enter Employer Identification Number(s) used by U.S. affiliate to file income and payroll taxes.

Primary Other

1006 1 2

5. REPORTING PERIOD

This U.S. affiliate's 1997 fiscal year ends on _____ 1007

Month	Day	Year
1		

Example — If the fiscal year ends on March 31, report for the 12 month period ending March 31, 1997.

6. Did any one of the following three items — total assets, sales or gross operating revenues, excluding sales taxes, or net income (loss) — exceed \$30 million at the end of, or for, the U.S. affiliate's 1997 fiscal year?

1100 1 Yes — On the remainder of this BE-12 short form, complete ONLY items 21 through 84, and Supplements A and B, on pages 3 through 11. DO NOT complete items 7 through 20 on page 2

2 No — On the remainder of this BE-12 short form, complete ONLY items 7 through 20, on page 2. DO NOT complete items 21 through 84, or Supplements A and B on pages 3 through 11.

PENALTIES — Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (22 U.S.C. 3105)

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

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

Name 1000 1

Address

TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension

FAX NUMBER 4 Area code 5 Number

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 III.M. of the *Instruction Booklet*, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature

Print or type name and title Date

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

**NOTE: Complete items 7 through 20 ONLY if the answer to item 6 is "No."
If the answer to item 6 is "Yes," skip to item 21, page 3.**

REPORTING PERIOD	
Close FY 1997 (1)	Close FY 1996 (2)
1	2
1205 . %	. %
BEA USE ONLY	
1	

Section B — SELECTED DATA OF U.S. AFFILIATE

Ownership — Enter **percent of ownership**, to a tenth of one percent, based on **voting stock** if an incorporated affiliate on an equivalent interest if an unincorporated affiliate, in the U.S. affiliate

7. Held directly by ALL foreign parents of this affiliate 1017 . %

8. Held indirectly by ALL foreign parents of this affiliate — See instruction Booklet, page 6, for instructions on how to compute indirect ownership percentages 1205 . %

9. Country of foreign parent — If more than 1, continue on a separate sheet

3016

10. Industry of foreign parent — Secure code from list on page 7. If more than 1, continue on a separate sheet.

Enter code → 3018 1

11. Country of ultimate beneficial owner — See instruction Booklet, pages 6 and 11. If more than 1, continue on a separate sheet.

3022

12. Industry of ultimate beneficial owner — Secure code from list on page 7. If more than 1, continue on a separate sheet.

Enter code → 3023 1

	Amount (1)			
		Bil.	Mil.	Thous. Dols.
13a. Total assets at close FY 1997 — Do not net out liabilities 2109 \$	1			
13b. Total liabilities 2114	1			
14. Sales or gross operating revenues for FY 1997, excluding sales taxes — Do not give gross margin 1174 \$	2			
15. Industry of this affiliate — Enter the 4-digit 1997 ISI code of the industry with the largest sales or gross operating revenues. For a full explanation of each code see the <i>Guide to Industry and Foreign Trade Classifications for International Surveys</i> 1164	1997 ISI Code			
	1			

	Amount (1)			
		Bil.	Mil.	Thous. Dols.
16. Net income (loss) for FY 1997, after provision for U.S. income taxes 2159 \$	1			

	Number
17a. Number of employees at close of FY 1997 — See instruction Booklet, page 13, for a definition of Employment. 2700	3

	Amount (1)			
		Bil.	Mil.	Thous. Dols.
17b. Total employee compensation — See instruction Booklet, page 13, for a definition of employee compensation. 2253 \$	1			

18. Gross book value (at historical cost) of all land and other property, plant, and equipment, at the close of FY 1997 2700 \$	5			
--	---	--	--	--

	Number
19. Number of acres of U.S. land owned, excluding acres of mineral rights owned 2354	1

	Amount (1)			
		Bil.	Mil.	Thous. Dols.
20. Research and development expenditures — See instruction Booklet, page 13, for a definition of R&D expenditures. 2403 \$	1			

BEA USE ONLY

1299

Remarks

BEA USE ONLY

1200	1	2	3	4	5
1201	1	2	3	4	5
1202	1	2	3	4	5
1203	1	2	3	4	5

Part I IDENTIFICATION OF U.S. AFFILIATE — Continued

NOTE: Complete items 21 through 84 and Supplements A and B ONLY if the answer to item 6 is "Yes"

Section C — OWNERSHIP AND INDUSTRY CLASSIFICATION OF U.S. AFFILIATE

21. Did the U.S. business enterprise become a U.S. affiliate during its 1997 fiscal year?

1008 1 Yes
2 No

If the answer is "Yes" — Enter date U.S. business enterprise became a U.S. affiliate.

Month	Day	Year
1		

NOTE — For a U.S. business enterprise that became a U.S. affiliate during its 1997 fiscal year, the close FY 1996 data columns should all be zero.

22. Is the U.S. affiliate named in item 1 above separately incorporated in the United States, including its territories and possessions? — Mark (X) one

1011 1 Yes
2 No

23. U.S. affiliates fully consolidated in this report

If this report is for a single unconsolidated U.S. affiliate, enter "1" in the box below. If more than one U.S. affiliate is fully consolidated in this report, enter the number of U.S. affiliates fully consolidated. (Hereinafter, they are considered to be one U.S. affiliate.) Exclude all minority-owned U.S. business enterprises, and all foreign business enterprises owned by this U.S. affiliate, from the full consolidation; such affiliates must be included in this report on the equity basis, or cost basis if less than 20 percent owned. See consolidation instructions in the **Instruction Booklet**, page 7. **(Note that all more-than-50-percent-owned U.S. affiliates must be fully consolidated in this report unless permission has been received from BEA to do otherwise; those not fully consolidated must file a separate Form BE-12(SF) or Form BE-12(LF).)**

1012 1

Number — If number is greater than one, Supplement A must be completed.

24. U.S. affiliates NOT fully consolidated

Number of U.S. affiliates in which this U.S. affiliate has an ownership interest that ARE NOT fully consolidated in this report.

1013 1

Number — If number is not zero, Supplement B must be completed. The U.S. affiliate named in item 1 must include data for such U.S. affiliates in this report on an equity basis, or cost basis if less than 20 percent owned, and must notify such other U.S. affiliates of their obligation to file a Form BE-12(SF) or Form BE-12(LF) in their own name.

Ownership — Enter percent of ownership, to a tenth of one percent, based on voting stock if an incorporated affiliate or an equivalent interest if an unincorporated affiliate, in the U.S. affiliate held directly by —

All foreign parents of this affiliate — Give name of each (if more than 2, continue on a separate sheet.)

REPORTING PERIOD

Close FY 1997 (1)	Close FY 1996 (2)
----------------------	----------------------

25.	1017	.	%	.	%
-----	------	---	---	---	---

26.	1018	.	%	.	%
-----	------	---	---	---	---

All U.S. affiliates of the foreign parents — Give name of each (if more than 2, continue on a separate sheet.)

27.	1063	.	%	.	%
-----	------	---	---	---	---

28.	1064	.	%	.	%
-----	------	---	---	---	---

29. All other persons (do not list names)	1061	.	%	.	%
---	------	---	---	---	---

TOTAL of directly held voting ownership interests — Sum of items 25 through 29 —————→ **100.0%** **100.0%**

30. Major activity of fully consolidated U.S. affiliate — Briefly describe the major product or service of the U.S. affiliate. If a product, also state what is done to it, i.e., whether it is mined, manufactured, sold at wholesale, transported, packaged, etc.

Industry classification of fully consolidated U.S. affiliate (based on sales or gross operating revenues) — Enter the 4-digit 1997 ISI code(s) and the sales (as defined in item 36) associated with each code. If you use fewer than four codes, you must account for total sales. For a full explanation of each code, see the *Guide to Industry and Foreign Trade Classifications for International Surveys*. For an inactive affiliate, show the industry classification(s) pertinent to the last active period; for "start-ups" with no sales, show the intended activity(ies).

Holding companies should show total income. Note, however, that a U.S. affiliate that is a conglomerate must determine its industry code based on the activities of the fully consolidated U.S. business enterprise. The "holding company" classification (i.e., 1997 ISI code 5512), therefore, is often an invalid industry classification for a conglomerate. Call BEA for further assistance if this is the U.S. affiliate's apparent classification.

	1997 ISI code (1)	Sales (2)			
		Bil.	Mil.	Thous.	Dols.
31. Enter code with largest sales	1164	2			
		\$			
32. Enter code with 2nd largest sales	1165	2			
33. Enter code with 3rd largest sales	1166	2			
34. Enter code with 4th largest sales	1167	2			
35. Sales not accounted for above — Item 34 must have an entry	1176	2			
36. TOTAL SALES — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly on the consumer and excise taxes levied directly on manufacturers, wholesalers, and retailers. — Equals sum of items 31 through 35, column (2)	1174	2			

Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP)

A separate Part III MUST be filed, by the U.S. affiliate, to report each direct and indirect voting interest held by a foreign parent, in the affiliate, at **anytime** during the affiliate's 1997 fiscal year.

If a foreign parent holds **both** a direct and an indirect interest, in the affiliate, then a separate Part III MUST be filed to report each voting interest.

If the U.S. affiliate had more than one foreign parent at **anytime** during its 1997 fiscal year, the foreign parent with the largest direct voting interest at **year-end** should report using **THIS** Part III.

Use photocopies of the Part III to report all additional direct or indirect voting interests, held by foreign parents, in the affiliate. At the top of each Part III, enter the name of the U.S. affiliate shown in item 1 and primary employer identification (EI) number shown in item 4, of this BE-12(SF) report.

Do not duplicate positions in, or transactions with, the U.S. affiliate when more than one Part III is filed.

Section A — IDENTIFICATION OF FOREIGN PARENT AND ULTIMATE BENEFICIAL OWNER

55. Number of Part III's filed by the U.S. affiliate — If there is only one, enter "1."	3010 1	BEA USE ONLY Control number									
56. Name of foreign parent that this Part III is for.	3011 1										
57. For the foreign parent named in item 56, this Part III is being used to report — Mark (X) one a. b.	3012 <input type="checkbox"/> a direct equity interest in the U.S. affiliate (as reported in items 25 and 26) 3013 <input type="checkbox"/> an indirect equity interest in the U.S. affiliate (as reported in items 27 and 28)										
58. If item 57a is marked — Give percent of — a. voting rights owned b. equity interest owned	<table border="1"> <thead> <tr> <th></th> <th>Close FY 1997 (1)</th> <th>Close FY 1996 (2)</th> </tr> </thead> <tbody> <tr> <td>3014</td> <td>%</td> <td>%</td> </tr> <tr> <td>3015</td> <td>%</td> <td>%</td> </tr> </tbody> </table> <p>NOTE — Sum of item 58a of all Part III's must equal the sum of items 25 and 26.</p>			Close FY 1997 (1)	Close FY 1996 (2)	3014	%	%	3015	%	%
	Close FY 1997 (1)	Close FY 1996 (2)									
3014	%	%									
3015	%	%									
59. Country in which foreign parent named in item 56 — a. is incorporated or organized, if a business enterprise, or is a resident, if an individual b. is located, if a business enterprise and the country is different from that in item 59a	<table border="1"> <thead> <tr> <th></th> <th>BEA USE ONLY</th> </tr> </thead> <tbody> <tr> <td>3016</td> <td>1</td> </tr> <tr> <td>3017</td> <td>1</td> </tr> </tbody> </table>			BEA USE ONLY	3016	1	3017	1			
	BEA USE ONLY										
3016	1										
3017	1										
60. Industry code of foreign parent named in item 56 — For a foreign parent that is a business enterprise, enter the code for the primary activity of the single entity named as the foreign parent in item 56.	3018 1 — Secure industry code from list on page 7.										
61. Is the foreign parent named in item 56 the ultimate beneficial owner (UBO)? (See definitions in <i>Instruction Booklet</i> , page 6.)	3019 1 1 <input type="checkbox"/> Yes — If the foreign parent is a business enterprise, SKIP to item 65, if an individual, SKIP to item 66. 2 <input type="checkbox"/> No — Continue with item 62.										
62. Is the UBO an individual, or an associated group of individuals? (See <i>Instruction Booklet</i> , page 6.)	3020 1 1 <input type="checkbox"/> Yes — A name need not be given in item 63, but item 64 must be completed for the individual(s). 2 <input type="checkbox"/> No — Continue with item 63.										
63. Name of UBO	3021										
64. Country of UBO named in item 63, or of the individual(s) if the answer to item 62 was "Yes."	3022 1										
65. Industry code of UBO — For a business enterprise, enter the code for the primary activity of the worldwide consolidation of the UBO.	3023 1 — Secure industry code from list on page 7.										

NOTE

- Information regarding the UBO in items 61 through 65 above is essential; failure to properly complete these items to the extent required by the line instructions will constitute an incomplete report, which will be returned to the Reporter for completion.
- Data reported in Sections B, C, D, and E must be for the fully consolidated U.S. affiliate. See *Instruction Booklet*, page 7.
- If item 57b is marked, then complete only the following items in the rest of this Part III to report direct transactions or positions, if any, between the U.S. affiliate and the foreign parent or FAFP: 66, 67, and 78 through 82. Do not duplicate data reported on other Part III's.

Remarks

Part III INVESTMENT AND TRANSACTIONS BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FOREIGN AFFILIATES OF THE FOREIGN PARENT (FAFP) — Continued

Section B — INVESTMENT BETWEEN U.S. AFFILIATE AND FOREIGN PARENT NAMED IN ITEM 38, AND BETWEEN U.S. AFFILIATE AND FAFP, ACCORDING TO BOOKS OF THE U.S. AFFILIATE

		CLOSING BALANCE							
		FY 1997 (1)				FY 1996 (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
66.	Liabilities owed by U.S. affiliate to foreign parent named in item 56 and to FAFP — current and long-term								
	3056	\$				\$			
67.	Receivables due to U.S. affiliate from foreign parent named in item 56 and from FAFP — Current and long-term. Include certificates of deposit and other deposits (that would otherwise be included in cash on your balance sheet) held by the foreign parent or foreign affiliates of the foreign parent.								
	3057								
• OWNERS' EQUITY ITEMS — Foreign parent's equity in —									
68.	Capital stock and additional paid-in capital — Common and preferred, voting and non-voting capital stock and additional paid-in capital.								
	3058								
69.	Retained earnings (deficit)								
	3060								
70.	Other, including translation adjustment and treasury stock — Specify								
	3062								
• FOREIGN PARENT'S SHARE OF TOTAL OWNERS' EQUITY OF INCORPORATED OR UNINCORPORATED U.S. AFFILIATE —									
71.	Sum of items 68 through 70 for incorporated U.S. affiliates and those unincorporated U.S. affiliates for which this breakdown is available. For those unincorporated U.S. affiliates that cannot provide a breakdown for items 68 through 70, report foreign parent's share of total owners' equity, item 39.								
	3063	\$				\$			
BEA USE ONLY									
	DI position								
	3064	\$				\$			

Section C — CHANGES IN EQUITY HOLDINGS IN THE U.S. AFFILIATE BY THE FOREIGN PARENT NAMED IN ITEM 56

Report transactions during FY 1997 by the foreign parent named in item 56 that changed its equity holdings in the U.S. affiliate. Exclude changes caused by carrying net income to the equity account, the payment of stock or cash dividends (other than liquidating dividends), or the distribution of earnings during the period. Exclude the effect of treasury stock transactions with persons other than the foreign parent and reorganizations in capital structure that do not affect total equity. REPORT ALL AMOUNTS AT TRANSACTIONS VALUE, i.e., the value of the consideration given (received) by the foreign parent.

		Amount (1)			
		Bil.	Mil.	Thous.	Dols.
72.	Increase by foreign parent of equity interest in U.S. affiliate				
	3065	\$			
73.	Decrease by foreign parent of equity interest in U.S. affiliate				
	3066				
74.	TOTAL — Equals item 72 minus item 73				
	3071	\$			

		For acquisition (1)				For liquidation or sale (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
• For item 74, enter the amounts by which the transaction value —									
75.	exceeds the value carried on the books of the U.S. affiliate								
	3090	\$				\$			
76.	is less than the value carried on the books of the U.S. affiliate								
	3091	\$				\$			

Section D — PAYMENTS AND RECEIPTS OF DIVIDENDS, DISTRIBUTED EARNINGS, INTEREST, ROYALTIES AND LICENSE FEES, AND OTHER SERVICES BETWEEN U.S. AFFILIATE AND FOREIGN PARENT AND BETWEEN U.S. AFFILIATE AND FAFP

Enter amounts received, paid, or entered into intercompany accounts, whichever occurred first. Include amounts for which payment was made in kind. For an item entered into an intercompany account prior to the reporting period, any subsequent settlement of the account should not be reported in the items below, but should be reflected only as a reduction in an intercompany account (items 66 and 67).

		Net payments or credits by U.S. affiliate to foreign parent and FAFP (after deduction of U.S. tax withheld) (1)				Net receipts by or credits to U.S. affiliate from foreign parent and FAFP (after deduction of foreign tax withheld) (2)			
		Bil.	Mil.	Thous.	Dols.	Bil.	Mil.	Thous.	Dols.
77.	Dividends or distributed earnings — Dividends on common and preferred stock, of incorporated U.S. affiliate, or distributed earnings of unincorporated U.S. affiliate, excluding stock and liquidating dividends.								
	3073	\$							
78.	Interest — Include interest on capital leases.								
	3076					\$			
79.	Royalties, license fees, and other fees for the use or sale of intangible property								
	3077								
80.	Charges for use of tangible property — Include rentals for operating leases of one year or less and net rent on operating leases of more than one year. Net rent is equivalent to the total lease payment less the return of capital (depreciation) component. Include film and television tape rentals.								
	3082								
81.	Allocated expenses and sales of services — Include: (1) allocated expenses or reimbursements for management, professional, technical, or other services that would normally be included in "other income" in the income statement of the provider of the service and (2) payments by the U.S. affiliate to, or receipts by the U.S. affiliate from, the foreign parent or FAFP for services that are separately billed and that would normally be included in gross operating revenues of the seller of the service (item 36, column 2, of this form for the U.S. affiliate).								
	3083	\$				\$			
NOTE: Complete item 82 ONLY if item 81, column 1 or 2, has an entry									
82.	Allocated expenses and sales of services by type — Enter the service number, from the chart below, which represents the predominant type of service reported in item 81.								
	3110								
BEA USE ONLY									
	3084								

BEA USE ONLY	3200	1	2	3	4
	3201	1	2	3	4

Service number	Type of service
1	Insurance
2	Financial
3	Transportation
4	Computer and information
5	Communication
6	All other

Section E — FOREIGN PARENT'S EQUITY IN U.S. AFFILIATE'S NET INCOME

84. Foreign parent's direct equity in U.S. affiliate's net income (loss) after provision for U.S. Federal, State, and local income taxes — Enter the foreign parent's share of item 40, based on the foreign parent's percentage of direct equity (item 58b) in the U.S. affiliate during FY 1997.

Amount (1)			
Bil.	Mil.	Thous.	Dols.
1			
3085	\$		

FOREIGN PARENT AND UBO INDUSTRY CODES

- 01** Government and government-owned or -sponsored enterprise, or quasi-government organization or agency
- 02** Pension fund — Government run
- 03** Pension fund — Privately run
- 04** Estate, trust, or nonprofit organization (that part of 5252 that is estates and trusts)
- 05** Individual
- Private business enterprise, investment organization, or group engaged in:
- 06** Petroleum and natural gas: exploration, development, and extraction; oil and gas field services; refining; transport; storage; and wholesale and retail trade (1997 ISI codes 2111, 2132, 3242-3244, 4227, 4471, 4833, 4863, and 4932)
- NOTE** — All industries listed below exclude petroleum subindustries included in "Petroleum and natural gas," as defined above.
- 07** Agriculture, forestry, fishing and hunting (1997 ISI codes 1110-1140)
- 08** Mining (1997 ISI codes 2121-2127)
- 09** Construction (1997 ISI codes 2330-2350)
- 10** Transportation and warehousing (1997 ISI codes 4810-4939, except 4833, 4863, and 4932)
- 11** Utilities (1997 ISI codes 2211-2213)
- 12** Wholesale and retail trade (1997 ISI codes 4211-4229 except 4227 and 4410-4540, except 4471)
- 13** Banking, including bank holding companies (1997 ISI codes 5221 and 5229)
- 14** Holding companies (1997 ISI codes 5512 and 5513)
- 15** Other finance and insurance (1997 ISI codes 5223, 5524, 5231-5249, that part of 5252 that is not estates and trusts, and 5331)
- 16** Real estate (1997 ISI code 5310)
- 17** Information (1997 ISI codes 5111-5142)
- 18** Professional, scientific, and technical services (1997 ISI codes 5411-5419)
- 19** Other services (1997 ISI codes 1150, 2133, 5321, 5329, and 5611-8130)
- Manufacturing, including fabricating, assembling, and processing of goods
- 20** Food (1997 ISI codes 3111-3119)
- 21** Beverages and tobacco products (1997 ISI codes 3121 and 3122)
- 22** Pharmaceuticals and medicine (1997 ISI code 3254)
- 23** Other chemicals (1997 ISI codes 3251-3259, except 3254)
- 24** Nonmetallic mineral products (1997 ISI codes 3271-3279)
- 25** Primary and fabricated metal products (1997 ISI codes 3311-3329)
- 26** Computer and electronic products (1997 ISI codes 3341-3346)
- 27** Machinery manufacturing (1997 ISI codes 3331-3339)
- 28** Electrical equipment, appliances and components (1997 ISI codes 3351-3359)
- 29** Motor vehicles and parts (1997 ISI codes 3361-3363)
- 30** Other transportation equipment (1997 ISI codes 3364-3369)
- 31** Other manufacturing (1997 ISI codes 3130-3231, 3261, 3262, 3370-3399)

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FORM BE-12(SF) Supplement A (REV. 11/97)

U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS

BEA USE ONLY

Page number

LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE

NOTE - If you filed a Supplement A or a computer printout of Supplement A with your 1996 BE-15 report, in lieu of completing a new Supplement A, you may substitute a copy of that Supplement A or computer printout which has been updated to show any additions, deletions, or other changes.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(SF)

Supplement A must be completed by a reporting affiliate which consolidates financial and operating data of any other U.S. affiliate(s). The number of U.S. affiliates listed below plus the reporting U.S. affiliate must agree with item 23, Part I of BE-12(SF). Continue listing onto as many additional copied pages as necessary.

Primary Employer Identification Number as shown in item 4, Part I of BE-12(SF)

5110 1

Table with 5 columns: (1) BEA USE ONLY, (2) Name of each U.S. affiliate consolidated, (3) Employer Identification Number used, (4) Name of U.S. affiliate which holds the direct ownership interest, (5) Percentage of direct ownership. Rows 5111-5133.

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BE-12(SF) Supplement A - LIST OF ALL U.S. AFFILIATES FULLY CONSOLIDATED INTO THE REPORTING U.S. AFFILIATE - Continued

BEA USE ONLY (1)	Name of each U.S. affiliate consolidated (as represented in item 23, Part I) (2)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (3)	Name of U.S. affiliate which holds the direct ownership interest in the U.S. affiliate named in column (2) (4)	Percentage of direct ownership which the U.S. affiliate named in column (4) holds in the U.S. affiliate named in column (2). - Enter percentage to nearest tenth. (5)
5134				. %
5135				. %
5136				. %
5137				. %
5138				. %
5139				. %
5140				. %
5141				. %
5142				. %
5143				. %
5144				. %
5145				. %
5146				. %
5147				. %
5148				. %
5149				. %
5150				. %
5151				. %
5152				. %
5153				. %
5154				. %
5155				. %
5156				. %
5157				. %
5158				. %
5159				. %

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FORM **BE-12(SF) Supplement B**
(REV. 11/97)

U.S. DEPARTMENT OF COMMERCE
BUREAU OF ECONOMIC ANALYSIS

BEA USE ONLY

Page number

LIST OF ALL U.S. AFFILIATES IN WHICH THE REPORTING AFFILIATE (AS CONSOLIDATED) HAS A DIRECT OWNERSHIP INTEREST BUT WHICH ARE NOT FULLY CONSOLIDATED

NOTE – If you filed a Supplement B or a computer printout of Supplement B with your 1996 BE-15 report, in lieu of completing a new Supplement B, you may substitute a copy of that Supplement B or computer printout to show any additions, deletions, or other changes.

Supplement B must be completed by a reporting affiliate which files a BE-12(SF) and has a direct ownership interest in a U.S. affiliate(s) which is (are) not fully consolidated. The number of U.S. affiliates listed below must agree with item 24, Part I, of BE-12(SF). Continue listing onto as many additional copied pages as necessary.

Name of U.S. affiliate as shown in item 1, Part I of BE-12(SF)

Primary Employer Identification Number as shown in item 4, Part I of BE-12(SF)

6210 1

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not named in Supplement A (2)	Address of each U.S. affiliate named in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (5)	Percentage of direct ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this BE-12(SF), holds in the U.S. affiliate named in column (2). — Enter percentage to the nearest tenth. (6)
6211			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6212			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6213			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6214			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6215			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6216			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6217			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6218			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6219			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6220			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6221			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %

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BE-12(SF) Supplement B - LIST OF U.S. AFFILIATES - Continued

BEA USE ONLY (1)	Name of each U.S. affiliate in which a direct interest is held but which is not named in Supplement A (2)	Address of each U.S. affiliate named in column (2) Give number, street, city, State, and ZIP Code (3)	Has affiliate been notified of obligation to file? Mark (X) one (4)	Employer Identification Number used by U.S. affiliate named in column (2) to file income and payroll taxes (5)	Percentage of direct ownership interest which the fully consolidated U.S. affiliate named in item 1, Part I, of this BE-12(SF), holds in the U.S. affiliate named in column (2). — Enter percentage to the nearest tenth. (6)
6222			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6223			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6224			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6225			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6226			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6227			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6228			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6229			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6230			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6231			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6232			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6233			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %
6234			1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No		. %

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**BENCHMARK SURVEY
OF FOREIGN DIRECT
INVESTMENT IN THE
UNITED STATES — 1997**

**CLAIM FOR EXEMPTION FROM FILING
BE-12(LF), BE-12(SF), OR BE-12 BANK**

**MAIL
REPORTS
TO**

**U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Washington, DC 20230**

**DELIVER
REPORTS
TO**

**U.S. Department of Commerce
Bureau of Economic Analysis
BE-49(A)
Shipping and Receiving
Section M100
1441 L Street, NW
Washington, DC 20005**

A single original copy of this report shall be filed with the Bureau of Economic Analysis; this should be the copy with the address label, if such a labeled copy has been provided.

INSTRUCTIONS

Response required — The publication in the Federal Register of the notice implementing this survey is considered legal notice to covered U.S. business enterprises of their obligation to report. Therefore, a response is required for each U.S. business enterprise that was a U.S. affiliate of a foreign person at the end of the business enterprise's 1997 fiscal year, 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 806.4 of 15 CFR, Chapter VIII. A response is defined as completion and return of Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK, if applicable, by May 31, 1997, or of this Form BE-12(X) within 30 days of its receipt, if the U.S. business enterprise is exempt from filing.

A U.S. affiliate is a U.S. business enterprise in which one foreign person owned or controlled, directly or indirectly, 10 percent or more of the voting securities if an incorporated U.S. business enterprise, or an equivalent interest if an unincorporated U.S. business enterprise. See the *Instruction Booklet* for other definitions and reporting requirements.

Consolidated reporting — A U.S. affiliate shall file on a fully consolidated basis, including in the full consolidation all other U.S. affiliates in which it directly or indirectly owns more than 50 percent of the outstanding voting securities. The fully consolidated entity is considered to be one U.S. affiliate. See *Instruction Booklet*, page 7. Reporting criteria are applied to the consolidated entity.

Aggregation of real estate investments — All real estate investments of a foreign person must be aggregated for the purpose of applying the reporting criteria. A single report form must be filed to report the aggregate holdings, unless permission has been received from BEA to do otherwise. Those holdings not aggregated must be reported separately. See *Instruction Booklet*, pages 5 and 9.

Fiscal year — The U.S. affiliate's 1997 fiscal year is defined to be the affiliate's financial reporting year that has an ending date in calendar year 1997.

Assistance — Telephone (202) 606-5577 during office hours — 8:30 a.m. to 4:30 p.m. eastern time.

NOTE — 18 U.S.C. 1001 (Crimes and Criminal Procedure) makes it a criminal offense to make a willfully false statement or representation to any department or agency of the United States as to any matter within its jurisdiction. Any officer, director, employee, or agent of any corporation who knowingly participates in a willful failure to report, upon conviction, may be punished by a fine, imprisonment, or both (22 U.S.C. 3105).

BEA USE ONLY

Control number

Public reporting burden for this claim for exemption is estimated to vary from 15 to 45 minutes per response, with an average of 30 minutes per response, including the 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 or any other aspect of this collection of information, including suggestions for reducing this burden, 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 0608-0042, Washington, DC 20503.

MANDATORY — This survey is being conducted pursuant to the International Investment and Trade In Services Survey Act (P.L. 94-472, 22 U.S.C. 3101-3108, as amended by P.L. 98-573 and P.L. 101-533 — hereinafter "the Act"), and the filing of reports is mandatory pursuant to Section 5(b)(2) of the Act (22 U.S.C. 3104).

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

IDENTIFICATION OF U.S. AFFILIATE

A. Name and address of U.S. business enterprise for which this claim is filed — If the business enterprise received a pre-labeled Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK, enter in the blocks below the name, address, and BEA Identification Number from the label affixed to Part 1, item 1, of that form; skip a single block between words. If a pre-labeled form was not received, enter name and address as contained on letter transmitting the report forms to you, indicating any changes or corrections.

Name of U.S. affiliate
1002 1

c/o (care of)
1010 1

Street or PO Box
1003 1

City and State
1004 1

ZIP Code Foreign Postal Code
1005 1 OR 2

B. Enter Employer Identification Number(s) used by the U.S. business enterprise to file income and payroll taxes.

Primary Other
1006 1 - 2 -

Complete item 1 or item 2 (on back), whichever is applicable.

1. This U.S. business enterprise was a U.S. affiliate of a foreign person at the end of its 1997 fiscal year, but is exempt from filing a Form BE-12(LF), Form BE-12(SF), or Form BE-12 BANK because, on a fully consolidated, or in the case of real estate investments, an aggregated basis, each of the following three items for the U.S. affiliate (not the foreign parent's share) did not exceed \$3 million (positive or negative) at the end of, or for, its 1997 fiscal year:

- a. Total assets (do not net out liabilities)
- b. Sales or gross operating revenues, excluding sales taxes, and
- c. Net income after provision for U.S. income taxes.

	Amount			
	Bil.	Mil.	Thous.	Dols.
1				
2				
3				

Enter value or amount for each of the following four items.

Total assets at close FY 1997— Do not net out liabilities.	2109	\$		
Sales or gross operating revenues for FY 1997, excluding sales taxes — Do not give gross margin.	2149			
Net income (loss) for FY 1997, after provision for U.S. income taxes	2159			

Also complete the following.

Country of foreign parent					BEA USE ONLY
	3016	1			
Country of ultimate beneficial owner — See <i>Instruction Booklet</i> , page 6.					
	3022	1			

If item 1 is marked — No Form BE-12(LF), Form BE-12(SF) or Form BE-12 BANK must be filed at this time. However, this Form BE-12(X), including the certification below, must be filed within 30 days of the date it was received.

If this claim for exemption is disallowed, the original due date of the BE-12 remains in force.

PENALTIES — Whoever fails to report shall be subject to a civil penalty of not less than \$2,500, and not more than \$25,000, and to injunctive relief commanding such person to comply, or both. Whoever willfully fails to report shall be fined not more than \$10,000 and, if an individual, may be imprisoned for not more than one year, or both. Any officer, director, employee, or agent of any corporation who knowingly participates in such violations, upon conviction, may be punished by a like fine, imprisonment or both. (22 U.S.C. 3105)

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

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

Name 1000 1
Address

TELEPHONE NUMBER 1001 1 Area code 2 Number 3 Extension

FAX NUMBER 4 Area code 5 Number

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 III.M. of the *Instruction Booklet*, estimates have been provided where data are not available from customary accounting records or precise data could not be obtained without undue burden.

Authorized official's signature
Print or type name and title Date

